

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

ASSET RESOLUTION LLC, et al.,

Debtors.

Chapter 11

Case No. 09-16142 (AJG)

(Jointly Administered)

**AMENDED AFFIDAVIT OF NORMAN N. KINEL IN SUPPORT OF
APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS
OF ASSET RESOLUTION LLC, ET AL.
UNDER 11 U.S.C. § 1103 AND FED. R. BANKR. P. 2014 AND 5002,
FOR ORDER AUTHORIZING RETENTION AND EMPLOYMENT OF
DUVAL & STACHENFELD LLP AS COUNSEL,
EFFECTIVE AS OF NOVEMBER 4, 2009**

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

NORMAN N. KINEL, being duly sworn, deposes and says:

1. I am a partner in the law firm of Duval & Stachenfeld LLP (“D&S”), 101 Park Avenue, New York, New York 10178 and have been duly admitted to practice in the States of New York and New Jersey, the United States District Courts for the Southern and Eastern Districts of New York and the District of New Jersey, the Second Circuit Court of Appeals and the United States Supreme Court.

2. I submit this Affidavit pursuant to section 1103(b) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (as amended, the “Bankruptcy Code”) and rules 2014 and 5002 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), in support of the application, dated November 9, 2009 (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) appointed in the above captioned jointly administered

Chapter 11 cases (the “Cases”) of Asset Resolution LLC, and affiliated debtors and debtors-in-possession (collectively, the “Debtors”) as debtors and debtors-in-possession, for an order, pursuant to section 1103 of the Bankruptcy Code and Bankruptcy Rules 2014 and 5002, and Rule 2014-1 of the Local Bankruptcy Rules for the Southern District of New York (“Local Rules”), authorizing the retention and employment of D&S as counsel for the Committee, *nunc pro tunc* as of November 4, 2009.

3. Unless otherwise stated in this Affidavit, I have personal knowledge of the facts set forth herein and, if called as a witness, I would testify thereto.

Background

4. On October 14, 2009, each of the above-captioned Debtors filed their respective voluntary Chapter 11 petitions with this Court for relief under the Bankruptcy Code. Pursuant to an Order of this Court dated October 29, 2009, the Cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). Since the filing of their Chapter 11 petitions, the Debtors have continued in the possession of their properties and operation of their businesses as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

5. By order of appointment entered on October 30 2009, the Office of the United States Trustee for the Southern District of New York appointed the Committee to represent all unsecured creditors of the Debtors pursuant to Section 1102(a) and 1102(b) of the Bankruptcy Code, and selected the following creditors to serve as members of the Committee: (i) Tom Grimmett; (ii) William Barkett; and (iii) The Garden City Group, Inc.

6. On November 4, 2009, the Committee voted to retain D&S as its counsel to represent the Committee in all matters during the pendency of the Cases. This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157(b) and 1334.

Conflicts Check

7. I have read the Application accompanying this affidavit and, to the best of my knowledge, information and belief, the contents of the Application are true and correct. In order to ascertain what connections, if any, D&S has to the Debtors, their creditors or any other party in interest herein, D&S has conducted a “conflicts” check by causing the names of (1) the Debtors, (2) each creditor listed on each of the respective Debtors’ “Schedule F – ‘Creditors Holding Unsecured Nonpriority Claims’ and ‘Creditors Holding Unsecured Nonpriority Claims – (Direct Lender Creditors Only)’,” each filed on October 14, 2009, and (3) schedules of known creditors, parties in interest, significant shareholders and officers as set forth in documents filed by the Debtors with this Court or provided to D&S by Debtors’ counsel to be inputted into D&S’s computerized conflict-checking software, which contains a database of all present and former D&S clients, each of which (including over 2700 “Direct Lender Creditors”) is listed on Exhibit “A” attached hereto.

8. Except as set forth below, to the best of my knowledge, information and belief, neither I, D&S nor any member or associate thereof, insofar as I have been able to ascertain, has any connection with the Debtors, the Debtors’ creditors, shareholders and officers, and other interested parties (including the “Direct Lender Creditors”) listed on Exhibit “A” hereto.

9. Based on its internal review, D&S has determined that it is possible that a few potential indirect connections may exist, due to the similarity of the names of certain Direct Lender Creditors with the names of parties found in D&S’ conflicts-checking database.

However, there is currently insufficient information to determine with any certainty whether there is a connection with such "Direct Lender Creditors," whose potential relationship, in any event, is in no way connected with D&S's representation of the Committee.¹

10. In addition, Debtors' counsel, Klestadt and Winters, LLP, is counsel to the Official Committee of Unsecured Creditors in the Chapter 11 case of Dreier LLP. I am a former contract partner of Dreier LLP and have filed a proof of claim in the Dreier LLP bankruptcy case in connection with my terminated employment agreement with Dreier LLP. I do not believe that this "connection" has any relevancy to D&S's representation of the Committee in these cases and is being disclosed only out of an abundance of caution.

11. As described above, D&S has used its best efforts to investigate any potential connections as contemplated by Bankruptcy Rule 2014, but it is possible that some unknown connections may exist.

12. It is possible that D&S has in the past represented, is currently representing, and/or in the future may represent certain parties-in-interest on unrelated matters. Due to the diversity of its practice, D&S may also have represented or otherwise dealt with or may also now be representing or otherwise dealing with certain other entities or persons (and their attorneys or

¹ The "Direct Lender Creditors" at issue are as follows:

1. D&S in the past represented someone named "Irwin Cohen" who was one of the members of a limited liability company that owned property in New York City. D&S is unable to ascertain whether this is the same "Irwin Cohen" listed on Exhibit "A".
2. "John Stewart" was a guarantor of a D&S client in connection with a loan. D&S did not represent Mr. Stewart. D&S is unable to ascertain whether this is the same "John Stewart" listed on Exhibit "A".
3. "Robert Lowe" was an indirect investor of a property located in Greenwich, Connecticut, which a D&S client had acquired. D&S has not represented Mr. Lowe. D&S is unable to ascertain whether this is the same "Robert Lowe" listed on Exhibit "A".
4. "Thomas Smith" was the named purchaser of a property who assigned the purchase agreement to another party to whom a D&S client was providing a loan. D&S has not represented Mr. Smith. D&S is unable to ascertain whether this is the same "Thomas Smith" listed on Exhibit "A".

accountants or both) on unrelated matters, who are or may consider themselves creditors, equity security holders, or parties-in-interest in the Cases. Nevertheless, D&S will not represent any entity other than the Committee in connection with the Cases. To the best of my knowledge, information and belief, neither D&S nor I represent any interest adverse to the Debtors, as debtors-in-possession herein, or to their estates in the matters upon which it is to be engaged. I am not aware of any claims that D&S holds against the Debtors. To the extent D&S does hold claims against the Debtors, such claims are waived.

13. If D&S discovers any information that is contrary to or pertinent to the statements made herein, D&S will promptly disclose such information to this Court on appropriate notice to the Debtors, the United States Trustee and other parties in interest herein.

14. To the best of my knowledge, information and belief, D&S is a “disinterested person” as that term is defined in Section 101(14) of the Bankruptcy Code in that the firm, its partners, counsel and associates:

- a) is not a creditor, an equity security holder, or an insider of the Debtors;
- b) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the Debtors; and
- c) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in or for the Debtors.

