

**United States Bankruptcy Court
District of Arizona**

IN RE:

Case No. _____

SOLOMON'S MANOR, LLC

Chapter **11**

Debtor(s)

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 and Fed. R. Bankr. P. 1007(m).

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed or subject to setoff	(5) Amount of claim (if secured also state value of security)
LERCH & DEPRIMA PLC				508,551.30
4000 N SCOTTSDALE RD STE 107				
SCOTTSDALE, AZ 85251-4500				
BENGIS, CLIFFORD CPA, CA				2,968.75
4844 E ONYX AVE				
PARADISE VALLEY, AZ 85253-1032				
BROWN & BROWN LAW OFFICES				1,240.25
PO BOX 3128				
PINETOP, AZ 85935-3128				
APS				822.67
PO Box 2906				
Phoenix, AZ 85062-2906				
NAVAJO COUNTY TREASURER'S OFFICE				355.55
MANNY HERNANDEZ				
PO BOX 668				
HOLBROOK, AZ 86025-0668				

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent 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: **June 29, 2009**Signature: **/s/ ANTHONY E. DEPRIMA**

ANTHONY E. DEPRIMA, MANAGER

(Print Name and Title)