

**United States Bankruptcy Court
District of Arizona**

In re CITRUS 278, LLC

Debtor(s)

Case No. 2-09-bk-28416

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>
ARCADIS US, INC. 630 PLAZA DRIVE SUITE 200 HIGHLANDS RANCH, CO 80129	ARCADIS US, INC. 630 PLAZA DRIVE SUITE 200 HIGHLANDS RANCH, CO 80129	Engineering		150,442.01
MORTGAGES LTD. 14050 N. 83RD AVE. SUITE 180 PEORIA, AZ 85381	MORTGAGES LTD. 14050 N. 83RD AVE. SUITE 180 PEORIA, AZ 85381	Accrued Interest		2,656,171.88
RICKER ATKINSON MCBEE 2105 S. HARDY DRIVE SUITE 13 TEMPE, AZ 85282-1924	RICKER ATKINSON MCBEE 2105 S. HARDY DRIVE SUITE 13 TEMPE, AZ 85282-1924	Soil Testing		32,340.00

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>

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the MANAGER 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 **November 9, 2009**

Signature **/s/ STEPHEN A. KOHNER**
STEPHEN A. KOHNER
MANAGER

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.