

41

UNITED STATES BANKRUPTCY COURT District of Arizona

PROOF OF CLAIM

Name of Debtor: Nutracea, a California corporation

Case Number: 09-28817

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property):

EMPLOYEE BENEFIT RESOURCES

Check this box to indicate this claim is an amendment to a previously filed claim.

FILED

Name and address where notices should be sent:

EMPLOYEE BENEFIT RESOURCES
P.O. BOX 1193
HELENA, MT 59624-1193

Court Claim Number:
(If known) DEC 04 2009

UNITED STATES
BANKRUPTCY COURT
Filed FOR THE DISTRICT OF ARIZONA

Telephone number: 406.449.5500

Name and address where payment should be sent (if different from above): N/A

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

Telephone number:

1. Amount of Claim as of Date Case Filed: \$ 19,957.81

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(...).

2. Basis for Claim: Services Provided
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 0133

3a. Debtor may have scheduled account as:
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.) N/A
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Value of Property: \$ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ Basis for perfection:

Amount of Secured Claim: \$ Amount Unsecured: \$

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

Date: 12-3-09 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Kathy M Johnson

FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

Kathy M. Johnson, CPA

Invoice Date	Type	Inv No	Amount
10/31/2009	Finance Chg	90306748	145.17
10/31/2009	Finance Chg	90306749	19.12
9/30/2009	Finance Chg	90306695	18.88
9/30/2009	Finance Chg	90306694	143.47
8/31/2009	Finance Chg	90306648	9.54
8/31/2009	Finance Chg	90306647	61.63
8/27/2009	Invoice	139368	10985
7/21/2009	Invoice	139118	8575
			19957.81

Employee Benefit Resources, LLP

PO Box 1193
Helena, MT 59624-1193
406-449-5500

The NutraCea, Inc.
Human Resources
5090 North 40th Street
Suite 400
Phoenix, AZ 85018

Invoice No. 139368
Date 08/27/2009
Client No. 180133

Completion of annual retirement Plan work, including trust reconciliation services, preparation of Form 5500 and required schedules, Summary Annual Report, Participant Benefit Statements, review of compliance with Plan and related notices for the year ended December 31, 2008.

Base Fee	\$ 1,200	
Participant Fee (133 @ \$45)	5,985	\$ 7,185.00

Services related to employee terminations and Plan distributions for 2008.
Bahner, Boyer, Breaux, Hightower, Howell, Kratzer, McPeak, Miller,
Naccarati, Newton, Pasciuto, Riser, Tanner and Weeks

Services related to employee terminations and Plan distributions for 2009. Sailor (15 @ \$75)	1,125.00
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Final Billing for professional Services for Hartford deposit errors.	2,500.00
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Professional service including preparation of Plan Amendment for Trustee Change.	<u>175.00</u>
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Current Amount Due	10,985.00
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Prior Balance	<u>8,575.00</u>
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Total Amount Due	<u>\$ 19,560.00</u>
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To ensure proper credit on the account, please reference the invoice number on your remittance. Thank you.

Payment in full is due upon receipt of invoice.
A late payment charge of 10% per annum will be assessed
on accounts not paid within 30 days of invoice date.

Please send remittance in the enclosed envelope.

Employee Benefit Resources, LLP

**PO Box 1193
Helena, MT 59624-1193
406-449-5500**

*The NutraCea, Inc.
Human Resources
5090 North 40th Street
Suite 400
Phoenix, AZ 85018*

*Invoice No. 139118
Date 07/21/2009
Client No. 180133*

Progress billing for professional services rendered January 2009 through June 2009, including contribution calculation, consulting with NutraCea staff and Hartford on deposit errors for 2008, and manual corrections of the errors. \$ 5,500.00

Services related to employee terminations and Plan distributions.

Arceneaux D, Barney D, Benoit J, Burleigh R, Collinsworth J, Deshotel K, Gaitan J, Goodwin K, Gradney M, Guthrie J, Haworth C, Hays A, Hoffman T, Hunt T, Istre K, Kanner J, Kline J, Kline M, Kreuter K, Lankford M, Laws M, Legnon T, Lewis M, Lindsey M, Lohmann A, Mathewson P, McCarthy T, Newton E, Norcross P, Patel R, Patel H, Perossier D, Roberts S, Schlieff J, Scofield J, Smith S, Thibodeaux M, Viator B, Wallace W, Waltrip R, Whiddon B and Wilkinson R.
(42 @ \$75) 3,150.00

Current Amount Due 8,650.00

Prior Balance (75.00)

Total Amount Due \$ 8,575.00

0 - 30	31- 60	61 - 90	91 - 120	Over 120	Balance
8,650.00	0.00	0.00	0.00	(75.00)	8,575.00

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