

**United States Bankruptcy Court
District of New Jersey**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Vista Lakes Tarragon L.L.C.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all) 77-0588403	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 423 West 55th Street, 12th Floor New York, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 10019	ZIP Code
County of Residence or of the Principal Place of Business: New York	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code
Location of Principal Assets of Business Debtor (if different from street address above):	

Type of Debtor (Form of Organization) (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) 	Nature of Business (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other <hr/> Tax-Exempt Entity (Check box, if applicable) <ul style="list-style-type: none"> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code). 	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
		Nature of Debts (Check one box) <ul style="list-style-type: none"> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B. 	Check one box: Chapter 11 Debtors <ul style="list-style-type: none"> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <ul style="list-style-type: none"> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. Check all applicable boxes: <ul style="list-style-type: none"> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information <ul style="list-style-type: none"> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. 	THIS SPACE IS FOR COURT USE ONLY																				
Estimated Number of Creditors <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>1-49</td><td>50-99</td><td>100-199</td><td>200-999</td><td>1,000-5,000</td><td>5,001-10,000</td><td>10,001-25,000</td><td>25,001-50,000</td><td>50,001-100,000</td><td>OVER 100,000</td> </tr> </table>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000	
<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000												
Estimated Assets <table style="width:100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td><td>\$50,001 to \$100,000</td><td>\$100,001 to \$500,000</td><td>\$500,001 to \$1 million</td><td>\$1,000,001 to \$10 million</td><td>\$10,000,001 to \$50 million</td><td>\$50,000,001 to \$100 million</td><td>\$100,000,001 to \$500 million</td><td>\$500,000,001 to \$1 billion</td><td>More than \$1 billion</td> </tr> </table>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion												
Estimated Liabilities <table style="width:100%; text-align: center;"> <tr> <td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td><td>\$50,001 to \$100,000</td><td>\$100,001 to \$500,000</td><td>\$500,001 to \$1 million</td><td>\$1,000,001 to \$10 million</td><td>\$10,000,001 to \$50 million</td><td>\$50,000,001 to \$100 million</td><td>\$100,000,001 to \$500 million</td><td>\$500,000,001 to \$1 billion</td><td>More than \$1 billion</td> </tr> </table>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion	
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion												



<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Vista Lakes Tarragon L.L.C.</p>
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All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: - None -	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: See Attached List	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.

No.

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.

Information Regarding the Debtor - Venue
(Check any applicable box)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
(Check all applicable boxes)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

(Name of landlord that obtained judgment)

(Address of landlord)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition

(This page must be completed and filed in every case)

Name of Debtor(s):

Vista Lakes Tarragon L.L.C.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of Attorney*

X /s/ Michael D. Sirota

Signature of Attorney for Debtor(s)

Michael D. Sirota MS-4088

Printed Name of Attorney for Debtor(s)

Cole, Schotz, Meisel, Forman & Leonard, P.A.

Firm Name
25 Main Street
Hackensack, NJ 07601

Address

201-489-3000 Fax: 201-489-1536

Telephone Number

January 12, 2009

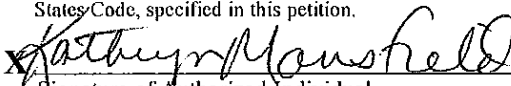
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.



Signature of Authorized Individual

Tarragon Corporation, Managing Member

Printed Name of Authorized Individual

Kathryn Mansfield, Exec. V.P. & Secretary

Title of Authorized Individual

January 12, 2009

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only one box.)

- I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.
- Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Non-Attorney Bankruptcy Petition Preparer

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____
Date

Date

Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. §110; 18 U.S.C. §156.

Tarragon Corporation, et al – List of Filing Entities

1. 800 Madison Street Urban Renewal, LLC
2. 900 Monroe Development LLC
3. Bermuda Island Tarragon LLC
4. Block 88 Development, LLC
5. Central Square Tarragon LLC
6. Charleston Tarragon Manager, LLC
7. Fenwick Plantation Tarragon, LLC
8. Omni Equities Corporation
9. One Las Olas, Ltd.
10. Orion Towers Tarragon, LLP
11. Orlando Central Park Tarragon L.L.C.
12. The Park Development East, LLC
13. The Park Development West, LLC
14. Tarragon Corporation
15. Tarragon Development Company LLC
16. Tarragon Development Corporation
17. Tarragon Edgewater Associates, LLC
18. Tarragon Management, Inc.
19. Tarragon South Development Corp.
20. Vista Lakes Tarragon, LLC

