

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
SANTA ROSA DIVISION**

In re:

LEFEVER MATTSON, a California
corporation, *et al.*,¹

Debtors.

Lead Case No. 24-10545 (CN)

(Jointly Administered)

Chapter 11

CERTIFICATE OF SERVICE

Judge: Hon. Charles Novack

I, Michael Villa, depose and say that I am employed by Kurtzman Carson Consultants, LLC dba Verita Global ("Verita"), the claims and noticing agent for the Debtors in the above-captioned case.

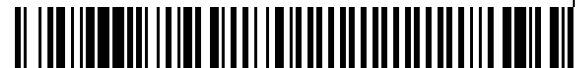
On October 21, 2024, at my direction and under my supervision, employees of Verita caused to be served the following documents via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **Final Order Authorizing Payment of Certain Prepetition Taxes and Assessments and Granting Certain Related Relief** [Docket No. 178]
- **Order Authorizing the Employment of Keller Benvenuti Kim LLP as General Bankruptcy Counsel to the Debtors** [Docket No. 179]

Furthermore, on October 21, 2024, at my direction and under my supervision, employees of Verita caused to be served the following document via First Class Mail upon the service list attached hereto as **Exhibit C**:

(Continued on Next Page)

¹ The last four digits of LeFever Mattson's tax identification number are 7537. Due to the large number of debtor entities in these Chapter 11 Cases, a complete list of the Debtors and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <https://veritaglobal.net/LM>. The address for service on the Debtors is 6359 Auburn Blvd., Suite B, Citrus Heights, CA 95621.



- **Final Order Authorizing Payment of Certain Prepetition Taxes and Assessments and Granting Certain Related Relief** [Docket No. 178]

