

**Sports Collectibles Acquisition Corporation d/b/a BC Sports Collectibles
Case No.: 08-12170 (MFW)**

| Claim Number | Date Filed | Creditor Name |
|---------------------|-------------------|--|
| 1 | 9/26/2008 | Crossgates Mall Company NewCo, LLC |
| 2 | 9/26/2008 | Crossgates Mall Company NewCo, LLC |
| 3 | 9/26/2008 | EklecCo NewCo, LLC |
| 4 | 9/26/2008 | EklecCo NewCo, LLC |
| 5 | 9/26/2008 | Pyramid Walden Company, L.P. |
| 6 | 9/26/2008 | Pyramid Walden Company, L.P. |
| 7 | 10/3/2008 | The Antigua Group |
| 8 | 10/3/2008 | The CIT Group/Commercial Services Inc. |
| 9 | 10/6/2008 | New York State of Taxation and Finance |
| 10 | 10/6/2008 | McArthur Towel and Sports LLC |
| 11 | 10/7/2008 | The Upper Deck Company |
| 12 | 10/7/2008 | W.G. Park, L.P. |
| 13 | 10/7/2008 | Moorestown Mall, LLC |
| 14 | 10/7/2008 | Echelon Title, LLC |
| 15 | 10/9/2008 | Lewis, Monica D. |
| 16 | 10/10/2008 | Southern California Edison Company |
| 17 | 10/10/2008 | Spartin, David W. |
| 18 | 10/10/2008 | Central Maine Power Co |
| 19 | 10/17/2008 | BirdDog Solutions, Inc. |
| 20 | 10/17/2008 | Kurtzman, Charles D. |
| 21 | 10/17/2008 | Celentano, Anthony L. |
| 22 | 10/17/2008 | R. I. Division of Taxation |
| 23 | 10/17/2008 | FRG Management LP |
| 24 | 10/20/2008 | Department of the Treasury - Internal Revenue Service |
| 25 | 10/24/2008 | EnergyNorth Natural Gas, Inc. d/b/a KeySpan Energy Delivery New England |
| 26 | 10/24/2008 | Ameritag, Inc. |
| 27 | 10/24/2008 | Fire Security Technologies Inc. |
| 28 | 10/24/2008 | Department of the Treasury - Internal Revenue Service |
| 29 | 10/24/2008 | Forward, Doug |
| 30 | 10/24/2008 | Bay State Gas/ Northern Utilites |
| 31 | 10/24/2008 | Design Data Systems |
| 32 | 10/29/2008 | STAPLES, INC |
| 33 | 10/29/2008 | Creative Aquariums |
| 34 | 10/30/2008 | CBS Radio DBA Wfan Radio 660AM |
| 35 | 10/30/2008 | NSTAR Electric Company |
| 36 | 10/30/2008 | STAPLES, INC |
| 37 | 10/31/2008 | Unishippers |
| 38 | 10/31/2008 | CDW Corporation |
| 39 | 10/31/2008 | B-P Trucking, Inc. |
| 40 | 10/31/2008 | Jersey Central Power & Light, a FirstEnergy company |
| 41 | 10/31/2008 | Dallas County |
| 42 | 10/31/2008 | NSTAR Electric Company |
| 43 | 10/31/2008 | FEDEX CUSTOMER INFORMATION SERVICE as assignee of FedEx Express / FedEx Ground |
| 44 | 10/31/2008 | A.F. Alber General Contractor, Inc. |
| 45 | 10/31/2008 | Label Rite, Inc. |
| 46 | 10/31/2008 | STAPLES, INC |
| 47 | 11/4/2008 | Continental Chester, LLC (RREEF/Streets of Chester) |
| 48 | 11/4/2008 | Dallas County |
| 49 | 11/7/2008 | RRMM Architects, P.C. |

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| 50 | 11/7/2008 | Amtech Lighting Services |
| 51 | 11/7/2008 | Mounted Memories, Inc. |
| 52 | 11/7/2008 | Dreams, Inc. d/b/a Schwartz Sports |
| 53 | 11/10/2008 | Great American |
| 54 | 11/10/2008 | Central Maine Power Co |
