

**Borders, Inc.****Case Number: 11-10615****Exhibit B-18****Other liquidated debts owed to debtor including tax refunds**

<b><u>Description</u></b>	<b><u>Net Book Value</u></b>
Tax Receivable - CT - Fiscal Year End 2007	\$54,229
Tax Receivable - CT - Fiscal Year End 2008	\$1,287
Tax Receivable - CT - Fiscal Year End 2009	\$9,909
Tax Receivable - CT - Fiscal Year End 2010	\$3,182
Tax Receivable - DE - Fiscal Year End 2009	\$39,115
Tax Receivable - Federal 1120X - Fiscal Year End 2007	\$747,628
Tax Receivable - GA - Fiscal Year End 2007	\$84,245
Tax Receivable - GA - Fiscal Year End 2010	\$1,117
Tax Receivable - GA - Fiscal Year End 2010	\$23,990
Tax Receivable - IN - Fiscal Year End 2010	\$1,000
Tax Receivable - KY - Fiscal Year End 2010	\$4,542
Tax Receivable - KY - Fiscal Year End 2010	\$2,500
Tax Receivable - KY, Bon - Fiscal Year End 2010	\$42
Tax Receivable - MD - Fiscal Year End 2007	\$19,904
Tax Receivable - MI - Fiscal Year End 2009	\$985
Tax Receivable - MI - Fiscal Year End 2009	\$1,697
Tax Receivable - MO - Fiscal Year End 2010	\$229
Tax Receivable - NJ - Fiscal Year End 2010	\$2,120
Tax Receivable - OK - Fiscal Year End 2006	\$21,218
Tax Receivable - OK(F) - Fiscal Year End 2010	\$1,762
Tax Receivable - UT - Fiscal Year End 2006	\$23,655
Tax Receivable - UT - Fiscal Year End 2007	\$4,753
Tax Receivable - UT - Fiscal Year End 2010	\$2,550
Tax Receivable - VA - Fiscal Year End 2007	\$1,785
	<b><u>\$1,053,443</u></b>