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*Proposed Counsel to the
Official Committee of Unsecured Creditors*

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

In re:

BORDERS GROUP, INC., *et al.*,

Debtors.

Chapter 11

Case No. 11-10614 (MG)

Jointly Administered

**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS
FOR AN ORDER AUTHORIZING AND APPROVING THE EMPLOYMENT AND
RETENTION OF LOWENSTEIN SANDLER PC AS ITS COUNSEL
NUNC PRO TUNC TO FEBRUARY 24, 2011**

The Official Committee of Unsecured Creditors (the "Committee") appointed in the bankruptcy cases of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors") submits this application (the "Application") for an Order pursuant to 11 U.S.C. § 1103 and Fed. R. Bank. P. 2014(a) authorizing and approving the employment and retention of Lowenstein Sandler PC ("Lowenstein Sandler") as counsel for the Committee, *nunc pro tunc* to February 24, 2011. In support of this Application, the Committee respectfully represents:

BACKGROUND

1. On February 16, 2011 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).

2. Since the Petition Date, the Debtors have operated their businesses and managed their properties as a debtor-in-possession pursuant to 11 U.S.C. §§ 1107(a) and 1108.

3. No trustee or examiner has been appointed in the Debtors’ bankruptcy cases.

4. On February 24, 2011, the Office of the United States Trustee appointed the Committee pursuant to 11 U.S.C. § 1102. On that same date, the Committee selected Lowenstein Sandler to serve as its counsel.

JURISDICTION AND VENUE

5. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are 11 U.S.C. §§ 328 and 1103 and Fed. R. Bankr. P. 2014.

RELIEF REQUESTED

6. By this Application, the Committee seeks the entry of an Order authorizing and approving the employment of Lowenstein Sandler as its counsel to perform services relating to the Debtors’ bankruptcy cases, *nunc pro tunc* to February 24, 2011.

7. The Bankruptcy Code empowers a committee appointed under 11 U.S.C. § 1102, with the Court’s approval, to employ attorneys on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, or on a contingent fee basis, to perform services for such committee. See 11 U.S.C. §§ 327(a), 328(a), 1103(b).

8. Pursuant to 11 U.S.C. § 1103(b), an attorney employed to represent a committee may not, while employed by such committee, represent any other entity having an adverse interest in connection with the case. Lowenstein Sandler has advised the Committee that Lowenstein Sandler does not hold or represent any other entity having an adverse interest in connection with the Debtors’ bankruptcy cases and does not have any connections with the

Bankruptcy Judge presiding over the Debtors' cases, the United States Trustee or any person employed by the Office of the United States Trustee, except as set forth in the Certification of Counsel (the "Certification") setting forth Lowenstein Sandler's connections with the Debtors, creditors, and other parties-in-interest submitted herewith.

9. The Committee has selected Lowenstein Sandler because of its attorneys' experience and knowledge in bankruptcy matters. The Committee believes that Lowenstein Sandler is well qualified to represent the Committee in the Debtors' bankruptcy cases. Lowenstein Sandler has represented official committees in numerous major chapter 11 cases, including, without limitation, In re PCAA Parent LLC, Case No. 10-10250 (Bankr. D. Del. Jan. 28, 2010); In re Lear Corp., Case No. 09-14326 (Bankr. S.D.N.Y. July 31, 2009); In re ION Media Networks, Inc., Case No. 09-13125 (Bankr. S.D.N.Y. June 23, 2009); In re Hayes-Lemmerz International, Inc., Case No. 09-11655 (Bankr. D. Del. May 11, 2009); In re Foamex International, Inc., Case No. 09-10560 (Bankr. D. Del. Feb. 18, 2009); In re Pliant Corp., Case No. 09-10443 (Bankr. D. Del. Feb. 11, 2009); and In re Hines Horticulture, Inc., Case No. 08-11922 (Bankr. D. Del. Sept. 10, 2008).

10. The professional services that Lowenstein Sandler will provide to the Committee include, but are not limited to:

- (a) providing legal advice as necessary with respect to the Committee's powers and duties as an official committee appointed under 11 U.S.C. § 1102;
- (b) assisting the Committee in investigating the acts, conduct, assets, liabilities, and financial condition of the Debtors, the operation of the Debtors' business, potential claims, and any other matters relevant to the case;
- (c) participating in the formulation of a chapter 11 plan ("Plan") and providing legal advice as necessary with respect to any disclosure statement and Plan filed in

these cases and with respect to the process for approving or disapproving disclosure statements and confirming or denying confirmation of a Plan;

- (d) participating in any process relating to the sale of estate assets;
- (e) preparing, on behalf of the Committee, applications, objections, motions, complaints, answers, orders, agreements and other legal papers;
- (f) appearing in Court to present motions, applications, objections and pleadings, and otherwise protecting the interests of those represented by the Committee; and
- (g) performing such other legal services as may be required and that are in the best interests of the Committee and creditors.

11. Subject to the Court's approval and pursuant to 11 U.S.C. §§ 330 and 331, the Federal Rules of Bankruptcy Procedure, the rules and other procedures which this Court may fix, and the Guidelines promulgated by the United States Trustee, the Committee requests that Lowenstein Sandler be compensated on an hourly basis, plus reimbursement of the actual and necessary expenses that Lowenstein Sandler incurs in accordance with the ordinary and customary rates which are in effect on the date the services are rendered.

12. Lowenstein Sandler's hourly rates are as follows:

Partners	\$440.00 - \$825.00
Senior Counsel	\$390.00 - \$575.00
Counsel	\$340.00 - \$575.00
Associates	\$235.00 - \$450.00
Legal Assistants	\$145.00 - \$215.00

13. The hourly charges set forth in paragraph 12 hereof are based upon the experience and expertise of the attorney or legal assistant involved. The hourly rates are subject to periodic adjustments, which occur annually on or about July 1, to reflect economic and other

conditions. Lowenstein Sandler will advise the Debtors and the United States Trustee of any increases in its hourly rates.

14. The Committee understands that any compensation and expenses paid to Lowenstein Sandler must be approved by the Court upon application consistent with the Bankruptcy Code, applicable Federal Rules of Bankruptcy Procedure, any Orders of the Court respecting compensation of professionals, and the Guidelines promulgated by the United States Trustee.

15. In early January 2011, several large creditors¹ each retained Lowenstein Sandler (the “Prepetition Representation”) to represent them in connection with a potential out of court restructuring with the Debtors. The Debtors executed a letter dated January 13, 2011 agreeing to pay the fees and expenses of Lowenstein Sandler and wire transferred a retainer of \$200,000 to Lowenstein Sandler on January 14, 2011. In connection with the Prepetition Representation, for the month of January 2011, Lowenstein Sandler billed the Debtors \$156,676.76, which was paid by wire transfer received by Lowenstein Sandler on February 7, 2011. From February 1 through February 15, 2011, Lowenstein Sandler billed the Debtors an additional \$89,341.74, which was applied against the retainer of \$200,000. The Debtors and the United States Trustee have agreed, subject to Court approval, to permit Lowenstein Sandler to retain the remaining retainer of \$110,658.26, which remaining retainer will be applied to pay Lowenstein Sandler’s first monthly fee request in these Chapter 11 cases and to any subsequent monthly requests to the extent any portion of the retainer remains.

16. To the best of the Committee’s knowledge and subject to the Certification submitted herewith, Lowenstein Sandler does not represent any entity having an adverse interest in connection with the Debtors’ cases, is a “disinterested person” as that term is defined in 11 U.S.C. § 101(14), and does not hold or represent any interest adverse to the Committee with respect to the matters upon which it is to be employed.

¹ Pre-petition, Lowenstein Sandler represented Hachette Book Group, Inc., John Wiley & Sons, Inc., Penguin Group (USA), Random House, Inc., Simon & Schuster, Inc., Perseus Book Group and Holtzbrinck Publishers LLC (Macmillan).

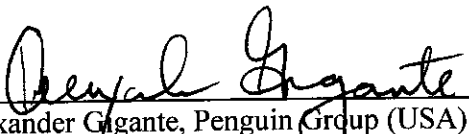
NOTICE

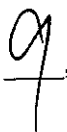
17. The Committee is providing notice of this Application to (a) Office of the United States Trustee, (b) counsel for the Debtors, (c) counsel for the DIP Lenders; (d) all parties who have filed requests for notice pursuant to Federal Rule of Bankruptcy Procedure 2002, and (e) all parties who appear on the Master Service List prepared by the Debtors in accordance with the Court's Order to Implement Certain Notice and Case Management Procedures (Docket No. 64). The Committee submits that no other or further notice is necessary or required.

18. No previous application for relief sought herein has been made to this or any other Court.

WHEREFORE, the Committee respectfully requests that this Court enter an Order, substantially in the form submitted herewith, authorizing the Committee to retain and employ Lowenstein Sandler PC as counsel to the Committee, *nunc pro tunc* to February 24, 2011, and grant such other and further relief as the Court deems just or proper.

**OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF BORDERS GROUP, INC., *et al.***

By: 
Alexander Gigante, Penguin Group (USA)
Chairperson, Official Committee of
Unsecured Creditors for Borders Group, Inc., *et al.*

Dated: March , 2011

Hearing Date: April 7, 2011 at 10:00 a.m. (prevailing Eastern time)
Objection Deadline: March 31, 2011 at 4:00 p.m. (prevailing Eastern Time)

Bruce S. Nathan, Esq.
Bruce Buechler, Esq.
Paul Kizel, Esq.
LOWENSTEIN SANDLER PC
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*Proposed Counsel to the
Official Committee of Unsecured Creditors*

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

In re:

**BORDERS GROUP, INC., *et al.*,¹
Debtors.**

Chapter 11

Case No. 11-10614 (MG)

Jointly Administered

**NOTICE OF HEARING ON APPLICATION OF THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS FOR AN ORDER AUTHORIZING AND APPROVING
THE EMPLOYMENT AND RETENTION OF LOWENSTEIN SANDLER AS ITS
COUNSEL *NUNC PRO TUNC* TO FEBRUARY 24, 2011**

PLEASE TAKE NOTICE THAT on March 10, 2011, the Official Committee of Unsecured Creditors, by and through their proposed counsel, filed an Application Of The Official Committee Of Unsecured Creditors For An Order Authorizing And Approving The Employment And Retention Of Lowenstein Sandler As Its Counsel *Nunc Pro Tunc* To February 24, 2011 (the “**Application**”).

