

United States Bankruptcy Court

Northern District Of Texas

In re Allen Capital Partners, LLC,
Debtor

Case No. 3:10-bk-30562-11

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).

(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>
Bank of America 5 Park Plaza, Suite 500 Irvine, CA 92614-8525	Bank of America 5 Park Plaza, Suite 500 Irvine, CA 92614-8525 Harvey Cohen (949) 794-7131	Loan Guaranties	Contingent Unliquidated	49,018,111.36
TierOne Bank 1235 "N" Street Lincoln, NE 68508	TierOne Bank 1235 "N" Street Lincoln, NE 68508 Lois Semerad	Loan Guaranty DLH Master Land Holding, LLC	Contingent Unliquidated	47,483,353.16
BBVA Compass 8333 Douglas Avenue Dallas, TX 75225	BBVA Compass 8333 Douglas Avenue Dallas, TX 75225 Atila Ali (214) 360-1913	Loan Guaranties	Contingent Unliquidated	26,314,133.18

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Regions Bank Commercial Real Estate Two Union Square Suite 300 Chattanooga, TN 37402	Regions Bank Kaye Holland Two Union Square Suite 300 Chattanooga, TN 37402 (423) 752-1543	Bank Loan		3,998,647.03
Valley Business Bank 200 S. Court Street PO Box 751 Visalia, CA 93279	Valley Business Bank 200 S. Court Street PO Box 751 Visalia, CA 93279	Bank Loan		3,798,440.33
Southwest Securities PO Box 1959 Arlington, TX 76004-1959	Southwest Securities PO Box 1959 Arlington, TX 76004-1959 (817) 861-3633	Loan Guaranty DLH Hutchins Wintergreen 15, LLC	Contingent Unliquidated	2,293,111.03
Myron Goff c/o Cloverleaf Park, Inc. 407 S. I-45 Hutchins, TX 75141	Myron Goff c/o Cloverleaf Park, Inc. 407 S. I-45 Hutchins, TX 75141	Trade Debt		1,061,945.21
FKM Associates, LLC 5400 Rosedale Highway Bakersfield, CA 93308	FKM Associates, LLC 5400 Rosedale Highway Bakersfield, CA 93308	Trade Debt		1,030,665.21
ADSC Diamante, LLC c/o The Allen Group 6005 Hidden Valley Rd., Suite 150 Carlsbad, CA 92009	ADSC Diamante, LLC c/o The Allen Group 6005 Hidden Valley Rd., Suite 150 Carlsbad, CA 92009	Trade Debt		691,529.53
Ronald Weisenberger 535 Meadow View Lane Coppell, TX 75019	Ronald Weisenberger 535 Meadow View Lane Coppell, TX 75019	Trade Debt		114,020.17
McGladrey & Pullen Certified Public Accountants 300 South Fourth S, Suite 600 Las Vegas, NV 89101-6017	Paula Bowser McGladrey & Pullen Certified Public Accountants 300 S. Fourth St., Suite 600 Las Vegas, NV 89101-6017 (602) 760-2830	Trade Debt		59,745.00
Daniells, Phillips, Vaughn & Bock 300 New Stine Road Bakersfield, CA 93309	Daniells, Phillips, Vaughn & Bock 300 New Stine Road Bakersfield, CA 93309 (661) 834-7411	Trade Debt		38,300.00

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CoStar Group, Inc. 2 Bethesda Metro Center Bethesda, MD 20814	CoStar Group, Inc. 2 Bethesda Metro Center Bethesda, MD 20814 (301) 215-8300	Trade Debt		25,859.60
Allen, Matkins, Leck, Gamble 501 West Broadway, 15th Floor San Diego, CA 92101	Allen, Matkins, Leck, Gamble 501 West Broadway, 15th Floor San Diego, CA 92101 (619) 233-1155	Trade Debt		19,095.23
Allison Brown Holdings, Inc. dba Allison & Partners 505 Sansome Street 7th floor San Francisco, CA 94111-3323	Allison Brown Holdings, Inc. dba Allison & Partners 505 Sansome Street 7th floor San Francisco, CA 94111-3323 (415) 277-4936	Trade Debt		11,860.75
Wilson Sonsinie Goodrich & Rosati 650 Page Mill Road Palo Alto, CA 94304-1050	Wilson Sonsinie Goodrich & Rosati Accounts Receivable Department 650 Page Mill Road Palo Alto, CA 94304-1050 (650) 845-5995	Trade Debt		8,355.50
Heidrick & Struggles Sear Tower - Suite 4200 233 Soth Wacker Drive Chicago, IL 60606-6303	Heidrick & Struggles Sear Tower - Suite 4200 233 Soth Wacker Drive Chicago, IL 60606-6303 (312) 496-1200	Trade Debt		5,728.24
Retirement Plan Consultants 1080 West Shaw Avenue Suite 101 Fresno, Ca 93711-3701	Retirement Plan Consultants 1080 West Shaw Avenue Suite 101 Fresno, Ca 93711-3701	Trade Debt		5,391.00
Capital Consulting, LLC 29252 Elba Drive Laguna Niguel, CA 92677	Capital Consulting, LLC 29252 Elba Drive Laguna Niguel, CA 92677 (949) 429-2320	Trade Debt		4,800.00
AFCO 4501 College Blvd., Ste 320 Leawood, KS 66211-2328	AFCO 4501 College Blvd., Ste 320 Leawood, KS 66211-2328 (800) 288-6901	Trade Debt		3,162.15

Date:

1/25/10


 Debtor

[Declaration as in Form 2]