B4 (Official Form 4) (12/07)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
MCALLEN DIVISION

IN RE: **Sai Krupa, Inc.**

Case No. **09-70475-M-11**

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) Name of creditor and complete mailing address, including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, goverment contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim [if secured also state value of security]
Internal Revenue Service Special Procedures 300 East 8th St., STOP 5026AUS Austin, TX 78701		Payroll Taxes - 6 quarters		**$7,500.00**
Nora Jane Coles and David Fulton Coles c/o Humberto G. Garcia, Atty 411 Heimer San Antonio,TX 78232		PERONAL INJURY LAWSUIT		**$0.00**

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: **07/01/2009**

Signature: **/s/ Ushaben M. Patel**
Ushaben M. Patel
President