

LEVITT AND SONS: Case Summary & 400 Largest Unsecured Creditors

Troubled Company Reporter , Nov 13, 2007 (Source: TCR)

Lead Debtor: Levitt and Sons LLC
2200 West Cypress Creek Road
Fort Lauderdale, FL 33309

Bankruptcy Case No.: 07-19845

Debtor-affiliates filing separate Chapter 11 petitions:

Entity	Case No.
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Levitt and Sons of Manatee County, LLC	07-19851
Levitt and Sons at World Golf Village, LLC	07-19852
BankAtlantic Venture Partners 5, LLC	07-19853
Levitt and Sons of Hernando County, LLC	07-19854
Regency Hills by Levitt and Sons, LLC	07-19855
Bellaggio by Levitt and Sons, LLC	07-19856
Levitt and Sons of Flagler County, LLC	07-19857
Levitt and Sons at Hunter's Creek, LLC	07-19858
Levitt G.P., LLC	07-19859
Levitt Construction Corp.-East	07-19861
Levitt and Sons of Seminole County, LLC	07-19863
Lev-Brn, LLC	07-19864
Levitt and Sons of Osceola County, LLC	07-19866
Summerport by Levitt and Sons, LLC	07-19870
Levitt Construction-East, LLC	07-19871
Levitt and Sons of Lee County, LLC	07-19872
Cascades by Levitt and Sons, LLC	07-19873
Levitt and Sons of Georgia, LLC	07-19874
Levitt Industries, LLC	07-19875
Levitt and Sons at Hawks Haven, LLC	07-19876
Levitt and Sons of Cherokee County, LLC	07-19877
Levitt Homes Bellaggio Partners, LLC	07-19878
Magnolia Lakes by Levitt and Sons, LLC	07-19879
Levitt and Sons of Hall County, LLC	07-19881
Levitt Homes, LLC	07-19882
Levitt and Sons at Tradition, LLC	07-19883
Avalon Park By Levitt and Sons, LLC	07-19884
Levitt and Sons of Paulding County, LLC	07-19885
Levitt and Sons of Tennessee, LLC	07-19886
Levitt Construction Georgia, LLC	07-19887
Levitt and Sons of Lake County, LLC	07-19888
Bowden Building Corporation	07-19889
Levitt and Sons of South Carolina, LLC	07-19891
Levitt and Sons of Nashville, LLC	07-19892
Levitt and Sons of Horry County, LLC	07-19893
Levitt and Sons of Shelby County, LLC	07-19894
Levitt Construction-South Carolina, LLC	07-19895

Type of Business: Levitt and Sons LLC and its affiliates are the subsidiaries of Levitt Corporation (NYSE:LEV). The group operates as a homebuilding and real estate development group in the southeastern

U.S.

Levitt and Sons has been involved in intense negotiations with its bank lenders in an effort to restructure its debt and obtain appropriate funding to complete unfinished homes and other projects that were suspended due to the company's financial condition. These negotiations have not been successful to date but remain ongoing.

See <http://www.levittcorporation.com/>

Chapter 11 Petition Date: November 9, 2007

Court: Southern District of Florida (Fort Lauderdale)

Judge: Raymond B. Ray

Debtors' Counsel: Jordi Guso, Esq.
Berger Singerman P.A.
Paul Steven Singerman, Esq.
200 South Biscayne Boulevard
Suite 1000
Miami, FL 33131
Tel: (305) 755-9500
<http://www.bergersingerman.com/>

Debtors' Chief Restructuring Officer: AP Services, LLC
2000 Town Center
Suite 2400
Southfield, MI 48075
Tel: (248) 358-4420
Fax: (248) 358-1969
<http://www.alixpartners.com/>

Debtors' Claims & Noticing Agent: Kurtzman Carson Consultants, LLC
1180 Avenue of the Americas
Suite 1400
New York, NY 10036
Tel: (866) 381-9100
Fax: (310) 823-9133
<http://www.kccllc.com/>

Debtors' latest consolidated financial condition as of Sept. 30, 2007:

Total Assets: \$900,392,000

Total Debts: \$780,969,000

A. Levitt and Sons, LLC's Six Largest Unsecured Creditors:

Entity	Nature of Claim	Claim Amount
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Bank of America 101 East Kennedy Boulevard	Bank Loan	\$103,859,044

