

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO**

In re *COCO BEACH GOLF & COUNTRY CLUB, S.E.*
a Partnership

Case No. 15-
Chapter 11

Debtor(s)

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).

Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
1 PUERTO RICO TOURISM DEVELOPMENT FUND PO Box 42001 San Juan PR 00940	Phone: 787-722-2525 PUERTO RICO TOURISM DEVELOPMENT FUND PO Box 42001 San Juan PR 00940	LOAN SECURED BY REAL	*Value: Net Unsecured: *Prior Liens Exist	\$ 32,149,598.36 \$ 30,000,000.00 \$ 2,606,821.36
2 MCCONELL VALDES PO BOX 364225 San Juan PR 00936 4225	Phone: 787-759-9292 MCCONELL VALDES PO BOX 364225 San Juan PR 00936 4225	LEGAL SERVICES		\$ 117,172.49
3 INTERNAL REVENUE SERVICE POST OFFICE BOX 7346 Philadelphia PA 19101-7346	Phone: 1-800-913-9358 INTERNAL REVENUE SERVICE POST OFFICE BOX 7346 Philadelphia PA 19101-7346	PAYROLL TAXES		\$ 115,717.26
4 AGRO SERVICIOS INC PO BOX 360393 San Juan PR 00936 0393	Phone: 787-756-8181 AGRO SERVICIOS INC PO BOX 360393 San Juan PR 00936 0393	AGRICULTURAL SUPPLIES		\$ 109,362.16
5 PR ELECTRIC POWER AUTHORITY PO BOX 364267 San Juan PR 00936-4267	Phone: 787-289-4487 PR ELECTRIC POWER AUTHORITY BANKRUPTCY OFFICE PO BOX 364267 San Juan PR 00936-4267	POWER ELECTRIC SERVICE		\$ 91,588.73

Debtor(s)

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Name of Creditor and Complete Mailing Address Including Zip Code	Name, Telephone Number and Complete Mailing Address, Including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
6 PENNOCK GROWERS INC PO BOX 195537 San Juan PR 00919 5537	Phone: 787-775-2121 PENNOCK GROWERS PO BOX 195537 San Juan PR 00919 5537	LANDSCAPING		\$ 66,870.47
7 FIRST BANK DE PUERTO RICO PO BOX 9146 San Juan PR 00908 0146	Phone: 787-729-8251 FIRST BANK DE PUERTO RICO PO BOX 9146 San Juan PR 00908 0146	MEMBERSHIP DEPOSIT		\$ 44,330.08
8 CRIM PO BOX 195387 San Juan PR 00919-5387	Phone: 787-625-2746 CRIM PO BOX 195387 San Juan PR 00919-5387	PERSONAL PROPERTY TAXES		\$ 41,431.59
9 SCOTIABANK PO BOX 362230 San Juan PR 00936 2230	Phone: 787-474-5728 SCOTIABANK PO BOX 362230 San Juan PR 00936 2230	MEMBERSHIP DEPOSIT		\$ 40,000.00
10 FPV & GALINDEZ PO BOX 364152 San Juan PR 00936 4152	Phone: 787-725-4545 FPV & GALINDEZ PO BOX 364152 San Juan PR 00936 4152	ACCOUNTING SERVICES		\$ 34,035.00
11 STATE INSURANCE FUND CORP. PO BOX 365028 San Juan PR 00936 5028	Phone: 787-793-6957 STATE INSURANCE FUND CORP. PO BOX 365028 San Juan PR 00936 5028	WORKMEN'S COMPENSATION INSURANCE		\$ 33,586.00
12 DEPARTAMENTO DE HACIENDA DE PR PO BOX 9024140 San Juan PR 00902 4140	Phone: 787-721-4315 DEPARTAMENTO DE HACIENDA DE PR BANKRUPTCY SECTION (424-B) San Juan PR 00902 4140	SALES AND USE TAX		\$ 22,523.00