| 55 | 11/11/2008 | Pittsburgh Sports Wholesale |
| 56 | 11/11/2008 | Miami-Dade County Tax Collector |
| 57 | 11/14/2008 | Mitchell Marketing LLC |
| 58 | 11/14/2008 | Colon, Marlene |
| 59 | 11/14/2008 | Robert E. Poole, Jr. |
| 60 | 11/14/2008 | Jersey Central Power & Light, a FirstEnergy Company |
| 61 | 11/14/2008 | Blue. Tie Inc |
| 62 | 11/14/2008 | Delmarva Power |
| 63 | 11/14/2008 | SherWeb |
| 64 | 11/14/2008 | Struthers Family Trust (Thomas J. Kozlowski, Jr. - Trustee |
| 65 | 11/14/2008 | Schreyer, DrueAnne B. |
| 66 | 11/14/2008 | Kozlowski Jr., Thomas |
| 67 | 11/17/2008 | Dolphin Mall Associates LLC |
| 68 | 11/18/2008 | Team Pro Mark, LLC |
| 69 | 11/18/2008 | Miami-Dade County Tax Collector |
| 70 | 11/18/2008 | GMAC Commercial Finance LLC |
| 71 | 11/21/2008 | State of Maine |
| 72 | 11/21/2008 | Team Sports America |
| 73 | 11/21/2008 | CBS Radio East, Inc T/A KYW-AM |
| 74 | 11/24/2008 | Dolphin Mall Associates LLC |
| 75 | 12/4/2008 | Steiner Sports Memorabilia, Inc. |
| 76 | 12/4/2008 | GGP-Brass Mill, Inc. |
| 77 | 12/4/2008 | Pavilions At Buckland Hills L.L.C. |
| 78 | 12/4/2008 | GGP-Maine Mall L.L.C. |
| 79 | 12/4/2008 | Rouse SI Shopping Center, LLC |
| 80 | 12/4/2008 | GGP-Steeplegate, Inc. |
| 81 | 12/2/2008 | Northern Liberty Press |
| 82 | 12/5/2008 | Commonwealth of Massachusetts Department of Revenue |
| 83 | 12/5/2008 | Mabel Capolongo, Regional Director |
| 84 | 12/5/2008 | Comcast Spotlight, Inc. |
| 85 | 12/9/2008 | Commonwealth of Massachusetts Department of Revenue |
| 86 | 12/9/2008 | Truition Inc. |
| 87 | 12/12/2008 | State of Florida-Department of Revenue |
| 88 | 12/12/2008 | State of Florida-Department of Revenue |
| 89 | 12/12/2008 | State of New Jersey |
| 90 | 12/12/2008 | State of New Jersey |
| 91 | 12/16/2008 | State of Maine |
| 92 | 12/16/2008 | Bay State Gas/Northern Utilities |
| 93 | 12/16/2008 | Colon, Marlene |
| 94 | 12/19/2008 | Square One Mall |
| 95 | 12/19/2008 | Sports Images, Inc. |
| 96 | 12/19/2008 | Waste Management |
| 97 | 12/22/2008 | American Express Travel Related Svcs Co Inc Corp Card |
| 98 | 12/30/2008 | Dell, Inc |
| 99 | 1/2/2009 | Bridgewater Commons Mall II, LLC |
| 100 | 1/2/2009 | Christiana Mall LLC |

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| 101 | 1/2/2009 | The Mall in Columbia Business Truts |
| 102 | 1/2/2009 | Natick Mall, LLC |
| 103 | 1/2/2009 | Rouse Providence LLC |
| 104 | 1/2/2009 | Woodbridge Center Property, LLC |
| 105 | 1/7/2009 | Diamond Comic Distributors, Inc. |
| 106 | 1/8/2009 | Gamestop, Inc. |
| 107 | 1/9/2009 | Bangor Mall |
| 108 | 1/9/2009 | Soft As A Grape |
| 109 | 1/9/2009 | Knockout Pest Control, Inc. |
| 110 | 1/9/2009 | Granite Telecommunications LLC. |
| 111 | 1/9/2009 | Rico Industries/Tag Express |
| 112 | 1/9/2009 | Cape Cod Mall |
| 113 | 1/9/2009 | Dell, Inc. |