Services to be Rendered

15. The Committee has requested that D&S render the following services, among others, in connection with the Cases:

- a) advise the Committee with respect to its rights, powers and duties in the Cases;
- b) assist and advise the Committee in its consultations with the Debtors regarding the administration of the Cases;
- c) assist the Committee in analyzing the claims and interests of the Debtors' creditors and in negotiating with such creditors;
- d) assist with the Committee's investigation of the acts, conduct, assets, liabilities and financial condition of the Debtors and of the operation of their businesses;
- e) assist the Committee in its analysis of, and negotiations with, the Debtors or any third party concerning matters related to, among other things, financings, asset disposition transactions, compromises of controversies, and the terms of a Chapter 11 plan or plans for the Debtors;
- f) assist and advise the Committee with respect to its communications with the general creditor body regarding significant matters in the Cases;
- g) represent the Committee at all hearings, drafting pleadings and generally advocating positions as may be necessary in furtherance of the Committee's interests and objectives;
- h) review and analyze all applications, orders, statements of operations and schedules filed with this Court and advise the Committee as to their propriety; and
- i) perform such other legal services as may be required and are deemed to be in the interests of the Committee in accordance with the Committee's

powers and duties, including, without limitation, those set forth in Section 1103(c) of the Bankruptcy Code.

16. Subject to Court approval of the Application, D&S is willing to serve as the Committee's counsel and to perform the services described above.

Professional Compensation

17. As of the date of this Affidavit, D&S has not received a retainer or compensation in connection with its proposed representation of the Committee in the Cases.

18. Subject to Court approval in accordance with Section 330(a) of the Bankruptcy Code, compensation will be payable to D&S on an hourly basis, plus reimbursement of actual, necessary expenses incurred by the law firm. At the present time, the principal attorneys and paralegals responsible for the representation of the Committee and their current hourly rates for these matters are as follows:²

- | | | |
|----|-----------------|--------------------|
| a) | Norman N. Kinel | \$550 per hour |
| b) | Xin Liang Zhu | \$295 per hour |
| c) | Paralegal | \$125-135 per hour |

19. These hourly rates are subject to periodic adjustments to reflect economic and other conditions. Other attorneys and paralegals may from time to time serve the Committee in connection with the Cases. D&S's hourly rates for the work to be performed in the Cases will currently range, subject to future adjustment, from \$80 to \$160 for paralegals, from \$175 to \$375 for associates and from \$410 to \$550 for partners and senior counsel of the firm. Except as noted above, the hourly rates set forth above are D&S's regular hourly rates for work of this nature. These rates are set at a level designed to fairly compensate the firm for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. It is D&S's policy to

² At the request of the Committee, certain of D&S's partner's rate for the representation of the Committee in the Cases are *lower* than their customary rates for work of this nature.

charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll and other charges, mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, expenses for "working meals," computerized research, transcription costs, as well as non-ordinary overhead expenses such as secretarial and other overtime. D&S will charge for these expenses in a manner and at a rate consistent with the charges made generally to the firm's other clients.

20. D&S intends to apply to this Court for payment of compensation and reimbursement of expenses incurred as counsel to the Creditors' Committee in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, any guidelines promulgated by the United States Trustee for this district, and the orders of this Court, and pursuant to any additional procedures that may be established by this Court in the Cases.

21. By reason of the foregoing, I believe that D&S is eligible for employment and retention by the Committee pursuant to Sections 327, 328 and 1103 of the Bankruptcy Code and applicable Bankruptcy Rules.

WHEREFORE, affiant respectfully prays for the entry of an order approving the Application and for such other and further relief as may be just and proper.

Dated: New York, New York
November 10, 2009

DUVAL & STACHENFELD LLP

By: /s/Norman N. Kinel
Norman N. Kinel

101 Park Avenue, 11th Floor
New York, New York 10178
Telephone: (212) 883-1700
Facsimile: (212) 883-8883
Email: nkinel@dslp.com

*Proposed Counsel for the Official Committee of
Unsecured Creditors of Asset Resolution LLC, et al.*

Sworn to before me this 10th
day of November, 2009

/s/Elizabeth Elliott
Notary Public, State of New York
No. 01EL6135484
Qualified in New York County
Commission Expires October 17, 2013

EXHIBIT A TO AFFIDAVIT

Debtors

Asset Resolution LLC
10 90 SPE LLC
Bundy 2.5 Million SPE LLC
Bundy Five Million LLC
CFP Anchor B SPE LLC
CFP Cornman Toltec SPE LLC
CFP Gess SPE LLC
CFP Gramercy SPE LLC
Fiesta Stoneridge LLC
Fox Hills SPE LLC
HFAH Monaco SPE LLC
Huntsville SPE LLC
Lake Helen Partners SPE LLC
Ocean Atlantic SPE LLC
Shamrock SPE LLC

Debtors' Representatives

Klestadt & Winters, LLP
Bryan Cave LLP
Sara Pfrommer

Committee Members

Tom Grimmett
William Barkett
The Garden City Group, Inc.

Asset Resolution LLC's Creditors Holding Unsecured Non-Priority Claims

Adelson Loria & Weisman
Amesbury Treasurer Tax Collect
Analysis Group
Arizona Dept. of Revenue
Athens City Auditor
Athens County Treasurer
Bankruptcy, BE MS A345
Barack Ferrazzano Kirschbaum

Bialson, Bergen & Schwab
Blank Rome LLP
Brevard County Tax Collector
Broad and Cassel
Bullivant Houser Bailey PC
Business Filings Division
Citizens Property Insurance Corp.
City of Fontana
City of Fort Meyers
City of Fresno
City of Houston
City of Merced
City of Riverside
City of Titusville
City of West Palm Beach
Connor & Associates
County of San Deigo Treasurer
Derek DeArmond
Ellenoff Grossmas & Schole LLP
Epiq Bankruptcy Solutions, LLC
Essex County Treasurer
Fiore & Hamburger
Florida Dept. of Revenue
Environ
Fresco County Tax Collector
Global Crossing Conferencing
Goold, Patterson, Ales & Day
Geary, Porter, & Donovan
Gray Robinson
Greenburg Traurig LLP
GreyStar
Hahn Loeser Parks
Harris County Tax Collector
Herron Companies
Ice Miller LLP
Indiana Dept. of Revenue
Integrated Lender Services
Jack Holler Commercial Real Es
Jaffe Raitt Heuer & Weiss
James Mintz Group
Jennings Strouss
LA Pro, LLC
Landco, LP
Law Offices of Alan Vanderhoff
Lee County Tax Collector
Los Angeles County Treasurer