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Borders Group, Inc. (4588); Borders International Services, Inc. (5075); Borders, Inc. (4285); Borders Direct, LLC (0084); Borders Properties, Inc. (7978); Borders Online, Inc. (8425); Borders Online, LLC (8996); and BGP (UK) Limited.

PLEASE TAKE FURTHER NOTICE THAT a hearing is scheduled on the Application before the Honorable Martin Glenn, U.S.B.J., at the United States Bankruptcy Court, Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004-1408 on **April 7, 2011 at 10:00 a.m. (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard, for entry of a order granting the relief set forth in the Application.

PLEASE TAKE FURTHER NOTICE THAT written objections to the Application, if any, must be in writing, shall conform to the Federal Rules of Bankruptcy Procedures and the Local Rules of the Bankruptcy Court and shall be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User's manual for the Electronic Case Filing System can be found at <http://www.nysb.uscourts.gov>, the official website of the Bankruptcy Court) by registered users of the Bankruptcy Court's case filing system and, by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect or any other Windows-based word processing format (with a hard copy delivered directly to the Chambers of the Honorable Martin Glenn, U.S.B.J, United States Bankruptcy Court, One Bowling Green, Room 501, New York, New York 10004); and shall be served upon: (i) the United States Trustee, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attention: Paul Schwartzberg, Esq.; (ii) counsel for the Committee, Lowenstein Sandler PC, 65 Livingston Avenue, Roseland, New Jersey 07068, Attention: Bruce Buechler, Esq.; (iii) counsel for the Debtors, Kasowitz, Benson Torres & Friedman, 1633 Broadway, New York, New York 10019, Attention: David M. Friedman, Esq.; and (iv) all parties requesting notice pursuant to Rule 2002 of the Federal Rule of

Bankruptcy Procedure, so as to be received no later than **4:00 p.m. (prevailing Eastern time)**
on March 31, 2011.

Dated: March 10, 2011

LOWENSTEIN SANDLER PC

By: /s/ Bruce Buechler
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Bruce Buechler, Esq.
Paul Kizel, Esq.
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

BORDERS GROUP, INC., *et al.*,

Debtors.

Chapter 11

Case No. 11-10614 (MG)

Jointly Administered

**CERTIFICATION OF COUNSEL IN SUPPORT OF APPLICATION OF
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS FOR AN
ORDER AUTHORIZING AND APPROVING THE EMPLOYMENT
AND RETENTION OF LOWENSTEIN SANDLER PC AS ITS COUNSEL
NUNC PRO TUNC TO FEBRUARY 24, 2011**

Bruce Buechler, pursuant to 28 U.S.C. § 1746, certifies as follows:

1. I am a member of the law firm of Lowenstein Sandler PC ("Lowenstein Sandler"), which maintains offices at 1251 Avenue of the Americas, 18th Floor, New York, New York 10020, and 65 Livingston Avenue, Roseland, New Jersey 07068.

2. This Certification is submitted in support of the application (the "Application") of the Official Committee of Unsecured Creditors (the "Committee") of the above-captioned debtors and debtors-in-possession (the "Debtors") for entry of an Order authorizing and approving the employment and retention of Lowenstein Sandler as counsel to the Committee, *nunc pro tunc* to February 24, 2011.

3. The professional services that Lowenstein Sandler will provide to the Committee include, but are not limited to:

- (a) providing legal advice as necessary with respect to the Committee's powers and duties as an official committee appointed under 11 U.S.C. § 1102;
- (b) assisting the Committee in investigating the acts, conduct, assets, liabilities, and financial condition of the Debtors, the operation of the Debtors' business, potential claims, and any other matters relevant to the case;
- (c) participating in the formulation of a chapter 11 plan ("Plan") and providing legal advice as necessary with respect to any disclosure statement and Plan filed in these cases and with respect to the process for approving or disapproving disclosure statements and confirming or denying confirmation of a Plan;
- (d) participating in any process relating to the sale of estate assets;
- (e) preparing, on behalf of the Committee, applications, objections, motions, complaints, answers, orders, agreements and other legal papers;
- (f) appearing in Court to present motions, applications, objections and pleadings, and otherwise protecting the interests of those represented by the Committee; and
- (g) performing such other legal services as may be required and that are in the best interests of the Committee and creditors.

4. Subject to the Court's approval and pursuant to 11 U.S.C. §§ 330 and 331, the Federal Rules of Bankruptcy Procedure, the rules and other procedures which this Court may

fix and the Guidelines promulgated by the United States Trustee, Lowenstein Sandler shall seek compensation on an hourly basis, plus reimbursement of the actual and necessary expenses that Lowenstein Sandler incurs in accordance with the ordinary and customary rates which are in effect on the date the services are rendered.

5. Lowenstein Sandler intends to apply for compensation for professional services rendered in connection with these bankruptcy cases subject to the approval of this Court and in compliance with applicable provisions of the Bankruptcy Code, applicable Federal Rules of Bankruptcy Procedure, and any Order of this Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Lowenstein Sandler. Set forth below is a schedule of hourly rates:

Partners	\$440.00 - \$825.00
Senior Counsel	\$390.00 - \$575.00
Counsel	\$340.00 - \$575.00
Associates	\$235.00 - \$450.00
Legal Assistants	\$145.00 - \$215.00

6. The hourly charges for the attorneys and legal assistants who will render services to the Committee are based upon the experience and expertise of the attorney or legal assistant involved. The hourly rates set forth above are subject to periodic adjustments, which occur annually on or about July 1, to reflect economic and other conditions. Lowenstein Sandler will advise the Debtors and the United States Trustee of any increases in its hourly rates.

7. Lowenstein's disbursement policies pass through all out-of-pocket expenses at actual cost, or at estimated actual cost when the actual cost is difficult to determine. These expenses include photocopying, express or overnight delivery charges, facsimiles, toll calls, overtime meals, computerized research, deliveries, court costs, transcript fees, travel, clerk fees, certain secretarial and other overtime expenses, and other expenses.

8. In early January 2011, several large creditors¹ each retained Lowenstein Sandler (the "Prepetition Representation") to represent them in connection with a potential out of

¹ Pre-petition, Lowenstein Sandler represented Hachette Book Group, Inc., John Wiley & Sons, Inc., Penguin Group (USA), Random House, Inc., Simon & Schuster, Inc., Perseus Book Group and Holtzbrinck Publishers LLC (Macmillan).

court restructuring with the Debtors. The Debtors executed a letter dated January 13, 2011 agreeing to pay the fees and expenses of Lowenstein Sandler in connection with the Prepetition Representation and wire transferred a retainer of \$200,000 to Lowenstein Sandler on January 14, 2011. In connection with the Prepetition Representation, for the month of January 2011, Lowenstein Sandler billed the Debtors \$156,676.76, which was paid by wire transfer received by Lowenstein Sandler on February 7, 2011. From February 1 through February 15, 2011, Lowenstein Sandler billed the Debtors an additional \$89,341.74, which was applied against the retainer of \$200,000. The Debtors and the United States Trustee have agreed, subject to Court approval, to permit Lowenstein Sandler to retain the remaining retainer of \$110,658.26, which remaining retainer will be applied to pay Lowenstein Sandler's first monthly fee request in these Chapter 11 cases and to any subsequent monthly fee request to the extent a portion of the retainer remains.

9. In connection with its proposed retention by the Committee in these chapter 11 cases, Lowenstein Sandler undertook to determine whether it had any contacts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors' estates with respect to the matters on which it will be engaged. Lowenstein Sandler obtained the names of individuals and entities that may be parties in interest in these chapter 11 cases from the Debtors and such parties are listed on Schedule 1 attached hereto (the "Potential Party List"). Lowenstein Sandler has searched on its electronic database for its connections to the entities listed on the Potential Party List.

10. Attached hereto as Schedule 2 is a list of parties who appear on the Potential Party List who Lowenstein Sandler may currently represent or has represented on matters wholly unrelated to these chapter 11 cases.

11. Lowenstein Sandler has represented official committees of unsecured creditors in other chapter 11 cases such as JB Booksellers, et al., Advanced Marketing Systems, et al., Koen Books, WebNotions, Inc. and Sher Distributing Co. and unofficial committees in which certain unsecured creditors of the Debtors were members of the respective official committees. Lowenstein Sandler also represented certain unsecured creditors (Random House,

Inc., Simon & Shuster, Inc., HarperCollins Publishers LLC, and Hachette Book Group, Inc.) in commencing an involuntary bankruptcy petition against Anderson News, Inc. in 2009. Anderson News, Inc. is represented by Debtors' main counsel Kasowitz, Benson, Torres & Friedman as special litigation counsel.

12. Except as disclosed herein, neither I, Lowenstein Sandler, nor any member, counsel, or associate thereof, insofar as I have been able to ascertain, have any connection with the Debtors, their creditors, or any other parties in interest, their respective attorneys and accountants, the Office of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), any person employed in the Office of the U.S. Trustee, or any Bankruptcy Judge currently serving on the United States Bankruptcy Court for the Southern District of New York.

13. Lowenstein Sandler does not represent the Debtors, their affiliates, or any of the current and recent officers and directors of the Debtors that are identified on the Potential Party List, nor does Lowenstein Sandler represent any of the shareholders of the Debtors identified on Schedule I.

14. To the best of my knowledge, after diligent inquiry, Lowenstein Sandler is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as Lowenstein Sandler, its members, counsel, and associates (a) are not creditors, equity security holders, or insiders of the Debtors; (b) are not and were not, within two (2) years before the date of the filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors; and (c) do not represent or hold an interest adverse to the interests of the estate with respect to the matters in which Lowenstein Sandler is proposed to be employed.

15. Lowenstein Sandler, which employs approximately 255 attorneys, has a large and diversified legal practice that encompasses the representation of, and representations adverse to many entities and individuals, some of which are or may consider themselves to be creditors or parties in interest in the Debtors' chapter 11 cases, or otherwise to have interests in these cases. Lowenstein Sandler will not represent any party other than the Committee in connection with the Debtors' bankruptcy cases.

16. In addition, Lowenstein Sandler likely represents, and may in the future represent, creditors of the Debtors or their affiliates who have yet been disclosed by the Debtors in matters unrelated to the Debtors, their affiliates, or these chapter 11 cases.

