

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF COLORADO**

**In Re: WESTWALL PARTNERS, LLC
Debtor.**

**Case Number: 09-25917
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 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 the 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)
Eagle Resort Development PO Box 1305 Crested Butte CO 81224	Dan L. Fitchett, Jr. PO Box 3465 Avon, CO 81620 (970) 845-8590	Operational and Marketing Costs		\$ 59,638.35
WestWall Lodge at Mt. Crested Butte HOA PO Box 1305 Crested Butte CO 81224	Dan L. Fitchett, Jr. PO Box 3465 Avon, CO 81620 (970) 845-8590	HOA Dues		\$ 25,697.75
Gunnison County Treasurer PO Box 479 Gunnison CO 81230	Melody Marks 221 N. Wisconsin Gunnison, CO 81230 (970) 641-2231	Property Taxes		\$ 25,178.88
Eagle Resort Management PO Box 1305 Crested Butte CO 81224	Dan L. Fitchett, Jr. PO Box 3465 Avon, CO 81620 (970) 845-8590	Management Fees		\$ 7,462.92
Gunnison County Electric Assoc Inc. PO Box 180 Gunnison, CO 81230-0180	(970) 349-5385	Electric Utility		\$ 330.00

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, Dan L. Fitchett, Jr., Partner of Eagle Resort Development, Managing Member of WestWall Partners, LLC named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list of creditors holding the 20 largest unsecured claims and that it is true and correct to the best of my information and belief.

Date: August 4, 2009 . Signature: /s/ Dan L. Fitchett, Jr.

Westwall Partners, LLC, by: Dan L. Fitchett, Jr. Partner of Eagle Resort Development, Member