

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

**In re**

**BORDERS GROUP, INC., et al.,<sup>1</sup>**

**Debtors.**

**Chapter 11**

**Case No. 11-\_\_\_\_\_ ( )**

**(Joint Administration Pending)**

**CONSOLIDATED LIST OF CREDITORS HOLDING  
30 LARGEST UNSECURED CLAIMS**

Following is the list of Borders Group, Inc.'s creditors holding the 30 largest unsecured claims.

The list has been prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101(31), or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the twenty largest unsecured claims.

(1) <i>Name of creditor and complete mailing address, including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim (if secured also state value of security)</i> <i>(in thousands)</i>
Penguin Putnam Inc. 200 Old Tappan Road Bldg. 1 Attn: Lindsay Carter Old Tappan, NJ 07675	Jim Crofton Phone: (201) 767-2918 Fax: (201) 767-5029 jim.crofton@us.penguingroup.com	Trade debt		\$41,118,914.47
Hachette Book Group USA PO Box 8828 Boston, MA 02114-8828	Tom Maciag Phone: (800) 759-0190 Fax: (800) 286-9471 Tom.Maciag@hbgusa.com	Trade debt		\$36,879,656.30
Simon & Schuster Inc. JP Morgan Attn: Lockbox 70660 131 S. Dearborn 6 <sup>th</sup> Fl. Chicago, IL 60603	Dennis Eulau Phone: (800) 732-1685 Fax: (201) 767-5029 dennis.eulau@simonandschuster.com	Trade debt		\$33,757,444.75

<sup>1</sup> 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.

(1) <i>Name of creditor and complete mailing address, including zip code</i>	(2) <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>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	(5) <i>Amount of claim (if secured also state value of security) (in thousands)</i>
Random House Box 223384 500 Ross St. 154-0455 Pittsburgh, PA 15262	Anne Davis Phone: (410) 386-7414 Fax: (410) 386-7439 andavis@randomhouse.com	Trade debt		\$33,461,061.80
Harper Collins Publishers PO Box 360846 Pittsburgh, PA 15251-6846	Janet Gervasio Phone: (570) 941-1495 Fax: (570) 941-1553 janet.gervasio@harpercollins.com	Trade debt		\$25,793,450.63
Macmillan / MPS 175 Fifth Avenue New York, NY 10010	Peter Garabedian Phone: (540) 672-7600 ext.7544 Fax: (540) 672-7540 Peter.Garabedian@macmillan.com	Trade debt		\$11,434,306.30
John Wiley and Sons Inc. Attn: Kevin Glennon 432 Elizabeth Avenue Somerset, NJ 08873	Kevin Glennon Phone: (732) 302-2210 Fax: (732) 320-2300 kglennon@wiley.com	Trade debt		\$11,191,435.29
Perseus Distribution Svcs 15636 Collections Center Drive Chicago, IL 60693	Charles Gallagher Phone: (212) 223-2969 ext.134 Fax: (212) 223-1504 charles.gallagher@PerseusBooks.com	Trade debt		\$7,776,291.64
Source Interlink Companies 275000 Riverview Center Blvd Ste 201 Bonita Springs, FL 34134	Alene Mangino Phone: (239) 949-4450 Fax: (239) 495-5158 Alene.Mangino@sorc.com	Trade debt		\$6,879,905.55
Twentieth Century Fox Bank of America Attn: Lockbox #402665 6000 Feldwood Road College Park, GA 30349	Al Leonard Phone: (310) 369-5083 Fax: (310) 369-8799 Al.Leonard@fox.com	Trade debt		\$6,445,467.35
Seattle's Best Coffee Inc. PO Box 84348 Seattle, WA 98124-5648	Frank Smith Phone: (206) 318-5258 Fax: (206) 624-3262 frank.smith@seattlesbest.com	Trade debt & Commission		\$4,991,818.25
F&W Media Inc. PO Box 715157 Columbus, OH 43271-5157	Amanda Enderle Phone: N/A Fax: (513) 531-4082 Amanda.Enderle@fwmedia.com	Trade debt		\$4,546,275.13
Houghton Mifflin Harcourt Attn: Mary A. Durrance, Finance Credit Dept. 9400 South Pk Center Loop Orlando, FL 32819	Jim Diamond Phone: (800) 521-3185 ext.3234 Fax: (407) 363-6917 James.Diamond@hmhpub.com	Trade debt		\$4,400,755.51