Dated: October 25, 2024

/s/ Michael Villa

Michael Villa

Verita

222 N Pacific Coast Highway,

3rd Floor

El Segundo, CA 90245

Tel 310.823.9000

Exhibit A

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Top 30 Creditor	Aakar Development, LLC		prtipal.bhatia@gmail.com
Counsel to Secured Creditor Poppy Bank	Abbey, Weitzenberg, Warren & Emery, P.C.	Mitchell B. Greenberg	mgreenberg@abbeylaw.com
Bankruptcy Servicer for Ally Bank Lease Trust - Assignor to Vehicle Asset Universal Leasing Trust (a.k.a. "VAULT TRUST", or "V.A.U.L. Trust", or "VAULT", or "V.A.U.L.T.")	AIS Portfolio Services, LLC	Ally Bank Lease Trust - Assignor to Vehicle Asset Universal Leasing Trust (a.k.a. "VAULT TRUST", or "V.A.U.L. Trust", or "VAULT", or "V.A.U.L.T.") Department	ECFNotices@aisinfo.com
Top 30 Creditor	Aung Burma, LLC		benicia@aungmaylika.com
Interested Party	Brooke Sample		brookesample10@gmail.com
Interested Party	Carla Strickfaden		cjstrickfaden@gmail.com
Top 30 Creditor	Charlene Hultman, Plaintiff	RIMON, P.C.	brian.hafter@rimonlaw.com; scott.raber@rimonlaw.com
Interested Party	Darryl Hayes		Twinpop@gmail.com
Interested Party	David Renaud	David and Kim Renaud	76renaud@gmail.com
Top 30 Creditor	DOB WINE COMPANY LLC		dan@faucet.wine
Top 30 Creditor	DoorDash Essentials, LLC		lease-accounting@doordash.com
Counsel to Creditor Duggan's Mission Chapel and Amanda Henry, as Trustee of the Fran Bragg Revocable Trust	Duggan's Mission Chapel	Jeffer Mangels Butler & Mitchell LLP	byoung@jmbm.com
Top 30 Creditor	Edward Jones & Co., LP		edjleaseadmin@cushwake.com
Top 30 Creditor	El Artesano		william_leyva@yahoo.com
Top 30 Creditor	Eva's Esthetics, Inc.		laurie@tuelberodin.com
Top 30 Creditor	Everk Hospitality Group, Inc.		lewiseverk@gmail.com
Counsel to Kenneth W. Mattson; Ks Mattson Partners, LP	Fennemore	James Hill, Christopher V. Hawkins	jhill@fennemorelaw.com; chawkins@fennemorelaw.com
Counsel to Kenneth W. Mattson; Ks Mattson Partners, LP	Fennemore Craig P.C.	Micheline N. Fairbank	mfairbank@fennemorelaw.com
Counsel to Kenneth W. Mattson; Ks Mattson Partners, LP	Fennemore Wendel	Daniel Rapaport, Mark Bostick, Kurt Franklin, Thiele R. Dunaway	drapaport@fennemorelaw.com; mbostick@fennemorelaw.com; kfranklin@fennemorelaw.com; rdunaway@fennemorelaw.com
Top 30 Creditor	Fort Washingto Fitness - Thrive Business Development Inc.		choosethrive@gmail.com
Counsel to Creditor Citizens Business Bank	Hemar, Rouso & Heald, LLP	Christopher D. Crowell	ccrowell@hrhlaw.com
Interested Party	Hill Hayes		jdhayes2@gmail.com
Interested Party	Janet and Randy Marlette		Jlmakamama@yahoo.com
Interested Party	Janice Conrad		janiceconradsemail@gmail.com
Counsel to Umpqua Bank	Jeffer Mangels Butler & Mithcell LLP	Robert B. Kaplan	rkaplan@jmbm.com
Interested Party	Jillian Fitzgerald		gojillianfitz@gmail.com
Interested Party	Kim Renaud		renaud6@aol.com
Counsel to Secured Creditor Susan Leeming, Administrator of the Estate of James Walker and Creditors Daniel and Mary Goff, Laura O'Connor, Dana Goff, Kristianne Goff, Bradley and Lori Olson, Steven and Carol Hines	Kornfield, Nyberg, Bendes, Kuhner & Little, P.C.	Eric A. Nyberg, Chris D.Kuhner, Sarah L. Little	e.nyberg@kornfieldlaw.com; c.kuhner@kornfieldlaw.com; s.little@kornfieldlaw.com
Interested Party	Kristin Torstenbo		kristinhayes18@gmail.com
Counsel to Secured Creditors Visio International, Inc. and Y. Tito Sasaki and Janet L. Sasaki Trust	Law Office of Benjamin R. Levinson	A Professional Corporation	ben@benlevinsonlaw.com
Secured Lender	Leland McAbee , Teresa McAbee		terimcabee@aol.com; lelandmcabee1@gmail.com
Secured Lender	Leland McAbee, Plaintiff	John S. Cha	JCha@imbm.com
Committee of Unsecured Creditors	Lull Family Living Revocable Trust	Richard Lull	richard@picolull.com
Committee of Unsecured Creditors	Manfred K. Fischer Trust	Michaela M. Katari	michaela.kitari@gmail.com