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Name of Creditor and Complete Mailing Address including Zip Code	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent, or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, etc.)	Indicate if Claim is Contingent, Unliquidated, Disputed, or Subject to Setoff	Amount of Claim (If Secured Also State Value of Security)
13 FIRST MEDICAL HEALTH PLAN 530 MARGINAL BUCHANAN Guaynabo PR 00966	Phone: 787-474-3999 FIRST MEDICAL HEALTH PLAN EXT VILLA CAPARRA 530 MARGINAL BUCHANAN Guaynabo PR 00966	HEALTH INSURANCE		\$ 20,346.96
14 PRO PAVE PO BOX 21110 San Juan PR 00928 1110	Phone: 787-283-6060 PRO PAVE PO BOX 21110 San Juan PR 00928 1110	PAVING AND LANDSCAPING		\$ 17,908.80
15 RAFAEL RAMIREZ BALL PO BOX 195492 San Juan PR 00919	Phone: 787-977-1687 RAFAEL RAMIREZ BALL PO BOX 195492 San Juan PR 00919	MEMBERSHIP DEPOSIT		\$ 15,125.00
16 RAMON MARTINEZ PEREZ OLD SAN JUAN San Juan PR 00901	Phone: 787-725-9408 RAMON MARTINEZ PEREZ 153 CRUZ STREET APT 1E OLD SAN JUAN San Juan PR 00901	MEMBERSHIP DEPOSIT		\$ 15,000.00
17 JUAN ACOSTA PO BOX 195492 San Juan PR 00919	Phone: 787-977-1687 JUAN ACOSTA PO BOX 195492 San Juan PR 00919	MEMBERSHIP DEPOSIT		\$ 15,000.00
18 JUAN SAAVEDRA CASTRO PO BOX 9021782 San Juan PR 00902 1782	Phone: 787-722-7741 JUAN SAAVEDRA CASTRO PO BOX 9021782 San Juan PR 00902 1782	MEMBERSHIP DEPOSIT		\$ 15,000.00
19 AMERICAN EXPRESS PO BOX 1270 Newark NJ 07101 1270	Phone: 1-800-327-1267 AMERICAN EXPRESS PO BOX 1270 Newark NJ 07101 1270	CREDIT CARD PURCHASES		\$ 14,732.75
20 HECTOR TURF INC 1301 NW 3rd STREET Deerfield Beach FL 33442	Phone: 954-429-3200 HECTOR TURF INC 1301 NW 3rd STREET Deerfield Beach FL 33442	COMMERCIAL IRRIGATION		\$ 12,409.72

B4 (Official Form 4) (12/07)

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A PARTNERSHIP

I, JORGE LUIS DIAZ IRIZARRY, PRESIDENT AND CEO OF of the Partnership named as debtor in this case, declare under penalty of perjury that I have read the foregoing List of Creditors Holding Twenty Largest Unsecured Claims and that they are true and correct to the best of my knowledge, information and belief.

Date: July 13, 2015

Signature

Name: JORGE LUIS DIAZ IRIZARRY

Title: PRESIDENT AND CEO OF
COCO BEACH DEVELOPMENT CORP.
MANAGING PARTNER

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF PUERTO RICO**

In re **COCO BEACH GOLF & COUNTRY CLUB, S.E.,**
a Partnership

Case No. 15-
Chapter 11

_____/ Debtor
Attorney for Debtor: **CHARLES A. CUPRILL**


COVER SHEET FOR LIST OF CREDITORS

I hereby certify under penalty of perjury that the attached list of creditors, which consists of 15 pages,
is true, correct and complete to the best of my knowledge.

Date: July 13, 2015



Debtor



CHARLES A. CUPRILL
Attorney for the debtor(s)
356 FORTALEZA STREET
SECOND FLOOR
San Juan, PR 00901