VISTA LAKES TARRAGON, LLC

(Chapter 11 Bankruptcy Petition)

**WRITTEN CONSENT OF
THE MEMBER AND MANAGER**

The undersigned, being the Member and Manager of Vista Lakes Tarragon, LLC, a Florida limited liability company (the "Company"), does hereby consent to and adopt the following resolutions:

WHEREAS, in light of the Company's current financial condition, the Member and Manager has investigated, discussed and considered all options for addressing the Company's financial challenges and, after consultation with the Company's advisors, has concluded that it is in the best interests of the Company, its creditors, employees and other interested parties that a petition be filed by the Company seeking relief under the provisions of Chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code"); now therefore be it

RESOLVED, that in the judgment of the Member and Manager of the Company, it is desirable and in the best interests of the Company, its creditors, employees and other interested parties that a petition be filed by the Company seeking relief under the Bankruptcy Code; and it is further

RESOLVED, that the appropriate officers and/or the Manager of the Company are hereby authorized, empowered and directed, in the name and on behalf of the Company, to execute and verify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of New Jersey at such time as said officer and/or the Manager executing the same shall determine; and it is further

RESOLVED, that the law firm of Cole, Schotz, Meisel, Forman & Leonard, P.A. is hereby employed as attorneys for the Company in the Chapter 11 case, subject to Bankruptcy Court approval; and it is further

RESOLVED, that the appropriate officers and/or the Manager of the Company are hereby authorized, empowered and directed to execute and file all petitions, schedules, motions, lists, applications, pleadings and other papers and, in that connection, to employ and retain all assistance by legal counsel, accountants, financial advisors, liquidators and other professionals, and to take and perform any

and all further acts and deeds they deem necessary, proper or desirable in connection with the successful prosecution of the Chapter 11 case; and it is further

RESOLVED, that the appropriate officers and/or the Manager of the Company are hereby authorized, empowered and directed, in the name and on behalf of the Company, to cause the Company to enter into, execute, deliver, certify, file and/or record, and perform such agreements, instruments, motions, affidavits, applications for approvals or ruling of governmental or regulatory authorities, certificates or other documents, including without limitation, the amendment of any organizational, constitutional or similar documents of subsidiaries of the Company for the preservation of such entities and/or the value of the estate, and to take such action as in the judgment of such officer and/or the Manager shall be or become necessary, proper and desirable to effectuate an orderly liquidation of the Company's assets; and it is further

RESOLVED, that the filing by the Company of a petition seeking relief under the provisions of the Bankruptcy Code shall not dissolve the Company; and it is further

RESOLVED, that any and all past actions heretofore taken by any officer or the Manager of the Company in the name and on behalf of the Company in furtherance of any or all of the proceeding resolutions be, and the same hereby are, ratified, confirmed and approved; and it is further

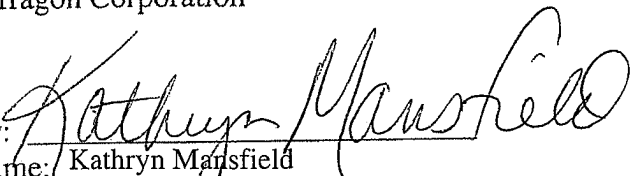
RESOLVED, that this Written Consent shall serve in lieu of a special meeting of the Members and Managers of the Company and the undersigned hereby waives all requirements as to notice of a meeting.

[The remainder of this page is intentionally left blank.]

IN WITNESS WHEREOF, the undersigned has executed this Written Consent of the Member and Manager of Vista Lakes Tarragon, LLC as of this 12th day of January, 2009.