Marion County Treasurer
Massachusetts Dept. of Revenue
Merced County Tax Collector
Michigan Dept. of Treasury
Millbank, Tweed, Hadley & McCloy LLP
MK Consultants
NFP Property and Casualty
O'Connor & Associates
O'Donnell/Atkins
Office of San Diego Treasurer
Ohio Dept. of Taxation
Orange Coast Title Company
Orange County Tax Collector
Palm Beach County Tax Collection
Perris City Clerk
Pinal County Treasurer
Pinellas County Tax Collector
Property & Casualty
Riemer Braunstein
Riverside County Treasurer
Ruden McClosky
San Bernardino City Treasurer
San Bernardino County Tax Collection
San Joaquin County Tax Collection
San Luis Obispo County Tax Collection
San Luis Water District
Security Title Agency
Servicing Oversight Solutions LLC
Sharpstown Mall Texas LLC
Sheppard Mullin
Sonnenschein, Nath & Rosenthal
Sullivan & Worcester
Sutton Land Title Agency
Texas Dept. of Revenue
Town of Florence, Finance Dept
Treasury Div., Ann Arbor City
TXU Energy
Urban Mall Houston, LP
Volusia County Tax Collector
Walker County Appraisal District
Washentaw County Treasurer
Waste Management
Weil, Gotshal & Manges LLP

Asset Resolution LLC's Direct Lender Creditors

Daniel C. Barcia
Emil Reynolds & Anna Reynolds
Marjorie C. Gregory Trustee for the benefit of Gregory Family Trust
Ruby Simon
David G. Kelley & Ana W. Kelley Trustees of the Kelley Family Trust
John D. Lane & Laura Jane Lane Trustees of the John D. Lane & Laura Jane Lane Revocable Trust
James Cameron & Kirsten Cameron
Brett W.
James Ronald Loftfield & Catherine Pauline Loftfield Trustees of the Loftfield Revocable Living Trust
Gerry Topp
Cynthia D. Burdige Trustee of the Cynthia D. Burdige Trust U/A
James Liem Trustee of the Liem Family Trust
First Savings Bank Custodian For William A. Carone IRA
First Trust Co. of Onaga Custodian For Ruby Simon, IRA
Raymond Nunez & Sandra L. Lawson Trustees of the The Raymond & Sandra Nunez Family Trust
Evalyn C. Taylor Trustee of the Evalyn C. Taylor Separate Property Trust
Katherine S. Perlman
Arline L. Cronk & Edward H. Davies Trustees of the Arline L. Cronk & Edward H. Davies Living Trust
Cynthia Milanowski Trustee of the Cynthia Milanowski Trust
Denise A. Murphy, a single woman
Dino Sarno & Donna Sarno
Audrey A. Roe Trustee of The Roe Living Trust
Robert White & Mary Etta White
Don A. Stiles Trustee of the Stiles Trust
First Savings Bank Custodian For Manuel G. Rice IRA
First Trust Co. of Onaga Custodian For Suzanne Brehmer IRA
James William Rogers
George Minar & Virginia Minar Trustees for the benefit of The Virginia & George Minar Living Trust
Douglas Littrell & Joani Littrell
Thomas E. Bishofberger & Betty T. Bishofberger Trustees of the Bishofberger Restated Family Trust U/A
Lamoine Murray & Lois H. Murray
Steve Lindquist Trustee of the Steve Lindquist Charitable Remainder Unit Trust
Paul Bruggemans
Jack A. Krietzburg & Sharon M. Krietzburg Trustees of the Crosstown Living Trust
John Weaver & Colleen Weaver
August J. Amaral, Inc.
Ronald Sharpe
Marcia C. Albiol & Henry Albiol

Shirley M. Collins Trustee under the Collins Family Trust
Robert L. Herpst Trustee of the Herpst Family Trust
Wendy Beadle
Russell S. Quinn & Marion M. Quinn Trustees of the Quinn Family Trust
Diana Forde, TTEE of the Michelle Revocable Trust
Lesley Stricker
Francis Howard Trustee of the Jason A. Kefalas Trust
Francis Howard Trustee of the Jaime Kefalas Trust
Richard J. Loughlin & Roberta L. Loughlin Trustees of the Loughlin Family Trust
James Gary Machetta Trustee of the James Gary Machetta Trust
Paul P. Backes & Loretta D. Backes Co-Trustees of the Backes Family Trust
Chris Kefalas & Kathy Kefalas
David Johnson & Sue Johnson
Clara M. Cadieux
Richard Kleinbaum & Jennifer Kleinbaum
Joseph J. Argier & Janice G. Argier
Annie Omaye & Stanley Omaye Trustees of the Omaye 1990 Trust
David L. Gross Trustee of the David L. Gross Family Trust
Harvey J. McShaffrey & Christina F. McShaffrey Trustees of the McShaffrey Living Trust
Patricia R. Lietz
Robert D. Earp
Craig Wisch
Joyce Bombard Trustee of the Joyce Bombard 2000 Trust
Ricardo Giannetti & Rose Giannetti Trustees of the Ricardo & Rose Giannetti Trust
Edwin C. Hansen & Rachel M. Hansen
Desert Commercial Sweeping Inc.
Lisa Sooy
Martin A. Davis & Virginia Lee Davis Trustees of the Davis Family 2000 Trust
Charles J. Abdo, M.D. Trustee of the Charles J. Abdo, M.D. Chartered PST
O.H. Davenport Trustee of the Davenport Revocable Trust
Virginia M. Hansen
First Savings Bank Custodian For Mary Monica Cady IRA
Miriam Franklin Trustee of the The Levy Family Trust
Kip E. Virts & Melissa A. Virts
Mark R. Josifko & Deborah F. Josifko Trustees of the Josifko Family Living Trust
Susan M. Mack & Kelly Cooper
1823 Corporation
A. Andrew Schwarzman & Maria Cotch
A. Stephen & Frances Phillips
A. William Ceglia
A-1 Properties, LLC
Aaron & Lara Ramsey
Aaron Hawley
Aaron I. Osherow
Aaron McCoy
Abdo Kent Holdings, LLC

Abraham Serouya
ACS Nevada, Inc.
ACS Properties, INC
Action Sports Alliance USA Inc.
Adelaide & Christine Moschogianis
Adib & Ellen Al-Awar
Adrian & Amy Walton
Adrian J.R. Oosthuizen
Adrian P. Walton IRA
Aha Family Limited Partnership
AIG Limited
Aimee E Kearns
Aimee E. Kearns
Al Kraus & Katrina Kraus
Alain & Dawn Michael
Alan & Carol Simon
Alan & Carolyn Duncan
Alan & Gail Robinson
Alan & Gretchen Nonnenberg
Alan & Judith Simmons
Alan & Mary Chaulk
Alan & Meriam Reid
Alan & Patty Dondero
Alan & Tobi Pepper
Alan & Trena Markus
Alan B. Bennett
Alan B. Friedman
Alan Groh IRA
Albert & Norma J Johnson
Albert Blumenthal IRA
Albert Daniel Andrade
Albert J Mineconzo
Albert J. Salas
Albert M. Arechiga
Albert Montero
Albert Winemiller
Albert Winemiller Inc.
Albert Winemiller Limited Partnership
Aldon & Deedra Cook
Aleko Petro
Alex G. Gassiot
Alexander & Doreen Marchuk
Alexander & Maria Rayment
Alexander Mathes
Alexandra Kingzett
Alexandra Zoe & Julian Grace Dauscher