| 114 | 1/9/2009 | IKON Financial Services |
| 115 | 1/9/2009 | IKON Office Solutions |
| 116 | 1/9/2009 | MassGlass & Door Service, Inc. |
| 117 | 1/9/2009 | City of Waterbury |
| 118 | 1/12/2009 | Connecticut Department of Revenue Services |
| 119 | 1/16/2009 | City of Waterbury |
| 120 | 1/16/2009 | Brandywine Square LLC |
| 121 | 1/16/2009 | AVM Services |
| 122 | 1/20/2009 | Aventura Mall Venture |
| 123 | 1/21/2009 | Action National Sign & Lighting |
| 124 | 1/21/2009 | Bulls Eye Telecom, Inc. |
| 125 | 1/21/2009 | Soft As A Grape, Inc |
| 126 | 1/21/2009 | Soft As A Grape, Inc. |
| 127 | 1/22/2009 | The Edgeman |
| 128 | 1/22/2009 | The Edgeman |
| 129 | 1/22/2009 | Coed Sportswear, Inc. |
| 130 | 1/22/2009 | RBSM LLP |
| 131 | 1/22/2009 | Razor Entertainment |
| 132 | 1/22/2009 | Razor Entertainment |
| 133 | 1/23/2009 | PECO |
| 134 | 1/23/2009 | WBZ-AM |
| 135 | 1/23/2009 | NH Triple Play, LLC |
| 136 | 1/23/2009 | NH Triple Play, LLC |
| 137 | 1/26/2009 | Innovative Plastic Printing |
| 138 | 1/26/2009 | Tax Collector, City of Milford |
| 139 | 1/26/2009 | Roth Bros Inc. |
| 140 | 1/26/2009 | Nodland Investment Corp (dba mvppics.com) |
| 141 | 1/26/2009 | JDJ Hockey Products, Inc. |
| 142 | 1/27/2009 | Colon, Marlene |
| 143 | 1/28/2009 | New Era Cap Co., Inc. |
| 144 | 1/29/2009 | North Wales Water Auth |
| 145 | 1/29/2009 | Pro Specialties Group, Inc. |
| 146 | 1/30/2009 | Verizon |
| 147 | 1/30/2009 | Waterford Tax Collector |
| 148 | 2/2/2009 | Doto, Micky |
| 149 | 2/2/2009 | ReachMail Inc. |
| 150 | 2/3/2009 | Maple Leaf Productions |
| 151 | 2/4/2009 | The Encore Group |

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|---------------------|-------------------|---|
| 152 | 2/5/2009 | Dallas Cowboys Merchandising, LTD. |
| 153 | 2/5/2009 | Topperscot, LLC |
| 154 | 2/5/2009 | Winning Streak Sports LLC |
| 155 | 2/6/2009 | Federal Wage and Labor Law Institute LTD |
| 156 | 2/6/2009 | Simplex Grinnell |
| 157 | 2/6/2009 | Kurtz & Revness, P.C. |
| 158 | 2/9/2009 | Boelter Brands |
| 159 | 2/9/2009 | Stacks of Plaques, Inc. |
| 160 | 2/9/2009 | Stacks of Plaques, Inc. |
| 161 | 2/9/2009 | FireServ |
| 162 | 2/9/2009 | American Arbitration Assoc. |
| 163 | 2/9/2009 | TMP International, Inc. |
| 164 | 2/10/2009 | Transource 1B2 Direct |
| 165 | 2/10/2009 | CBL/Monroeville, LP. |
| 166 | 2/10/2009 | Photo File, Inc. |
| 167 | 2/10/2009 | Lang Holdings, Inc. |
| 168 | 2/10/2009 | Sports Licensed Division of the adidas Group, LLC |
| 169 | 2/10/2009 | The Highlant Mint D.B.A Bullion International Inc. |
| 170 | 2/10/2009 | The Highland Mint DBA: Bullion Int Inc. |
| 171 | 2/11/2009 | G-III Leather Fashions Inc. |
| 172 | 2/11/2009 | Laminated Visuals Inc. |
| 173 | 2/11/2009 | Ice Products |
| 174 | 2/11/2009 | Channel M. Inc. |
| 175 | 2/11/2009 | U-Change Lock Industries, Inc dba SecuritySolutions |
