

**United States Bankruptcy Court
District of Arizona**

In re Parker Commercial 2009, LLC

Debtor(s)

Case No. 2:09-bk-23976-GBNChapter 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>
Blair Family Properties III, LLC c/o Meridian Commercial Real Estate 9781 S. Meridian Blvd., Suite 217 Englewood, CO 80112	Blair Family Properties III, LLC c/o Meridian Commercial Real Estate 9781 S. Meridian Blvd., Suite 217 Englewood, CO 80112	Commercial property lease		15,000.00
Cherry Creek South Metropolitan District c/o Grimshaw & Haring, P.C. 1700 Lincoln Street, Suite 3800 Denver, CO 80203	Cherry Creek South Metropolitan District c/o Grimshaw & Haring, P.C. 1700 Lincoln Street, Suite 3800 Denver, CO 80203	Community district assessments		10,000.00
Colorado Scapes, Inc. PO Box 3615 Parker, CO 80134	Colorado Scapes, Inc. PO Box 3615 Parker, CO 80134	Trade vendor		1,702.00
Douglas County Assessor 301 Wilcox Street Castle Rock, CO 80104	Douglas County Assessor 301 Wilcox Street Castle Rock, CO 80104	Property taxes		150,000.00
G&J Enterprises Colorado, LLC 6980 Nile Ct. Arvada, CO 80007	G&J Enterprises Colorado, LLC 6980 Nile Ct. Arvada, CO 80007	Trade vendor		140.00
Horowitz/Forbes, LLP 2940 Wells Fargo Center, 1700 Lincoln Street Denver, CO 80203	Horowitz/Forbes, LLP 2940 Wells Fargo Center, 1700 Lincoln Street Denver, CO 80203	Legal services		90,000.00
Parker Water & Sanitation District 19801 East Mainstreet Parker, CO 80138	Parker Water & Sanitation District 19801 East Mainstreet Parker, CO 80138	Community district assessments		10,000.00
SDI, Inc. c/o Joe Silver, Silver & DeBoskey 1801 York Street Denver, CO 80206	c/o Joe Silver, Silver & DeBoskey SDI, Inc. 1801 York Street Denver, CO 80206	Civil Action, Cse Number: 06V39, pending in Colorado	Contingent Disputed	4,600,000.00

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>
Town of Parker 20120 E. Mainstreet Parker, CO 80138	Town of Parker 20120 E. Mainstreet Parker, CO 80138	Community district assessments		1,617.51
Willis of Colorado, Inc. 720 South Colorado Blvd. Denver, CO 80246	Willis of Colorado, Inc. 720 South Colorado Blvd. Denver, CO 80246	Trade vendor		959.00

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

I, the Authorized Representative 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 September 25, 2009

Signature /s/ Daniel R. Hammons
Daniel R. Hammons
Authorized Representative

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.