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Interested Party	Mark Torstenbo	Mark and Kristin Torstenbo	motorstenbo@gmail.com
Interested Party	Matt Treger		matt.treger@gmail.com
Counsel to AmTrust North America, Inc. on behalf of Wesco Insurance Company	Maurice Wutscher LLP	Alan C. Hochheiser	ahochheiser@mauricewutscher.com
Top 30 Creditor	McGowan Trustee of the Lorraine Margaret Orlich Trust dated 9/26/03		mcgowrun@aol.com
Committee of Unsecured Creditors	Mullin Family Trust	John & Kathleen Mullin	dadzboss@sbcglobal.net; mullineight@sbcglobal.net
Counsel to Tracy Hope Davis, the United States Trustee for Region 17	Office of the United States Trustee for Region 17	Office of the United States Trustee	phillip.shine@usdoj.gov
Counsel to Tracy Hope Davis, the United States Trustee for Region 17	Office of the United States Trustee for Region 17	Office of the United States Trustee	jared.a.day@usdoj.gov
Counsel to Tracy Hope Davis, the United States Trustee for Region 17	Office of the United States Trustee for Region 17	Office of the United States Trustee	deanna.k.hazelton@usdoj.gov
Proposed Counsel to the Official Committee of Unsecured Creditors	Pachulski Stang Ziehl & Jones LLP	Debra I. Grassgreen, Jason H. Rosell, John D. Fiero, Brooke E. Wilson	dgrassgreen@pszjlaw.com; jfiero@pszjlaw.com; jrosell@pszjlaw.com; bwilson@pszjlaw.com
Top 30 Creditor	Plaintiffs in <i>Claridge et al.</i> litigation	CASEY GERRY SCHENK FRANCAVILLA BLATT & PENFIELD LLP	dcasey@cglaw.com; fschenk@cglaw.com; gmb@cglaw.com; jrobinson@cglaw.com; camille@cglaw.com; mbenke@cglaw.com
Top 30 Creditor	Plaintiffs in <i>Claridge et al.</i> litigation	COTCHETT, PITRE & McCARTHY, LLP	jcotchett@cpmlegal.com; bkittle@cpmlegal.com; vmontiel@cpmlegal.com; LDelia@cpmlegal.com; AOlivares@cpmlegal.com; nsanguinetti@cpmlegal.com; dhollenberg@cpmlegal.com
Top 30 Creditor	Plaintiffs in <i>Claridge et al.</i> litigation	LIEFF CABRASER HEIMANN & BERNSTEIN, LLP	ecabraser@lchb.com; rheimann@lchb.com; kbenson@lchb.com; msheen@lchb.com
Top 30 Creditor	Plaintiffs in <i>Tubley et al.</i> litigation	DICKENSON, PEATMAN & FOGARTY, P.C.	ridell@dpf-law.com; osandel@dpf-law.com; eneigher@dpf-law.com
Top 30 Creditor	Plaintiffs in <i>Wondra et al.</i> litigation	BPE LAW GROUP, P.C.	leferret@bpelaw.com; segray@bpelaw.com
Interested Party	Sara Ganyo		sganyo@gmail.com
Committee of Unsecured Creditors	Servpro Vacaville		office@servprovavacaville.com
Interested Party	Shelley Morse		shelleyamorse@comcast.net
Counsel to Socotra Capital, Inc.	Sheppard, Mullin, Richter & Hampton LLP	Jeannie Kim	jekim@sheppardmullin.com
Counsel to Socotra Capital, Inc.	Sheppard, Mullin, Richter & Hampton LLP	Theodore A. Cohen, Caroline Sischo	tcohen@sheppardmullin.com; csischo@sheppardmullin.com
Top 30 Creditor	Sherman Family Living Trust dtd 3/13/00		rgsberman@comcast.net
Counsel to Creditor California Bank of Commerce	Snell & Wilmer LLP	Eric S. Pezold, Andrew B. Still	epezold@swlaw.com; astill@swlaw.com
Top 30 Creditor	The Vyxn (Everk Hospitality, Lewis Everk)		lewiseverk@gmail.com
Top 30 Creditor	Tom DeWitt; Pauline DeWitt		tdewittfamily@gmail.com
Attorney for Tri Counties Bank	Tri Counties Bank, Legal Department	Mark H. Atkins, Bruce L. Belton, Martha Evensen Opich	legalservices@tcbk.com
Committee of Unsecured Creditors	Umbriac & Tubley Family Trust	Mae Umbriac & Andrew Tubley	ridell@dpf-law.com
Interested Party	Walter Schenk		walter.schenk@comcast.net

Exhibit A
Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Committee of Unsecured Creditors	Walter Schenk		walter.schenk@comcast.net
Top 30 Creditor	WeCare Services For Children		MPRIBILOVICS@WECARECHILDREN.ORG
Top 30 Creditor	West Coast Salon Suites, LLC		katrina_rasmussen@outlook.com
Counsel to Wondra, et al.	Wondra, et al.	Kronick Moskowitz Tiedemann & Girard	gherrera@kmtg.com
Top 30 Creditor	Zhong Liang Kwan, Karie Xiu Yu		karie.yu@yahoo.com