PO BOX 21420

San Juan, PR 00928 1420

CHARLES A. CUPRILL
356 FORTALEZA STREET
SECOND FLOOR
San Juan, PR 00901

A R DISTRIBUTORS CORP
1791 JAJOME STREET
San Juan, PR 00926 6034

ABUDO CORDOVA & DEL VALLE
PO BOX 194222
San Juan, PR 00919 4222

ACANTHUS
INDUSTRIAL EL PARAISO
110 GANGES STREET
San Juan, PR 00925

ACT SECURITY SYSTEMS
1302 JESUS T PINERO AVENUE
SUITE 201
San Juan, PR 00921

AGRO SERVICIOS INC
PO BOX 360393
San Juan, PR 00936 0393

AGUSTIN MUJICA
PO BOX 270414
San Juan, PR 00927

ALEXANDER MUJICA
PO BOX 2119
San Juan, PR 00922 2119

ALL SPORT INTERNATIONAL
PO BOX 190407
San Juan, PR 00919 0407

AYMARO TRILIVERTE
PO BOX 363305
San Juan, PR 00936

AMERICAN EXPRESS
PO BOX 1270
Newark, NJ 07101 1270

ANTONIO RAMOS
COND LINCOLN PARK
8 CARR 833 APT 302
Guaynabo, PR 00969

ARAMARK UNIFORM SERVICES INC
PO BOX 2850
Carolina, PR 00984 2850

AT & T MOBILITY PUERTO RICO INC
PO BOX 71514
San Juan, PR 00936 8614

BALLESTER HERMANOS INC
PO BOX 364548
San Juan, PR 00936

BANCO POPULAR DE PUERTO RICO
BANKRUPTCY DEPARTMENT
GPO BOX 366818
San Juan, PR 00936

BERNARDO ALVAREZ
PO BOX 360957
San Juan, PR 00936 0957

BETTERECYCLING CORP
PO BOX 21420
San Juan, PR 00928

BETTERROADS ASPHALT CORPORATION
APARTADO 21420
San Juan, PR 00928

HC 01 BOX 29030
PMB 134
Caguas, PR 00725 8900

C SURFACE & ASSOCIATES
56 VALLE ESCONDIDO
Guaynabo, PR 00971 8000

CADILLAC UNIFORM
PO BOX 1893
Bayamon, PR 00960

CANTERA HIPODROMO INC
PO BOX 1839
Guaynabo, PR 00970 1839

CARIBBEAN MULTI PRODUCTS INC
PO BOX 1050
Dorado, PR 00646 1050

CARIBE FINE FOOD
PO BOX 10585
San Juan, PR 00922

CARLOS F JUNCOS GAUTIER
Z 15 HASTINGS STREET
GARDEN HILLS
Guaynabo, PR 00966

CARLOS FIGUEROA
58 PARQUE DEL RIO
URB. ENCANTADA
Trujillo Alto, PR 00976

CASIANO COMMUNICATIONS INC
PO BOX 12130
San Juan, PR 00914 0130

CENTER COURT SPORTS
PO BOX 10400
San Juan, PR 00922 0400

CHARLES SCOTT WALDO
Voluntary Petition Part 5 Page 9 of 20
5206 BRISTOL BANK COURT
Houston, TX 77041

