

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

IN RE: **G & R Management, Inc.**

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)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Houston- Galveston Area Local Dev. Corp. PO Box 22777 Houston, TX 77227		Real Property	<i>Disputed</i>	<b>\$1,069,409.00</b> <b>Value: \$0.00</b>
Bank of the West PO Box 4116 Concord, CA 94524		Real Property	<i>Disputed</i>	<b>\$1,727,979.00</b> <b>Value: \$821,650.00</b>
Best Western International, Inc. 6200 N. 24th Pkwy Colorado City, CO 81019		Business debt	<i>Disputed</i>	<b>\$39,150.65</b>
Buffalo ISD Carolyn Ballard, RTA, Tax Assessor PO Box 157 Buffalo, TX 75831		Property Taxes		<b>\$28,029.58</b>
City of Buffalo PO Box 219 Buffalo, TX 75831		Taxes		<b>\$12,638.70</b>
City of Buffalo Debbie Waters, Tax Assessor Collector PO Box 219 Buffalo, TX 75831		Property Taxes		<b>\$12,509.17</b>

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*Continuation Sheet No. 1*

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address, including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured also state value of security]
Leon County Tax Assessor Collector Louise Wilson PO Box 37 Centerville, TX 75833		Property Taxes		<b>\$10,538.71</b>
Buffalo ISD Carolyn Ballard, RTA, Tax Assessor PO Box 157 Buffalo, TX 75831		Property Taxes		<b>\$6,399.23</b>
MHP Financial Services 9430 Topanga Canyon Blvd. Chatsworth, CA 91311		Business debt	<i>Disputed</i>	<b>\$4,110.00</b>
City of Buffalo Debbie Waters, Tax Assessor Collector PO Box 219 Buffalo, TX 75831		Property Taxes		<b>\$2,854.15</b>
Charnjit Sandhu 16015 Maplewick Dr. Tomball, TX 77375		Security Agreement		<b>\$3,451.76</b> <b>Value: \$850.00</b>
Wells Fargo Card Services PO Box 522 Des Moines, IA. 50302-9907		Credit Card		<b>\$2,496.29</b>
Leon County Tax Assessor Collector Louise Wilson PO Box 37 Centerville, TX 75833		Property Taxes		<b>\$2,376.11</b>

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**LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS**

*Continuation Sheet No. 2*

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

Harry Singh  
108 Dannis Ave.  
Sulphur, LA 70665

Security Agreement

**\$2,334.56**

**Value: \$600.00**

Prabpal Singh  
6456 Stockton Blvd.  
Sacramento, CA 95823

Security Agreement

**\$850.00**

**Value: \$300.00**

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

I, the   **President**   of the   **Corporation**    
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:   **3/17/2011**  

Signature:   **/s/ Kirnbir S. Grewal**    
**Kirnbir S. Grewal**  
**President**