Tampa, FL 33602

Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	Bank Loan	\$103,669,834
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KeyBank 2385 Executive Center Drive Suite 350 Boca Raton, FL 33431	Bank Loan	\$96,478,909
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Regions Bank 6200 Poplar Avenue 3rd Floor Memphis, TN 38119	Bank Loan	\$24,734,018
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Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	Bank Loan	\$4,385,036
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Ohio Savings Bank 1801 East 9th Street Suite 200 Cleveland, OH 44114	Bank Loan	\$1,091,849
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B. Levitt and Sons of Manatee County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank 3rd Floor, One East Broward Boulevard Fort Lauderdale, FL 33301	Bank Loan	\$9,660,111
McLeod land Services Inc. P.O. Box 21057 Sarasota, FL 34277	Trade Debt	\$119,411
Superior Pools & Spa 5580 North Pine Island Road Lauderhill, FL 33351	Trade Debt	\$108,752
Sun State Landscaping	Trade Debt	\$94,709
His Cabinetry Inc.	Trade Debt	\$74,402
Coleman Floors	Trade Debt	\$66,133
Holiday Pools of West Florida	Trade Debt	\$60,669
Signature Contractors Inc.	Trade Debt	\$53,368
Kater Truck and Paving Inc.	Trade Debt	\$42,371
Sarasota Herald-Tribune	Trade Debt	\$38,028

RT Moore Company Inc.	Trade Debt	\$35,919
American Woodmark Corp.	Trade Debt	\$32,224
Clear Channel Broadcast	Trade Debt	\$26,721
Tomlinson Brothers Construction Co. Inc.	Trade Debt	\$26,430
Nuccio Heating & Airconditioning Inc.	Trade Debt	\$25,264
Melco Electric	Trade Debt	\$21,498
Guajardo & Sons Inc.	Trade Debt	\$20,225
Modular Space Corp.	Trade Debt	\$19,747
Cox Lumber Co. dba HD Supply LDM	Trade Debt	\$18,336
La Mystique	Trade Debt	\$17,795
C. Levitt and Sons at World Golf Village, LLC's 19 Largest Unsecured Creditors:		
Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	Bank Loan	\$8,806,673
Progressive Contractors, Inc. 3702 Olson Drive Daytona Beach, FL 32124	Trade Debt	\$521,762
Construction Management Plus Inc. 165 Wells Road, Suite 201 Orange Park, FL 32073	Trade Debt	\$330,851
Builders FirstSource	Trade Debt	\$163,419
Coleman Floors Company	Trade Debt	\$122,084
American Door & Mill Co.	Trade Debt	\$118,940
Allstar Building Materials Ltd.	Trade Debt	\$110,175
Fogleman Builders Supply	Trade Debt	\$106,272
Stockton Sports Construction	Trade Debt	\$98,100
Ace Design Stucco Inc.	Trade Debt	\$89,240
Millenium Electrical	Trade Debt	\$87,649

First Coast Rainguard	Trade Debt	\$83,011
Darleys Plumbing	Trade Debt	\$79,836
Kirklyn Enterprises Inc.	Trade Debt	\$48,690
CCI Site Development	Trade Debt	\$75,397
Concepts in Greenery Inc.	Trade Debt	\$71,659
American Woodmark dba Timberlake Cabinet	Trade Debt	\$68,288
Paint Covers Inc.	Trade Debt	\$65,031
Sun State Nursery 7 Landscape	Trade Debt	\$63,900

D. BankAtlantic Venture Partners 5, LLC does not have any creditors who are not insiders.

E. Levitt and Sons of Hernando County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
KeyBank 2385 Executive Center Drive Suite 350 Boca Raton, FL 33431 c/o Edward M. Cochran 2385 Executive Center Drive, Suite 350 Boca Raton, FL 33431	bank loan	\$96,478,908
Southern Hills Community Development District 3434 Colwell Avenue, Suite 200 Tampa, FL 33614 Tel: (813) 933-5571	trade debt	\$305,603
Morales-Keese Design Associates P.O. Box 160429 Altamonte Springs, FL 32716 Tel: (407)880-2333	trade debt	\$52,879
Goodwin Brothers Construction, Inc.	trade debt	\$49,974
M.&N. Construction-Central Florida	trade debt	\$49,005
Quantum Underground	trade debt	\$30,580
West Orange Nurseries	trade debt	\$25,017
Kappes Electric Corp.	trade debt	\$19,032

Sunset Drywall-Central Florida	trade debt	\$17,354
Spraggins Builder Services Central Florida	trade debt	\$16,970
A.B. Design Group, Inc.	trade debt	\$13,157
Brad McDonald Roofing & Construction, Inc.	trade debt	\$11,010
Senica Air Conditioning	trade debt	\$10,844
Eugene Concklin's Shiloh Construction	trade debt	\$9,275
Partridge Plastering, Inc.	trade debt	\$9,225
Mastered Paint & Deco.	trade debt	\$8,277
Dauson Supply Corp.	trade debt	\$7,061
Modular Space Corp.	trade debt	\$6,641
Coogan Window & Door	trade debt	\$6,628
Progressive Communications International	trade debt	\$6,173