17. Lowenstein Sandler, from time to time, may work with, represent, engage, and receive referrals from the attorneys and financial advisors or consultants retained by the Debtors, the Committee, or creditors of the Debtors.

18. Lowenstein Sandler does not, and will not represent any entity other than the Committee in matters related to these chapter 11 cases.

19. No promises have been received by Lowenstein Sandler or any member, counsel, or associate thereof as to payment or compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code. Lowenstein Sandler has no agreement with any other entity to share any compensation received by Lowenstein Sandler in connection with these cases.

20. The foregoing constitutes the statement of Lowenstein Sandler pursuant to Bankruptcy Rule 2014.

I hereby declare under the penalty of perjury that the foregoing statements made by me are true and correct to the best of my knowledge, information and belief.

Dated: March 10, 2011


Bruce Buechler, Esq.

SCHEDULE 1

Debtors

Borders Group, Inc.
Borders International Services, Inc.
Borders, Inc.
Borders Direct, LLC
Borders Properties, Inc.
BGP (UK) Limited
Borders Online, Inc.
Borders Online, LLC

Revolving Credit Agreement Agents

Bank of America, N.A.
Banc of America Securities
General Electric Capital Corporation
Wells Fargo Retail Finance, LLC
JP Morgan Chase Bank N.A.

Revolving Credit Agreement Lenders

PNC Bank, NA
UBS AG
CIT Bank
TD Bank, N.A.
RBS Business Capital
RBS Citizens, N.A.
SunTrust Bank
GA Capital, LLC
U.S. Bank National Association
BMO Capital Markets Financing
Fortis Capital Group
Union Bank, N.A.
KeyBank National Association
Regions Bank
Fifth Third Bank
Comerica Bank
Bank of New York Mellon

Term Loan Agents

GA Capital, LLC
Bank of America, N.A.
Banc of America Securities

Term Loan Lenders

Special Value Continuation Partners, LP
Tennenbaum Capital Partners, LLC
Tennenbaum Opportunities Partners, V LP
1903 Onshore Funding
GB Merchant Partners

Vendors & Publishers

John Wiley & Sons Inc.
Macmillan
Random House, Inc.
HarperCollins Publishers
Penguin Group (USA) Inc.
Hachette Book Group
The McGraw-Hill Companies
Simon & Schuster Inc.
F&W Media Inc.
The Perseus Groups

Board Members & Officers

Mike Edwards
Michael G. Archbold
Paul Brown
Mike Grossman
Ronald Floto
Howard M. Lorber
Bennett S. LeBow
Dan Rose
David Shelton
Tim Wolf
Glen Tomaszewski
Jason Cline
Thomas Carney
Rosalind Thompson

Largest Unsecured Creditors

Penguin Putnam Inc.
Hachette Book Group USA
Random House, Inc.
HarperCollins Publishers
Simon & Schuster Inc.
John Wiley and Sons Inc.
Source Interlink Companies
MPS

Twentieth Century Fox
Perseus Distribution Services
F&W Media Inc.
Diamond Comic Distributors
Sony Music Entertainment Inc.
Sony Pictures Home Entertainment
U M G D
Workman Publishing Company
Houghton Mifflin Harcourt
Pearson Education Inc.
The McGraw-Hill Companies
Rosetta Stone Ltd.

Other Unsecured Creditors With Claims Exceeding \$100,000

Seattles Best Coffee Inc.
WW Corton & Company Inc.
Elsevier Science
Warner Elektra Atlantic
Zondervan Corporation
Baker & Taylor
Hay House Inc.
Publications Intl Ltd.
National Book Network Inc.
Papyrus-Recycled Greetings
EMI Music Marketing
Barrons Educational Series
Allegro Corporation
Thomas Nelson Publishers
Triumph Books Corp.
Tyndale House Publishers
Ex Point Inc.
Globe Pequot Press
Independent Publishers Group
Arcadia Publishing
A&E Home Video
Giddyup
Carson Dellosa Publishing Co.
Baker & Taylor Entertainment
Hinkler Books Pty Ltd.
Lippincott Williams & Wilkin
Entertainment Publications
US Maintenance
Graphic Communications
Hal Leonard Corporation
Klutz

Digital 1 Stop
Lonely Planet Publications
Brilliance Audio Inc.
Five Mile Press
Toysmith
Health Communications Inc.
Llewellyn Publications
Quality Solutions Inc.
Tuttle Publishing
Oxford University Press Inc.
Sourcebooks Inc.
Midpoint Trade Books
Spice Box Product Development
Peters Imports Candy
Neca
Experian Marketing Solutions
Barbour Publishing Inc.
Fundex Games Ltd.
Research & Education Assoc.
Weldon Owen Pty Ltd.
Murdoch Books Australia
Santillana USA
Smurfit-Stone Container
Pyramid America IP
Baker Publishing Group
The Boston Consulting Group
Book Depot Inc.
Educational Development
Rand McNally and Company
Eone Entertainment
Merriam-Webster Inc.
Naxos of America
Representaciones Borinquenas
Whitman Publishing
Screenlife LLC
Trilateral LLC
360 LLC
Good Books
University of Chicago Press
Deseret Book
Gaiam Americas
PBS Distribution
Facts on File Inc.
Prometheus Books
American Girl Publishing
PSI

Sutherland Global Services
Melissa & Doug LLC
Ty Inc.
AEC One Stop Group Inc.
Partners Book Distrib Inc.
Capital Contractors Inc.
Weldon Owen Inc.
Kone Inc.
Moody Press
Ideals Publications
Phidal Publishing Inc.
Ganz Inc.
Trends International
New Harbinger Publ. Inc.
California Princeton
International Reading Association
Pressman Toy Corporation
SD Retail Consulting, LLC
Dover Publications Inc.
Facility Solutions Group
Quayside Publishing Group
Alex Toys
Hasbro Games
Xpedx
Aluratek Inc.
Red Wheel Weiser
Gund Inc.
The Islander Group
Flying Frog Publishing Inc.
Strang Communications
Marshall Editions Limited
University Games
H.F. Ullmann
Great American Group
Acorn Media Publishing
Perfect Timing Inc.
Liberty Distribution Company
Ravensburger/fx Schmid USA Inc.
Google Inc.
Sounds True Catalog
Ann Arbor Editions LLC
Human Kinetics Publishers
Harper Collins Publishers
FA Davis Company
Mud Puddle Books
Meadwestvaco

Kumon Publishing North America
Harvest House Publishers
La Editorial Universidad
Strictly by the Book Inc.
Littlehampton Book Services Ltd.
David C Cook
Orange Circle Studio
Adt / Sensormatic Electronics
Travel Tags
Dalmatian Press LLC
Dpi Midatlantic
Penny Publications LLC
Informatica Corporation
JA Majors Company
The India Connection LLC
Commission Junction
Bananagrams Inc.
The Wonder Forge
National Geographic Society
Federal Heath Sign Co. LLC
Folkmanis Inc.
Redeye Distribution Inc.
Stackpole Books
The Foundry Creative Media Co.
USAopoly Inc.
AW Faber-Castell Inc.
Set Enterprises
Brierley & Partners Inc.
Springer Verlag New York Inc.
Educational Insights
Sellers Publishing Inc.
TNT Media Group
Pomegranate
Gold Crest Inc.
Hartley & Marks Publishers Inc.
Design Design
Asgard Press
Time Factory
Graphique de France
DS Paper Prod c/o Paperchase
Charles letts c/o Paperchase
Miquel-rius USA Ltd.
Shearson Publishing
Space Journals Inc.
NMR Distribution America Inc.
Mark My Time LLC

MBI Publishing
Teneues Publishing Company

Debtors' Professionals

DJM Realty, LLC
Jefferies & Company, Inc.
FTI Consulting, Inc.
Akin Gump
Avalara
Baker & McKenzie (Chicago)
Baker & McKenzie (New York)
Baker & McKenzie (UK)
Bowne
Broadridge
Buchaman Law Firm LLP
Buckley King
Bullivant Houser Bailey
CCH Zip Sales
Computershare
Conlin McKenny & Philbrick
Computershare
CT Corporation
Dawson Disantis & Myers
Deloitte Tax LLP
Dickinson Wright
Dykema
Equal Access
Ernst & Young
Finnegan Henderson Farabow Garrett & Dunner
First Advantage Tax
Fish & Richardson
FOLIOfn Investments, Inc.
Fredrikson & Byron
Georgeson
Grant Thornton LLP
Hancock & Estabrook
Harness Dickey & Pierce
Hylant Group
ICE Systems, Inc.
Inveshare
Jackson Lewis
Jane Thompson OTR LLC
Jones Day
Kekst & Company

KPMG LLP
Lane Powell
Lemle & Kelleher
Lexis Nexis
Loeb & Loeb (Chicago)
Loeb & Loeb (New York)
Marsh USA Inc
Marsh Saldana, Inc.
McConnell Valdes
Mediant Communications LLC
Meridian VAT Reclaim
Murray & Associates
Pillsbury Winthrop Shaw Pittman LLP
Proxy Express, Inc.
Salsbury & Salsbury
Shepard Mullin
Sonkin & Koberna Co., L.P.A.
Universal Designers & Consultants, Inc.
Thomson Reuters
The Depository Trust
Time Value Software
Universal Designers & Consultants, Inc.
Willkie Farr & Gallagher
Wong & Partners

Debtors' Largest Equityholders (+5%)

Pershing Square Capital Management, L.P.
LeBow Gamma Limited Partnership
UBS AG
Bennett S. LeBow

Banks

Black Rock
PNC Bank

Litigation Parties

Andrew Bodrogligeti
Don Waterman
Jo Gibbs
Gretchen Skillman
Patrick McKay
Holly Senatore
Ann DiPietra

Kimberly Littlefield
Juan Carlos Figueroa
Ira Wilker
Qae-dah Muhammad
Armando Carranza
James Kautz
Charles Lockett
Louis Podover
Michael Kravet
Sarah Castro
Jessica Edwards
Susan LaRose
Pamela Johnson
Tachanok Rungnapawate
Ronald Newman
Gloria Jean Nastelli
Kristin A Jacques
Mohammed Naoui
Catherine Lynch
Tamara Correa
Kirk Boettcher
Anna Marie Sparks
Dean Austin
Sherelle Jordan
Steve Simmons
Vernon E. Trent
Heather DeLong
RaeAnn Racine
Evelyn Gelabert Fueret
Theresa Kaddo
Brant JM Williams
Julian Lagos
Sheila S. Jones
Christina Kenney
Danielle Maranowksi
Dana Moore
Anthony Zavala
Laura Love
Shawn Kendrick
Amanda Rudd

