

United States Bankruptcy Court
Northern District of California

In re Pacific Sun Entertainment Inc.

Debtor(s)

Case No.

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>
AEL Financials LLC 600 North Buffalo Grove Road Buffalo Grove, IL 60190	AEL Financials LLC 600 North Buffalo Grove Road Buffalo Grove, IL 60190	Judgment Lien		127,000.00
AEL Financials LLC 600 North Buffalo Grove Road Buffalo Grove, IL 60190	AEL Financials LLC 600 North Buffalo Grove Road Buffalo Grove, IL 60190	2 specialized servers		127,000.00 (0.00 secured)
Balboa Capital Corp / Butler capital 2010 Main Street, 11th Floor Irvine, CA 92614	Balboa Capital Corp / Butler capital 2010 Main Street, 11th Floor Irvine, CA 92614	Judgment Lien		160,000.00
Balboa Capital Corp / Butler capital 2010 Main Street, 11th Floor Irvine, CA 92614	Balboa Capital Corp / Butler capital 2010 Main Street, 11th Floor Irvine, CA 92614	3 specialized servers		160,000.00 (0.00 secured)
Citi Bank P.O.Box 9241 Uniondale, NY 11555-9241	Citi Bank P.O.Box 9241 Uniondale, NY 11555-9241	Other Loan		130,000.00
Financial Pacific Leasing 3455 S 344TH WAY, SUITE 300 FEDERAL WAY, WA 91324	Financial Pacific Leasing 3455 S 344TH WAY, SUITE 300 FEDERAL WAY, WA 91324	1 specialized server		40,000.00 (0.00 secured)
First Bank 175 South Beverly Drive Beverly Hills, CA 90212	First Bank 175 South Beverly Drive Beverly Hills, CA 90212	Judgment Lien		225,000.00
First Bank 175 South Beverly Drive Beverly Hills, CA 90212	First Bank 175 South Beverly Drive Beverly Hills, CA 90212	6 specialized servers		225,000.00 (0.00 secured)
Mission Valley Bank 9116 Sunland Boulevard Sun Valley, CA 91352-2052	Mission Valley Bank 9116 Sunland Boulevard Sun Valley, CA 91352-2052	6 specialized servers		350,000.00 (0.00 secured)
Mission Valley Bank 9116 Sunland Boulevard Sun Valley, CA 91352-2052	Mission Valley Bank 9116 Sunland Boulevard Sun Valley, CA 91352-2052	Judgment Lien		350,000.00
Pinnacle Business Finance 789 S Federal Hwy #207 Stuart, FL 34994	Pinnacle Business Finance 789 S Federal Hwy #207 Stuart, FL 34994	1 specialized server		60,000.00 (0.00 secured)

Debtor(s) _____

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(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>
Puget Sound Leasing PO Box 1295 Issaquah, WA 98027	Puget Sound Leasing PO Box 1295 Issaquah, WA 98027	1 specialized server		55,000.00 (0.00 secured)
Sterling National Bank 500 Seventh Avenue 11th Floor New York, NY 10018	Sterling National Bank 500 Seventh Avenue 11th Floor New York, NY 10018	Judgment Lien		175,000.00
Sterling National Bank 500 Seventh Avenue 11th Floor New York, NY 10018	Sterling National Bank 500 Seventh Avenue 11th Floor New York, NY 10018	3 specialized servers		175,000.00 (0.00 secured)
US Bank 100 North Milpitas Boulevard Milpitas, CA 95035-5468	US Bank 100 North Milpitas Boulevard Milpitas, CA 95035-5468	phot copier Dell Power Edge servers DVD duplicator and wrapper		150,000.00 (0.00 secured)
Wachovia Bank P. O. Box 13327 Roanoke, VA 24040	Wachovia Bank P. O. Box 13327 Roanoke, VA 24040	Judgment Lien		400,000.00
Wachovia Bank P. O. Box 13327 Roanoke, VA 24040	Wachovia Bank P. O. Box 13327 Roanoke, VA 24040	6 specialized servers		400,000.00 (0.00 secured)
Wirth Business Credit 605 Highway 169 N, Suite 400 Minneapolis, MN 55441	Wirth Business Credit 605 Highway 169 N, Suite 400 Minneapolis, MN 55441	Judgment Lien	Disputed	350,000.00
Wirth Business Credit 605 Highway 169 N, Suite 400 Minneapolis, MN 55441	Wirth Business Credit 605 Highway 169 N, Suite 400 Minneapolis, MN 55441	Other Loan They repossessed 6 servers I dispute this claim	Disputed	350,000.00

**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 January 4, 2010Signature /s/ Saeed Bin Sardar**Saeed Bin Sardar
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.