F. Regency Hills by Levitt and Sons, LLC's Nine Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Ohio Savings Bank 1801 East Ninth Street Suite 200 Cleveland, OH 44114 Attn: Frank J. Bolognia	Bank Loan	\$1,091,849
Sunshine Kitchens Inc. P.O. Box 54830 New Orleans, LA 70154	Trade Debt	\$79,322
M & N Construction-Central Florida Services Inc. 3300 Indian Trail Eustic, FL 32726	Trade Debt	\$30,515
Advanced Pool Technologies Inc.	Trade Debt	\$19,290
Classic Pavers of Central Florida LLC	Trade Debt	\$11,428
Arcadis G&M Inc.	Trade Debt	\$2,861
M Space Holdings LLC	Trade Debt	\$1,098

Modular Space Corporation	Trade Debt	\$953
Consumer Source Inc.	Trade Debt	\$550

G. Bellaggio by Levitt and Sons, LLC's Three Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	Bank Loan	\$9,660,112

Shendell & Pollock PL 621 Norhtwest 53rd Street Suite 310 Boca Raton, FL 33487	Trade Debt	\$1,296
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Sunshine Kitchens Inc P.O. Box 54830 New Orleans, LA 70154	Trade Debt	\$611
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H. Levitt and Sons of Flagler County, LLC's Three Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Bank of America 101 East Kennedy Boulevard Tampa, FL 33602	Bank Loan	\$103,859,043

Arcade G&M Inc. Department 547 (LNW) Denver, CO 80291	Trade Debt	\$6,470
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Environmental Resource Solution Inc. 1597 The Green Way, Suite 200 Jacksonville, FL 32250	Trade Debt	\$1,126
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BL Land LLC	Trade Debt	\$700
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I. Levitt and Sons at Hunter's Creek, LLC's 14 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Bank of America 101 East Kennedy Boulevard Tampa, FL 33602	Bank loan	\$103,859,044

Advanced Pool Technologies, Inc. 3280 Cord Avenue Saint Cloud, FL 34772	Trade debt	\$18,027
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R & W Maintenance Inc. 9815 Quiet Lane	Trade debt	\$11,029
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Winter Garden, FL 34787

American Building Supply	Trade debt	\$5,694
ASP Framing Corporation	Trade debt	\$4,775
Southern Skid Steer Inc.	Trade debt	\$2,035
Coleman Floors	Trade debt	\$560
Rizzo Roofing LLC	Trade debt	\$500
Superior Pools & Spas	Trade debt	\$500
Spraggins Builder Services	Trade debt	\$470
Marotta Enterprises Inc.	Trade debt	\$421
Varian Associates, P.A.	Trade debt	\$400
American Woodmark Corp.	Trade debt	\$152
Del-Air Electrical	Trade debt	\$125

J. Levitt G.P., LLC does not have any creditors who are not insiders.

K. Levitt Construction Corp.-East does not have any creditors who are not insiders.

L. Levitt and Sons of Seminole County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Bank of America 101 East Kennedy Boulevard Tampa, FL 33602	Bank Loan	\$103,859,044
Common Grounds Inc. 3150 Stone Street Oviedo, FL 32765	Trade Debt	\$138,171
JR Davis Construction Company Inc. 210 South Hoagland Boulevard Kissimmee, FL 34741	Trade Debt	\$95,700
CCI Site Development	Trade Debt	\$47,881
Straight Up Fence	Trade Debt	\$45,514
Vergason Sojourner and McWater Inc.	Trade Debt	\$39,972
All Terrain Tractor Service Inc.	Trade Debt	\$37,775
Blue Ox Land Services	Trade Debt	\$35,602

D & S Diversified Inc.	Trade Debt	\$35,399
Prestige Lumber & Supplies Inc.	Trade Debt	\$30,722
Rikmar Construction	Trade Debt	\$25,793
American Door & Mill Co.	Trade Debt	\$24,267
Spraggins Builder Services	Trade Debt	\$21,292
American Kitchens Inc.	Trade Debt	\$19,523
Seminole Masonry, Inc.	Trade Debt	\$19,141
Impire Corporation	Trade Debt	\$17,801
General Electric Co.	Trade Debt	\$14,125
Superior Fence & Rail	Trade Debt	\$10,691
Bruce Hage Irrigation Co.	Trade Debt	\$10,176
R&W Maintenance Inc.	Trade Debt	\$10,120

