

**United States Bankruptcy Court
District of Arizona**

In re El Rancho Partners, LP

Debtor(s)

Case No. 2:08-bk-15370-CGCChapter 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>
First Community Bank 438 First Street Santa Rosa, CA 95404	First Community Bank 438 First Street Santa Rosa, CA 95404	Bank Loan		6,104,044.00 (4,300,000.00 secured)
Glenn County Tax Collector P.O. Box 151 Willows, CA 95988	Glenn County Tax Collector P.O. Box 151 Willows, CA 95988			51,814.05
City of Orland 815 Fourth Street Orland, CA 95963	City of Orland 815 Fourth Street Orland, CA 95963	General Plan (Development Expense)		14,020.00
Midgley Construction Company 7644 South State Street Midvale, UT 84047	Midgley Construction Company 7644 South State Street Midvale, UT 84047	Development expense		5,655.00
Ghiasi & Company 50 California Street Suite 480 San Francisco, CA 94111	Ghiasi & Company 50 California Street Suite 480 San Francisco, CA 94111	Audit fees		5,000.00
Dewey & LeBoeuf LLP One Embarcadero Center Suite 400 San Francisco, CA 94111	Dewey & LeBoeuf LLP One Embarcadero Center Suite 400 San Francisco, CA 94111	Legal fees		1,751.00
Orland Unit Waters Users Association 828 Eighth Street Orland, CA 95963	Orland Unit Waters Users Association 828 Eighth Street Orland, CA 95963	Water expense		1,480.00
Neasham & Kramer, LLP 11201 Gold Express Drive Suite 202 Gold River, CA 95670	Neasham & Kramer, LLP 11201 Gold Express Drive Suite 202 Gold River, CA 95670	Legal fees		962.00
KASL Engineering 7777 Greenback Lane Citrus Heights, CA 95610	KASL Engineering 7777 Greenback Lane Citrus Heights, CA 95610	Development expense		687.00
Peterson, Weyand & Martin 49 Stevenson Street San Francisco, CA 94105	Peterson, Weyand & Martin 49 Stevenson Street San Francisco, CA 94105	Legal fees		579.00

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 (Continuation Sheet)

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

I, the Miller Holdings Investment, Inc., its General Partner of the partnership 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 4, 2008

Signature /s/ Larry Miller, President of
 Larry Miller, President of
 Miller Holdings Investment, Inc., its General Partner

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.