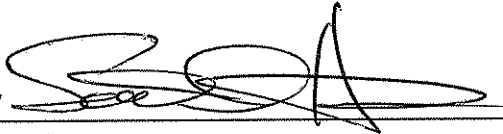
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Sony Music Entertainment Inc. c/o Mellon Bank Dept. Ch 10247 Palatine, IL 60055-0247	Neil Carfora Phone: (800) 444-6922 Fax: (201) 777-3694 Neil.Carfora@sonymusic.com	Trade debt		\$4,273,824.18
Workman Publishing Company 225 Varick St. 9 <sup>th</sup> Fl. New York, NY 10014-4381	Phil Gerace Phone: (212) 254-5900 Fax: (212) 254-8098 phil@workman.com	Trade debt		\$4,003,125.70
Diamond Comic Distributors 1966 Greenspring Dr. # 300 Timonium, MD 21093	Larry Swanson Phone: (410) 427-9339 Fax: (410) 560-7145 slarry@diamondcomics.com	Trade debt		\$3,906,549.94
U M G D c/o Bank of America PO Box 98279 Chicago, IL 60693	Joe Flores Phone: (800) 779-6699 Fax: (317) 595-5190 jlflores@umusic.com	Trade debt		\$3,754,699.09
Warner Elektra Atlantic Dept Ch 10125 Palatine, IL 60055-0125	James Theodoulou Phone: (818) 238-6489 Fax: (818) 729-3568 James.Theodoulou@wmg.com	Trade debt		\$3,396,812.48
The McGraw-Hill Companies PO Box 2258 Carol Stream, IL 60132-2258	Phil Ruppel Phone: (800) 722-4726 Fax: (614) 755-5654 philip_ruppel@mcgraw-hill.com	Trade debt		\$3,093,871.47
Sony Pictures Home Ent c/o Mellon Bank PO Box 120001 Dept. 0648 Dallas, TX 75312-0648	Neil Carfora Phone: (310) 255-5593 Fax: (310) 861-5068 Neil.Carfora@sonymusic.com	Trade debt		\$2,930,139.39
Pearson Education Inc. 200 Old Tappan Road Old Tappan, NJ 07675	Jim Crofton Phone: (201) 964-6104 Fax: (201) 767-5029 jim.crofton@us.penguin.com	Trade debt		\$2,784,766.35
Rosetta Stone Ltd. Dept. Ch 17714 Palatine, IL 60055-7714	Matt Sysak Phone: (540) 236-5428 ext.5135 Fax: (540) 432-0953 msysak@rosettastone.com	Trade debt		\$2,226,552.66
National Book Network Inc. PO Box 62188 Baltimore, MD 21264-2188	Jeff Harris Phone: (717) 794-3800 Fax: (717) 794-3804 jharris@nbnbooks.com	Trade debt		\$1,956,713.13