M. Lev-Brn, LLC does not have any creditors who are not insiders.

N. Levitt and Sons of Osceola County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Bank of America 101 East Kennedy Boulevard Tampa, FL 33602 Attn: Ralph W. Lay	Bank Loan	\$103,859,044
JR Davis Construction Company, Inc. 210 South Hoagland Boulevard Kissimmee, FL 34741	Trade Debt	\$340,243
Coleman Floors 1930 North Thoreau Drive Suite 100 Schaumburg, IL 60173	Trade Debt	\$115,551
R & W Maintenance Inc.	Trade Debt	\$92,248
American Door & Mill Co.	Trade Debt	\$78,689
American Woodmark Corp.	Trade Debt	\$71,537
Common Grounds, Inc.	Trade Debt	\$56,560
Concepts in Greenery Inc.	Trade Debt	\$56,118
M&N Construction	Trade Debt	\$53,325

Impire Corporation	Trade Debt	\$44,605
Southern Style Construction	Trade Debt	\$42,104
General Electric Co.	Trade Debt	\$39,738
High and Low Electric	Trade Debt	\$37,015
All Terrain Tractor Service Inc.	Trade Debt	\$28,993
B Shea Inc.	Trade Debt	\$27,950
A&B Stucco Inc.	Trade Debt	\$25,396
Spraggins Builder Services	Trade Debt	\$24,283
Advantage Glass	Trade Debt	\$24,145
Trim-Pak	Trade Debt	\$18,763
Hart and Reid Franklin	Trade Debt	\$16,975

O. Summerport by Levitt and Sons, LLC's 17 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Sunshine Kitchens Inc. P.O. Box 54830 New Orleans, LA 70154	Trade Debt	\$53,456
Coleman Floor 1930 North Thoreau Drive Suite 100 Schaumburg, IL 60173	Trade Debt	\$2,145
R & W Maintenance Inc. 9815 Quiet Lane Winter Garden, FL 34787	Trade Debt	\$1,950
King Painting Contractors	Trade Debt	\$1,475
Eney Air Inc.	Trade Debt	\$1,086
American Kitchens Inc.	Trade Debt	\$1,057
Nancy Perez	Trade Debt	\$1,000
Clermont Security & Sound	Trade Debt	\$920
CCI Site Development	Trade Debt	\$877
Arcadis G&M Inc.	Trade Debt	\$809
Capri Engineering	Trade Debt	\$562
L & Jim Painting Inc.	Trade Debt	\$360

Sun-Tech Windows Inc.	Trade Debt	\$302
Marotta Enterprises Inc.	Trade Debt	\$75
Advantage Glass	Trade Debt	\$75
Broad and Cassel	Trade Debt	\$36
Zephyrhills Processing Center	Trade Debt	\$15

P. Levitt Construction-East, LLC's Largest Unsecured Creditor:

Entity -----	Nature of Claim -----	Claim Amount -----
Bank of America 101 East Kennedy Boulevard Tampa, FL 33602	Bank Loan	\$103,859,044

Q. Levitt and Sons of Lee County, LLC's 11 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Stearns Weaver Miller Weisler Alhadeff PA 150 West Flagler Street Miami, FL 33130	Trade Debt	\$8,489
Accessibility Services Suite 206, 7421 114th Avenue Largo, FL	Trade Debt	\$8,048
JM Carrigan Corp. P.O. Box 1691 Sanibel, FL 33957	Trade Debt	\$7,690
American Woodmark Corp.	Trade Debt	\$7,350
WCA Waste Corporation	Trade Debt	\$7,300
Melco Electric	Trade Debt	\$6,115
Smith Ruden McClosky	Trade Debt	\$6,070
Wayne Wiles Floor	Trade Debt	\$5,874
Kelly Services Inc.	Trade Debt	\$5,376
CMR Contracting Inc.	Trade Debt	\$4,535
Gatesystems Unlimited	Trade Debt	\$4,169

R. Cascades by Levitt and Sons, LLC's 17 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Sunshine Kitchens Inc. P.O. Box 54830	Trade debt	\$117,922

New Orleans, LA 70154

Custom Storm Shutters 215 South East 8th Avenue Boynton Beach, FL 33435	Trade debt	\$6,884
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Residential Kitchen Designs, Inc. 2245 West 10th Avenue Hialeah, FL 33010	Trade debt	\$4,770
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Juniper Landscaping Inc.	Trade debt	\$4,024
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CMR Contracting, Inc.	Trade debt	\$3,100
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Sunny Grove Landscaping	Trade debt	\$2,235
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Cascade@Estero Resident	Trade debt	\$1,608
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Naples Daily News	Trade debt	\$1,415
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Pro Frame Cont Inc.	Trade debt	\$1,112
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Coleman Floors Company	Trade debt	\$960
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ABC Screen Masters Inc.	Trade debt	\$870
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Heidt & Associates, Inc.	Trade debt	\$375
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Gustavo Rivero & Son	Trade debt	\$175
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Henderson, Franklin, Starnes & Holt, P.A.	Trade debt	\$160
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Prestige Cleaning of SW Florida	Trade debt	\$60
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Strategic Insulation	Trade debt	\$50
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Stock Building Supply	Trade debt	\$25
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S. Levitt and Sons of Georgia, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Rochester & Associates, Inc. P.O. Box 2871 Gainesville, GA 30503 Tel: (770) 718-0600	Trade Debt	\$13,001
Hyphen Solutions Ltd. P.O. Box 849936 Dallas, TX 75284-9936 Tel: (972) 728-8114	Trade Debt	\$12,398
ALS Design & Drafting c/o Robert Satkovich Services Inc.	Trade Debt	\$5,632