CHASE 54
79 440 CORPORATE CENTER DR
La Quinta, CA 92253

CLENDO REFERENCE LABORATORY
803 HIPODROMO AVENUE
SANTURCE
San Juan, PR 00909

CLUBESSENTIAL
455 DELTA AVENUE
3rd FLOOR
Cincinnati, OH 45226

COCO BEACH DEVELOPMENT CORP
PO BOX 21420
San Juan, PR 00928 1420

COCO BEACH UTILITY COMPANY INC
PO BOX 21420
San Juan, PR 00928

COMMUNICATION SERVICES OF PR
PMB 634
PO BOX 29029
San Juan, PR 00929 0029

CONWASTE CORP
PO BOX 1322
Gurabo, PR 00778

CORTES INDUSTRIAL ORGANIZATION
PO BOX 41264
San Juan, PR 00940

COSOTNET
HC 4 BOX 11147
Rio Grande, PR 00745

PO BOX 195387
San Juan, PR 00919-5387

CRUZ MOYA ELEVATORS
PMB 173-8
San Juan, PR 00919 4000

CSPR INC
PMB 634
San Juan, PR 00929 0005

CUCHITA SOTO
PUNTA LAS MARIA
27 EMAJAGUA
San Juan, PR 00913

DEPARTAMENTO DE HACIENDA DE PR
BANKRUPTCY SECTION (424-B)
PO BOX 9024140
San Juan, PR 00902 4140

DESTILERIA SERRALLES INC
APARTADO 198
Mercedita, PR 00715

ECO SOLUTIONS ENVIRONMENTAL
PMB 133
PO BOX 6017
Carolina, PR 00984 6980

EDWIN ABREU CASTRO
PMB 284
PO BOX 7891
Guaynabo, PR 00970

EL NUEVO DIA, INC.
PO BOX 71445
San Juan, PR 00936 8545

EMPRESAS DIAZ INC
PO BOX 21420
San Juan, PR 00928 1420

1451 MARVIN GRIFFIN ROAD
Augusta, GA 30906

FASTENAL INDUSTRIAL & CONSTRUCTION
PO BOX 978
Winona, MN 55987 0978

FEDEX
PO BOX 371461
Pittsburgh, PA 15250 7461

FERNANDO MORA
1500 JARDINES MONTEHIEDRA
APT 302
San Juan, PR 00926

FIRE FOE INC
PO BOX 4656
Carolina, PR 00984

FIRST BANK DE PUERTO RICO
PO BOX 9146
San Juan, PR 00908 0146

FIRST MEDICAL HEALTH PLAN
EXT VILLA CAPARRA
530 MARGINAL BUCHANAN
Guaynabo, PR 00966

FORE BETTER GOLF INC
348 DONNA LANE
Bloomington, IL 60108

FPV & GALINDEZ
PO BOX 364152
San Juan, PR 00936 4152

FRANCISCO ARIAS
PO BOX 1849
Guaynabo, PR 00970

59 LADY PALM STREET
URB PALMA REAL
Guaynabo, PR 00969

GRAINGER CARIBE INC
105 CONQUISTADORES AVENUE
Catano, PR 00962

GUSTOS COFFEE CO
PO BOX 11277
San Juan, PR 00922

GUZMAN TIRE IMPORTS CORP
J 5 PRINCIPAL STREET
Fajardo, PR 00738

HECTOR TURF INC
1301 NW 3rd STREET
Deerfield Beach, FL 33442

INRUMEC
PO BOX 363713
San Juan, PR 00936 3713

INTEGRATED BUSINESS SYSTEMS INC
12201 GAYTON ROAD SUITE 100
Richmond, VA 23234

INTELLIGENT TECHNOLOGIES CORP
INDUSTRIAL MARIO JULIA
696 B STREET SUITE 3
San Juan, PR 00929 2004

INTERNAL REVENUE SERVICE
POST OFFICE BOX 7346
Philadelphia, PA 19101-7346

ISRAEL QUINTANA
PO BOX 11218
CAPARRA HEIGHTS STA
San Juan, PR 00922 1218

PO BOX 29427
San Juan, PR 00929 9427

JCC MECHANICAL CORP
PO BOX 4519
Carolina, PR 00984 4519

JD HYDRAULIC
PO BOX 1680
Rio Grande, PR 00745

JOSE COLON CRUZADO
MONTE CLARO PLAZA 14 ME 53
Bayamon, PR 00961

JOSE E BADILLO
PO BOX 3225
Carolina, PR 00984

JOSE LAZARO RODRIGUEZ
GAVILANES F 24 TIERRALTA II
Guaynabo, PR 00969

JOSE RAMIREZ
PO BOX 787
Dorado, PR 00646

JUAN ACOSTA
PO BOX 195492
San Juan, PR 00919

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GALLARDO APARTMENTS G1
Guaynabo, PR 00966

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PO BOX 10083
San Juan, PR 00922