Competitors

Barnes & Noble

Insurance Companies

Zurich
Chubb
Liberty Mutual
Empire
Princeton
Commonwealth
American Empire
Starr Marine
ACE
Chartis
XL
AWAC
Beazley
Hiscox
Lloyd's of London
Great American
HCC
Axis
Liberty Insurance Underwriters

Utility Companies

Abcwua
Acs (Alaska Only)
Airway Cleaners LLC
Alabama Power Co
Alameda County Water District
Alameda Municipal Power
Allegheny Energy
Allegheny Power
Alliant Energy
Alliant Energy WP&L
Allied Waste Services #060
Alpena Power Co
Altoona Water Authority
Ameren Illinois
Ameren Missouri
American Electric Power
American Water & Energy Savers
Anchorage Water & Wastewater Utility
Anderson City Utilities
Aps
Aqua Ohio Inc.
Aqua Pennsylvania
Aquarion Water Co of CT

Arkansas Western Gas CO
Artesian Water Co Inc.
Ashwaubenon Water & Sewer Utility
AT&T Advance Solutions -- Arlington Heights, IL
AT&T Advance Solutions -- San Ramon, CA
Atlantic City Electric
Atmos Energy
AT&T (Former Bell South Territory)
AT&T DSL
AT&T Sbc (Ca)
AT&T Sbc (NV)
AT&T Sbc(AR, KS, MS, OK, TX, MO)
AT&T Sbc(CT)
AT&T Sbc(IL, IN, MI, OH, WI)
Auburn Water Sewerage District
Augusta Utilities Dept
Austell Natural Gas System
Autoridad De Acueductos Y
Autoridad De Energia Electrica
Avista
Bangor Hydro Electric Co
Bangor Water Dist
Bay State Gas
Bcwsa
Belmont Co Sanitary Sewer Dist
Beverly Hills Water Dept
BGE
Black Hawk Waste Disposal
Black Hills Energy
Black Hills Power
Bluefield Gas Co
Board of Public Works
Borough of Hanover
Braintree Electric Light Dept
Brodhead Creek Regional Auth
Burlington Police Dept
Calence Life
California American Water
California Water Service Co
Canton Township Water Dept
Carroll Electric Coop Corp
Carson Valley Center LLC
Cascade Natural Gas Corp
Casella Waste Mgt Inc.
Caseyville Township Sewer
Cde

Center Township Water & Sewer
Centerpoint Energy
Central Hudson Gas & Electric Corp
Central Maine Power Co
Central Penn Gas
Centurylink
Charter Township Of Blackman
Chester Water Authority
Chugach Electric Associate Inc.
Cincinnati Bell
Citizens Gas
Citizens Gas Fuel Co
City & County of Broomfield
City Of Adrian
City Of Allen Utilities
City Of Altamonte Springs
City Of Ames Munie Utilities
City Of Ann Arbor Water Utility
City Of Asheville
City Of Ashtabula
City Of Atlanta
City Of Auburn Hills
City Of Aurora
City Of Austin
City Of Avondale
City Of Bakersfield
City Of Bangor Wastewater
City Of Birmingham Water
City Of Bloomington Utilities
City Of Bozeman
City Of Brea
City Of Brentwood
City Of Bridgeport
City Of Brighton
City Of Buford
City Of Burleson
City Of Burlington
City Of Calumet City
City Of Carmel
City Of Cerritos Water Billing
City Of Chandler
City Of Chicago
City Of Chino
City Of Chula Vista
City Of Clearwater
City Of Coeur D'alene

City Of Columbus
City Of Concord
City Of Coon Rapids
City Of Corvallis
City Of Cuyahoga Falls
City Of Dallas
City Of Davenport
City Of Dearborn
City Of Decatur
City Of Dekalb
City Of Dover
City Of Dubois Bureau Of Water
City Of Dubuque
City Of Durango
City Of Eau Claire
City Of Edwardsville
City Of El Cajon
City Of El Segundo
City Of Eureka
City Of Evanston
City Of Fairfax
City Of Flowood
City Of Folsom
City Of Fort Myers
City Of Fort Worth
City Of Fredericksburg
City Of Fresno
City Of Ft Lauderdale
City Of Ft Wayne Utilities
City Of Gainesville
City Of Geneva
City Of Gig Harbor
City Of Glendale
City Of Grand Island Utilities Dept
City Of Greensboro
City Of Grosse Pointe
City Of Henderson
City Of Highland Park
City Of Holyoke Gas & Electric
City Of Houston Water Dept
City Of Iowa City Utilities
City Of Jackson
City Of Jamestown
City Of Janesville
City Of Kalispell Montana
City Of Kearney Utilities Dept

City Of Keene
City Of Key West
City Of Kingsport
City Of Klamath Falls
City Of La Habra
City Of Lakeland
City Of Lakewood
City Of Lancaster Pa
City Of Las Vegas Sewer
City Of Lavergne Water Dept
City Of Lawrence
City Of Lebanon
City Of Lebanon Authority
City Of Lima Utilities
City Of Livonia
City Of Logan
City Of Long Beach
City Of Longmont
City Of Lynnwood
City Of Madison
City Of Madison Heights
City Of Marion Ohio
City Of Marion Water & Sewer
City Of Marlborough
City Of Martinsburg
City Of Mattoon
City Of Mchenry
City Of Mesa
City Of Mesquite
City Of Methuen W&S
City Of Milledgeville
City Of Milpitas
City Of Modesto
City Of Monroe
City Of Montclair
City Of Naperville
City Of New London
City Of Niles Ohio
City Of Norman
City Of Northglenn
City Of Novi
City Of Novi Water
City Of Ocoee
City Of Oklahoma City
City Of Olathe
City Of Olympia Utility Billing

City Of Orange
City Of Oxnard
City Of Palo Alto Utilities
City Of Panama City Beach
City Of Papillion
City Of Pasadena
City Of Peabody
City Of Peru
City Of Phoenix
City Of Plano Utilities
City Of Plantation
City Of Portland
City Of Puyallup Utilities
City Of Quincy
City Of Raleigh
City Of Rancho Cucamonga
City Of Reno
City Of Richmond
City Of Riverside Public Utilities
City Of Rochester Hills Water
City Of Rockford
City Of Roseville
City Of Salem
City Of Santa Barbara
City Of Santa Fe New Mexico
City Of Santa Rosa
City Of Sarasota
City Of Saratoga Springs
City Of Seattle
City Of Selma
City Of Springfield Utility
City Of St Charles
City Of St Cloud
City Of Sterling Heights Water
City Of Steubenville
City Of Stockton
City Of Sumter
City Of Sunnyvale
City Of Tacoma
City Of Tallahassee
City Of Tampa Utilities
City Of Thousand Oaks
City Of Troy Water Department
City Of Tucson
City Of Tulsa
City Of Turlock

City Of Utica
City Of Vacaville
City Of Vancouver
City Of Vienna
City Of Virginia Beach
City Of Webster
City Of Westminster
City Of Wheaton
City Of Wichita
City Of Winston Salem
City Of Winter Park
City Of Woodbury
City San Diego City Treasurer
City Treasurer
City Utilities
City Utilities Fort Wayne
CL&P
Clark Public Utilities
Clarksville Gas & Water
Clarksville Wastewater Treatment Dept
Cleveland Heights Water Dept
CNG
Coachella Valley Water Dist
Cobb County Water System
Cobb Emc
Colorado Springs Utilities
Columbia Gas Of Kentucky
Columbia Gas Of Maryland
Columbia Gas Of Ohio
Columbia Gas Of Pennsylvania
Columbia Gas Of Virginia
Columbus City Treasurer
Columbus City Utilities
Columbus Water Works
Comed
Commissioners Of Public Works
ConEdison
Concord Twp Sewer Authority
ConEdison Solutions
Connecticut Light & Power
Connecticut Natural Gas Corp
Connexus Energy
Consolidated Communications
Consolidated Edison Co of NY
Consumers Energy
Contra Costa Water District

Coplay-Whitehall Sewer Auth
Coral Springs Improvement Dist
County Of Henrico
County Of Stafford
Cowlitz County PUD
Cox Comm
CP&L
CPL Retail Energy
CPS Energy
CPWA
Cranberry Township
Crosscom National
CTWSA
CV Water District
CVPS
Data Services Customer Care (DSCC) All Regions
Dayton Power & Light Co
Delmarva Power
Denver Water
Department Of Water And Sewers
Dish Network
Dominion East Ohio
Dominion Hope
Dominion Peoples
Dominion Virginia Power
Dte Energy
Duke Energy
Dupage County Public Works
Duquesne Light Co
Easton Suburban Water Auth
Ebmud
Ecua
Elizabethtown Gas
Elizabethtown Water & Gas
Elyria Public Utilities
Embarq
Embarq/Centurylink
Energy Management Systems
Energyworks Lancaster LLC
Enstar
Entergy
Equitable Gas
Erie County Sewer & Water
Erie County Water Authority
Erie Water Works
Ethernet Network Operations (Enoc)

Eugene Water & Electric Board
Evansville In Waterworks Dept
Fairfax Water
Fairlane Town Center LLC
Fairpoint Communications (NH,VT,ME)
First Utility Dist Of Knox Co
Flathead Electric Coop
Flint Township
Florida Keys Aqueduct Auth
Fort Bend Co Wcid #2
Fox Metro
FPL
Frades Disposal Inc.
Frame Relay Repair (Asi)
Frederick Co Div Of Utilities
Frontier
Fruitland Mutual Water Co
Gallatin River Communications
Gds Boone #685
Georgia Natural Gas
Georgia Power Co
Grand Traverse County Department of Public Works
Greater Hazleton Joint Auth
Green Mountain Power Corp
Green Valley-Glenwood Ps Dist
Greene Township Municipal Auth
Guilford Water Authority
Gulf Power
Gulf Power Co
Gwinnett Co Dept Water Resources
Hargray
Hawaiian Electric Co Inc.
Hawaiian Telcom Account Manager
Hawaiian Telcom, Inc.
Hayward Water System
Hazleton City Authority
Heco
Helco
Helix Water District
Heritage Village Water Co
Hermitage Sewer
Highland Utilities Department
Hillsborough County Water Resource Services
Howard County
Howell Trucking Inc.
HRSD