Alfonso & Jean Tennariello
Alfred Honikman
Alfred Olsen, Jr. & Gail B. Olsen
Ali & Anisha Pirani
Ali & Soheila Abyane
Ali Pirani
Alice Humphry & Valerie Jaeger
Alice I. Sorensen
Alicia & Marlon McBride
Alicia Jenkins
Alicia Ramirez & Claudia Martinez
Allan & Jayne Eisenbach
Allen & Dorothy Nirenstein
Allen & Marilyn Herd
Allen & Marita Mault
Allen & Sandra Zalkind
Allen Cohen
Allen K. Forbes
Allen W Dunn
Alma B. Moore
Alneil Associates
Aloyds & Joyce Fischer
Alta Bates Summit Foundation
Alta Funding, Inc.
Alterio A.G. Banks
Althea F. Shef
Alvaro & Heidi Perez
Alvin & Valerie Allen
Amanda Stevens IRA
Amberway Equities, LLC
Amelia Moscianese
American Pension Services, Inc. Custodian For Joan B. Gassiot IRA
Andrea T. Mancuso Family Limited Partnership
Andrew & Ellen Dausher
Andrew & Rosanne Welcher
Andrew & Sharon Peterson
Andrew & Suzanne Milstead
Andrew & Tina Peek
Andrew H Shahin
Andrew J. Lembersky
Andrzej & Krystyna Belski
Angela & Timothy James Bauer
Angela Jane Deglandon
Angela Mosinskis
Angela S. Snyder
Angeline M. Christianson

Angelo & Barbara Pernicano
Angie Yi
Anita J. Calhoun
Anita Watson
Ann & James D. Dery
Ann & Leonard Ulfelder
Ann Marie Berglund IRA
Anna & Marie Lacertosa
Anna Lieblein & John Drakoules
Anna S. Knobel
Annabelle E Taylor
Annabelle P Arcilla
Anne E. Abrams
Anne F Di Salvo
Anne Flannery
Anne Marie Mueller
Annee Nounna
Annemarie Rehberger
Annette Sinett
Annie & Stanley Omaye
Anthony & Alicia Pasqualotto
Anthony & Delores Desio
Anthony & Elizabeth Gambello
Anthony & Sheri Wynn
Anthony Bilotto
Anthony Christian IRA
Anthony J. Zerbo
Anton Trapman
Antonio C. Alamo
April M. Corley
Arada Investments, LLC
Ardis & Dean Weible
Arif & Salima Virani
Arlene J. Fine IRA
Arlene L. Cronk & Edward H Davies
Arnold & Angeline Christianson
Arnold Rosenthal
Arnold Stairman
Arthur & Glorianne Polacheck
Arthur & Joan Noxon
Arthur & Lynn Schintzer
Arthur & Maria Wilson
Arthur & Susan Johnson
Arthur & Thelma Kebble
Arthur & Thelma Withop
Arthur A. Snedeker

Arthur B. Moore
Arthur I Kriss
Arthur I. Kriss IRA
Arthur T. Donaldson
Arthur V Adams
Ashley Brooks
ATerry Helms
Attila Jeszenszky
Audrey A Roe
Audrey M Whightsil
August J. Amaral, INC.
Avi Barashi
Aylene Geringer & Mark Zipkin
B & W Precast Construction, Inc.
B.A. & Deborah Towle
B.E.A. Family, Inc.
B2PW
Barbara A. Cecil IRA
Barbara C. Smith
Barbara J. Speckert
Barbara L. Gunther
Barbara M Sanchez
Barbara McClafin
Barbara Reiss Miller
Barbara Sklar
Barbara Stricklin & Robert T. Chylak
Barbara Sue Luthi IRA
Barbara Susan Malkoff
Barry & Patricia Goldstein
Barry Gambarana
Bartolo & Sandra Simari
Barton & Dianna Wilkinson
Basil & Jill Thacker
Basil & Linda Honikman
Bay Area Capital, LLC
Beatrice Baskin
Beatrice L. Schultz
Beaux & Denise Pontak
Ben & Dana Lofgren
Benita M. Rashall
Benjamin & Aleath Nicosia
Benjamin & Evelyn Feldman
Bennie N. Revello, IRA
Bernard & Elaine Cohen
Bernard & Jacklyn Finley
Bernard & Linda Marie Sandler

Bernard & Margaret Benz
Bernard Greenblatt
Bernard Kaplan
Bernard Kloenne
Bernard Lehrer
Bernard Sindler IRA
Bernardo & Corazon
Bernice L. Wuyts
Bert A Stevenson
Bert E Arnlund
Berta N. Singer
Beth & Daniel Thiel
Bette A Hilson
Betty J. Guio
Betty J. Phenix
Betty Kolstrup
Beulah J. Johnson
Beverly & Charles Hayes
Beverly C Fritz
Beverly Fabrics Inc.
Bill & Isa Penn
Billie R. Cislighi
Billy James Corley
Billy Shope, Jr. Family, LP.
Blair & Barbara Roach
Bonfiglio & Associates, Ltd. Pension Plan
Bonnie Sper
Boris & Mindy Lokshin
Brad Hering
Brad L. Larson
Braden G. Dean
Bradford & Maggie Smith
Bradford A. McMullin
Brandon & Jennifer McBrayer
Brant & Kathy J. Lyall
Brenda C. Masnack
Brenda Falvai (Powers)
Brenda J. High IRA
Brenda L. Hitchins
Brett W. Sperry
Brian & Dawn Busse
Brian & Sharon Herndon
Brian L. Riley IRA
Bridgett A. Milano
Brooke Ann Hawley & Stephen Hawley
Brooks & Dee Dee Robinson

Brooks Bishofberger
Bruce & Rosemary Sonnenberg
Bruce & Sherry Layne
Bruce D. Bryen
Bruce H Corum
Bruce N. Barton
Bruce R. Lemar
Bruce Sonnengberg IRA
Bryan & Lori Thomas
Bryan Tolbert
Bryce F. Bell
Bryne E Falke Jr.
Bunny C. Vreeland
Bunny Suttle
Burton M Sack
Byran & Lisa McWaters
Byrne E Falke Sr.
C E & Carole Newby
C. Donald Ayers
C. K. Khury & Irene K. Bass
C. Zrudsky
Cal & Judy Terrill
California National Bank c/f Benefit of Jay S. Stein IRA Attn. Connie Cobb
California National Bank, C/F Benefit of Susan F. Gackenbach IRA
Capital Mortgage Investors, Inc Attn: Maynard J. Hellman
Capstone Asset Management
Caralee C. White
Carallas Holdings, Inc.
Carey & Lisa Sigmen
Carl & Claudia Kolbert
Carl & Kathryn Robinson
Carl & Laura Warfield
Carl C. Hagen
Carlo J. Paradiso
Carlos A. Trujillo
Carmel Winkler
Carmen Neidig
Carol & Dennis Huber Sr.
Carol & Edwards Eyre, Jr.
Carol A Fischer
Carol A Squicci
Carol Edward Associates
Carol J. Simcock IRA
Carol Kiland IRA
Carol Mortensen
Carole Jaffe