JULIO GOMEZ RENTAS
PO BOX 9021782
San Juan, PR 00902 1782

JULIO GOMEZ RENTAS
PO BOX 158
Guaynabo, PR 00970 0158

LAUNDRY EXPRESS
PO BOX 367
Fajardo, PR 00738

LIBERTY CABLEVISION OF PUERTO RICO
PO BOX 719
Luquillo, PR 00773

LICELOT SANCHEZ
COND LAGUNA GARDEN IV
APT 12 H ISLA VERDE
Carolina, PR 00979 6345

LOOMIS PUERTO RICO INC
PO BOX 191666
San Juan, PR 00919

LUIS BERRIOS AMADEO
PO BOX 7603
San Juan, PR 00916

MANUEL MONASTERIO
PO BOX 7401
Ponce, PR 00732

MANUEL VELAZQUEZ
600 BOULEVARD LA MONTANA 437
URB ARBOLES DE MONTEHIEDRA
San Juan, PR 00926

MARCOS MAZZA
PO BOX 1849
Guaynabo, PR 00970

COND STA MARIA 139
APT 1406 RD 177
San Juan, PR 00926

MAUI JIM INC
PO BOX 203861
Dallas, TX 75320 3861

MCCONELL VALDES
PO BOX 364225
San Juan, PR 00936 4225

MEDDRUG OCCUPATIONAL SERVICES INC
URB JOSE MERCADO U 9
Caguas, PR 00725

MEDIA & MARKETING PARTNERS GROUP
PO BOX 19088
San Juan, PR 00910

MENDEZ & CO INC
PO BOX 363348
San Juan, PR 00936 3348

MULTI VENTAS Y SERVICIOS PR INC
PO BOX 6012
Caguas, PR 00726 6012

NIKE USA INC
PO BOX 847648
Dallas, TX 75284 7648

PARTS PRO INC
PMB 222
Humacao, PR 00791

PEDRO MUÑIZ
URB SANTA ANA 198 YALE STREET
APT PH 2 LOS JARDINES TOWN HOU
San Juan, PR 00927

625 OVIEDO STREET
TORRIMAR
Guaynabo, PR 00966

PEMCO
PO BOX 21420
San Juan, PR 00928 1420

PENNOCK GROWERS INC
PO BOX 195537
San Juan, PR 00919 5537

PENSION BENEFIT GUARANTY CORP.
DEPT. OF INSURANCE SUPERVISION
1200 K STREET, N.W. SUITE 270
Washington, DC 20005-4026

PETER BIRMINGHAM
4745 ISLA VERDE AVENUE
APT 12C
Carolina, PR 00979 6345

PITNEY BOWES PR
PO BOX 11662
San Juan, PR 00922 1662

PLAZA CELLARS
PO BOX 36328
San Juan, PR 00936 3328

POWERTEK CORPORATION
PO BOX 360537
San Juan, PR 00936

PR ELECTRIC POWER AUTHORITY
BANKRUPTCY OFFICE
PO BOX 364267
San Juan, PR 00936-4267

PR HOTEL & TOURISM
165 PONCE DE LEON AVENUE
San Juan, PR 00917 1233

PO BOX 21110
San Juan, PR 00928 1110

PUBLISHING SERVICES GROUP
PO BOX 360813
San Juan, PR 00936 0813

PUERTO RICO AIR FILTERS
PO BOX 194971
San Juan, PR 00919

PUERTO RICO GOLF ASSOCIATION
PARADISE COMMERCIAL CENTER
264 SUITE 11 MATADERO AVENUE
San Juan, PR 00907

PUERTO RICO TOURISM DEVELOPMENT FUND
PO Box 42001
MINILLAS STATION
San Juan, PR 00940

PUERTO RICO WIRE PRODUCTS INC
PO BOX 363167
San Juan, PR 00936 3167

PUKKA INC
PO BOX 1427
Lima, OH 45802

RAFAEL RAMIREZ BALL
PO BOX 195492
San Juan, PR 00919

RAMON MARTINEZ PEREZ
153 CRUZ STREET APT 1E
OLD SAN JUAN
San Juan, PR 00901

REAL TIME PAIN RELIEF
PO BOX 37759
San Juan, PR 00937

OVIEDO 7 6 TORRIMAR
Guaynabo, PR 00966

RICOH PUERTO RICO INC
431 PONCE DE LEON AVENUE
SUITE 1700 EDIF NACIONAL PLAZA
San Juan, PR 00901

ROD RODDER SERVICE INC
PO BOX 191713
San Juan, PR 00919 1713

SAJO RUIZ
1555 FRANCIA STREET
San Juan, PR 00911

SCOTIABANK
PO BOX 362230
San Juan, PR 00936 2230

SECONDINO ACOSTA
PO BOX 1632
Carolina, PR 00984

SHERWIN WILLIAMS
267 CALLE MENDEZ VIGO E
Mayaguez, PR 00680

SHOW TURF
1365 NEPTUNE DRIVE
Boynton Beach, FL 33426

SOLARES & CO., INC
PO BOX 9558
Bayamon, PR 00960 9558

SPORTS GROUP
PO BOX 9600
San Juan, PR 00908 0600

STATE INSURANCE FUND CORP.
PO BOX 365028
San Juan, PR 00936 5028

SUCESION ARTURO DIAZ JR
RR 3 BOX 4580
San Juan, PR 00926

TERMINIX PR (PRESTIGIE PEST MANAGEMENT C
PO BOX 1860
Carolina, PR 00984 1860

THE TORO COMPANY
PO BOX 3339
Abilene, TX 79604

THYSSENKRUPP ELEVATOR CORP
PO BOX 933977
Atlanta, GA 31193 3977

TOM SMITH
2305 LAUREL STREET
COND PARK BOLULEVARD APT 901
San Juan, PR 00913

TRAVEL MAPS
PO BOX 270997
Saint Paul, MN 55127

TRDS FOOTWEAR LLC
1515 NW 22nd ST
Miami, FL 33142

TRUMP GOLF COCO BEACH LLC
725 FIFTH AVENUE
New York, NY 10022

UNIVERSAL EQUIPMENT & SALES CORP
PO BOX 194048
San Juan, PR 00919 4048

VEGA CONSTRUCTION
HC 04 BOX 47563
Caguas, PR 00725

W4U WHOLESALE & MERCHANDISING
PO BOX 29855
San Juan, PR 00929 0855

WILLIAM POTVIN
76 CHESTNUT RIDGE RD
Armonk, NY 10504

WOMEN'S PUERTO RICO GOLF ASSOCIATION
PMB 140
Guaynabo, PR 00970 7891