

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
District of Nevada

In re West Shore Resort Properties III, LLC

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>
Backen & Gillam 2352 Marinship Way Sausalito, CA 94965	Backen & Gillam 2352 Marinship Way Sausalito, CA 94965	Professional Services		1,678.56
David C. Antonucci P.O. Box 1050 Homewood, CA 96141	David C. Antonucci P.O. Box 1050 Homewood, CA 96141	Professional Services		825.00
Gary Davis Group PO Box 7392 Tahoe City, CA 96145	Gary Davis Group PO Box 7392 Tahoe City, CA 96145	Professional Services		11,103.15
Stoel Rives 555 Montgomery Street San Francisco, CA 94111	Stoel Rives 555 Montgomery Street San Francisco, CA 94111	Professional Services		1,684.25
Ward Young 3435 Mt. Diablo Blvd. Lafayette, CA 94549	Ward Young 3435 Mt. Diablo Blvd. Lafayette, CA 94549	Professional Services		2,149.16

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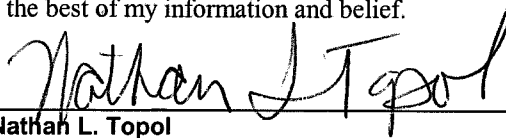
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(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>

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

I, the Managing Member 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 3/30/10

Signature 
Nathan L. Topol
Managing Member

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.