

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
Southern District of Florida**

In re Palm Court at 23rd Street, Ltd.

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>
Arthur England 1835 Ponce De Leon Ste 512 Coral Gables, FL 33134	Arthur England 1835 Ponce De Leon Ste 512 Coral Gables, FL 33134	Partnership Legal		12,000.00
Bass United 1480 SW 3rd ST Suite #9 Pompano Bch, FL 33069	Bass United 1480 SW 3rd ST Suite #9 Pompano Bch, FL 33069	Fire Alarm Maint.		6,763.18
Callen Trust 412 Martin Luther King Jr Blvd Savannah, GA 31401	Callen Trust 412 Martin Luther King Jr Blvd Savannah, GA 31401	Ground Lease		7,500.00
Carma PR 404 Washington Ave, Suite 750, Miami Beach, FL 33139	Carma PR 404 Washington Ave, Suite 750, Miami Beach, FL 33139	Security Deposit Owed back	Disputed	3,196.03
CTI Contractores - Restore Painting & Wa 3419 John P Curci Dr Ste 3 Hallandale Bch, FL 33009	CTI Contractores - Restore Painting & Wa 3419 John P Curci Dr Ste 3 Hallandale Bch, FL 33009	Paint / Waterproofing		7,500.00
Dr. Gene Neytman 4300 Alton Rd Miami Beach, FL 33140	Dr. Gene Neytman 4300 Alton Rd Miami Beach, FL 33140	Landlord Contributions		25,000.00
FPL General Mail Facility Miami, FL 33188	FPL General Mail Facility Miami, FL 33188	Utilities		2,606.88
Frank Medina & Assoc 5161 Collins Ave #518 Miami Beach, FL 33140	Frank Medina & Assoc 5161 Collins Ave #518 Miami Beach, FL 33140	Janitorial Svcs		2,773.62
Friedmutter Group 4022 Dean Martin Drive Las Vegas, NV 89103	Friedmutter Group 4022 Dean Martin Drive Las Vegas, NV 89103	Security Deposit Dispute	Disputed Subject to Setoff	26,000.00
GN Reciprocity, LLC 329 23rd Street Miami Beach, FL 33139	GN Reciprocity, LLC 329 23rd Street Miami Beach, FL 33139	Security Deposit Dispute	Disputed Subject to Setoff	38,094.34
Hall, Lamb & Hall 2665 South Bayshore Drive Miami, FL 33133	Hall, Lamb & Hall 2665 South Bayshore Drive Miami, FL 33133	Partnership Legal		3,906.85

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Herman Moskowitz CPA 3850 Hollywood Blvd Ste 204 Hollywood, FL 33021	Herman Moskowitz CPA 3850 Hollywood Blvd Ste 204 Hollywood, FL 33021	Accounting		31,000.00
Kent Robbins 1224 Washington Ave Miami Beach, FL 33139	Kent Robbins 1224 Washington Ave Miami Beach, FL 33139	Partnership Legal		10,000.00
Koniver Stern 1665 Washington Ave Miami Beach, FL 33139	Koniver Stern 1665 Washington Ave Miami Beach, FL 33139	Commission Owed		30,000.00
M&M South Beach Parking 1210 Michigan Ave Miami Beach, FL 33139	M&M South Beach Parking 1210 Michigan Ave Miami Beach, FL 33139	Valet Serice		9,500.00
MC Miami Enterprises, LLC 329 23rd Street Suite 340 Miami Beach, FL 33139	MC Miami Enterprises, LLC 329 23rd Street Suite 340 Miami Beach, FL 33139	Security Deposit Dispute	Disputed Subject to Setoff	2,568.00
McArdle & Perez 806 South Douglas Rd Suite 605 Coral Gables, FL 33134	McArdle & Perez 806 South Douglas Rd Suite 605 Coral Gables, FL 33134	Partnership Legal		300,000.00
MSA Group P.O. Box 2004 Keene, NH 03431	MSA Group P.O. Box 2004 Keene, NH 03431	GL Insurance		5,289.80
Pinnacle A Roofing 309 23rd ST, Ste 360 Miami Beach, FL 33139	Pinnacle A Roofing 309 23rd ST, Ste 360 Miami Beach, FL 33139	Roof Replace		70,000.00
Pop Industries 2555 Collins Ave, #914 Miami Beach, FL 33140	Pop Industries 2555 Collins Ave, #914 Miami Beach, FL 33140	Repair & Maintenance		4,500.00

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

I, the Authorized Officer 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 December 17, 2012Signature /s/ Ronald Bloomberg

Ronald Bloomberg
Authorized Officer

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.