

**United States Bankruptcy Court
Middle District of Alabama**

In re Luna Enterprises, d/b/a Jalapeno's Mexican Reastraurant
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>
ALATAX Bankruptcy Department 3001 2nd Avenue South Birmingham, AL 35233	ALATAX Bankruptcy Department 3001 2nd Avenue South Birmingham, AL 35233	Tax Liability		2,356.39
Eastdale Mall, LLC c/o Robert D. Reynolds Post Office Box 1389 Montgomery, AL 36102	Robert D. Reynolds Eastdale Mall, LLC c/o Robert D. Reynolds Post Office Box 1389 Montgomery, AL 36102	Lease Deficiency		50,000.00
Eastern Shore Centre, LLC c/o C. Joseph Norton Post Office Box 1138 Fairhope, AL 36532	C. Joseph Norton Eastern Shore Centre, LLC c/o C. Joseph Norton Post Office Box 1138 Fairhope, AL 36532	Lease Deficiency		25,000.00
Internal Revenue Service ATTN: Linda Sankey 1285 Carmichael Road Montgomery, AL 36106	Patricia Conover Internal Revenue Service Post Office Box 197 Montgomery, AL 36101-0197	940, 941 Taxes		125,000.00
Sarah B. Spears Revenue Commissioner Post Office Box 4779 Montgomery, AL 36103-4779	Sarah B. Spears Sarah B. Spears Revenue Commissioner Post Office Box 4779 Montgomery, AL 36103-4779	County Business Sales Tax		15,000.00
State of Alabama Department of Revenue Post Office Box 327490 Montgomery, AL 36132-7490	Gwendolyn Garner State of Alabama Department of Revenue Post Office Box 327490 Montgomery, AL 36132-7490	Business Sales Tax		55,000.00
Vaughn-Halcyon, LLC ATTN: Grace Pugh 1507 Jean Street Montgomery, AL 36107	Grace Pugh Vaughn-Halcyon, LLC Business Office 1507 Jean Street Montgomery, AL 36107	Lease		12,000.00

B4 (Official Form 4) (12/07) - Cont.

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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>

**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 January 6, 2010

Signature /s/ Leigh Ann Luna
Leigh Ann Luna
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.