

United States Bankruptcy Court Southern District of California	Voluntary Petition
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Name of Debtor (if individual, enter Last, First, Middle): Paragon Steakhouse Restaurants, Inc., a Delaware corporation	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA Hungry Hunter; DBA Hunter Steakhouse; DBA Carvers; DBA Carvers Creek; DBA Mountain Jack's; DBA Tippecanoe Place; DBA The Whaling Company; DBA Cliffhouse of Folsom	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 33-0369893	Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. & Street, City, and State): 10200 Willow Creek Road San Diego, CA 92131	Street Address of Joint Debtor (No. & Street, City, and State):
County of Residence or of the Principal Place of Business: San Diego	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):

Location of Principal Assets of Business Debtor (if different from street address above):		
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000 Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors reported on a consolidated basis with affiliated debtors. <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input checked="" type="checkbox"/> 5001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000	
Estimated Assets reported on a consolidated basis with affiliated debtors. <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	
Estimated Debts reported on a consolidated basis with affiliated debtors. <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion	

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Paragon Steakhouse Restaurants, Inc., a Delaware corporation	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed: Central District of California, Riverside Division	Case Number: 02-12682	Date Filed: 2/19/02	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: See Attachment		Case Number:	
District:		Date Filed:	
Relationship:		Judge:	
<p style="text-align: center;">Exhibit A</p> (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.) <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<p style="text-align: center;">Exhibit B</p> (To be completed if debtor is an individual whose debts are primarily consumer debts.) I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) Date	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property <i>Check all applicable boxes.</i>			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Paragon Steakhouse Restaurants, Inc., a Delaware corporation</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> _____ Signature of Debtor</p> <p><input checked="" type="checkbox"/> _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p><input checked="" type="checkbox"/> _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p><input checked="" type="checkbox"/> /s/ Enid M. Colson</p> <p>_____ Signature of Attorney for Debtor(s) Enid M. Colson 189912; Julia W. Brand 121760 _____ Printed Name of Attorney for Debtor(s) Liner Yankelevitz Sunshine & Regenstreif, LLP _____ Firm Name 1100 Glendon Avenue 14th Floor Los Angeles, CA 90024 _____ Address (310) 500-3500 Fax:(310) 500-3501 _____ Telephone Number</p> <p>_____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: 1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; 2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, 3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p><input checked="" type="checkbox"/> _____ Date</p> <p>Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> /s/ Susan Schulze-Claasen</p> <p>_____ Signature of Authorized Individual Susan Schulze-Claasen _____ Printed Name of Authorized Individual President _____ Title of Authorized Individual</p> <p>_____ Date</p>	

In re Paragon Steakhouse Restaurants, Inc., a Delaware corporation Case No. _____
Debtor(s)

FORM 1. VOLUNTARY PETITION

Pending Bankruptcy Cases Filed Attachment

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Paragon of Michigan, Inc., a Wisconsin corporation	Filed concurrently Affiliate	
Steakhouse Partners, Inc., a Delaware corporation	08-04147	James Meyers

United States Bankruptcy Court
Southern District of California

In re Paragon Steakhouse Restaurants, Inc., a Delaware corporation
 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>
Balis dba Restaurant Management Grp. 2913 Whidden Street Boise, ID 83702	Jim Balis Balis dba Restaurant Management Grp. 2913 Whidden Street Boise, ID 83702 877-632-2626	Consulting Fees		43,500.00
Blue Shield of California 1210 Commerce #4 Woodland, CA 95776	Terri O'Neil Blue Shield of California 1210 Commerce #4 Woodland, CA 95776 916-350-7606	Insurance premiums		67,258.61
Central Meat & Provision 1603 National Avenue San Diego, CA 92113	Bob Kulkiin Central Meat & Provision 1603 National Avenue San Diego, CA 92113 619-239-1391	Trade Debt		185,878.69
Critical Capital Growth Fund 90 Park Avenue, 31st Floor New York, NY 10016	Charles Robinson Critical Capital Growth Fund 90 Park Avenue, 31st Floor New York, NY 10016 212-697-5200	Unsecured note and interest		1,887,853.00
Ernst Luce California, LLC 12401 Helena Street Los Angeles, CA 90049	Robert Ernst Ernst Luce California, LLC 12401 Helena Street Los Angeles, CA 90049 310-476-1870	Rent		77,873.25
Froehlich Richards 5411 Muirfield Drive Bakersfield, CA 93306	Froehlich Richards Froehlich Richards 5411 Muirfield Drive Bakersfield, CA 93306 661-871-6337	Rent		54,920.35
Gary A. Yeomans Trust 611 Industrial Parkway Imlay City, MI 48444	Denise Russell Gary A. Yeomans Trust 611 Industrial Parkway Imlay City, MI 48444 810-721-2100	Rent		39,985.56