(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> <i>(in thousands)</i>
WW Norton & Company Inc. Box 2626 PO Box 8500 Philadelphia, PA 19178-2626	Katherine Pinto Phone: (212) 354-5500 Fax: (800) 458-6515 kpinto@wwnorton.com	Trade debt		\$1,940,825.59
Zondervan Corporation Department CH10303 Palatine, IL 60055-0303	Angela Harms Phone: (800) 727-1309 Fax: (616) 698-3350 angela.harms@zondervan.com	Trade debt		\$1,886,752.27
EMI Music Dept. CH 17714 Palatine, IL 60055-0380	Gil Castaniada Phone: (323) 871-5414 Fax: (800) 288-2362 Gil.Castaniada@emicap.com	Trade debt		\$1,782,357.74
Hay House Inc. PO Box 5100 2776 Loker Ave W Carlsbad, CA 92018	Reid Tracy Phone: (760) 431-7695 Fax: (760) 929-2035 RTracy@HayHouse.com	Trade debt		\$1,725,588.77
Elsevier Science PO Box 0848 Carol Stream, IL 60132-0848	Emmett Hamilton Phone: (314) 523-5036 Fax: (314) 453-7020 E.Hamilton@Elsevier.com	Trade debt		\$1,606,992.18
Papyrus-Recycled Greetings 3613 Solutions Center Chicago, IL 60677-3006	Connie Holland Phone: (800) 777-9498 Fax: (773) 868-8329 Connie.Holland@prgreetings.com	Trade debt		\$1,490,890.68
Publications Intl Ltd Dept 77 3401 Chicago, IL 60678-3401	Tom Broughton Phone: (212) 986-1782 Fax: (847) 676-3671 TBroughton@pubint.com	Trade debt		\$1,079,420.86

**DECLARATION UNDER PENALTY OF PERJURY:**

I, the undersigned authorized officer of Borders Group, Inc., named as the Debtor in this case (the "Debtor"), declare under penalty of perjury that I have read the foregoing and it is true and correct to the best of my knowledge, information and belief.

Dated: February 16, 2011

/s/ 

Signature

Scott Henry

Name

Chief Financial Officer

Title

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

**In re**

**BORDERS GROUP, INC.,**

**Debtors.**

**Chapter 11**

**Case No. 11-\_\_\_\_\_ ( )**

**(Joint Administration Pending)**

**LIST OF CREDITORS**<sup>1</sup>

Contemporaneously herewith, the above-captioned debtor and its affiliated debtors and debtors in possession (collectively, the “Debtors”) have filed a motion requesting a waiver of the requirement for filing a list of creditors pursuant to sections 105(a), 342(a), and 521(a)(1) of title 11 of the United States Code, Rules 1007(a)(1) and 2002(a), (f), and (1) of the Federal Rules of Bankruptcy Procedure, Rule 1007-1 of the Local Bankruptcy Rules for the Southern District of New York, and General Orders 1-133, M-137, M-138, and M-192 of the United States Bankruptcy Court for the Southern District of New York. The Debtors propose to furnish their lists of creditors to the proposed noticing and claims agent.

The list of creditors will contain only those creditors whose names and addresses were maintained in the Debtors’ consolidated database or were otherwise ascertainable by the Debtors prior to the commencement of these cases. The schedules of liabilities to be filed subsequently should be consulted for a list of the Debtors’ creditors that is comprehensive and current as of the date of the commencement of these cases.

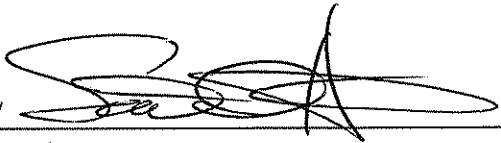
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<sup>1</sup> The information herein shall not constitute an admission of any kind by, nor is it binding on, the Debtor. The Debtor reserves all rights to assert that any debt or claim listed herein as liquidated or fixed is in fact a disputed claim or debt. The Debtor also reserves all rights to challenge the priority, nature, amount or status of any claim or debt. All claims are subject to offsets, rebates, discount, reconciliation, credits, and adjustments, which are not reflected on this schedule.

**DECLARATION UNDER PENALTY OF PERJURY:**

I, the undersigned authorized officer of Borders Group, Inc., named as the Debtor in this case (the "Debtor"), declare under penalty of perjury that I have read the foregoing and it is true and correct to the best of my knowledge, information and belief.