Carolyn Rand Samuelson
Carter L. Grenz
Cary & Carol Tuch
Caspar H. Escher, Jr.
Cassandra J. Robbins
Catherine B Stretmater
Catherine D. Oppio
Catherine Garland
Catherine Perrone
Celso Acosta
Cesari Piazza IRA
Chad R. Sandhas
Chai Miller LLC Attn: Avi Barashi
Charles & April Cummins
Charles & Enid Fox
Charles & Evangeline Harper
Charles & Lanna Borom
Charles & Lois O'Neill
Charles & Mary Parker
Charles & Nancy Ann Nibley
Charles & Nancy Howell Spina
Charles & Sandra Hamm
Charles & Susan Cunningham
Charles & Wendy Brooks
Charles B Anderson
Charles B Dunn IV
Charles B. Plunkett
Charles Bombard
Charles D. Hopson
Charles E. Brokop
Charles Henry Small
Charles J Abdo MD
Charles Jeremy Ainsworth
Charles Kastler III & Margaret L Kastler
Charles P. Rashall
Charles Pollard Jr.
Charles S. Boggs
Charles S. Cropley & Christine Wrzenski
Charles W. Bowman
Chesley & Mary Davies
Chesley R. Davies
Chester R. McDowell
Chris & Terri Sharp
Chris Dagiantis
Chris F. Lapacik
Chris Hendrickson

Christian Hansen
Christiane Mencini-Baker
Christina L. Hess
Christina M. Kehl-Anglin
Christina Reale
Christine E. Amundson
Christine M Quinn
Christopher & Dionisio Fernandes, MD
Christopher & Francis Begnoche
Christopher & Nancy Hine
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Vincent Bruno
Virgil & Judith J. Hennen
Virgil & La Donna Birgen
Virgil & La Donna Birgen
Virginia M Hansen
Vito P. Minerva
Wald Financial Group Inc. Defined Benefit Pension Trust
Wald Financial Group Inc. Defined Benefit Pension Trust 2
Wald Financial Group, Inc.
Walter & Arlys Mumm
Walter & Barbara Musso
Walter & Gail Klevay
Walter C. Tripp
Walter E. Seebach
Walter E. White IRA
Walter L. Gasper, Jr.
Wanda C. Wright
Warren W. Tripp
Warren W. Tripp
Wayne & Elizabeth Tarr
Wayne & Mae Bisbee
Wayne Dotson Co. Diah BEngel
Wen Dai & Zhimin Chen
Wendell & Barbara Andersen
Wendy Beadle
Wendy Kwong
What's On LP
Whitehurst Fund LLC
Wilbur & Judy K. Schaff
Willard Arledge IRA
William & Alice Boyce II
William & Angel Banos
William & Anna Marie Wallace
William & Betty Ogren
William & Carol Eastland
William & Carol Favro

William & Carol Trappman
William & Carolyn Bolding
William & Cynthia Godfrey
William & Donna Morgan
William & Elaine Gordon
William & Eleanor Buck
William & Elenor Buck
William & Elizabeth Goulding
William & Janet McMurtrey
William & Janet Schnadt
William & jean A. Spangler
William & Joanne Lukasavage
William & Loraine A. Drago
William & Lyla Taylor
William & Nancy Buechner
William & Patricia Gardner
William & Penny Dupin
William & Sharon Fitzgerald
William & Waltraud Schneider
William A& lisa Younger
William A. Carine IRA
William A. Downey
William A. Zadel
William B. Fitzgerald
William Chad Berry
William Daniel Carter
William F. Errington
William G. A. Cox, IRA
William H Lenhart
William H. Jacobsen, Jr.
William J Ovca Jr
William J. Buttram
William J. Hinson Jr.
William J. Rozak, Jr.
William J. Streby & Jane Nettesheim
William L. Harper
William L. McQuerry
William L. Montgomery, JR
William L. Montgomery, Jr.
William Lee Reeves
William M. Bettencourt, Jr. & Jean E. Bettencourt
William M. Bettencourt, Jr. IRA
William M. Spangler IRA
William Otto & Susie Alice Byrd-Lurtz
William R & Sandra C Gresher
William R. Long

William Richard Moreno
William Rizzo
William S. Reeves
William T. Hoover
Wilma Jean Thompson
Wilmer H Scharf
Wilson & Virginia Richards
Wilson Investments
Wolf & Claudia Voss
Wolfgang & Kathleen Daniel
World Links Group, LLC
Wormack III & Christina Smith III
Wynn & Lorraine Gunderson
X-Factor, Inc. (Alan Arthur)
Yankee Holdings, LLC.
Yit Tisoni
Young Jin Park
Yukiyo Matsumura & Machi Liu

1090 SPE LLC Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345
Fontana City Clerk
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency

1090 SPE LLC's Direct Lender Creditors

David L. Gross Trustee of the David L. Gross Family Trust
Nelson R. Greene & Eunice A. Greene Trustees of the Greene Family Trust 1
Daryl D. Thompson Trustee of the Thompson 1993 Trust
Juanita Mesa Trustee of the La Playa Trust
Rains Properties, LP
James W. McCollum & Pamela P. McCollum
KTaylorGO Investments, LTD
Michael H. Greeley Trustee of the Michael Greeley Trust
Robert J. Kehl & Ruth Ann Kehl
USA Capital Diversified Trust Deed Fund
Norma Wagman Trustee of the Wagman Family Trust
Evelyn A. Ives Trustee of the Mevin J. Ives & Evelyn A. Ives QTIP Trust
Donna M. Elias Successor Trustee of the Elias Family Trust

David D. Scillian
Cynthia A. Winter
Robert A. Kehl & Tina M. Kehl
Daniel J. Kehl
James Feeney Trustee of the E & M Hardware Profit Sharing Plan

Bundy 2.5 Million SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345
Fontana City Clerk
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Menifee City Manager
State of California
Sutton Land Title Agency
Waste Management

Bundy 2.5 Million SPE LLC's Direct Lender Creditors

August J. Amaral, Inc.
John Nix & Lisa Nix
Larry L. Rieger & Patsy R. Rieger Trustees of the Larry L. Rieger & Patsy R. Rieger
Revocable Trust
Donald S. Tomlin & Dorothy R. Tomlin Trustees of the Donald S. Tomlin & Dorothy R.
Tomlin Revocable Trust
Alvin L. Allen & Valerie Allen
Eric S. Perlman
Maria I. Mathieu
Lawrence A. Bush & Mary L. Bush
Larry Fernandez Trustee of the Fernandez Family
Helen R. Gray Trustee of the Helen R. Gray Revocable Trust
Anthony J. Zerbo
Marietta Voglis
Rose O. Hecker & Anita Rosenfield
David W. Sexton & Pamela K. Sexton
Richard E. Thurmond Limited Partnership
Nevada Trust Company Custodian for Cal-Mark Beverage Company Defined Benefit Plan
Homfeld II, LLC
Joseph F. McMullin & Pearl A. McMullin
Darin B. Iverson & Tamara C. Iverson Trustees of the Iverson Family Trust
Raymond T. Grenier Jr. Trustee of the Raymond T. Grenier, Jr. Trust
Joseph C. Bellan & Verna J. Bellan Trustees of the Joseph C. Bellan & Verna J. Bellan

Revocable Living Trust

A. Stephen Phillips & Frances E. Phillips Trustees of the Phillips Family Trust

Janice Fortune Trustee of the Janice Fortune Living Trust

Malden Ventures Ltd.