Hrubs
Hudson Energy NY
Hudson Energy Services
Hyannis Water System
Idaho Power
Iem Inc.
Illinois American Water
Indian River County Utilities
Indiana American Water
Indianapolis Power & Light Co
Indianapolis Water
Inland Us Management LLC
Insight Communications
Intermountain Gas Co
Interstate Gas Supply Inc.
Iowa American Water
Irvine Ranch Water District
Ista North America
Its
Jackson Emc
Jackson Water Collection
JCP&L
Jea
Jefferson Parish Dept Of Water
Johnson City Municipal Services
Johnson County Wastewater
Kansas Gas Service
Kauai Island Utility Coop
KCP&L
Kentucky American Water
Ketchikan Public Utilities
Ketchikan Public Utilities
Keys Energy Services
Kissimmee Utility Authority
KU
Kub
La Department Of Water and Power
La Plata Electric Cooperative Asscociation
Lackawanna River Basin Sewer
Laclede Gas Co
Lakehaven Utility District
Lenoir City Utilities Board
LG&E
LIPA
Livingston Twp Water Sewer
Long Island American Water

Loudoun Water
Louisville Water Co
Lower Paxton Township Auth
Lower Swatara Township Auth
Madison Gas & Electric
Madison Municipal Services
Maf Enterprises
Maine Energy Inc.
Maine Natural Gas
Marietta Power Water
Marin Municipal Water District
Marion Municipal Utilities
Martin County Utilities
Matanuska Electric Association Inc.
Matanuska Telephone Association
Mawc
Meco
Medina County Sanitary Eng
Memphis Light Gas & Water Div
Merrillville Conservancy Dist
Mesa Consolidated Water Dist
Met Ed
Metro Technology Inc.
Metro Waste Svc Co
Metropolitan St Louis Sewer District
Metropolitan Utilities District
Miami Dade Water Sewer Dept
Mid Nebraska Disposal Inc.
Midamerican Energy Co
Middle Tennessee Electric
Middlesex Water Co
Midway Services Inc.
Midwest Repair Center (MI, IN, IL, OH, WI)
MillCreek Township
Mishawaka Utilities
Mission Trail Waste Systems
Mississippi Power Co
Missouri American Water
Missouri Gas Energy
Modesto Irrigation Dist
Monroeville Municipal Auth
Montana Dakota Utilities Co
Monte Vista Water District
Montgomery County
Montgomery Twp Muni Sewer Auth
Moulton Niguel Water

Mount Laurel Twp Municipal Utilities Authority
Mountaineer Gas Co
Monterey Regional Water Pollution Control Agency (MRWPCA)
MTMSA
Municipal Light & Water
Murray City Corp
Narragansett Rubbish Removal
Nashua Waste Water System
Nashville Electric Service
National Data Ip Resource Center (Niprc)
National Fuel
National Grid
Nationwide Energy Partners
Nbma
Nebraska Public Power Dist
New Castle County
New England Gas Co
New Hampshire Electric Coop
New Jersey American Water
New Mexico Gas Co
New River Light & Power Co
New York State Electric & Gas Corp
Newport News Waterworks
Nh Gas Corp
Nicor Gas
Nipsco
NJ Natural Gas Co
North Attleborough Electric
North Coventry Municipal Auth
North Coventry Water Authority
North Shore Gas
North Shore Sanitary District
Northeast Ohio Regional
Northeast Repair Center (Ct)
Northern Virginia Electric Coop
Northwestern Energy
NSTAR Electric
NSTAR Gas
Nuvox Communications
NV Energy
NW Natural
NWWA
Oakland Co Drain Commissioner
Ocwrc
Ofallon Water & Sewer Dept
Oge

Ohio American Water
Ohio Edison
Oklahoma Electric Coop
Oklahoma Natural Gas
Oklahoma Natural Gas Co
Omaha Public Power Dist
Orange & Rockland
Orlando Utilities Commission
Owasa
Pacific Gas & Electric Co
Pacific Power
Paducah Water
Palm Beach County Water Utilities Department
Palmetto Electric Coop Inc.
Pasco County Utilities Service
PBCWUD
Peabody Municipal Light Plant
Peco Energy
Penelec
Peninsula Light Co
Penn Power
Pennichuck
Pennsylvania American Water
Peoples Gas
Peoples Natural Gas
Pepco
PG&E
Piedmont Natural Gas
Pittsfield Charter Township
Pnm
Polaris Energy Services
Port Of Seattle
Portland Water District
PP&L Inc.
PPL Electric Utilities Corp
Precision Cleaning Co Inc.
Progress Energy Carolinas Inc.
Progress Energy Florida Inc.
Promenade Delaware LLC
Providence Water
Provo City Utilities
PSE&G
PSNC Energy
PSNH
Puerto Rico Telephone
Puget Sound Energy

Pwcsa
Questar Gas
Qwest
Rainier View Water Co Inc.
Rapid City Utility Billing
Reliant Energy
RG&E
Richmond Power & Light
Rockaway Twp Municipal Utility
Rockland Electric Co
Rogers Water Utilities
Ross Township
RRWRD
Rumpke
Sacramento County Utilities
Saginaw Charter Twp Water Dept
San Antonio Water System
San Diego Gas & Electric
San Jose Water Co
Sandy Township Municipal Auth
Sbc Anx Help Desk
Sbc Internet Services – All Regions
SCE&G
Selco
Semco Energy Gas Company
Seminole County
Sewerage & Water Board New Orleans
SFPUC Water
Sheboygan Water Utility
Shenandoah Valley Electric Coop
Slusser Sons Inc.
SMUD
Smyrna Utilities
Snohomish County PUD
South Carolina Electric & Gas
South Huntington W D
South Jersey Gas Co
Southern California Edison
Southern Connecticut Gas Co
Southern Md Electric Cooperative
Southwest Gas Corp
Southwest Repair Center (AR, KS, MO, OK, TX)
Spectrum Northwest Sq #597
Springfield Twp Tax Refuse
Sprint Nextel Contacts
SPRWS

SRP
SRT Communications
Stamford WPCA
Stark Co Sanitary Engineering Dept
Suburban Propane
Suffolk Co Water Authority
Suffolk County Water Auth
Suffolk County Water Authority
Suntel Services
Surewest Telecom
Swansea Water District
Sweetwater Authority
Tampa Electric
Tanger Factory Outlet Centers
Taubman Cherry Creek Center LLC
TDS Telecom
Teco Peoples Gas
TEMUA
Texas Gas Service
The Avon Water Co
The City Of Fort Worth
The Energy Cooperative
The Gas Co
The Illuminating Co
The Port Authority of NY & NJ
The Township Of Moorestown
The United Illuminating Co
The Village Of Gurnee
THTMA
Toledo Edison
Town Of Apex
Town Of Big Flats
Town Of Boone
Town Of Braintree
Town Of Cary
Town Of Danvers
Town Of Dillon
Town Of Hempstead Dept Of Water
Town Of Manchester
Town Of Mansfield
Town Of Newburgh
Town Of Normal
Town Of Shrewsbury
Town Of Smithtown General Fund
Town Of Southern Pines
Town Of Swampscott

Town Of Victor
Town Of Warrenton
Town Of Watertown
Township Of Alpena
Township Of Freehold
Township Of Palmer Utility Bill
Trico Disposal Inc.
TRMUA
Trumbull County Water & Sewer
Tualatin Valley Water District
Tucson Electric Power Co
Turlock Irrigation Dist
TVWD/CWS
T.W. Phillips Gas and Oil Co
Twp Of Livingston Water/Sewers
Twp Of Lower Merion Treasurer
Tysons Rock Center
Ugi Penn Natural Gas
Ugi Utilities Inc.
United Water Delaware
United Water Idaho
United Water New Jersey
United Water Pennsylvania
United Water Rhode Island
United Water Toms River
Unitil
Unitil Me
Unitil NH
Universal Utilities Inc.
Upper Merion Sewer Revenue
Urbana Champaign Sanitary Dist
Valencia Water Co
Vectren Energy Delivery
Verizon (CA,AZ,NV,OR,ID,WA)
Verizon (FL)
Verizon (MD,DC,VA,W.VA)
Verizon (NC,SC)
Verizon (NJ)
Verizon (NY, CT)
Verizon (OH,IN,MI,IL,WI)
Verizon (OR,ID,WA,N.CA)
Verizon (PA,DE)
Verizon (RI, MA)
Verizon (TX)
Verizon IP Communications Triage Help Desk
Vermont Gas Systems Inc.

Vertex Business Services
Victor Sewer District
Village Of Birch Run
Village Of Bloomingdale
Village Of Chicago Ridge
Village Of Deerfield
Village Of Forsyth
Village Of Fox Point
Village Of Greendale
Village Of La Grange
Village Of Lansing
Village Of Matteson
Village Of Mount Prospect
Village Of Norridge Water Dept
Village Of Orland Park
Village Of Schaumburg
Village Of Shorewood Hills
Village Of Wilmette
Virginia Natural Gas Inc.
Voice (Pbx)
Walton Emc
Wareham Fire Dist Water Dept
Warwick Water Dept
Washington Gas
Washington Gas Frederick Div
Washington Gas Shenandoah
Washington Suburban Sanitary C
Water Dist No 1 Of Johnson County
Water Revenue Bureau
Waterloo Water Works
Waters Place LLC
Wausau Water Works
We Energies
West Des Moines Municipal Services
West Repair Center (CA, NY)
West View Water Authority
West Virginia American Water
Westar Energy
Western Maryland Waste
Western Maryland Waste System
Westside Telecommunications
WEWJA
Windstream (AL, AR, GA, MO, MS, NE, OK, TX)
Windstream (FL, KY, NC, OH, SC, PA, NY)
Wisconsin Public Service Corp
Wright Hennepin Coop Electric

Xcel Energy
Xo Utah
Yankee Gas
Yankee Gas Services Co
Yorba Linda Water District

Landlords

Agree Development Co.
The Malcolm Company and Trustees
Joey Agree
Flad Development & Investment Corp.
John Flad
TMG Partners
Denise Pinkston
Crossgates Management, Inc.
Reed Howe
Norman Center II Associates
Lerner Corporation
Dilip Gor
Water Tower Place
Tim Hogan
The Corners Center, LLC
Charlie Laurencelle
Selig Enterprises
Bill Dawkins
Simon Property Group
Shelly B. & Barbara J. Detrick
Simon Properties/UBS Realty Investors, LLC
Mid-American Asset Management, Inc.
OakBrook- OP & F, Inc.
Keystone Realty Services, Inc.
David McFarland
Broad One LP
Ken Breslin
Jay Scutti Leasehold LLC
Henry S. Miller Co.
CB Richard Ellis
David Krone
Boardwalk Partners, LLC
Rocks Tysons Two LLC/Allen & Rocks, Inc.
Scott Walker
Randy Cohen
Rosemont Square Associates
Charles Czworkowski
CSM Investors, Inc.