In re **Paragon Steakhouse Restaurants, Inc., a Delaware corporation**

Case No. _____

Debtor(s)

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

(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>
General Produce Co., LTD PO Box 308 Sacramento, CA 95812	Cliff Rubens General Produce Co., LTD PO Box 308 Sacramento, CA 95812 916-557-2995	Trade Debt		52,121.44
Jack Star 1405 Fuerte Heights Lane El Cajon, CA 92019	Jack Star Jack Star 1405 Fuerte Heights Lane El Cajon, CA 92019 619-401-8900	Rent		80,475.63
James Watt One Hallidie Plaza Suite 701 San Francisco, CA 94102	James Watt James Watt One Hallidie Plaza Suite 701 San Francisco, CA 94102 415-421-7640	Rent		61,846.46
Latham & Watkins 633 W. 5th Street Suite 4000 Los Angeles, CA 90071	Barbara Whan Latham & Watkins 633 W. 5th Street Suite 4000 Los Angeles, CA 90071 213-891-8720	Legal Fees		80,278.70
Littman Krooks, LLP 655 Third Avenue New York, NY 10017	Mitchell Littman Littman Krooks, LLP 655 Third Avenue New York, NY 10017 212-490-2020	Legal Fees		55,025.02
Morrison/Foerster LLP PO Box 60000 San Francisco, CA 94160	Christopher Forrest Morrison/Foerster LLP PO Box 60000 San Francisco, CA 94160 858-720-5110	Legal Fees		137,250.60
National Retail Properties 450 S Orange Ave Suite 900 Orlando, FL 32801	John Carnesale National Retail Properties 450 S Orange Ave Suite 900 Orlando, FL 32801 407-540-2559	Rent		49,866.74
Ramallah, Inc. 15 Rosebank Avenue Greenbrae, CA 94904	Audie Dudum Ramallah, Inc. 15 Rosebank Avenue Greenbrae, CA 94904 707-649-0900	Rent		48,772.28
Realty Income Corportion Department 2428 Los Angeles, CA 90084	Melissa DePonte Realty Income Corportion Department 2428 Los Angeles, CA 90084 760-741-2111	Rent		114,255.48

In re **Paragon Steakhouse Restaurants, Inc., a Delaware corporation**

Case No. _____

Debtor(s)

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

(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>
Rewards Network Two North Riverside Plaza Suite 950 Chicago, IL 60606	Richard Sandler Rewards Network Two North Riverside Plaza Suite 950 Chicago, IL 60606 312-521-6765	Trade Debt		389,275.24
Southwest Traders, Inc. 27711 Diaz Road Temecula, CA 92590	Mary Vouti Southwest Traders, Inc. 27711 Diaz Road Temecula, CA 92590 800-275-7984	Trade Debt		79,045.66
Tippecanoe Place, LLC 4945 Palmetto Dunes Ct. San Jose, CA 95138	Brian Matteoni Tippecanoe Place, LLC 4945 Palmetto Dunes Ct. San Jose, CA 95138 408-568-9579	Rent		52,414.04
US Food Service, Inc./Chicago PO Box 98612 Chicago, IL 60693	Joan US Food Service, Inc./Chicago PO Box 98612 Chicago, IL 60693 800-572-6200	Trade Debt		97,631.77

**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 May 15, 2008Signature /s/ Susan Schulze-Claasen
Susan Schulze-Claasen
President

*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.*

CSD 1008 [08/21/00]

Name, Address, Telephone No. & I.D. No.

