

Exhibit C**List of Reorganizing Subsidiary Debtors and Non-Operating Subsidiary Debtors**

Non-Operating Subsidiary Debtors	Reorganizing Subsidiary Debtors
Engle Homes Commercial Construction, LLC Engle Sierra Verde P4, LLC Engle Sierra Verde P5, LLC Engle/Gilligan, LLC Engle/James LLC LB/TE #1, LLC Lorton South Condominium, LLC McKay Landing, LLC Reflection Key, LLC TOUSA Homes Arizona, LLC TOUSA Homes Colorado, LLC TOUSA Homes Investment #1, Inc. TOUSA Homes Investment #2, Inc. TOUSA Homes Investment #2, LLC TOUSA Homes Mid-Atlantic Holding, LLC TOUSA Homes Mid-Atlantic, LLC TOUSA Homes Nevada, LLC TOUSA Investment #2, Inc. TOUSA Mid-Atlantic Investment, LLC	TOUSA, Inc. Beacon Hill at Mountain's Edge, LLC Engle Homes Delaware, Inc. Engle Homes Residential Construction, L.L.C. Newmark Homes Business Trust Newmark Homes Purchasing, LP Newmark Homes, LLC Newmark Homes, LP Preferred Builders Realty, Inc. Silverlake, Interests LLC TOI, LLC TOUSA Associates Services Company TOUSA Delaware, Inc. TOUSA Funding, LLC TOUSA Homes Florida, LP TOUSA Homes, Inc. TOUSA Homes, LP TOUSA Realty, Inc. TOUSA, LLC TOUSA/West Holdings, Inc.