Exhibit B

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Top 30 Creditor	Aakar Development, LLC		2151 Salvio Street, L			Concord	CA	94520
Counsel to Secured Creditor Poppy Bank	Abbey, Weitzenberg, Warren & Emery, P.C.	Mitchell B. Greenberg	100 Stony Point Road, Suite 200			Santa Rosa	CA	95401
Bankruptcy Servicer for Ally Bank Lease Trust - Assignor to Vehicle Asset Universal Leasing Trust (a.k.a. "VAULT TRUST", or "V.A.U.L. Trust", or "VAULT", or "V.A.U.L.T.")	AIS Portfolio Services, LLC	Ally Bank Lease Trust - Assignor to Vehicle Asset Universal Leasing Trust (a.k.a. "VAULT TRUST", or "V.A.U.L. Trust", or "VAULT", or "V.A.U.L.T.") Department	Amitkumar Sharma	4515 N Santa Fe Ave. Dept. APS	Account: XXXXXXXX3228	Oklahoma City	OK	73118
Top 30 Creditor	Aung Burma, LLC		2151 Salvio Street, E			Concord	CA	94520
Secured Lender	Bank of America		PO Box 650070			Dallas	TX	75265-0070
Top 30 Creditor	Bold, Polisner, Maddow, Nelson & Judson		520 Capitol Mall, 150			Sacramento	CA	95814
Secured Lender	Butcher Road Partners LLC		6359 Auburn Blvd.	Suite B		Citrus Heights	CA	95621
Office of the California Attorney General	California Attorney General	Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919
Secured Lender	California Bank of Commerce		2999 Oak Rd Ste 210			Walnut Creek	CA	94597-2052
Interested Party	Carla Strickfaden		4007 Keri Way			Fallbrook	CA	92028
Committee of Unsecured Creditors	Charles Edgar		89 Avalon Court			Chico	CA	95926
Secured Lender	CHASE BANK		P.O. Box 650528			Dallas	TX	75265-0528
Top 30 Creditor	Citadel Environmental Services, Inc		File 2516, 1801 W Olympic Blvd			Pasadena	CA	91199-2516
Secured Lender	Citizens Business Bank		PO Box 3938			Ontario	CA	91761
Secured Lender	Comerica		PO Box 641618			Detroit	MI	46264-1618
Interested Party	David Renaud	David and Kim Renaud	12561 Torrey Pines Drive			Auburn	CA	95602
Top 30 Creditor	Delfino Escamilla Portillo		547 Cypress Ave			Vallejo	CA	94590
Top 30 Creditor	DOB WINE COMPANY LLC		21885 8th St E 21889			Sonoma	CA	95476
Top 30 Creditor	DoorDash Essentials, LLC		941-1017 Alamo Dr., 983			Vacaville	CA	95687
Counsel to Creditor Duggan's Mission Chapel and Amanda Henry, as Trustee of the Fran Bragg Revocable Trust	Duggan's Mission Chapel	Jeffer Mangels Butler & Mitchell LLP	c/o Bennett G. Young	Two Embarcadero Center, 5th Floor		San Francisco	CA	94111-3824
Secured Lender	Duggans Memorial Chapel	Law Offices of Gregory E. Stubbs	747 Appleton Way			Sonoma	CA	95476-7247
Top 30 Creditor	Edward Jones & Co., LP		645-651 Broadway/10 Maple St, 302			Sonoma	CA	94576
Top 30 Creditor	El Artesano		2151 Salvio Street, I			Concord	CA	94520
Top 30 Creditor	Eva's Esthetics, Inc.		2280 Bates Ave, 104-108			Concord	CA	94520
Top 30 Creditor	Everk Hospitality Group, Inc.		9433 N Fort Washington, 107			Fresno	CA	93730
Secured Lender	Exchange Bank		1420 Rocky Ridge Dr Ste 190			Roseville	CA	95661
Counsel to Kenneth W. Mattson; Ks Mattson Partners, LP	Fennemore	James Hill, Christopher V. Hawkins	600 B. Street, 17th Floor			San Diego	CA	92101

