

**UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
DALLAS DIVISION**

In re ESPRE Solutions, Inc., Debtor

Case No. \_\_\_\_\_

**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 and Fed. R. Bankr. P. 1007(m).

<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>
Dalcor, Inc. c/o Oliver Chappaz Rue General Dufour 20 Geneva Switzerland		Convertible Secured Promissory Note		\$6,035,772 (Value est. \$2,736,642) Unsecured - \$3,299,130
CFM Capital, Ltd. P. O. Box HM 1437 Hamilton HMFX Bermuda Suspected Assignee of Texas CFM LLC Ira Tobolowsky, Registered Agent	c/o Ira Tobolowsky 4305 W. Lovers Lane Dallas, TX 75209	Termination of Amended and Restated Consulting Agreement 10/1/2007	Disputed	267,572.25
RSystems International, Inc. 5000 Windplay Drive #5 El Dorado Hills, CA 95762	Vinay NS Behl CST # ND-5099749	Consulting Services		\$91,875.00
Whitley Penn 1400 West 7 <sup>th</sup> Street, Suite 400 Fort Worth, TX 76102	817.259.9100 817.259.9101 – fax	Accounting/Audit Services		\$71,036.00
Bowne of Atlanta, Inc. P. O. Box 101691 Atlanta, GA 30392-1691		Printing		\$22,465.00
Siegel, Lipman, Duney, Shepard & Mishel, LLP The Plaza, Suite 801 5355 Town Center Road Boca Raton, FL 33486	561.368.7700 561.362.6116 – fax	Legal Fees		\$18,997.50
Gibbs Bergen, LLP Attn: Scott T. Griggs 901 Main Street, Suite 6300 Dallas, TX 75201	214.653.2401 – fax	Legal Fees		\$15,590.90
Wavetrix, Inc. 1601 N. Glenville, Suite 100 Richardson, TX 75081	469.916.7300 469.916.7301 – fax	Design Services		\$10,964.00

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**Page 2 of 3**

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Dell Financial Services c/o Dell Business Credit Payment Processing Center P. O. Box 5275 Carol Stream, IL 60197-5275	Account No. 6879-4502-1200-1765-640	Equipment Purchase		\$3,301.62
Atomic Design & Consulting 3321 Premier Drive Suite C Plano, TX 75023	972.668.3867 214.245.4876 – fax	Design Services		\$3,247.50
Sklar Williams, LLP 8363 West Sunset Road Suite 300 Las Vegas, NV 89113	702.360.6000 - phone 702.360.0000 – fax	Legal Services		\$735.00
DHL Express (USA), Inc. P. O. Box 84006 Dallas, TX 75284				Unknown

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Page 3 of 3**

**DECLARATION UNDER PENALTY OF PERJURY**

I, *William Hopke*, the Chief Executive Officer of **ESPRESSO SOLUTIONS, INC.**, the corporation named as the Debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding 20 Largest Unsecured Claims and that it is true and correct to the best of my information and belief.

Date: January 30, 2009

**ESPRESSO SOLUTIONS, INC.,  
Debtor**

By: /s/ William Hopke  
William Hopke,  
Chief Executive Officer