Enid M. Colson 189912; Julia W. Brand 121760
1100 Glendon Avenue
14th Floor
Los Angeles, CA 90024
(310) 500-3500
189912; Julia W. Brand 121760

UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF CALIFORNIA
325 West "F" Street, San Diego, California 92101-6991

In Re

Paragon Steakhouse Restaurants, Inc., a Delaware corporation

BANKRUPTCY NO.

Debtor.

VERIFICATION OF CREDITOR MATRIX

PART I (check and complete one):

New petition filed.

TOTAL NO. OF CREDITORS: approx. 7500

Conversion filed on _____. *See instructions on reverse side.*

TOTAL NO. OF CREDITORS: _____

- Former Chapter 13 converting. Creditor diskette required.
- Post-petition creditors added. Scannable matrix required.
- There are no post-petition creditors. No matrix required.

Amendment or Balance of Schedules filed concurrently with this original scannable matrix affecting Schedule of Debts and/or Schedule of Equity Security Holders. *See instructions on reverse side.*

- Names and addresses are being ADDED.
- Names and addresses are being DELETED.
- Names and addresses are being CORRECTED.

PART II (check one):

The above-named Debtor(s) hereby verifies that the list of creditors is true and correct to the best of my (our) knowledge.

The above-named Debtor(s) hereby verifies that there are no post-petition creditors affected by the filing of the conversion of this case and that the filing of a matrix is not required.

Date: _____

/s/ Susan Schulze-Claasen

Susan Schulze-Claasen/President

Signer/Title

REFER TO INSTRUCTIONS ON REVERSE SIDE

CSD 1008

Balis
dba Restaurant Management Grp.
2913 Whidden Street
Boise, ID 83702

Blue Shield of California
1210 Commerce #4
Woodland, CA 95776

Brosnan Bay Properties

Central Meat & Provision
1603 National Avenue
San Diego, CA 92113

Charters Keith & Carolyn

Critical Capital Growth Fund
90 Park Avenue, 31st Floor
New York, NY 10016

Ernst Luce California, LLC
12401 Helena Street
Los Angeles, CA 90049

Franchise Tax Board
Attn: Bankruptcy
PO Box 2952
Sacramento, CA 95812

Froehlich Richards
5411 Muirfield Drive
Bakersfield, CA 93306

Gary A. Yeomans Trust
611 Industrial Parkway
Imlay City, MI 48444

General Produce Co., LTD
PO Box 308
Sacramento, CA 95812

Indiana Dept. of Revenue

Jack Star
1405 Fuerte Heights Lane
El Cajon, CA 92019

James Watt
One Hallidie Plaza
Suite 701
San Francisco, CA 94102

Latham & Watkins
633 W. 5th Street
Suite 4000
Los Angeles, CA 90071

Littman Krooks, LLP
655 Third Avenue
New York, NY 10017

Michigan Dept. of Treasury

Morrison/Foerster LLP
PO Box 60000
San Francisco, CA 94160

National Retail Properties
450 S Orange Ave
Suite 900
Orlando, FL 32801

Ramallah, Inc.
15 Rosebank Avenue
Greenbrae, CA 94904

Realty Income Corportion
Department 2428
Los Angeles, CA 90084

Rewards Network
Two North Riverside Plaza
Suite 950
Chicago, IL 60606

Sanders Construction

Southwest Traders, Inc.
27711 Diaz Road
Temecula, CA 92590

State Board of Equalization
P O Box 942879
Sacramento, CA 94279

Steakhouse Partners, Inc.
10200 Willow Creek Road
San Diego, CA 92131

Tippecanoe Place, LLC
4945 Palemetto Dunes Ct.
San Jose, CA 95138

US Food Service, Inc./Chicago
PO Box 98612
Chicago, IL 60693

Utah State Tax Commission