2721 Summer Street
Kennesaw, GA 30144
Tel: (770) 590-1300

Market4site LLC	Trade Debt	\$4,200
Excel Staffing Inc.	Trade Debt	\$3,146
American Woodmark Corp.	Trade Debt	\$2,904
Quill Corporation	Trade Debt	\$2,634
Randstad	Trade Debt	\$2,012
Aeroteck Inc.	Trade Debt	\$1,430
Smith, Gambrell & Russel	Trade Debt	\$1,066
Georgia MLS	Trade Debt	\$1,001
CIT Technology Fin Serv Inc.	Trade Debt	\$925
Pitney Bowes Global Financial Services	Trade Debt	\$514
AAA Digital Imaging	Trade Debt	\$428
Business Printing Solutions	Trade Debt	\$374
Classic Party Rentals	Trade Debt	\$367
Cherokee Association of Realtors #104	Trade Debt	\$326
Yellow Pages Co.	Trade Debt	\$284
Perimeter Blueprint	Trade Debt	\$279
Staples Credit Plan	Trade Debt	\$24

T. Levitt Industries, LLC does not have any creditors who are not insiders.

U. Levitt and Sons at Hawks Haven, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Bank of America 101 East Kennedy Boulevard tampa, FL 33602	Bank loan	\$103,859,044
Pro Frame Cont. Inc. 2985 Center Port Circle Suite 1 Pompano Beach, FL 33064	Trade debt	\$133,208
Coleman Floors Company 1930 North Thoreau Drive	Trade debt	\$115,638

Suite 100
Schaumburg, IL 60173

Juniper Landscaping Inc.	Trade debt	\$74,312
Gulf Western Roofing	Trade debt	\$64,563
JJR Construction Co.	Trade debt	\$47,211
Cox Lumber Co. dba HD Supply LBM	Trade debt	\$44,599
Melco Electric Inc.	Trade debt	\$44,397
Precision Drywall	Trade debt	\$43,894
Precast Wall Systems, Inc.	Trade debt	\$36,760
Distinctive Kitchens and Baths, Inc.	Trade debt	\$33,457
CMR Contracting, Inc.	Trade debt	\$32,354
The Pool People West, Inc.	Trade debt	\$30,414
JM Carrigan Corp.	Trade debt	\$26,833
Southern Living	Trade debt	\$24,105
Lawson Industries Inc.	Trade debt	\$23,240
Sansone Corp.	Trade debt	\$22,839
Royal Const. Group, Inc.	Trade debt	\$20,506
Carter-Pritchett Advertising, Inc.	Trade debt	\$17,540
Jade Home D,cor, Inc.	Trade debt	\$17,444

V. Levitt and Sons of Cherokee County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	Bank Loan	\$103,699,834
JB Stevens Construction Co. Inc. P.O. Box 908027 Gainesville, GA 30213	Trade Debt	\$1,176,747
Strack, Inc. 125 Laser Ind. Court Fairburn, GA 30213	Trade Debt	\$583,426

Piedmont Landscape Contracts LLC Suite B P.O. Box 660248 Chamblee, GA 30341	Trade Debt	\$450,907
Bartow Paving Company Inc. P.O. Box 2045 Cartersville, GA 30120	Trade Debt	\$336,628
C&C Ripoll Masonry of Georgia LLC P.O. Box 29 Point Pleasant, NJ 08742	Trade Debt	\$277,198
Georgia Floors, Inc. 1100 Cobb International Place Kennesaw, GA 30040	Trade Debt	\$272,864
JNJ Foundation Specialists Inc.	Trade Debt	\$177,215
Coleman Floor Company	Trade Debt	\$176,673
Hogan Construction Inc.	Trade Debt	\$175,374
Quality Construction	Trade Debt	\$165,509
Klein Elite Millwork Inc.	Trade Debt	\$162,783
Residential Drywall Inc.	Trade Debt	\$160,263
AAA Painting	Trade Debt	\$155,441
Hydrospec, Inc.	Trade Debt	\$136,364
Laurel Canyon, LLC	Trade Debt	\$123,500
Staton Heating & Air Conditioning Inc.	Trade Debt	\$122,666
Houston Stafford Electric-DNU	Trade Debt	\$116,101
LMI Electrical Contractors Inc.	Trade Debt	\$112,205
American Woodmark Corp.	Trade Debt	\$101,793