Dated: February 16, 2011

  
\_\_\_\_\_  
/s/  
Signature

Scott Henry  
\_\_\_\_\_  
Name

Chief Financial Officer  
\_\_\_\_\_  
Title

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

**In re**

**BORDERS GROUP, INC.,**

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**Case No. 11-\_\_\_\_\_ ( )**

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**LIST OF EQUITY SECURITY HOLDERS PURSUANT TO RULE 1007(a)(3)  
OF THE FEDERAL RULES OF BANKRUPTCY PROCEDURE**

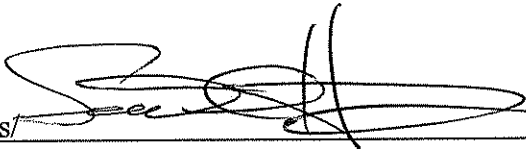
The Debtor has more than 2,463 holders of its public equity securities. Given the substantial size of the list, the Debtor filed a motion on the Commencement Date, pursuant to Bankruptcy Rule 1007(a)(3), requesting a waiver of the requirement to file its equity security holder list with the Court. The Debtor's equity security holders list has been provided to its claims and noticing agent Garden City Group, Inc.



**DECLARATION UNDER PENALTY OF PERJURY:**

I, the undersigned authorized officer of Borders Group, Inc., named as the Debtor in this case (the "Debtor"), declare under penalty of perjury that I have read the foregoing list of equity security holders of the Debtor and it is true and correct to the best of my knowledge, information and belief.

Dated: February 16, 2011

  
/s/ \_\_\_\_\_

Signature

Scott Henry

Name

Chief Financial Officer

Title

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**CORPORATE OWNERSHIP STATEMENT**

Pursuant to Rules 1007(a) and 7007.1 of the Federal Rules of Bankruptcy Procedure and Rule 1007-3 of the Local Bankruptcy Rules for the Southern District of New York and to enable the Judges to evaluate possible disqualifications or recusals, on behalf of Borders Group, Inc. and its debtor affiliates, as debtors and debtors in possession (collectively, the “Debtors”), the undersigned authorized officer certifies the following:

**A. Ownership of the Debtors’ Equity Interests**

**I. The following entities own 10% or more of the equity interests of Borders Group, Inc.:**

1. Pershing Square Capital Management, L.P. owns 31.3% of the publicly traded equity interests of Borders Group, Inc.
2. LeBow Gamma Limited Partnership<sup>2</sup> owns 15.4% of the publicly traded equity interests of Borders Group, Inc.

**II. Borders Group, Inc. owns 100% of the equity interests in the following Debtor affiliates:**

1. Borders, Inc.
2. BGP (UK) Ltd.

<sup>1</sup> 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.

<sup>2</sup> Bennett S. LeBow indirectly exercises voting and investment control as follows: the Bennett S. LeBow Revocable Trust is the sole stockholder of LeBow Holdings, Inc., a Nevada corporation, which is the sole stockholder of LeBow Gamma, Inc., a Nevada corporation, which is the general partner of LeBow Gamma Limited Partnership. Mr. LeBow is the sole trustee of Bennett S. LeBow Revocable Trust, a director and officer of LeBow Holdings, Inc. and a director and officer of LeBow Gamma, Inc.

**III. Borders, Inc. owns 100% of the equity interests in the following Debtor affiliates:**

1. Borders Properties, Inc.
2. Borders Direct, LLC
3. Borders Online, Inc.
4. Borders Online LLC
5. Borders International Services Inc.

**B. The Debtors' Ownership of Equity Securities, Partnership Interests, and Joint Venture Interests**

- A. Borders, Inc. owns 74% of the equity interest in non-debtor affiliate Borders/JGE Joint Venture LLC<sup>3</sup>
- B. No Debtor directly or indirectly owns 10% or more of any class of equity interests in any corporation whose securities are publicly traded.


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<sup>3</sup> The remaining 26% is owned by Jay Gregory Enterprises, Inc.

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Dated: February 16, 2011

/s/   
Signature

Scott Henry  
Name

Chief Financial Officer  
Title