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Counsel to Kenneth W. Mattson; Ks Mattson Partners, LP	Fennemore Craig P.C.	Micheline N. Fairbank	7800 Rancharrah Parkway			Reno	NV	89704
Counsel to Kenneth W. Mattson; Ks Mattson Partners, LP	Fennemore Wendel	Daniel Rapaport, Mark Bostick, Kurt Franklin, Thiele R. Dunaway	1111 Broadway, 24th Floor			Oakland	CA	94607
Top 30 Creditor	Fort Washingto Fitness - Thrive Business Development Inc.		9471 N Fort Washington			Fresno	CA	93730
Secured Lender	Francoise Hodges		200 London Wy			Sonoma	CA	95476
Secured Lender	Frank Bragg Revocable Trust	Mandy Mary Henry	2261 Taylor Mountain Pl			Santa Rosa	CA	95404
Secured Lender	Frank Bragg Revocable Trust	Maxine Bragg	931 Maxwell St			Healdsburg	CA	95448
Secured Lender	Frank Bragg Revocable Trust	Nancy Bragg	1708 St. Anthony Way			Santa Rosa	CA	95404
Secured Lender	Greystone Servicing Corporation, Inc		PO Box 281163			Atlanta	GA	30384-1163
Counsel to Creditor Citizens Business Bank	Hemar, Rouso & Heald, LLP	Christopher D. Crowell	15910 Ventura Boulevard, 12th Floor			Encino	CA	91436
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346
Interested Party	Janice Conrad		3122 Somerset Avenue			Castro Valley	CA	94546
Counsel to Umpqua Bank	Jeffer Mangels Butler & Mithcell LLP	Robert B. Kaplan	2 Embarcadero Center	5th Floor		San Francisco	CA	94111
Counsel to Secured Creditor Susan Leeming, Administrator of the Estate of James Walker and Creditors Daniel and Mary Goff, Laura O'Connor, Dana Goff, Kristianne Goff, Bradley and Lori Olson, Steven and Carol Hines	Kornfield, Nyberg, Bendes, Kuhner & Little, P.C.	Eric A. Nyberg, Chris D. Kuhner, Sarah L. Little	1970 Broadway, Suite 600			Oakland	CA	94612
Top 30 Creditor	Lana Arons, Plaintiff	Chandler Law Firm	Robert Chandler	3800 Orange Street, Suite 270		Riverside	CA	92501
Counsel to Secured Creditors Visio International, Inc. and Y. Tito Sasaki and Janet L. Sasaki Trust	Law Office of Benjamin R. Levinson	A Professional Corporation	4100 Moorpark Avenue, Suite 233			San Jose	CA	95117
Secured Lender	Leland McAbee		525 Burr Oak Court			Vacaville	CA	95688
Secured Lender	Leland McAbee , Teresa McAbee		830 Illinois Street			Fairfield	CA	94533
Secured Lender	Leland McAbee, Plaintiff	John S. Cha	JEFFER MANGELS BUTLER & MITCHELL LLP	3 Park Plaza	Suite 1100	Irvine	CA	92614-2592
Committee of Unsecured Creditors	Lull Family Living Revocable Trust	Richard Lull	14 Westport			Manhattan Beach	CA	90266
Committee of Unsecured Creditors	Manfred K. Fischer Trust	Michaela M. Katari	132 Pheasant Court			Alamo	CA	94507
Interested Party	Mark Torstenbo	Mark and Kristin Torstenbo	607 Rempstone Lane			Fayetteville	NC	28311
Counsel to AmTrust North America, Inc.on behalf of Wesco Insurance Company	Maurice Wutscher LLP	Alan C. Hochheiser	23611 Chagrin Blvd., Suite 207			Beachwood	OH	44122
Top 30 Creditor	McGowan Trustee of the Lorraine Margaret Orlich Trust dated 9/26/03		10 Royale Avenue Unit #22			Lakeport	CA	95453
Secured Lender	Michael & Ana Cavanaugh		625 Holly Dr			Sebring	FL	33876