Tom Palmquist
Trademark Property Co.
Freeman Baker
Donald Piggott
Don Piggott
49 Waukegan Road Limited Partnership
Westfield Corp.
Westfield Garden State Plaza, LP
Samuel Lotstein Realty Company
General Growth Management, Inc.,
Gateway Woodside, Inc.
Jim St. Cyr
K-Mart Corporation/Sears Holdings Corp
General Growth Properties, Inc.
Park City Center business Trust
The Hutensky Group
John Carey
Lutherville Station, LLC
Kimco Realty Corp.
RREEF Funds
Kelley Schiffer
National Realty Corp.
Paul De Bottom
Springfield Square South Lp
Key Ventures
Chuck Key
Dixie Dade Investments, Ltd
American Assets/Waialeale Center Holdings LP & Waialeale Reserve West
Jones Lang LaSalle
Blenheim DC I LLC
Equity One Westbury LLC
Redico
Paul A. Stodulski
Macerich Co.
Biltmore, LLC
The Price R.E.I. T. Inc.
Ponte Gadea
Select Sites of North Shore, LLC
Centro Watt Mike Carroll
Heritage Manchester I, LLC
Developers Diversified Realty
DDR MDT Woodfield Village, LLC
Stark Enterprises
Promenade of Delaware LLC
Grubb & Ellis
Trent Stafford

Hunt Uptown LLC
UBS Realty Investors
Carl Pierce
Pike Street Investors, LLC
Gilbert Financial Corp
Sheldon Katzer
Auther Gilbert, Trustee
Lee Nobmann
Chris Scerri
Inland Western Real Estate Group
Kin Properties
Lee Churney
Weiss Development LLC
Mitchell Weiss
Centro Properties Group
Centro NP Holdings 6 SPE, LLC
John Zemet
Northway Group, LP
Joseph Freed & Assoc.
Norris Eber
Chicago Title Land Trust Co
Ronus Properties
R Markham
Meyerland Plaza LLC
Westwood Financial Corp
Ken Loughran
OT Laurel Texas, L.P.
Serota Brooktown III, LLC
Geoffrey Serota
National Retail Properties Inc.
Paul Bear
Kimco/McLean Investments Co., LLC
Calvin
PL Pentagon, LLC
HF Realty Co. Mark McDowell
Torrance Borders Partners, Ltd.
Crosspoint Realty Services, Inc.
Milpitas McCarthy Ranch, Inc.
Courtney Jones
K-Mart Corporation
Weingarten Realty Investors
Steve Weingarten
National Retail Properties Inc.
Paul Bear
Mack Bridgewater II, LP
Mack Company

Paul Jerkovich
CB Richard Ellis/Kukui Marketplace SPE, Inc.
Michael OH
Hamilton Management, Inc.
Joyce Yamagiwa
Pyramid Management Group, Inc.
James Sacco
Carousel Centr Co. L.P.
Developers Diversified
DDR MDT Walden Avenue Bookstore LLC
Centrum Prop.
Sol Barket
North Clark, LLC
Simon Property Group
Howard Schwartz
PK Partners LLC
Phil Larman
River Shops, LLC
Hawkins-Smith
Developers Diversified Realty
Jamestown Management
Judy Sheehan
Regency Centers Corp.
Keith Lebor
USRP I, LLC
Mid-County Real Estate, LLC
Nick Sepac
Sheriff LLC/Cannon, Austin & Cannon
Henry Cannon
Glimcher Realty Trust
TJ Drought
Sarah Willison
Centro Properties Group
Coreland Properties
Waad Nadhir
BOSC Equities, LLC
School Street Advisors, LLC/Clarendon Group USA, Inc.
Mike Murphy
Net Lease Realty VI, LLC
Paul Bayer
National Retail Properties Inc.
Paul Bear
WEA Southcenter, LLC
Fulcrum Management Group
Bruce Johnson
Rocky Ridge Venture, LLC

Centro Property Group
Michael Moss
Macy's Retail Holdings, Inc.
Rodney Haynes
Jordan Marsh Stores Corporation
Carolina Holdings
Bob Ingram
Agree Development /Tulsa Store No. 135, LLC
Jeremy Bates
Concord Square Assoc., LLC
Jennie Banco
Brandywine Development
Kin Properties /Clairebook, LLC
Cousins Properties
Stephanie Heart
CP Venture Two, LLC
Dunhill Property Management
Quannah McCord
Fountains Dunhill, LLC
Devcon Construction, Inc.
California Jockey Club REIT
AHC Management LLC
Bruce Reid
Church Street Plaza LLC
Inland Western Real Estate Group
Centcom/Vista Grove LP
International Capital Inc.
David Pemberton
Thomas & Mack Seligman
Western Enterprises, Ltd.
Hold-Thyssen Inc.
Joy Myers
Langer US Investments, LP
R.A. Glendale LLC
B & J Holdings LLC/Center Developments
Brian Greely
LaSalle Investment Management
Maui Marketplace Investment Group, Inc.
Meriden Square #2, LLC
QC Outparcel LLC
Gary Blum
Gerald A. Buchheit, Jr.
First Interstate Properties, Ltd.
Chris Goodrich
Ledgewood Equities LLC
The Connecticut Post LP

BV CenterCal LLC
Centro Watt
Inland Real Estate Group
Kin Properties
Glenbook, LLC
Chuck Miller Development - Tampa, Inc.
Chuck Miller
KIR Northwest Square LP
Mid America Asset Managemnt, Inc
Grosvenor USA
Trammell Crow Co
Pete Papas
Steve Georgilakis
Blair Bowie LLC
Cole Capital Partners, LLC
Mark Selman
Cole BD Reading PA LLC
Kin Properties
Zaremba York, Inc.
Meadowbrook Village LP
Chuck Miller Flint, LLC
Kimco /Smithtown Venture Company
Related Birmingham, LLC
National Retail Properties Inc.
Paul Bear
Christin Furness
Kin Properties /Chambrook, LLC
Weingarten Realty/Best West LTP
Kassis/Ranells Properties
Devcon Construction
DCI Page Two, LLC
Alamo Vista Holdings, LLC
Deering Management Group Inc.
Stuart Rubin
LRT Village East Center, LLC
CSM Investors, Inc.
Tom Palmquist
Donahue Schriber
Heather Beal
Macerich Co. Federal Realty Investment Trust
Chris Weilminster
Developer Diversified /Weingarten Realty/Benderson-Wainberg Associates, L.P.
RLV Winchester Center LP
Kin Properties /Cressy Land Planning Associates
Len Weiselberg
Braintree Retail Limited Partnership

Kin Properties
G&K Management Co. Inc.
Nicole Abend
Barnhart Guess Properties, LLC
The Centre at Deane Hill GP
Cohen Brothers Realty Corp.
Cohen Ritz Retail Company, LLC
Fredericksburg Retail, L.P.
Rappaport Management Co.
Triangle Realty, LLC/Packard Development
Tom Bowen
PPC Land Ventures Inc.
Pacifica Realty Management
Liz Crabtree
TLC Equities, LTD.
Nicole Hooper
Equity One Inc.
OCW Retail- Hyannis, LLC/The Wilder Companies
Susan Lucas
East Town Plaza LLC
Mike Sullivan
Fulcrum Management Group
Fulcrum Davis
Greg Curtis, Sr
Lance Kashian & Co.
Jennifer Schuh
River Park Properties
Pace Properties
Rick Myers
Pace-Central Associates, LLC
Forecast Danbury Limited Partnership
Forest Properties
Pace Properties
Rick Meyer
Waldorf Shoppers World LLC
Richard H. Rubin Management
Mt. Kisco Associates, L.P.
Louis Dreyfus Properties
Jeffrey Sussman
Gateway DC Properties, Inc.
TJ Durham
Pointe Companies
Chaim Feldmand
Vestar
Mike Garner
Mission Valley Shoppingtown

Wasserman Associates
Wreif-Cuyahoga
Botsini-Boston Turnpike, LLC
Greg Botsivales
DFD Development, L.P.
RREEF Funds
Kelley Schiffer
General Growth Merrick Park, LLC
Glimcher Realty Trust
TJ Drought
Sarah Willison
Harsch Investment Realty, LLC
Dawn Cates
Citiation Management Group
Louis Holmes
Gateway Capital, LLC
Pyramid Management Group, Inc.
J Sacco
Valley Square Lifestyle L.P.
David Dinnenberg
Macerich Co. Freemall Associates, LLC
Lewis Operating Corp Jan Jasper
Eastvale GatewayIII, LC
Developers Diversified Realty Corp.
Coventry II DDR/Trademark Montgomery Farms LP
Inland Western Real Estate Group
SP Meadows Central, Ltd
The Retail Connection, Inc.
Daniel Fuller
Terranet Investments LLC
Juli Wright
UBS Realty Advisors
Jack Conley
Wayside Commons Investors, LLC
Kin Properties /Woodbook, LLC
Edan & Avant
Riverview Plaza (E&A), LLC
West Oaks Mall Trust
Auburn NY Associates/c/o
Millstein Industries
LaSalle Investment Management
Mariah Klein
Parkway Pointe Development LLC
Pace-64 Associates, LLC
Rick Myer
Lincoln Commercial Properties, Inc.