Alan W. Reid & Meriam A. Reid

Eric J. Schmitt and Valerie L. Schmitt, Trustees of The Schmitt Trust

Young Jin Park and Sejin Park

Marion L. Sample and Vernon Olson

Billy James Corley Trustee of the Billy James Corley Revocable Living Trust dated 9/13/04

Ronald M. Toft

First Savings Bank Custodian for George R. Haney IRA

Donald H. Pinsker

William L. McQuerry, Trustee of the McQuerry Family Trust

Bundy 5 Million SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345

Fontana City Clerk

Goold, Patterson, Ales & Day

Greenberg Traurig, LLP

Internal Revenue Service

Jaffe Raitt Heuere & Weiss

Menifee City Manager

State of California

Sutton Land Title Agency

Waste Management

Bundy 5 Million SPE LLC's Direct Lender Creditors

August J. Amaral, Inc.

Daniel B. Lisek, Claire Lisek & Gayle Harkins Trustees of the Lisek Family Trust

Donald W. Cook Trustee of the Donald W. Cook Trust

Wesley L. Monroe & Jeannie M. Monroe

James B. Corison Trustee of the James B. Corison Trust

Denise F. Fager Trustee of the Denise F. Fager Revocable Trust under agreement

John E. O'Riordan & Sonhild A. O'Riordan

Karen Petersen Tyndall Trustee of the Karen Petersen Tyndall Trust

Robert E. Ray & Peggine Ray Trustees of the Ray Family Trust

Wayne A. Dutt & Cynthia Deann Dutt Trustees of the Wayne A. Dutt Trust

Mel Herman & Emma Herman

Gerald W. Gray & Sherry A. Gray Co-Trustees under declaration of trust

Robert W. Roberts & Donna R. Roberts

Zawacki

Paulius Mosinskis

Raymond Troll Trustee of the Raymond Troll Trust
First Savings Bank Custodian For Jay P. Hingst IRA
First Savings Bank Custodian For Noel E. Rees IRA
First Savings Bank Custodian For Brian L. Riley IRA
Daniel D. Newman Trustee of the Daniel D. Newman Trust

CFP Anchor B SPE LLC's Creditors Holding Unsecured Non-Priority Claims

City of Houston
CT Corporation
Geary, Porter & Donovan
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency
Texas Department of Revenue

CFP Anchor B SPE LLC's Direct Lender Creditors

Helen N. Graeber
Byrne E. Falke Sr. Trustee of the Village Hardware Pension Trust
James E. Ahern
Norman Kiven
Wesley L. Monroe & Jeannie M. Monroe
Richard R. Tracy Trustee of the Reno Aeronautical Corporation Defined Benefit Retirement Plan
Adrian J.R. Oosthuizen
Monighetti, Inc.
Donald P. Clark Trustee of the Donald P. Clark Family Trust
Guenther Leopold & Adelle Leopold Trustees of the Guenther & Adelle Leopold Family Trust
Peter W. Capone & Deidre D. Capone
Stephanie J. Snyder
David E. Derby & Patricia J. Derby
Eugene W. Cady & Sandra L. Cady Trustees of the Eugene W. Cady & Sandra L. Cady Trust
Kim W. Gregory & Debbie R. Gregory Trustees of the Gregory Family Trust of 1988
Annee Nounna Trustee of the Annee Nounna Family Trust
Robert J. Kehl & Ruth Ann Kehl
James B. Cardwell & Reba Jo Cardwell Trustees of the Cardwell Family Trust
Richard F. Casey, III & Kathryn A. Casey Trustees of the Casey Family Trust
Homfeld II, LLC
Donald Briney Trustee of the Briney Family Trust
First Savings Bank Custodian For Marvin Nicola, IRA

Bunny C. Vreeland
Robert R. Wade Trustee of the Robert R. Wade Revocable Trust
Catherine D. Oppio Trustee of the Catherine D. Oppio Trust
Robert E. Brooks
Jerry L. Blackman, Sr. and Carolyn N. Blackman Living Trust
First Savings Bank Custodian For Timothy J. Porter IRA
Dominique Nylon
Robert F. Smith and Terrylin W. Smith, Trustees of the Robert F. and Terrylin W. Smith Trust
Ruby M. Hill, Trustee of The Ruby M. Hill Family Trust
First Trust Co. of Onaga Custodian for Thomas C. Gray IRA
Nounna Family Partnership, Annee Nounna, General Partner
Michael E. Joyner & Stephanie M. Joyner, Trustees of the 1988 Joyner Family Trust
William B. Fitzgerald & Sharon R. Fitzgerald
Allen Herd and Marilyn Herd, Trustees of the Herd Family Trust
Annemarie Rehberger, Trustee of the Rehberger Family Trust
Bernard Cohen and Elaine Cohen, Trustees of the Bernard Cohen Trust
Hillari Tischler
Compass Partners LLC
Martha W. Potter Trustee of the Martha W. Potter Revocable Trust
Alicia Jenkins

CFP Cornman Toltec SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345
Casa Grande City Manager
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency

CFP Cornman Toltec SPE LLC's Direct Lender Creditors

Jack A. Krietzburg & Sharon M. Krietzburg Trustees of the Crosstown Living Trust
August J. Amaral, Inc.
The Sherriff Family, LLC
Robert Jay Goffstein Trustee of the Robert & Alicia Goffstein Trust
T. Dwight Sper & Bonnie J. Sper Trustees of the T.D.S. Revocable Family Trust
Walter E. Seebach Trustee of the Walter E. Seebach Living Trust
Homfeld II, LLC
Fraley Limited Partnership
Grable B. Ronning
Leif A. Johansen & Roberta K. Johansen Trustees of The Johansen Family Trust

Gary S. Brill Trustee of the Gary S. Brill Living Trust
Daniel C. Altman & Barbara A. Altman Trustees of the Altman Living Trust
Adib M. Al-Awar & Ellen A. Al-Awar Trustees of the Al-Awar Living Trust
Duane Steward and Diane J. Steward
First Savings Bank Custodian For Jack Mennis IRA
James M. McConnell and Maudrene F. McConnell, Trustees of the McConnell Family Trust
Michael T. Bridges, Trustee of the Bridges Family Trust
James F. Lawrence and Arla M. Lawrence, trustees of The James F. Lawrence and Arla
Lawrence Revocable Trust
Holly J. Pickerel
Alan S. Duncan & Carolyn A. Duncan Trustees of the Alan S. & Carolyn A. Duncan
Declaration of Trust
Carol Edward Associates

CFP Gess SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Harris County Tax Collector
Houston City Controller
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency
Texas Department of Revenue

CFP Gess SPE LLC's Direct Lender Creditors

Brett W. Sperry
Raymond J. Healey
X-Factor, Inc.
Valerie Callahan & Charles R. Maraden
Dennis Raggi
MLH Family Investment Limited
Preswick Corp.
B & W Precast Construction, Inc.
Dr. Gary L. Kantor
Helms Homes, LLC
Fraley Limited Partnership
Charles B. Anderson Trustee of the Charles B. Anderson Trust
Jack Snow & Heidi Snow
Morris Massry
Arthur P. Schnitzer & Lynn S. Schnitzer Trustees of the Schnitzer Living Trust dated
Terry Helms Trustee of the Terry Helms Living Trust
Loyal Crownover, Trustee of the Lora and Loyal Crownover Family Trust

Duane Steward and Diane J. Steward
Antonio C. Alamo Trustee of the Alamo Family Trust
Richard F. Kudrna Jr.

