United States Bankruptcy Court Northern District of California

In re	MacArthur Heights Homeowners' Association		Case No.	
		Debtor(s)	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)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Advance Construction Technology, Inc. 2253 National Ave Hayward, CA 94545	Advance Construction Technology, Inc. 2253 National Ave Hayward, CA 94545		Disputed	1,466,691.00
CMA Consulting 289 Rickenbacker Circle Livermore, CA 94550	CMA Consulting 289 Rickenbacker Circle Livermore, CA 94550		Disputed	265,039.00
Vaca Valley Roofing, Inc. AKA Old Country Roofing 190 S. Orchard Ave, Ste A105 Vacaville, CA 95688	Vaca Valley Roofing, Inc. AKA Old Country Roofing 190 S. Orchard Ave, Ste A105 Vacaville, CA 95688		Disputed	224,007.00
Engineered Soil Repair 1267 Springbrook Rd Walnut Creek, CA 94596	Engineered Soil Repair 1267 Springbrook Rd Walnut Creek, CA 94596		Disputed	70,000.00
All American Scaffold, Inc PO Box 7185 San Jose, CA 95150	All American Scaffold, Inc PO Box 7185 San Jose, CA 95150		Disputed	67,032.66
Alan White 81 Anair Way Oakland, CA 94605	Alan White 81 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Anita Tregle 16 Anair Way Oakland, CA 94605	Anita Tregle 16 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Audrey Hollins 87 Anair Way Oakland, CA 94605	Audrey Hollins 87 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Belinda Jeffries Eddie B. Mure 6 Anair Way Oakland, CA 94605	Belinda Jeffries Eddie B. Mure 6 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Betty V. Newland 84 Anair Way Oakland, CA 94605	Betty V. Newland 84 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Candice L. Key 55 Anair Way Oakland, CA 94605	Candice L. Key 55 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown

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LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
Name of creditor and complete mailing address including zip code	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, government contract, etc.)	Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	Amount of claim [if secured, also state value of security]
Cheryl L. Taylor 71 Anair Way Oakland, CA 94605	Cheryl L. Taylor 71 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Chester L. Coleman 61 Anair Way Oakland, CA 94605	Chester L. Coleman 61 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Christian K. Senegal 51 Anair Way Oakland, CA 94605	Christian K. Senegal 51 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Christina Fasse 86 Anair Way Oakland, CA 94605	Christina Fasse 86 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Christopher & Sandra Tankson 43 Anair Way Oakland, CA 94605	Christopher & Sandra Tankson 43 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Corliss Henderson 90 Anair Way Oakland, CA 94605	Corliss Henderson 90 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Crx K & Julee Z Chai 28 Anair Way Oakland, CA 94605	Crx K & Julee Z Chai 28 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
David Bevett & Liane Low- Bevett 37 Adair Way Oakland, CA 94605	David Bevett & Liane Low-Bevett 37 Adair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown
Deanna Roberts 34 Anair Way Oakland, CA 94605	Deanna Roberts 34 Anair Way Oakland, CA 94605	Potential Indemnification Claim	Unliquidated Disputed	Unknown

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	December 2, 2008	Signature	/s/ Waver Garrett
			Waver Garrett
			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.

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