W. Levitt Homes Bellaggio Partners, LLC does not have any creditors who are not insiders.

X. Magnolia Lakes by Levitt and Sons, LLC's Two Largest Unsecured Creditors:

Entity	Nature of Claim	Claim Amount
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Sunshine Kitchens Inc. P.O. Box 54830 New Orleans, LA 70154	Trade Debt	\$9,336
Neopost P.O. Box 45800	Trade Debt	\$575

San Francisco, CA 94145

Y. Levitt and Sons of Hall County, LLC's 19 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank c/o Philip J. Lyew One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	Bank Loan	\$103,669,834
Coffman Grading Inc. 2450 Atlanta Highway, Suite Cumming, GA 30085 Tel: (678) 790-0360	Trade Debt	\$612,972
Sunbelt Structures Inc. P.O. Box 327 Tucker, GA 30085 Tel: (770) 934-1839	Trade Debt	\$321,137
Georgia Floors Inc 1100 Cobb International Place Kennesaw, GA 30152 Tel: (678) 287-1718	Trade Debt	\$309,511
Sunbelt Asphalt Surfaces 1383 Duncan Lane Auburn, GA 30011 Tel: (770) 867-5312	Trade Debt	\$297,956
Quality Construction 675 Mansell Road Suite 250 Roswell, GA 30076 Tel: (770) 667-6500	Trade Debt	\$285,138
Lanier Contracting Company c/o Dwight Dorsey 3690 Lawrenceville-Suwanee Road Suwanee, GA 30024 Tel: (404) 435-0816	Trade Debt	\$252,583
Piedmont Landscape Contractors, LLC	Trade Debt	\$216,393
HD Supply Construction Supply	Trade Debt	\$168,887
R&R Superior Plumbing Inc.	Trade Debt	\$112,380
Hogan Construction Inc.	Trade Debt	\$110,821
Staton Heating & Air	Trade Debt	\$109,857
Dilbeck Drywall Inc.	Trade Debt	\$108,566
Wilkins Electric Co. Inc.	Trade Debt	\$85,636

General Electric Co-Atlanta	Trade Debt	\$83,498
Andersen Brothers Inc.	Trade Debt	\$79,086
American Woodmark Corp.	Trade Debt	\$73,655
Hydrospec Inc.	Trade Debt	\$70,938
Steadfast Bridge Co.	Trade Debt	\$64,776

Z. Levitt Homes, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Blattner Brunner Inc. P.O. Box 1168 Hermitage, PA 16148	Trade Debt	\$88,843
Real Foundations Department 890330 P.O. Box 120330 Dallas, TX 75312	Trade Debt	\$76,087
Stearns Weaver Miller Weisler Alhadeff P.A. 150 West Flagler Street Miami, FL 33130	Trade Debt	\$75,387
King Painting Contractors	Trade Debt	\$67,199
Berta Management of Florida Corp.	Trade Debt	\$47,409
Mactec Engineering	Trade Debt	\$46,673
MDG Advertising	Trade Debt	\$45,725
Richard A. Heaston	Trade Debt	\$45,000
Showcase Events Inc.	Trade Debt	\$37,778
Tri-County Drywall Services Inc.	Trade Debt	\$28,128
Broad and Cassel	Trade Debt	\$25,102
CCI Site Development	Trade Debt	\$21,994
FacFind Inc.	Trade Debt	\$18,732
Market4site, LLC	Trade Debt	\$15,860
Hyphen Solutions Ltd.	Trade Debt	\$14,690
Internet Broadcasting Systems	Trade Debt	\$13,478
Fun Planners Inc.	Trade Debt	\$12,468

Digiscribe Inc.	Trade Debt	\$10,783
ASP Framing Corporation	Trade Debt	\$8,945
Builder Homesite Inc.	Trade Debt	\$7,525

