Case 11-06308-MM11 Filed 04/17/11 Doc 3 Pg. 1 of 1

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF CALIFORNIA SOUTHERN DIVISION

In re Palomar Hangar, LLC

a Corporation

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	Name, Telephone Number and	Nature of Claim	Indicate if Claim	Amount of Claim
Mailing Address Including	Complete Mailing Address,	(Trade Debt,	is Contingent,	(If Secured Also
Zip Code	Including Zip Code, of Employee,	Bank Loan,	Unliquidated,	State Value of
	Agent, or Department of Creditor	Government	Disputed, or	Security)
	Familiar with Claim	Contract, etc.)	Subject to	
	Who May Be Contacted		Setoff	
	Phone:			
Debtor has no Top 20 Cla	ims to Print			

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, <u>Todd Macaluso</u>, <u>Managing Member</u> of the <u>Corporation</u> 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: 3/9/2011

Signature /s/ Todd Macaluso

Name: Todd Macaluso Title: Managing Member