

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF CALIFORNIA
SOUTHERN DIVISION**

In re *Todd E. Macaluso*

Case No.
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).

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)
<p><i>1</i> <i>SEltzer Caplan McMahon Vitek</i> <i>2100 Symphony Towers</i> <i>750 B Street</i> <i>San Diego CA 92101</i></p>	<p>Phone: <i>SEltzer Caplan McMahon Vitek</i> <i>2100 Symphony Towers</i> <i>750 B Street</i> <i>San Diego CA 92101</i></p>			<p><i>\$ 300,000.00</i></p>

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I, _____, _____ of the *Individual Debtor* named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: *8/18/2010*

Signature */s/ Todd E. Macaluso*

Name: *Todd E. Macaluso*