AA. Levitt and Sons at Tradition, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
KeyBank 2385 Executive Center Drive Suite 350 Boca Raton, FL 33431	Bank loan	\$96,478,909
H & J Contracting Inc. P.O. Box 210427 Royal Palm Beach, FL 33421	Trade debt	\$201,077
Hayslip Landscape 6153 South US #1 Fort Pierce, FL 34982	Trade debt	\$166,362
East Coast Bobcat Inc.	Trade debt	\$143,424
Tropic Floors	Trade debt	\$135,958
Certified Building Contractors	Trade debt	\$115,635
Royal Palm Aluminum, Inc.	Trade debt	\$95,820
Tradition Development	Trade debt	\$93,090
Precision Drywall	Trade debt	\$90,582
Comet Electric	Trade debt	\$82,968
Regal Kitchens	Trade debt	\$72,420
Belvedere Contracting	Trade debt	\$65,526
General Electric Co.	Trade debt	\$51,989
Pool People East Inc, The	Trade debt	\$50,990
Reliable Roofing	Trade debt	\$46,946
Dacosta Services Inc.	Trade debt	\$45,407
Tradition Community Assoc.	Trade debt	\$45,360
Buckeye Plumbing Inc.	Trade debt	\$33,924
Royal Const. Group, Inc.	Trade debt	\$33,083
Roof Tile Specialist Inc.	Trade debt	\$32,936

AB. Avalon Park By Levitt and Sons, LLC's 18 Largest Unsecured

Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Sunshine Kitchens Inc. P.O. Box 54830 New Orleans, LA 70154	Trade Debt	\$186,643
Cloud 9 Services Inc. 1201 W. Jackson Street Orlando, FL 32739	Trade Debt	\$26,268
All Terrain Tractor Service Inc. P.O. 390958 Deltona, FL 32739	Trade Debt	\$20,388
Superior Trim & Door	Trade Debt	\$11,305
Southern Skid Steer Inc.	Trade Debt	\$10,100
Universal Engineering Sciences	Trade Debt	\$6,459
Stearns Weaver Miller	Trade Debt	\$5,065
US Storing & Equipment Co.	Trade Debt	\$4,626
Foote Steel Corporation	Trade Debt	\$4,275
Bobcat Excavating Inc.	Trade Debt	\$2,960
Marotta Enterprises Inc.	Trade Debt	\$2,281
Coleman Floors	Trade Debt	\$1,735
Southern Marble & Design	Trade Debt	\$1,729
M.A. Bruder & Sons, Inc.	Trade Debt	\$1,660
M & N Construction	Trade Debt	\$1,400
Seminole Cans Inc.	Trade Debt	\$1,373
High and Low Electric	Trade debt	\$1,038
Servicemaster of Southwest Seminole	Trade Debt	\$741

AC. Levitt and Sons of Paulding County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301 Attn: Philip J. Lyew	Bank Loan	\$103,669,834

Strack, Inc. 125 Laser Ind. Court Fairburn, GA 30213	Trade Debt	\$1,398,589
Aiken Grading, Inc. P.O. Box 106 Dallas, GA 30132	Trade Debt	\$519,044
Tippins Contracting Co., Inc.	Trade Debt	\$88,606
Qore, Inc.	Trade Debt	\$51,521
Bartow Paving Company, Inc.	Trade Debt	\$45,678
Gaskins Surveying Co., Inc.	Trade Debt	\$35,497
Quantum Underground	Trade Debt	\$25,260
Piedmont Landscape	Trade Debt	\$10,875
TA Millwork LLC	Trade Debt	\$5,310
Hydrospec, Inc.	Trade Debt	\$3,373
Consumer Source Inc.	Trade Debt	\$3,071
Smith, Gambrell & Russell	Trade Debt	\$3,046
Excel Staffing Inc.	Trade Debt	\$2,904
Clear Channel Outdoor Melbourne	Trade Debt	\$2,446
Clear Channel Outdoor Atlanta	Trade Debt	\$2,446
Atlanta Erosion Consultants LLC	Trade Debt	\$1,750
Flgraphix Inc.	Trade Debt	\$1,337
American Woodmark Corp.	Trade Debt	\$1,040
Angles Wood & Graphics	Trade Debt	\$920

AD. Levitt and Sons of Tennessee, LLC does not have any creditors who are not insiders.

AE. Levitt Construction Georgia, LLC does not have any creditors who are not insiders.

AF. Levitt and Sons of Lake County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Ralph W. Lay Bank of America 101 East Kennedy Boulevard Tampa, FL 33602	Bank Loan	\$103,859,043
M & N Construction	Trade Debt	\$237,947

