

EXHIBIT Q

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of Utah**

In re American Institutional Partners, LLC

Debtor(s)

Case No. _____

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(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>
David Ray, Trustee c/o Richardson & Patel 10900 Wilshire Blvd., #500 Los Angeles, CA 90024	David Ray, Trustee c/o Richardson & Patel 10900 Wilshire Blvd., #500 Los Angeles, CA 90024	Note	Contingent Disputed	8,016,513.00
Regions Bank c/o Evans LeRoy & Hackett 920 McCallie Avenue Chattanooga, TN 37403	Regions Bank c/o Evans LeRoy & Hackett 920 McCallie Avenue Chattanooga, TN 37403	Note	Disputed	2,784,733.00
Alison Robbins	Alison Robbins	Loan		2,000,000.00
Fairstar Resources Ltd. c/o Kirton & McConkie 60 E. So. Temple, #1800 Salt Lake City, UT 84111	Fairstar Resources Ltd. c/o Kirton & McConkie 60 E. So. Temple, #1800 Salt Lake City, UT 84111	Judgment		1,900,000.00
Durham Jones & Pinegar Jeffrey M. Jones, Esq. P. O. Box 4050 Salt Lake City, UT 84110	Durham Jones & Pinegar Jeffrey M. Jones, Esq. P. O. Box 4050 Salt Lake City, UT 84110	Services		1,324,645.07
Jones Waldo 170 S Main St. Ste.1500 Salt Lake City, UT 84101	Jones Waldo 170 S Main St. Ste.1500 Salt Lake City, UT 84101	Services		555,000.00
D&D Aviation Dick Hopkins 470 North 2400 West Salt Lake City, UT 84116	D&D Aviation Dick Hopkins 470 North 2400 West Salt Lake City, UT 84116	Services		400,000.00
Douglas Roberts	Douglas Roberts	Guarantee	Contingent	350,000.00
Rodney Rasmussen 2149 South 2200 East Salt Lake City, UT 84109	Rodney Rasmussen 2149 South 2200 East Salt Lake City, UT 84109	Guarantee	Contingent	300,000.00
Michael Peterson 17 Canary Court Danville, CA 94526	Michael Peterson 17 Canary Court Danville, CA 94526	Contract		300,000.00

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(Continuation Sheet)

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim [if secured, also state value of security]
Rama Ramachandra c/o Bibianne U. Fell 4330 LaJolla Village Dr., #310 San Diego, CA 92122	Rama Ramachandra c/o Bibianne U. Fell 4330 LaJolla Village Dr., #310 San Diego, CA 92122	loan		141,188.29
Rama Ramachandra c/o Bibianne U. Fell 4330 LaJolla Village Dr., #310 San Diego, CA 92122	Rama Ramachandra c/o Bibianne U. Fell 4330 LaJolla Village Dr., #310 San Diego, CA 92122	wages		125,000.00
Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134	Utah State Tax Commission 210 North 1950 West Salt Lake City, UT 84134	Taxes		100,000.00
Payne & Fears, LLP c/o Hill Johnson & Schmutz 4844 N. 300 W., #300 Provo, UT 84604	Payne & Fears, LLP c/o Hill Johnson & Schmutz 4844 N. 300 W., #300 Provo, UT 84604	Services		37,718.73
Spectrum Design 2970 S 2900 E Salt Lake City, UT 84109	Spectrum Design 2970 S 2900 E Salt Lake City, UT 84109	Services		34,004.38
SLHNet Investments VanCott Bagley Cornwall 36 South State, #1900 Salt Lake City, UT 84111	SLHNet Investments VanCott Bagley Cornwall 36 South State, #1900 Salt Lake City, UT 84111	Rent		24,609.00
Kim Haskins Farmington, UT 84025	Kim Haskins Farmington, UT 84025	Wages		8,000.00
Global Marketing Design 3135 S Richmond St. Salt Lake City, UT 84106	Global Marketing Design 3135 S Richmond St. Salt Lake City, UT 84106	Services		5,565.00
Salt Lake County Assessor 2001 South State Salt Lake City, UT 84190	Salt Lake County Assessor 2001 South State Salt Lake City, UT 84190	Taxes		4,266.00
CallTower 5 Thomas Mellon Circle Ste. 305 San Francisco, CA 94134-2512	CallTower 5 Thomas Mellon Circle Ste. 305 San Francisco, CA 94134-2512	Services		2,314.84

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

I, the Manager 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 May 27, 2009

Signature Mark H. Robbins
Mark H. Robbins
Manager
by power of attorney

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.