

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

In re *Lyric Opera San Diego*
a Corporation
aka *Birch North Park Theatre*

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)
1 <i>Bud Fischer</i> 315 Fourth Avenue SAN DIEGO CA 92101	Phone: <i>Bud Fischer</i> 315 Fourth Avenue SAN DIEGO CA 92101			\$ 110,000.00
2 SAN DIEGO COUNTY TREASURER P.O. BOX 129009 SAN DIEGO CA 92112	Phone: SAN DIEGO COUNTY TREASURER P.O. BOX 129009 SAN DIEGO CA 92112			\$ 62,537.00
3 ROBERTO A Cueva 10524 Gretler Place LA MESA CA 91941	Phone: ROBERTO A Cueva 10524 Gretler Place LA MESA CA 91941			\$ 33,000.00
4 SPECIAL Assets Department 8155 Mercury Court SAN DIEGO CA 92111	Phone: SPECIAL Assets Department 8155 Mercury Court SAN DIEGO CA 92111			\$ 31,612.00
5 <i>Linda Spuck</i> 3575 Granada Avenue SAN DIEGO CA 92104	Phone: <i>Linda Spuck</i> 3575 Granada Avenue SAN DIEGO CA 92104			\$ 20,000.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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)
6 BCM Customer Service, Inc 12155 Kirkham Road POWAY CA 92064	Phone: BCM Customer Service, Inc 12155 Kirkham Road POWAY CA 92064			\$ 19,064.00
7 THEatrical Trust Fund P.O. Box 1194 NEWARK NJ 07101	Phone: THEatrical Trust Fund P.O. Box 1194 NEWARK NJ 07101			\$ 17,892.00
8 THE IATSE National Annuity 417 Fifth Avenue 3rd Floor NEW YORK NY 10016	Phone: THE IATSE National Annuity 417 Fifth Avenue 3rd Floor NEW YORK NY 10016			\$ 16,149.00
9 ALL About Music 10760 Itzamma Rd LA MESA CA 91941	Phone: ALL About Music 10760 Itzamma Rd LA MESA CA 91941			\$ 15,000.00
10 SAN DIEGO Gas & Electric P.O. Box 25111 SANTA ANA CA 92799	Phone: SAN DIEGO Gas & Electric P.O. Box 25111 SANTA ANA CA 92799			\$ 13,271.00
11 SCHindler Elevator Co 9810 Summers Ridge Rd Ste 140 SAN DIEGO CA 92121	Phone: SCHindler Elevator Co 9810 Summers Ridge Rd Ste 140 SAN DIEGO CA 92121			\$ 12,345.00
12 IATSE Annuity Fund P.O. Box 11944 NEWARK NJ 07101	Phone: IATSE Annuity Fund P.O. Box 11944 NEWARK NJ 07101			\$ 7,206.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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)
13 MANaged Solution 9655 Granite Ridge Dr. Ste 550 SAN DIEGO CA 92123	Phone: MANaged Solution 9655 Granite Ridge Dr. Ste 550 SAN DIEGO CA 92123			\$ 6,478.00
14 Folklore P.O. Box 7003 SANTA MONICA CA 90406	Phone: Folklore P.O. Box 7003 SANTA MONICA CA 90406			\$ 6,000.00
15 JAMES, Stevens & Daniels 1283 College Park Drive DOVER DE 19904	Phone: JAMES, Stevens & Daniels 1283 College Park Drive DOVER DE 19904			\$ 4,897.00
16 KBPS 5200 Capanile Drive SAN DIEGO CA 92182	Phone: KBPS 5200 Capanile Drive SAN DIEGO CA 92182			\$ 4,500.00
17 MENdel Baljon 17207 Mereot POWAY CA 92064	Phone: MENdel Baljon 17207 Mereot POWAY CA 92064			\$ 4,159.00
18 Music Theatre International 421 West 54th Street NEW YORK NY 10019	Phone: Music Theatre International 421 West 54th Street NEW YORK NY 10019			\$ 4,149.00
19 KAREN Switzer 4650 Foothill Drive SHINGLE SPRINGS CA 95682	Phone: KAREN Switzer 4650 Foothill Drive SHINGLE SPRINGS CA 95682			\$ 4,000.00
20 Gala Sysytems, Inc 3185 First Street St Hubert QC J3Y8Y6	Phone: Gala Sysytems, Inc 3185 First Street St Hubert QC J3Y8Y6			\$ 3,810.00

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION

I, Roberto A Cueva, President of the Corporation 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: 10/16/2011

Signature /s/ Roberto A Cueva

Name: Roberto A Cueva

Title: President