Central Florida
Services, Inc.
3300 Indian Trail
Eustis FL, 32726

Cascades at Groveland CDD 7777 Glades Road Boca Raton, FL 33434	Trade Debt	\$206,616
Concepts in Greenery Inc.	Trade Debt	\$189,919
Energy Air Inc.	Trade Debt	\$153,162
Dewitt Excavating Inc.	Trade Debt	\$92,774
Garrard Carpentry Inc.	Trade Debt	\$85,060
Palmer Electric Company	Trade Debt	\$78,071
V&V Const Services Inc.	Trade Debt	\$67,950
Superior Trim & Door	Trade Debt	\$58,268
Collis Roofing Inc.	Trade Debt	\$55,905
84 Lumber Company L.P.	Trade Debt	\$55,543
Rikmar Construction	Trade Debt	\$50,868
R & W Maintenance Inc.	Trade Debt	\$48,112
Morales-Keesee Design	Trade Debt	\$44,266
Rizzo Roofing LLC	Trade Debt	\$40,729
Swell Construction Co.	Trade Debt	\$40,635
Rens Plumbing Inc.	Trade Debt	\$39,146
ASP Framing Corporation	Trade Debt	\$34,788
Florida Landscape	Trade Debt	\$33,547

AG. Bowden Building Corporation's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Regions Bank 6200 Poplar Avenue 3rd Floor Memphis, TN 38119	Bank Loan	\$24,734,018
Financial Federal 6305 Humphreys Boulevard Suite 100 Memphis, TN 38120	Bank Loan	\$217,615
Millington Floor Covers Inc. 9040 Highway 51 North	Trade Debt	\$202,232

Millington, TN 38053

Boral Bricks Inc.	Trade Debt	\$131,841
Christenson Sash & Door	Trade Debt	\$131,161
Jack M. Otto Electric	Trade Debt	\$130,461
Thrifty Building Supply	Trade Debt	\$124,701
Woodson & Bozeman Inc.	Trade Debt	\$110,378
Mitchell Ivey Taylor	Trade Debt	\$82,957
Dyke Industries Inc.	Trade Debt	\$82,817
William T. Yarbrough Jr.	Trade Debt	\$71,149
Acme Brick Company	Trade Debt	\$66,623
Quality Insulation Inc.	Trade Debt	\$63,004
Owen Lumber & Millwork	Trade Debt	\$55,784
Marble Products Inc.	Trade Debt	\$55,312
Cenwood Appl/Memphis	Trade Debt	\$54,775
R W Wilkerson Heating	Trade Debt	\$49,577
84 Lumber Company	Trade Debt	\$49,089
Heritage Plumbing LLC	Trade Debt	\$32,521
Allied Waste	Trade Debt	\$32,000

AH. Levitt and Sons of South Carolina, LLC does not have any creditors who are not insiders.

AI. Levitt and Sons of Nashville, LLC did not file a list of its 20 largest unsecured creditors.

AJ. Levitt and Sons of Horry County, LLC's 20 Largest Unsecured Creditors:

Entity -----	Nature of Claim -----	Claim Amount -----
Wachovia Bank One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301 c/o Philip J. Lyew One East Broward Boulevard 3rd Floor Fort Lauderdale, FL 33301	bank loan	\$103,669,834
Waccamaw Landscaping & Construction Construction, Inc.	trade debt	\$384,788

P.O. Box 213
Pawleys Island, SC 29585
Tel: (843) 237-2224

Philips and Jordan, Inc.- North Florida 1301 48th Avenue North, Suite A Myrtle Beach, SC 29577 Tel: (843) 692-27200	trade debt	\$345,169
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J.S. Elite Flooring Co. 541 Robert Grisom Parkway Myrtle Beach, SC 29577 Tel: (843) 444-0407	trade debt	\$306,669
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Cohen Drywall Co., Inc. 1415 Old Highway 52 Moncks Corner, SC 29461 Tel: (843) 761-6587	trade debt	\$251,086
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Renew Construction	trade debt	\$233,637
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Sky General Contracting	trade debt	\$228,604
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American Woodmark dba Timberlake Cabinet	trade debt	\$224,397
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Archer Exteriors, Inc.	trade debt	\$202,587
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84 Lumber Company	trade debt	\$188,726
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Elite Exteriors, LLC	trade debt	\$148,387
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Coastal Residential Services, L.L.C.	trade debt	\$139,394
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Omni Electrical Services	trade debt	\$130,264
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General Electric Co.	trade debt	\$121,197
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Dean Custom Air	trade debt	\$105,271
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Trebor Industries, Inc.	trade debt	\$93,955
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Countertop Store, The	trade debt	\$93,171
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Cribbs Well & Supply Co., Inc.	trade debt	\$87,700
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Tricity Insulation	trade debt	\$83,177
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Ferguson Enterprises, Inc.	trade debt	\$63,398
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AK. Levitt and Sons of Shelby County, LLC's Largest Unsecured
Creditor:

Entity	Nature of Claim	Claim Amount
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Regions Bank	Bank Loan	\$24,734,018

c/o Maria Lapuente
6200 Poplar Avenue, 3rd Floor
Memphis, TN, 38119

AL. Levitt Construction-South Carolina, LLC does not have any
creditors who are not insiders.