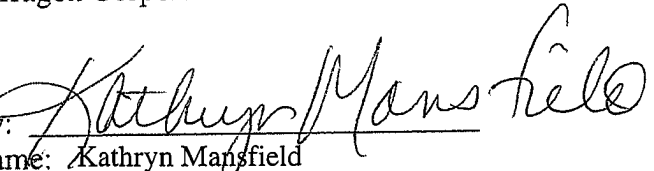
MEMBER:

Tarragon Corporation

By: 
Name: Kathryn Mansfield
Title: Executive Vice President and Secretary

MANAGER:

Tarragon Corporation

By: 
Name: Kathryn Mansfield
Title: Executive Vice President and Secretary

United States Bankruptcy Court
District of New Jersey

In re **Tarragon Corporation, et al.**

Debtor(s)

Case No. **09-**Chapter **11**

CONSOLIDATED LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS

800 Madison Street Urban Renewal, LLC, 900 Monroe Development LLC, Bermuda Island Tarragon LLC, Block 88 Development, LLC, Central Square Tarragon LLC, Charleston Tarragon Manager, LLC, Fenwick Plantation Tarragon, LLC, Omni Equities Corporation, One Las Olas, Ltd., Orion Towers Tarragon, LLP, Orlando Central Park Tarragon L.L.C., The Park Development East, LLC, The Park Development West, LLC, Tarragon Corporation, Tarragon Development Company LLC, Tarragon Development Corporation, Tarragon Edgewater Associates, LLC, Tarragon Management, Inc., Tarragon South Development Corp. and Vista Lakes Tarragon, LLC, (collectively, the "Debtors") each filed a petition in this Court on January 12, 2009 for relief under chapter 11 of title 11 of the United States Code. In lieu of a separate list for each of the Debtors, the Debtors submit this consolidated list of the 30 largest unsecured creditors of the Debtors (the "Top 30 List"). The Top 30 List is based on the Debtors' books and records as of approximately January 12, 2009 and was prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in the Debtors' chapter 11. The Top 30 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 30 largest unsecured claims.

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Taberna Capital Management LLC c/o Cohen Bros. & Company 450 Park, 23rd Floor New York, NY 10022	Taberna Capital Management LLC c/o Cohen Bros. & Company 450 Park, 23rd Floor New York, NY 10022			125,972,840.28
AJD Construction Company, LLC 948 Highway 36 Leonardo, NJ 07737	AJD Construction Company, LLC 948 Highway 36 Leonardo, NJ 07737			2,897,978.00
Omni Boys North Ltd. (Zipes Note) c/o Richard Zipes 112 Nurmi Drive Fort Lauderdale, FL 33301	Omni Boys North Ltd. (Zipes Note) c/o Richard Zipes 112 Nurmi Drive Fort Lauderdale, FL 33301			1,026,846.01
Sovor Associates (290 Veterans) c/o Peter B. Eddy, Esquire, Williams, Caliri, Miller & Otley, P.C. 1428 Route 23 Wayne, NJ 07470-0995	Sovor Associates (290 Veterans) c/o Peter B. Eddy, Esquire, Williams, Caliri, Miller & Otley, P.C. 1428 Route 23 Wayne, NJ 07470-0995			600,000.00
Bank of America Mail Code GA2-002-05-12 P.O. Box 105483 Atlanta, GA 30348-5483	Bank of America Mail Code GA2-002-05-12 P.O. Box 105483 Atlanta, GA 30348-5483			261,235.62
United Healthcare Insurance Co. 22703 Network Place Chicago, IL 60673-1227	United Healthcare Insurance Co. 22703 Network Place Chicago, IL 60673-1227			158,073.93
Steelways Inc. 401 S. Water St. Newburgh, NY 12553	Steelways Inc. 401 S. Water St. Newburgh, NY 12553			118,125.00

Debtor(s)