Tross, Inc.
Kimco /KIR Smoketown Station LP
Shorenstein Realty Services
Keith Smith
Inland Real Estate Group
Simon Property Group
Gregg Goodman
Orange City Mills LP
Kin Properties /Paulbrook LLC
Spiegel Associates
Jericho Turnpike
Kin Properties /Fordbook, LLC
Related Grosse Pointe, LLC
Roderick Enterprises
Renee Schmidt
Nick & Morrissey Development
Jeff Nick
CBL & Associates
Gary Roddy
Eastgate Crossing CMBS LLC
Sambusco Corp.
David Oberstein
Chuck Miller Development Co.
Select Properties, Ltd.
Francis Klipping
Federal Realty Investment Trust
Chris Wallminister
Grubb & Ellis
Jackie Hines
Development LLC
Kin Properties
Street Retail, Inc.
Ralph Ours
Developers Diversified
GSII Upstown Solon LLC
McKay Investment Co.
Steve Korth
Oak Leaf Property Mgmt.
Insigna/ESG
Michael Zacharia
Cousins Prop Inc.
Craig Wesemeyer
CP Venture Five - AEC, LLC
Simon Property Group
Simon Capital GP
Kin Properties/Lokre Development Company

Daybook, LLC
Weingarten Realty Advisors
Steve Weingarten
KIR Augusta II, LP
Redfield Promenade, LP
Westfield Valencia Town Center LP
East West Commons, LLC
Barnhart Guess Properties
Kathryn Reedy
UBS Realty Investors
Scott Mullen
Bristol-Warner Investors, LLC
Casto Southease, The Don Casto Organization
George Brusco
Winter Park Town Center, Ltd.
Steadfast Properties
Lisa Witney
Fidelity Management Co.
Al Tafro
AmCap Arborland, LLC
Ricki Singer
Rogers Retail, LLC
S.R. Weiner & Associates, Inc.
Tom Desimone
W/S Brunswick Properties Limited Partnership
Chesterfield Mall, LLC
Mathew Flotta
Developers Diversified Realty
DDR/1st Carolina Crossings South LLC
Capitol Land Co.
Ken Capps
Edwardsville Crossing LLC
Schottenstein Management Co
JLPK-Sequoia LP
Midland Management
North Shore Centers Partners
Chuck Miller ATMF - Auburn Hills
Saul Centers Inc/Windham Management Co.
Diana Shipley
Pat Sandlin
Staples The Office Superstore East, Inc.
Cheryl Smith
Montevideo Investments, LLC
Frank Rumi
Chuck Miller - Smith Interests General
Simon Property Group

Shelter Bay Retail Group
Tammy Vosler
Steve Robinson
Feldman Mall Properties, Inc.
Scott Jensen
Urban Retail Properties
Paul Motta
UrbanCAI Oakland Mall, LLC
Uniwest Management
Greg Goldberg
Developers Diversified Realty
Blackrock Realty Advisors, Inc.
Ann Neidlinger
WM Sunset & Vine LLC
Retail Property Group Joe Carosella
Oak Square Joint Venture
Plaza Las Americas, Inc.
Kin Properties/Modbook, LLC
First Interstate Mentor Centers/First Interstate Properties
Chris Goodrich
Kin Properties /Sherbook, LLC
Developers Diversified Realty
DDRTC Marketplace at Mill Creek, LLC
Christe Cavaness
ELPF Northglenn, LLC
Shorenstein Company LLC/333 Market Exchange Once, LLC
Leasha Woolrhine
Kin Properties/Prosbook, LLC
Lee Cherney
Benderson Development
MSF Eastgate - I, Inc.
Greenway Creekside Crossing, LLC/Hunter & Associates
Irwin Terach
H.E. Butt Property Mgmt.
Brett Baker
Cole Capital - Lon Eichberg
Cole BD Rapid City SD, LLC
Cafaro Company
Anthony Cafaro
Huntington Mall Company
Southport Plaza, LLC/Nationwide
Larry Biamonte
Washington Real Estate Investment Trust
Bill Ludwig
ACF Property Management
Jen Runyon

Northridge Plaza 07,LLC
Todd Siegel
Passco Real Estate Enterprises, Inc.
Howard Grody
Gary Roddy
Arbor Place LP
Chuck Miller Development-Millcreek, LLC
Edens & Avant
Sam Judd
Simbury Commons
Keenan Land Co.
Joyce Yamagiwa
Preit Rubin
PRGL Paxton LP
Ainbinder/Shannon River Oaks, LP
Lisa Whitney
Coro Realty Advisors, LLC
JHH Midtown Leasehold owner, LLC
West End, LLC
Colliers Turley
Martin Tucker
Tom Cope
Redtree Properties LP
Pacific, LLC
Segerstrom Barney Page
MHD, LLC & Mapat, LLC
Andy Hunt
Fuchs & Roselli Ltd.
Lake Street, LLC
Baker Storey McDonald Management
Brentwood Place Holding LLC
Park Mall, LLC
Jonlee Lebanon, LLC
Lee Burdam
Simon Property Group
Inland Western Real Estate Group
Inland Western Gurnee LLC
Invesco Realty Advisors
Folsom Broadstone, Inc.
Kin Properties /Yorbook, LLC
Lee Cherney
Fremont Retail Partners, LP
State/Randolph, LLC
Camino Real Limited Liability Company
Mark Linehan
Macerich Co.

Mike Treadwell
Macerich Twenty Ninth Street LLC
Mid America Asset Mgt Corp.
Covington Main Street Commons Acquisitions
Courtelis Company
George Myers
Granada Shoppes Associated Ltd.
AMR Partners
BBBPAssociates, LLC (Cedarwood)
Elk Lakes Master
Jeff Plack
Strode Property CO
Adam Richey
SPC Chapel Hill Ltd
Macerich Co
Flatiron Property Holdings, LLC
Citation Management Group
Carl Hogan dba Willows Capital
Kleban Holding Co. LLC
Starwood Ceruzzi
Lou Ceruzzi
Water's Place
Sandusky Mall Company
Westlake Gresham Center LLC
Meerta Meyer
Cambridgeside Partners
Carol Carbonaro
Dagem LLC
Macy Development Company
Don Macy
Chuck Miller – Preit Rubin
Dyer Triangle, LLC
Southland Center, LLC
Pyramid Management Group, Inc.
John Sacco
Brinton Land Development Associates, LP
Ed Reitmeyer
Wilder Companies
Core Fund Property, LLC
Simon Property Group
Vestar/Kimco Tustin, LP
Jeff Axtell
Annapolis Mall LP
The Peterson Companies
PFA-B Silver Spring, LC
Sterling Management Group

Jim Winkler
Winprop I, LLC
Marylou Davis
Select Strategies Brokerage
OZ-CLP Beechwood, LLC
GS Camphill LP/Gary Solomon & Co.
Jill Solomon
Eastside II and Lease, LLC
Steven Mosites
Paramount Crossings at Mt. Laurel, LLC
Morris Levy
Melvin & Martindale II, Ltd
Robert Farrell
The River Retail, LLC
Jill Somer
Red Capitol
Blair Polachek
Riverdale Crossing, LLC
Eliason, INC.
David Ellison
Eliason-KMM, LLC
Parkway Plaza LLC
Pyramid Management Group, Inc.
Jim Sacco
Crossgates Mall Company Newco LLC
Aronov Realty Management.
Gary Jones
Dogwood Festival, LLC
The Irvine Company, LLC
Vernon Hills Shopping Center, LLC
Sal Pepe
S.A. Development Co., L.P.
Bob Kenney
Gabrellian Associates
Mark Gabrellian
Jeff Plack
The Landings Shopping Center, LLC
Centro
New Plan Excel Realty Trust, Inc.
Developers Diversified Realty
DDR Escorial LLC SE
Joseph Freed & Assoc.
Norris Eber
Chicago Title Land Trust Co
Taubman Centers, Inc.
Robert Kayes

Dolphin Mall Associates LLC
New Market I, LLC
Stuart Kowalski
Simon Property Group
PS Court Associates LP
Hokanson Companies, Inc.
Steve Lee
Monmouth Plaza Enterprises, LLC
Eli Dweck
Tri-City Investments, Inc.
Joe Mendola
Federal Realty Investment Trust
Frit San Jose Town & Country Village
Mid River Mall LLC
Riverview Management Company
BB Brandon Associates
LaGrange Road Investors, LLC
Forest City
Duane Bishop
Stonecrest Mall SPE, LLC
Mike Garner
DLC Management Corp.
Michael Cohen
Northland Plaza Improvements LLC
Aac Management LLC
Jonathan Burke
Fort Lee Plaza LLC
Brad Harman
GRE Broadmoor, LLC
Insite Realty Partners L.P.
Inland Western Real Estate
Carmel 1031
Inland Continental Property Management
Pyramid Management Group, Inc.
Pyramid Mall of Ithaca, LLC
Goodman Real Estate
Adam Goodman
Preston Robins
Robins Bakersfield LLC
Center Oak Properties
Fred Brunning
Valley Mal LLC
Pyramid Management Group, Inc.
Pyramid Champlain Co
John Sacco
Salmon Run Shopping Center, LLC

Nifong Realty/Wisnor LLC
Larry Nifong
Inland America Real Estate Group
Wabash Landing LLC
Kahl & Goveia Commercial RE
Amy Williams
El Paseo I, LLC
Simon Outlet Stores
Colorado Mills Mall LP
Stoltz Management
Joe Soussana
Stopen, LLC
Centro Properties Group
Centro GA CMBS T2 LLC
SDL Management Corp.
Stephanie Troesch
Lahabra Westridge Partners, LP
Kimco Glenstone Ave 789 Inc.
Gateway Center Associates
Lucy Lacey
Developers Diversified Realty
Inland Western Real Estate Group
Selig Enterprises
Shirley Gouffon
Kimco /CPM Partners, LLC
Thoroughbred Village/Brookside Properties Inc.
Charlie Warfield
Rosetti Company Rod
KLA SLO, LLC
Macerich Westcor
101 Associates, LLC
Stoneridge Mobile Home Park, Ltd.
John Bloomer
Inland Western
Capital Centre LLC
Ivory Retail/Office Operating Company
Bill Williams
Inland Western Real Estate Group
Weingarten Realty/Dillon Ridge Marketplace, LLC
Bill Mackiernan
Cullinan Properties, Ltd.
Kathleen Cullinan
Gallatin Mall Group L.L.C.
Randy Twist
Roy D. Gottlieb & Associates
Roy Gottlieb