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Secured Lender	Michael Bicandi , Jane Bicandi		230 East Napa St			Sonoma	CA	95476
Top 30 Creditor	Monley Hamlin Construction		4600 Fermi Pl			Davis	CA	95618
Secured Lender	Mr Cooper		PO Box 60516			City of Industry	CA	91716-0516
Committee of Unsecured Creditors	Mullin Family Trust	John & Kathleen Mullin	807 Reading Way			Vacavilla	CA	95687
Secured Lender	Napa Elm, LP		6358 Auburn Blvd.			Citrus Heights	CA	95621
Secured Lender	Needleman/Hayes Family Trust		1250 Ferrello Rd			Santa Barbara	CA	93103
Secured Lender	NexBank		2515 McKinney Ave Ste 1100			Dallas	TX	75201
Counsel to Tracy Hope Davis, the United States Trustee for Region 17	Office of the United States Trustee for Region 17	Office of the United States Trustee	Phillip J. Shine	450 Golden Gate Avenue, 5th Floor, Suite #05-0153		San Francisco	CA	94102
Counsel to Tracy Hope Davis, the United States Trustee for Region 17	Office of the United States Trustee for Region 17	Office of the United States Trustee	Jared A. Day	C. Clifton Young Federal Building	300 Booth Street, Room 3009	Reno	NV	89509
Counsel to Tracy Hope Davis, the United States Trustee for Region 17	Office of the United States Trustee for Region 17	Office of the United States Trustee	Deanna K. Hazelton	2500 Tulare Street, Suite 1401		Fresno	CA	93721
Proposed Counsel to the Official Committee of Unsecured Creditors	Pachulski Stang Ziehl & Jones LLP	Debra I. Grassgreen, Jason H. Rosell, John D. Fiero, Brooke E. Wilson	One Sansome Street, 34th Floor, Suite 3430			San Francisco	CA	94104-4436
Top 30 Creditor	Pacific Gas & Electric		P.O. Box 997300			Sacramento	CA	95899-7300
Secured Lender	PHH Mortgage Services		PO Box 5452			Mount Laurel	NJ	08054
Top 30 Creditor	Plaintiffs in <i>Claridge et al.</i> litigation	CASEY GERRY SCHENK FRANCAVILLA BLATT & PENFIELD LLP	DAVID S. CASEY, JR., FREDERICK SCHENK, GAYLE M. BLATT, JEREMY K. ROBINSON, P. CAMILLE GUERRA, MICHAEL J. BENKE	110 Laurel St.		San Diego	CA	92101
Top 30 Creditor	Plaintiffs in <i>Claridge et al.</i> litigation	COTCHETT, PITRE & MCCARTHY, LLP	JOSEPH W. COTCHETT, BLAIR V. KITTLE, VASTI S. MONTIEL	San Francisco Airport Office Center	840 Malcolm Road, Suite 200	Burlingame	CA	94010
Top 30 Creditor	Plaintiffs in <i>Claridge et al.</i> litigation	LIEFF CABRASER HEIMANN & BERNSTEIN, LLP	ELIZABETH J. CABRASER, RICHARD M. HEIMANN, KATHERINE LUBIN BENSON, MICHAEL K. SHEEN	275 Battery Street, 29th Floor		San Francisco	CA	94111
Top 30 Creditor	Plaintiffs in <i>Tubley et al.</i> litigation	DICKENSON, PEATMAN & FOGARTY, P.C.	RICHARD J. IDELL, ORY SANDEL, ELENA M. NEIGHER	1500 First Street, Suite 200		Napa	CA	94559
Top 30 Creditor	Plaintiffs in <i>Wondra et al.</i> litigation	BPE LAW GROUP, P.C.	LAURA E. FERRET, SKYLER E. GRAY	2339 Gold Meadow Way		Gold River	CA	95670
Secured Lender	Poppy Bank		438 First St			Santa Rosa	CA	95401
Top 30 Creditor	Quinonez Cleaning Service		19120 Linden St			Sonoma	CA	95476
Secured Lender	Ronald Hodges		771 Oak Ln			Sonoma	CA	95476