**CONSOLIDATED LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS**
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
iStar FM Loans, LLC GPO P.O. Box 26480 New York, NY 10087-6480	iStar FM Loans, LLC GPO P.O. Box 26480 New York, NY 10087-6480			104,964.15
Posner Advertising 30 Broad St. New York, NY 10004	Posner Advertising 30 Broad St. New York, NY 10004			89,672.65
Mahoney Cohen & Company CPA PC 1065 Avenue of the Americas New York, NY 10018	Mahoney Cohen & Company CPA PC 1065 Avenue of the Americas New York, NY 10018			83,229.00
Winter Management Corp. P.O. Box 21076A New York, NY 10286-2076	Winter Management Corp. P.O. Box 21076A New York, NY 10286-2076			64,147.67
Tricony CFC, LLC 5900 N. Andrews Avenue, Suite 624 Fort Lauderdale, FL 33309	Tricony CFC, LLC 5900 N. Andrews Avenue, Suite 624 Fort Lauderdale, FL 33309			48,051.11
The Crossings at Fleming Island CDD c/o Clay County Utility Authority 3176 Old Jennings Rd. Middleburg, FL 32068	The Crossings at Fleming Island CDD c/o Clay County Utility Authority 3176 Old Jennings Rd. Middleburg, FL 32068			39,497.51
EC Enterprises Consultants, LLC 11 Kensington Ave. Emerson, NJ 07630	EC Enterprises Consultants, LLC 11 Kensington Ave. Emerson, NJ 07630			34,822.39
Devon Design, LLC 2472 Hemlock Farms Lords Valley, PA 18428	Devon Design, LLC 2472 Hemlock Farms Lords Valley, PA 18428			33,672.23
ESCC 149 Madison Ave/Suite 501 New York, NY 10016	ESCC 149 Madison Ave/Suite 501 New York, NY 10016			32,030.00
NANC Construction Services 1544 E. Harmony Lakes Circle Davie, FL 33324	NANC Construction Services 1544 E. Harmony Lakes Circle Davie, FL 33324			30,138.81
Regions Bank Commercial Loan Processing Ctr 1751 Congressman Dickenson Montgomery, AL 36109	Regions Bank Commercial Loan Processing Ctr 1751 Congressman Dickenson Montgomery, AL 36109			24,642.58
K Langford Lawn Care Inc. 230 3rd Street Naples, FL 34120	K Langford Lawn Care Inc. 230 3rd Street Naples, FL 34120			22,500.00
Las Olas River House Condo Ass c/o TCG-General Mail Facility P.O. Box 01-9732	Las Olas River House Condo Ass c/o TCG-General Mail Facility P.O. Box 01-9732			20,528.96
Direct Cabinet Sales 104 E. Elizabeth Ave. Linden, NJ 07036	Direct Cabinet Sales 104 E. Elizabeth Ave. Linden, NJ 07036			20,092.00

Debtor(s)

**CONSOLIDATED LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS**
(Continuation Sheet)

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
Assurant Employee Benefits P.O. Box 807009 Kansas City, MO 64184-7009	Assurant Employee Benefits P.O. Box 807009 Kansas City, MO 64184-7009			18,409.40
Bank Atlantic P.O. Box 9708 Ft. Lauderdale, FL 33310	Bank Atlantic P.O. Box 9708 Ft. Lauderdale, FL 33310			17,426.00
Progress Energy Florida, Inc. P.O. Box 33199 St. Petersburg, FL 33733-8199	Progress Energy Florida, Inc. P.O. Box 33199 St. Petersburg, FL 33733-8199			15,246.11
ComCast P.O. Box 105257 Atlanta, GA 30348-5257	ComCast P.O. Box 105257 Atlanta, GA 30348-5257			11,735.72
Christina Stilles Interiors 1104 Charming Street Maitland, FL 32751	Christina Stilles Interiors 1104 Charming Street Maitland, FL 32751			10,233.03
Kirst Kosmoski, Inc. 2630 Fountainview, Ste. 300 Houston, TX 77057	Kirst Kosmoski, Inc. 2630 Fountainview, Ste. 300 Houston, TX 77057			10,216.41
Lapatka Associates, Inc. 12 Rt 17 North/Suite 230 Paramus, NJ 07652	Lapatka Associates, Inc. 12 Rt 17 North/Suite 230 Paramus, NJ 07652			9,802.15
Mechanical Services of Central FL 9820 Satellite Blvd. Orlando, FL 32837	Mechanical Services of Central FL 9820 Satellite Blvd. Orlando, FL 32837			9,112.50
Refinish Plus Corporation 3300 Bermuda Isle Circle #323 Naples, FL 34109	Refinish Plus Corporation 3300 Bermuda Isle Circle #323 Naples, FL 34109			8,950.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Executive Vice President and Secretary of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date January 12, 2009Signature /s/ Kathryn Mansfield

**Kathryn Mansfield
Executive Vice President and Secretary**

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
District of New Jersey**

In re **Vista Lakes Tarragon L.L.C.** Debtor(s) Case No. 09-
Chapter **11**

VERIFICATION OF CREDITOR MATRIX

I, Kathryn Mansfield, the Exec. V.P. & Secretary of Tarragon Corporation, the Managing Member of the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: January 12, 2009 /s/ Kathryn Mansfield, Exec. V.P. and Secretary
Tarragon Corporation, Managing Member/Kathryn Mansfield,
Exec. V.P. & Secretary
Signer/Title

, Easy
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, Sun
9101 Lee Vista Boulevard 01-107
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, Sun
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