CFP Gramercy SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Greystar Management Company
Houston City Controller
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
NFP Property and Casualty
Sutton Land Title Agency
Texas Department of Revenue

CFP Gramercy SPE LLC's Direct Lender Creditors

Jack A. Krietzburg & Sharon M. Krietzburg Trustees of the Crosstown Living Trust
LPGE Corp.
Burton M. Sack
Donald S. Tomlin & Dorothy R. Tomlin Trustees of the Donald S. Tomlin & Dorothy R.
Tomlin Revocable Trust
Jack J. Beaulieu Trustee of the Jack J. Beaulieu Revocable Living Trust
First Savings Bank Custodian For L. Earle Romak IRA
Karen Petersen Tyndall Trustee of the Karen Petersen Tyndall Trust
Russell E. Karsten Trustee of the Karsten 1987 Trust
Preswick Corp.
Duane U. Deverill Trustee of the Nevada Freedom Corp. PSP For the Benefit of Debra L.
Deverill
Dale L. Tuttle, an unmarried man
Charles B. Anderson Trustee of the Charles B. Anderson Trust
Zawacki, a California LLC
Duane U. Deverill Trustee of the Nevada Freedom Corp. PSP For the Benefit of Duane U.
Deverill
Terry Helms Trustee of the Terry Helms Living Trust
Eric Lynn Lester and Cassie Lester
Sierra Liquidity Fund, LLC
Hall Phoenix Inwood, Ltd.
CCM Pathfinder Pompano Bay, LLC
Compass Partners LLC

Fiesta Stoneridge LLC's Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Perris City Clerk
Sutton Land Title Agency

Fiesta Stoneridge LLC's Direct Lender Creditors

Brett W. Sperry
Gabriel A. Martinez Trustee of the GGRM Pension Profit Sharing Plan
Carallas Holdings, Inc.
Rains Properties, LP
Gilda Ferrara
Nogah Gaynor, Laurie Merlis & Steven Elste
John D. Vanderslice & Nancy C. Vanderslice Trustees of the Vanderslice Trust
Richard Pocock & Cathy Pocock
Erica Bryen
George J. Gage & Miriam B. Gage Co0Trustees of the George Gage Trust
Jamie Huish & Margo Huish
Marcella Martinez & Ross Martinez Trustees of the Martinez Family Trust
Thomas E. Bishofberger & Betty Bishofberger Trustees of the Bishofberger Char. Rem.
Trust
William H. Favro & Carol M. Favro Trustees of the Favro Trust
James B. Cardwell Trustee of the Cardwell Charitable Trust
Joseph L. Melz and Sandra L. Melz
Debt Acquisition Company of America V, LLC
Oakbridge Capital Inc.
Eagle Investment Partners LP
Daniel T. Drubin & Laura Drubin

Fox Hills SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Bankruptcy, BE MS A345
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Los Banos City Hall
Merced Finance Department
San Luis Water District

Sutton Land Title Agency

Fox Hills SPE LLC's Direct Lender Creditors

Arthur T. Donaldson
Perlman Investment Partners, L.P.
Walter E. Seebach Trustee of the Walter E. Seebach Living Trust
Martin H. Shafron Trustee of the Martin Shafron & Margaret Shafron Revocable Trust
Ronald Gene Brown & Jagoda Brown
Raymond E. Harshman & Margaret E. Harshman Trustees of the Raymond E. & Margaret
Elise Harshman Family Trust
Robert J. Kehl & Ruth Ann Kehl
Richard N. Krupp
Helms Homes, LLC
Joseph P. Walls & Ellen Walls Trustees of the Walls Family Trust
Leland K. Swanson & Lena M. Swanson Trustees of the Swanson Family Trust
Steven Melvin Terry and Margaret Worthen Terry Trustees of the Steven M. & Margaret W.
Terry Trust
Robert B. Bender & Paula S. Bender
Gregory J. Walch Trustee of the Gregory J. Walch and Shauna M. Walch Family Trust
R & N Real Estate Investments LP, Robert J. Verchota, General Partner
Edward W. Homfeld
Jay S. Stein, Trustee of the Jay S. Stein Charitable Remainder Unitrust
Gloria W. Handelman and Jim Handelman
Gloria W. Handelman, Trustee of the Handelman Charitable Remainder Unitrust
Rugby Associates, LLLP
Christopher R. Isaak
G & L Nelson
Robert A. Kehl & Tina M. Kehl

HFAH Monaco SPE LLC's Creditors Holding Unsecured Non-Priority Claims

City of Fort Meyers
Derek DeArmond
Florida Department of Revenue
Fort Myers Finance Department
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency

Huntsville SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Geary, Porter & Donovan
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency
Texas Department of Revenue

Huntsville SPE LLC's Direct Lender Creditors

James Cameron & Kirsten Cameron
Brett W. Sperry
Byrne E. Falke Sr. Trustee of the Byrne Falke Living Trust
Alan B. Friedman
Virgil L. Birgen & La Donna F. Birgen Trustees of the Birgen Charitable Trust
William A. Drago & Loraine A. Drago
Billie R. Cislaghi Trustee of the Billie R. Cislaghi Trust
KTaylorGO Investments, LTD
Salvatore Siciliano
First Savings Bank Custodian For Marion C.Sharp IRA
Janice W. Bradbury Trustee of Bradbury Family Trust
Barry Gambarana
Robert Essaff & Cindy H. Essaff Trustees of the Essaff Family Trust
Herman M. Adams, Brian M. Adams & Anthony G. Adams as Joint Tenants
Robert J. Kehl & Ruth Ann Kehl
USA Capital Diversified Trust Deed Fund
First Savings Bank Custodian For Lamberto Eugenio IRA
First Savings Bank Custodian For Larry L. Rieger IRA
Clifton H. Spindle & Verna R. Spindle
Philip Aldred & Hedwig J Aldred Trustees of the Aldred Living Trust
D & K Partners Inc.
Ralph F. Cameron Trustee of the Cameron Survivors Trust
David Gray Sterling & Mary Jane Sterling Trustees of the Sterling Living Trust
Wesley L. Monroe
Raymond J. Eberlin & Karen Eberlin
Homfeld II, LLC
Charles B. Anderson Trustee of the Charles B. Anderson Trust
Kenneth Addes & Victoria Addes Co-Trustees of the Addes Trust
A-1 Properties, LLC
Lois E. Hath & Brenda C. Masnack, Successor Co-Trustees of the Edwin E. Scott 1996
Revocable Trust
Daniel J. Kehl

Lake Helen Partners SPE LLC's Creditors Holding Unsecured Non-Priority Claims

City of Lake Helen
Florida Department of Revenue
Fort Myers Finance Department
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency

