

United States Bankruptcy Court
Southern District of New York

In re Minisink Estates LLC

Debtor(s)

Case No. 09-35369Chapter 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>
Artic Air, LLC PO Box 2 Blauvelt, NY 10913	Artic Air, LLC PO Box 2 Blauvelt, NY 10913			4,150.00
CIOFFI Services Inc. 27 Skyline Drive Theils, NY 10984	CIOFFI Services Inc. 27 Skyline Drive Theils, NY 10984			6,700.00
Drake Loeb Heller Kennedy Gogerty Gaba 555 Hudson Valley Avenue Suite 100 New Windsor, NY 12553	Drake Loeb Heller Kennedy Gogerty Gaba 555 Hudson Valley Avenue Suite 100 New Windsor, NY 12553			3,687.00
Izzy Plumbing & Heating Inc. 2 Powder Horn Drive Suffern, NY 10901	Izzy Plumbing & Heating Inc. 2 Powder Horn Drive Suffern, NY 10901			20,000.00
J. Smith Lanier & Co. 11330 Lakefield Drive Building 1, Suite 100 Duluth, GA 30097	J. Smith Lanier & Co. 11330 Lakefield Drive Building 1, Suite 100 Duluth, GA 30097			913.00
K.P. Land Holding LLC P.O. Box 715 Pine Island, NY 10969	K.P. Land Holding LLC P.O. Box 715 Pine Island, NY 10969		Contingent Unliquidated Disputed	2,011,000.00
Keybank National Association Home-Builder Services - Easter 1035 Ridge Top Road, Suite 570 VA-30-40-0570 Fairfax, VA 22030	Keybank National Association Home-Builder Services - Easter 1035 Ridge Top Road, Suite 570 Fairfax, VA 22030		Contingent Unliquidated Disputed	3,032,595.00
Mighty Midget Ditching 5 Vincent Drive New Hampton, NY 10958	Mighty Midget Ditching 5 Vincent Drive New Hampton, NY 10958			11,500.00
Servi Construction 196 Christine Street Newark, NJ 07105	Servi Construction 196 Christine Street Newark, NJ 07105			2,500.00

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 (Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
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Shrag Electrical Corp. 15 Sand Point Road Monsey, NY 10952	Shrag Electrical Corp. 15 Sand Point Road Monsey, NY 10952			19,400.00

**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 February 25, 2009

Signature /s/ Howard Lifshitz
Howard Lifshitz
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.