

In re Borders Group, Inc., et al.
Case No. 11-10614 (MG)
Exhibit B-13
Corporate Legal Entity Structure

Entity Name	Date of Incorporation	Date of Termination	Location of Incorporation	Federal Tax ID	Ownership	Nature of Business
Borders Group, Inc.	8/31/1997	-	Michigan	38-3294588		Holding Company
Borders, Inc. (w/ Puerto Rico Branch)	7/16/1996	-	Colorado	38-2104285	100%	Retailer
Borders Direct, LLC	5/2/2007	-	Virginia	20-8990084	100%	Online Retailer
Borders Online LLC	1/25/2001	-	Delaware	36-4418996	100%	Online Retailer
Borders Properties, Inc.	5/8/1995	-	Delaware	38-3237978	100%	Holding Company
Borders Development, Inc.	2/5/2003	2/2/2008	Michigan	20-1207609	50%	Inactive Company
Borders Management, LLC	1/26/2001	2/2/2008	Michigan	36-4419001	50%	Inactive Company
Borders Online, Inc.	7/9/2001	-	Colorado	38-3618425	100%	Inactive Company
Borders International Services, Inc.	10/11/2004	-	Michigan	20-2025075	100%	Holding Company
Borders Bookstore (M) SDN.BHD	11/10/2004	-	Malaysia	672151 V -- MY	100%	Inactive Company
BGI Franchise PTY LTD.	11/11/2009	-	Australia	ABN 81 140 509 182	100%	Inactive Company
Borders/JGE Joint Venture LLC	9/1/2008	-	Michigan	80-0255796	74%	Retailer
Walden Book Company, Inc.	8/29/1997	1/30/2010	Colorado	06-0632389	100%	Retailer
Waldenbooks Properties, Inc.	5/8/1995	2/2/2008	Delaware	38-3237980	100%	Holding Company
Borders Development, Inc.	2/5/2003	2/2/2008	Michigan	20-1207609	50%	Inactive Company
Borders Management, LLC	1/26/2001	2/2/2008	Michigan	36-4419001	50%	Inactive Company
Walden Online, Inc.	11/1/2002	1/29/2011	Colorado	35-2186276	100%	Retailer
Planet Music, Inc.	10/1/1998	1/31/2007	North Carolina	56-1537157	100%	Retailer
The Library Ltd.	9/30/1996	2/3/2007	Missouri	43-0950474	100%	Retailer
Borders Outlet, Inc.	8/25/1997	2/2/2008	Colorado	38-3367773	100%	Retailer
Borders Fulfillment, Inc.	8/21/1997	-	Delaware	38-3367772	100%	Inactive Company
BGP (UK), Ltd.	9/9/1997	-	United Kingdom/US	3434045 -- UK 98-0176340 -- US	100%	Holding Company
BGI (UK), Ltd.	9/9/1997	-	United Kingdom/US	3434022 -- UK 98-0543679 -- US	100%	Holding Company
Books Etc. Properties, Ltd.	2/3/1987	7/2010	United Kingdom/US	2095968 -- UK 98-0480690 -- US	100%	Holding Company
Charing Cross Properties Ltd.	1/28/1987	2/2/2010	United Kingdom/US	2093931 -- UK 98-0480431 -- US	100%	Holding Company
Evermatch Ltd.	7/5/1990	2/2/2010	United Kingdom/US	2518724 -- UK 98-0480695 -- US	100%	Holding Company
Meridian Books Ltd.	6/16/1982	6/30/2009	United Kingdom/US	1644055 -- UK 98-0480693 -- US	100%	Holding Company
Bookshop Acquisitions Ltd.	7/4/2007	-	United Kingdom	6031376	20%	Holding Company
Borders (UK) Limited	8/17/1981	-	United Kingdom	5180771	100%	Retailer
Borders Books Ireland Ltd.	4/28/2008	4/26/2010	Ireland	404624	100%	Retailer
Borders Book Ireland (Holdings), Ltd.	4/28/2008	4/26/2010	Ireland	456684	100%	Holding Company
Borders Superstores (UK) Limited	1/18/2000	-	United Kingdom/US	3898929 -- UK 98-0543682 -- US	100%	Holding Company
Paperchase Products, Ltd.	7/13/2004	7/2010	United Kingdom/US	3185938 -- UK 98-0475367 -- US	85%	Retailer
Paperchase Designs Ltd.	3/19/1998	7/2010	United Kingdom/US	3530861 -- UK 38-3464372 -- US	100%	Inactive Company
Paperchase Limited UK	11/25/1996	7/2010	United Kingdom	3283485	100%	Retailer
Paperchase Designs Ireland Ltd.	11/1/2008	7/2010	Ireland	464553 -- IE	100%	Retailer
Paperchase Products, Ltd.	7/13/2004	7/2010	United Kingdom	98-0475367	15%	Retailer
KOBO, INC.	12/1/2009	-	Ontario, Canada	CA - 1804772	15%	Retailer
Borders Pte., Ltd.	9/8/1997	2007	Singapore	#199705017Z	100%	Retailer
Borders Australia Pty., Ltd.	12/9/1998	2007	Australia	82194287	23%	Retailer
Borders Australia Pty., Ltd.	12/9/1998	2007	Australia	82194287	77%	Retailer
Borders New Zealand Limited	2/16/1999	2007	New Zealand	AK/944114	100%	Retailer
Borders Canada, Inc.	6/25/1995	3/17/2009	Canada	320571-1	100%	Inactive Company
BB Holdings, Inc.	12/19/2000	6/18/2010	Michigan	510-94A	100%	Inactive Company
WB Holdings, Inc.	12/19/2000	6/15/2010	Michigan	510-95A	100%	Inactive Company
BINC Acquisition Company	11/18/2005	6/21/2010	Michigan	602559449	100%	Inactive Company
Walden Acquisition Company	11/18/2005	6/21/2010	Michigan	602559504	100%	Inactive Company