Exhibit B
Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Top 30 Creditor	Sakanaya Japanese Restaurant (Jang)		9447 N Fort Washington			Fresno	CA	93730
Secured Lender	Select Portfolio Servicing, Inc.		PO Box 65450			Salt Lake City	UT	84165-0450
Committee of Unsecured Creditors	Servpro Vacaville		69 Commerce Place			Vacaville	CA	95687
Secured Lender	Shellpoint Mortgage Servicing		PO Box 650840			Dallas	TX	75265-0840
Counsel to Socotra Capital, Inc.	Sheppard, Mullin, Richter & Hampton LLP	Jeannie Kim	Four Embarcadero Center, 17th Floor			San Francisco	CA	94111-4109
Counsel to Socotra Capital, Inc.	Sheppard, Mullin, Richter & Hampton LLP	Theodore A. Cohen, Caroline Sisco	333 South Hope Street, 43rd Floor			Los Angeles	CA	90071
Top 30 Creditor	Sherman Family Living Trust dtd 3/13/00		8501 Bishop Creek Circle			Roseville	CA	95661
Counsel to Creditor California Bank of Commerce	Snell & Wilmer LLP	Eric S. Pezold, Andrew B. Still	600 Anton Blvd, Suite 1400			Costa Mesa	CA	92626-7689
Secured Lender	Socotra Capital		2208 29th Street	Ste 100		Sacramento	CA	95817
Top 30 Creditor	SunPoint Public Adjusters, Inc		1550 Parkside Dr Ste 350			Walnut Creek	CA	94596
Secured Lender	SUSAN PATRICIA WESTERBEKE, TRUSTEE OF THE SUSAN PATRICIA WESTERBEKE TRUST		2290 Grove St			Sonoma	CA	95476-6073
Top 30 Creditor	Tamara D. Migliozi, Plaintiff	FORES MACKO JOHNSTON & CHARTRAND	CORY B. CHARTRAND, ANTHONY D. JOHNSTON, MEGAN D. JOHNSON	1600 "G" Street, Suite 103		Modesto	CA	95354
Top 30 Creditor	The Vynx (Everk Hospitality, Lewis Everk)		9455 N Fort Washington, 101			Fresno	CA	93730
Top 30 Creditor	Tom DeWitt; Pauline DeWitt		801 W. Napa St, 801			Sonoma	CA	94576
Secured Lender	Tri Counties Bank		PO Box 909			Chico	CA	95927
Attorney for Tri Counties Bank	Tri Counties Bank, Legal Department	Mark H. Atkins, Bruce L. Belton, Martha Evensen Opich	Post Office Box 992570			Redding	CA	96099-2570
Committee of Unsecured Creditors	Umbriac & Tubley Family Trust	Mae Umbriac & Andrew Tubley	1500 First Street, Suite 200			Napa	CA	94559
Secured Lender	Umpqua Bank		PO Box 1757			Tacoma	WA	98401-1757
Secured Lender	Virginia Ghilarducci Trustee		19130 Ola Court			Sonoma	CA	95476
Interested Party	Walter Schenk		951 Forest Lane			Alamo	CA	94507
Committee of Unsecured Creditors	Walter Schenk		951 Forest Lane			Alamo	CA	94507
Top 30 Creditor	WeCare Services For Children		2151 Salvio Street 301			Concord	CA	94520
Secured Lender	Wells Fargo Home Mortgage		P.O. Box 30427			Los Angeles	CA	90030-0427
Secured Lender	Wells Fargo Wholesale Lockbox		PO Box 60253			Charlotte	NC	28260-0253
Top 30 Creditor	West Coast Salon Suites, LLC		9447 N Fort Washington, 102			Fresno	CA	93730
Counsel to Wondra, et al.	Wondra, et al.	Kronick Moskovitz Tiedemann & Girard	Gabriel P. Herrera	1331 Garden Hwy, 2nd Floor		Sacramento	CA	95833
Secured Lender	Y. Tito Sasaki, Trustee & Janet L. Sasaki, Trustee & Visio International, Inc.		PO BOX 200			VINEBURG	CA	95487
Top 30 Creditor	Zhong Liang Kwan, Karie Xiu Yu		2151 Salvio Street, H			Concord	CA	94520

Exhibit C

Exhibit C
Taxing Authorities Service List
Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip
Charles Lomeli-TTCCC	Solano County Treasury	PO Box 51094			Los Angeles	CA	90051-5394
City of Fresno/Finance Division	Business Tax Bill	PO Box 45017			Fresno	CA	93718-5017
Contra Costa County Tax Collector		PO Box 51104			Los Angeles	CA	90051-5402
County of Santa Barbara	Treasurer/Tax Collector	P.O. Box 579			Santa Barbara	CA	93102-0579
El Dorado County	K.E. Coleman M.B.A.	Treasurer & Tax Collector			Placerville	CA	95667-8002
Erick Roeser, CPA	Sonoma County Tax Collector	585 Fiscal Dr. Ste 100			Santa Rosa	CA	95403
Franchise Tax Board		PO Box 942857			Sacramento	CA	94257-0531
Napa County Tax Collector		1195 Third St Ste 108			Napa	CA	94559-3050
Placer County Tax Collector		2976 Richardson Drive			Auburn	CA	95603
Sacramento County Tax Collector		P.O. Box 508			Sacramento	CA	95812-0508
San Diego Treasurer/Tax Collector		PO Box 129009	1600 Pacific Hwy	Room 162	San Diego	CA	92112-2477
Stanislaus County Taxes - Collector		PO Box 859			Modesto	CA	95353
State of Delaware		PO Box 5509			Binghamton	DE	13902-5509