| 176 | 2/12/2009 | Dave & Adam's Card World |
| 177 | 2/12/2009 | Pasternack, Alla |
| 178 | 2/12/2009 | Pyramid Walden Company, L.P. |
| 179 | 2/13/2009 | Freemall Associates, LLC (Macerich) |
| 180 | 2/13/2009 | Macerich Lakewood, LLC (Macerich) |
| 181 | 2/13/2009 | Macerich Deptford, LLC (Macerich) |
| 182 | 2/13/2009 | Danbury Mall, LLC (Macerich) |
| 183 | 2/13/2009 | Crown Credit Company |
| 184 | 2/13/2009 | Mall of New Hampshire |
| 185 | 2/13/2009 | Montgomery Mall |
| 186 | 2/13/2009 | Hamilton Mall |
| 187 | 2/13/2009 | King of Prussia - The Plaza |
| 188 | 2/13/2009 | Oxford Valley Mall |
| 189 | 2/13/2009 | Quaker Bridge Mall |
| 190 | 2/13/2009 | Mall At Rockingham Park |
| 191 | 2/13/2009 | Ross Park Mall |
| 192 | 2/13/2009 | Crystal Mall |
| 193 | 2/13/2009 | Ocean County Mall |
| 194 | 2/13/2009 | Wilson, Dawn |
| 195 | 2/13/2009 | Fonegear, LLC |
| 196 | 2/16/2009 | IPC International Corporation |
| 197 | 2/16/2009 | Parody Productions LLC |
| 198 | 2/16/2009 | GMAC Commercial Finance, LLC |
| 199 | 2/16/2009 | Meriden Square #2 LLC and Meriden Square #3 LLC |
| 200 | 2/16/2009 | The Connecticut Post Limited Partnership |
| 201 | 2/16/2009 | Sunrise Mall LLC |
| 202 | 2/16/2009 | Trumbull Shopping Center #2 LLC |

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| 203 | 2/16/2009 | Eatontown Monmouth Mall |
| 204 | 2/16/2009 | Intellitec Solutions, LLC |
| 205 | 2/16/2009 | Champion Custom Products |
| 206 | 2/16/2009 | Champion Custom Products |
| 207 | 2/17/2009 | Aurora Technologies, Inc |
| 208 | 2/17/2009 | Orange County Treasurer-Tax Collector |
| 209 | 2/17/2009 | Orange County Treasurer-Tax Collector |
| 210 | 2/19/2009 | Siemens Building Technologies, Inc. |
| 211 | 2/20/2009 | The Topps Company Inc |
| 212 | 2/20/2009 | College Concepts/Robinson Mfg. |
| 213 | 2/20/2009 | Pennsylvania Department of Revenue |
| 214 | 2/20/2009 | Document Concepts, Inc |
| 215 | 2/20/2009 | Orange County Treasurer-Tax Collector |
| 216 | 2/20/2009 | Orange County Treasurer-Tax Collector |
| 217 | 2/20/2009 | The Memory Company |
| 218 | 2/20/2009 | Pittsburgh Mills L.P. |
| 219 | 2/23/2009 | Avery Dennison Retail Information Services LLC f/k/a Paxar Americas Inc. |
| 220 | 2/24/2009 | Orange County Treasurer-Tax Collector |
| 221 | 2/24/2009 | Orange County Treasurer-Tax Collector |
| 222 | 3/6/2009 | NYC Dept. of Finance |
| 223 | 3/6/2009 | Rico Industries The Express |
| 224 | 3/6/2009 | Cherry Hill Retail Partners, LLC |
| 225 | 3/9/2009 | Town of Manchester |
| 226 | 3/13/2009 | James J. Kim |
| 227 | 3/13/2009 | John R. Panichello |
| 228 | 3/18/2009 | Crossgates Mall Company NewCo, LLC |
| 229 | 3/20/2009 | Delaware Secretary of State |
| 230 | 3/25/2009 | Fantasia Collections World Inc, dba Fantasia Inc. |
| 231 | 3/25/2009 | EklecCo NewCo, LLC |