Lake Helen Partners SPE LLC's Direct Lender Creditors

Audrey A. Roe Trustee of The Roe Living Trust
James W. McCollum & Pamela P. McCollum
Valerie Callahan & Charles R. Maraden
Penny L. Brock Trustee of the Brock Family Trust
Michael T. Heffner & Barbara C. Heffner Trustees of the Heffner Family Trust
Eric S. Perlman
C. Donald Ayers
Richmond Dean II & Jean Dean Trustees of the Dean Family Trust
Daniel N. Salerno & Virginia P. Salerno Trustees for the Daniel & Virginia Salerno Family Trust
Larry E. Colborn & Loretta A. Colborn Trustees for the Colborn Revocable Living Trust
Oliver Puhr
USA Capital Diversified Trust Deed Fund
Robert A. Susskind
Stephen C. Irwin Profit Sharing Plan
Sovereign Capital Advisors, LLC
Milton H. Lees III
Scott A. Kusich
James B. Simpson & Janet D. Simpson Trustees of the Simpson Family Trust
Charles B. Dunn, IV Trustee of the Charles B. Dunn, IV Trust
Donald A. Herrmann & Nancy E. Herrmann
Tito A. Castillo & Jairo A. Castillo
David M. Olds & Sally W. Olds
LK Wolfe Family, LP
Teri E. Nelson
Mildred P. Kesler Trustee of the Lindsey H. Kesler Family Revocable Trust
Andrew Dauscher & Ellen Dauscher
Edna P. Wilson & Sloan D. Wilson
Fred G. Altenburg

Ocean Atlantic SPE LLC's Creditors Holding Unsecured Non-Priority Claims

City of Yorkville
Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Illinois Department of Revenue
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Riemer Braunstein
Sutton Land Title Agency

Ocean Atlantic SPE LLC's Direct Lender Creditors

Michaelian Holdings, LLC
Kenneth Jerry Goulding & Florie Goulding
Norman Kiven
KTaylorGO Investments, LTD
Walter E. Seebach Trustee of the Walter E. Seebach Living Trust
Robert J. Kehl & Ruth Ann Kehl
Jack R. Clark & Linda C. Reid
Bruce H. Corum Trustee of the Credit Shelter Trust
Bernardo G. Gregorio & Corazon S. M. Gregorio
First Regional Bank Custodian For Irwin Levine IRA
S & P Davis Limited Partnership
Brian H. Busse & Dawn Busse
Gerald L. Bittner, Sr. DDS Inc Profit Sharing Plan & Trust
Edward W. Homfeld
Aimee E. Kearns, Trustee of the KM Trust
Anne E. Abrams Trustee of the Abrams Living Trust
Donald Besemer
G & L Nelson Limited Partnership
Terrance H. Smith
Chai Miller LLC
Robert A. Kehl & Tina M. Kehl

Shamrock SPE LLC's Creditors Holding Unsecured Non-Priority Claims

Goold, Patterson, Ales & Day
Greenberg Traurig, LLP
Harris County Tax Collector
Houston City Controller
Internal Revenue Service
Jaffe Raitt Heuere & Weiss
Sutton Land Title Agency

Texas Department of Revenue

Shamrock SPE LLC's Direct Lender Creditors

Vito P. Minerva Trustee of the Minerva Family Trust
Marguerite Falkenborg Trustee of the Marguerite Falkenborg 2000 Trust
Peter L. Backes Trustee of the Peter L. Backes Trust
Michael T. Heffner & Barbara C. Heffner Trustees of the Heffner Family Trust
Dennis Raggi
Daniel N. Salerno & Virginia P. Salerno Trustees for the Daniel & Virginia Salerno Family Trust
Lorraine E. Brock Trustee of the Henry C. Brock, Jr. & Lorraine E. Brock Trust
Ronald Kreykes & Linda Kreykes
Vernon K. Chun & Kerri J. Chun Trustees of the Chun Living Trust
Warren W. Tripp
Kenneth H. Wyatt & Phyllis P. Wyatt Trustees of The Kenneth H. & Phyllis P. Wyatt Family Trust
Carl L. Robinson & Kathryn S. Robinson
Larry D. Higgins
James M. McConnell and Maudrene F. McConnell, Trustees of the McConnell Family Trust
Pompeo J. Lombardi, an unmarried man, and Sarah A. Grant
Bernard Sandler and Linda Marie Sandler, Trustees of The Bernard Sandler and Linda Marie Sandler Revocable Intervivos Family Trust
Terrance H. Smith
Karen L. Pidgeon Trustee of the Karen L. Pidgeon 2006 Living Trust
Barbara Stricklin, Trustee of the 1995 Tobe Eugene Stricklin and Barbara Stricklin Revocable Trust
Compass Partners LLC
Oakbridge Capital Inc.

Others

Silar Advisors, L.P.
USACM Liquidating Trust
Arthur Kriss
Daniel Newman
Donald Pinsker
Anthony Zerbo
SMOF-A, LLC
Debt Acquisition Company of America, LLC
Eagle Investment Partners, L.P.
Bickel & Brewer
Lewis & Roca LLP
Jones Vargas

Hahn & Hessen LLP
Kirby & McGuinn, P.C.

Norman N. Kinel

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New York, NY 10178

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Email: nkinel@dsllp.com

*Proposed Counsel for the Official Committee of
Unsecured Creditors of Asset Resolution LLC, et al.*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	x	
	)	
In re:	)	Chapter 11
	)	
ASSET RESOLUTION LLC, <u>et al.</u>,	)	Case No. 09-16142 (AJG)
	)	
Debtors.	)	(Jointly Administered)
	)	
-----	x	

CERTIFICATE OF SERVICE

I, XIN LIANG ZHU, hereby certify that on November 10, 2009 I caused a copy of the AMENDED AFFIDAVIT OF NORMAN N. KINEL IN SUPPORT OF APPLICATION OF OFFICIAL COMMITTEE OF UNSECURED CREDITORS OF ASSET RESOLUTION LLC, ET AL. UNDER 11 U.S.C. § 1103 AND FED. R. BANKR. P. 2014 AND 5002, FOR ORDER AUTHORIZING RETENTION AND EMPLOYMENT OF DUVAL & STACHENFELD LLP AS COUNSEL, EFFECTIVE AS OF NOVEMBER 4, 2009, dated November 10, 2009 to be served via the Court's CM/ECF system, upon each of the persons identified on the Service List annexed hereto.

Dated: New York, New York
November 10, 2009

/s/Xin Liang Zhu
Xin Liang Zhu

SERVICE LIST

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OFFICE OF THE UNITED STATES TRUSTEE
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Telephone: (212) 510-0500
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Facsimile: (212) 489-2384

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Facsimile: (520) 879-4705
Email: RCharles@LRLaw.com

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Facsimile: (610) 747-0192
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Email: jdivack@hahnhausen.com

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KIRBY & McGUINN, A P.C.
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San Diego, CA 92101
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Janet L. Chubb, Esq.
Louis M. Bubala III, Esq.
JONES VARGAS
100 West Liberty Street, 12th Floor
P.O. Box 281
Reno, NV 89504-0281
Telephone: (775) 786-5000
Facsimile: (775) 786-1177
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tbw@jonesvargas.com
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Bradley J. Stevens, Esq.
JENNINGS, STROUSS & SALMON, P.L.C.
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Phoenix, AZ 85004
Telephone: (602) 262-5955
Facsimile: (602) 495-2729
Email: bstevens@jsslaw.com