Hall Equities Group
Terri Day
Monte Vista Crossings, LLC
Woodbury Corp.
Jeff Woodbury
Cache Valley Investors, LLC
Joseph Freed & Associates
Norris Ebert
Uptown Goldblatt's Retail LLC
Glacier 400 Wilbur, LLC
Ryan Nipp
Cordish Co.
Louisville Galleria, LLC
Brighton Commercial, LLC
John Murphy
Zenith Investment Grantor Trust
Phil Pearson
Corning Companies
Steve Corning
King Crossing, LLC
THF Realty Inc.
Sam Adler
Grand Mesa Center
Michael Drew
Lincoln Park Centre LLC
Inland Western Real Estate Group
Craven Management /100 Property LLC
David Trinin
Broadway Property LLC
Simon Property Group
Bruce Tobin
Rockaway Center Associates
Prudential Insurance Co
Inland Western Real Estate Group
Chuck Miller Development Co.
Keith Vosburgh
Duff Development
Flemington Mall LLC/Eastern State Properties
Robert Marcus
Kimco Realty /KRCV Corporation
Vestar Mike
Vestar California XXVI, LLC
TKG Management Inc.
Carson Valley Plaza, LLC
Vornado Realty Trust
Vornado Two Penn Property, LLC

Windsor Development Group, Inc.
David Sussman
One Southside Drive LLC
Kimco Realty /EE Burleson, LP
Weingarten Realty Advisors
Steve Weingarten
Santa Anita Shoppingtown, LP
Oakridge Mall LP
Don M.Casto Organization
Ms. Dalsass
Deerfield Towne Center
DSB Properties
South Street Cerritos, LLC
Shops at the Pond, LLC
Inland America Real Estate
MB Keene Monadnock, LLC
Michael Broadfoot
The Related Companies, LP
A/R Retail, LLC
Centro NP Clearwater Mall LLC
BIT Investment Twenty-Seven, LLC
Bob McLaughlin
Mainardi Management Company
Chris Mainardi
Nine Mall Investors, LLC
Inland Western Real Estate Group
Atlas Park LLC/The Hemmerdinger Corp.
Michael Mattone
Colonial Properties Trust
John Moss
PES Partners, LLC
Dan Crosser
Southlake Indiana LLC
Zaremba Grande, LLC
Turnberry Associates
Jeff Mooallem
George Radu
Gulf Coast Town Center CMBS, LLC
Emporium Development LLC
Morgan Stanley RE Advisor
PPR RTL Rosedale Shopping Center , LLC
Cityplace Company
Neal McKinney LP
Walter Wagner Jr Co.
Amy Cordova
Gardiner Lane Development Corp.

Shelbyville Road Plaza Partners
South County Shoppingtown, LLC
Kitchell Property Management
Mike Doheny
Levine Investments Ltd
Paradise Plaza
Tom Moyer Theaters
Jill Hollowell
Inland Real Estate/Jeffrey R. Anderson Real Estate, Inc.
Empresas Puertorriquenas de Desarrollo, Inc.
Kimco Realty/Stafford Marketplace, LLC
Associated Asset Management
Andy King
Scottsdale Waterfront LP
Forest City Duane
Rancho Mall LLC
Pyramid Management Group, Inc.
John Sacco
Crystal Run NewCo, LLC
Westfield Franklin Park Mall II LLC
Zamias
Perry Russ
Pittsburgh Mills Limited Partnership
Riverside Plaza LLC
Carol Scott
Crestview Hills Town Center, LLC
Emily Bevis
Mark Fallon
Mindy Gilliam
Cole Capital /St. Joseph Development Co., LLC
MMI Realty
Inspiration Uptown, LLC
Rappaport Management
Ernie Hueter
Taubman Centers, Inc.
Robert Kayes
Macerich Co.
Preit Rubin Tim Rubin
PR Financing Ltd Partnership
Steadfast Properties
Lisa Witney
Commercial Real Estate Mgmt /Cottonwood Corners Phase III, LLC
Greg Foltz
Trout, Segall, & Doyle Mgment. Co.
Mark Segall
Cushman & Wakefield

Alex Comandini
Passage Realty Inc.
Developers Diversified Realty
DDR Urban LP
Developers Diversified Realty
Atlantic Rim Johns Creek LLC
Westrust Ventures LLC
Jim Kessler
Nut Tree Retail, LLC
Preit Rubin
Tim Rubin
Capital Mall Land LLC
Inland Western Real Estate/Stroud Commons LLC
S.R. Weiner Associates
W/S Wareham Properties, LLC
Red Development
Rose Angelita
Shadow Lake Towne Center, LLC
Stirling Properties, Inc.
GGP Mall of Louisiana LP
Plaza Bonita LP
Simon Property Group
Southhaven Associates
Christopher Gatto
S.R. Weiner & Associates
Kerry Dowling
Hamilton Town Center, LLC
Hawkins Smith
McCaffrey Interests, Inc.
Pearl Street Mall Properties

United States Trustee, Judges & Court Contacts for S.D.N.Y.

Stuart M. Bernstein
Tracy Hope Davis
Robert D. Drain
Elisabetta Gasparini
Robert E. Gerber
Martin Glenn
Susan Golden
Arthur J. Gonzalez
Allan L. Gropper
Nazar Khodorovsky
Burton R. Lifland
Marylou Martin
Brian S. Masumoto

Cecelia G. Morris
Richard C. Morrissey
Serene Nakano
James M. Peck
Linda A. Riffkin
Andrea Schwartz
Paul K. Schwartzberg
Andy Velez-Rivera
Greg M. Zipes

Distribution Network Vendors (Carriers)

Fedex Freight East
Fedex / ERS
Fedex SmartPost
Schenker Intl. Inc.
New England Mtr Frt.
Saia Motor Freight Line, Inc
Fedex National Ltl
Fedex Freight West
Transport Corp Of America
C.H. Robinson Worldwide
Hub Group Associates
Commodore Express Inc.
Tennessee Express
Fed Ex
Interstate Freight Audit.
Trailer Service
Tennessee Trucking
NAL Worldwide LLC
Barthco International Inc
Activair (Indianapolis)
Conard Transportation
Caribex Worldwide
Damco
Portable Storage Corp.
M & W Transportation
Interstate Trailer Sales
Xtra Lease
Fedex Trade Networks
Fedex Freight East-Properties
Landstar Ranger Inc
USF Holland Inc.
Damco Customs Services
USF Reddaway Trk Ln.
Island Wide Express

Velocity Express
Dolphin Properties
Fedex Custom Critical
New Penn Motor Exp.
Trailer Trans, System Inc
F & S Trailer Sales
Royal Hawaiian Exp.
Con-Way Transportation
Activsea Usa
YRC
Manitoulin Transport
Wilson Trucking Corp
Activair UK Ltd
AAACooper Transpt.
Pitt Ohio Express
Fort Pitt Consol.
Hitco Moving & Storage
S & S Specialized Haulers
Old Dominion Frt. Ln
Fleetco Inc.
A Trailer Rental Co.
Kano Trucking
Edge GTS
Lynden International
Benton Express Inc.
Ups Supply Chain Solution
Estes Express Lines
1st Choice Courier

SCHEDULE 2

AT&T

Bank of New York Mellon

CIT Bank (Lowenstein Sandler does not represent this entity, but does represent other CIT entities)

Comerica Bank (former client)

Fifth Third Bank (former client)

GA Capital, LLC (former client)

Hachette Book Group, Inc.

HarperCollins Publishers

John Wiley & Sons, Inc.

Holtzbrinck Publishers LLC (Macmillian)

JP Morgan Chase Bank (pre-petition documentation agent in Borders case)

Penguin Group (USA)

Perseus Book Group

Pershing Square Capital Management, LP (no current work being performed)

PSE&G

Random House, Inc.

Simon & Schuster, Inc.

UBS Financial Services (related to creditor UBS)

US Bank National Association (only in its capacity as a trustee)

Verizon Wireless

Wells Fargo Retail Finance, LLC (Lowenstein Sandler does not represent this entity, but does represent other Wells Fargo entities)

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

In re:

BORDERS GROUP, INC., *et al.*,

Debtors.

Chapter 11

Case No. 11-10614 (MG)

Jointly Administered

**ORDER AUTHORIZING THE RETENTION OF LOWENSTEIN SANDLER PC AS
COUNSEL TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS *NUNC
PRO TUNC TO FEBRUARY 24, 2011***

Upon consideration of the application (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) of the above-captioned debtors and debtors-in-possession (the “Debtors”) to retain Lowenstein Sandler PC (“Lowenstein Sandler”) as counsel to the Committee *nunc pro tunc* to February 24, 2011; and upon consideration of the Certification of Bruce Buechler, Esq. (the “Certification”) in support of the Application; and the Court being satisfied that Lowenstein Sandler does not represent any other entity having an adverse interest in connection with these cases; and notice of the Application being sufficient; and good cause appearing therefore;

It is hereby:

ORDERED, that the Application is granted as set forth herein; and it is further

ORDERED, that the Committee is authorized, pursuant to section 1103(b) of the Bankruptcy Code, Rules 2014(a) and 2016, and Local Rule 2014-1, to employ and retain Lowenstein Sandler as its counsel in the above-captioned cases in accordance with Lowenstein Sandler’s normal rates and disbursement policies, and upon the other terms and conditions as set forth in the Application, Certification and herein, *nunc pro tunc* to February 24, 2011, including holding a retainer; and it is further

ORDERED, that Lowenstein Sandler shall be compensated in accordance with the procedures set forth in the Application, sections 330 and 331 of the Bankruptcy Code, the

Federal Rules of Bankruptcy Procedure, the Local Rules of Bankruptcy Procedure, and Orders of this Court; and it is further

ORDERED, that Lowenstein Sandler shall comply with the requirements of the Administrative Order Re: Amended Guidelines for Fees and Disbursements for Professionals in Southern District of New York Bankruptcy Cases, General Order M-389 (November 25, 2009) and the Guidelines promulgated by the United States Trustee; and it is further

ORDERED, that in the event that Lowenstein Sandler increases the rates for its services, Lowenstein Sandler will file a supplemental affidavit with the Court describing such increases and provide notice of such increases to the United States Trustee and the Debtors; and it is further

ORDERED, that the Committee is authorized and empowered to take all actions necessary to implement the relief granted in this Order; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the Application and/or Certification, the terms of this Order shall govern.

The Honorable Martin Glenn
United States Bankruptcy Judge

Dated: April __, 2011
New York, New York