

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Western District of Texas
Austin Division**

In re ST. THOMAS, INC., Case No. _____
Debtor 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 and 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>
Anna Maria's, Inc. c/o April E. Lucas 600 Congress Avenue, Ste. 2100 Austin, TX 78701				\$343,396.25
Advance Me 2015 Vaughn Rd., Bldg. 500 Kennesaw, GA 30144				\$103,000.00
Aeffe/Moschino 30 West 56th St. New York, NY 10019				\$87,143.40
Akin & Almanza, LLP 2301 S. Capital of Tex. Highway Building H Austin, TX 78746				\$76,690.40
La Perla 807 Madison Ave. New York, NY 10002				\$66,295.50

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Reem Acra 730 5th Avenue, Ste. 205 New York, NY 10019				\$53,064.50
IT USA 17 Battery Place, 5th Floor New York, NY 10004				\$50,334.00
J.P. Morgan/Chase Bank P.O. Box 260161 Baton Rouge, LA 70826-0161				\$45,679.09
Paul Morelli Jewelry 1118 Walnut Street Philadelphia, PA 19107				\$44,693.00
Christian La Croix 6100 Hollywood Blvd., Ste. 407 Hollywood, FL 33024				\$43,803.00
The Isabella Co./Marc Caine 205 W. 39th St., 17th Floor New York, NY 10018				\$32,160.34

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Vitrine Collection by Suzanne Kalan 18425 Napa St. Northridge, CA 91325				\$29,947.47
Mandalay 607 N. Camden Dr. Beverly Hills, CA 90210				\$28,737.58
Attila 552 Seventh Avenue, 2nd Floor New York, NY 10018				\$24,115.00
Zenobia 6300 Avenue du Parc, Ste. 506 Montréal, Quebec H2V 4H8 CANADA				\$23,218.25
Temperley/London 453-455 Broome Street Second Floor Loft New York, NY 10013				\$22,034.00
Erica Molinari Design/Jewelry P.O. Box 20205 New York, NY 10014				\$21,630.00

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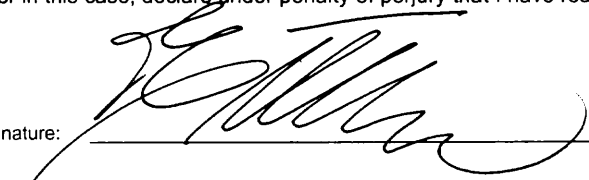
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Padgett, Stratemann & Co., LLP 515 Congress Ave., Ste. 1212 Austin, TX 78701				\$21,549.25
B. Louise 501 7th Avenue, Ste. 406 New York, NY 10018				\$21,480.00
Alessandra Ciani Couture via Frascati, 74 00040 Monte Porzio ITALY				\$19,106.00

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

I, Tomas Estebes, 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: 3-26-09

Signature: 

Tomas Estebes ,President
(Print Name and Title)

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.