

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Eastern District of Pennsylvania**

In re **CGR Investors Limited Partnership, Calif. Ltd Partnership**
Debtor(s)

Case No. _____
Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
GCA Strategies, Inc. 15 Quintato Street San Francisco, CA 94116	GCA Strategies, Inc. 15 Quintato Street San Francisco, CA 94116			13,064.07
Kunzman Associates 1111 Town & Country Road, Suite 34 Orange, CA 92868	Kunzman Associates 1111 Town & Country Road, Suite 34 Orange, CA 92868			10,050.00
<i>NOLTE</i> Nate Associates 2495 Natomas Park Drive, 4th Floor Sacramento, CA 95833	<i>NOLTE</i> Nate Associates 2495 Natomas Park Drive, 4th Floor Sacramento, CA 95833			80,785.79
RNM Design 2 Corporate Park, Suite 100 Irvine, CA 92606	RNM Design 2 Corporate Park, Suite 100 Irvine, CA 92606			53,851.84
State of California Real Estate Taxes	State of California Real Estate Taxes			85,117.37
State of California Real Estate Taxes	State of California Real Estate Taxes			78,601.97
TKD Associates, Inc. 71780 San Jacinto Drive, Building F Suite 2 Rancho Mirage, CA 92270	TKD Associates, Inc. 71780 San Jacinto Drive, Building F Suite 2 Rancho Mirage, CA 92270			13,800.00
Wachovia Bank, N.A. c/o Reed Smith 2500 One Liberty Place 1650 Market Street Philadelphia, PA 19103	Wachovia Bank, N.A. c/o Reed Smith 2500 One Liberty Place Philadelphia, PA 19103	Loan Amount, Interest Unpaid, Late Fee Unpaid		4,572,484.06 (0.00 secured)

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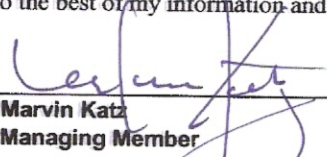
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Managing Member of the partnership named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 3/9/10

Signature 
Marvin Katz
Managing Member

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.