

Schedule 2

(Former or Current Mercer Clients)

Debtors

Borders Group, Inc..
Borders International Services, Inc..
Borders, Inc..

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
SunTrust Bank
GA Capital, LLC
U.S. Bank National Association
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

GB Merchant Partners

Committee Members

Penguin Group (USA)

HarperCollins Publishers LLC
Random House, Inc.
The Perseus Book Group
Sony Music Entertainment
GGP Limited Partnership
Simon Property Group

Committee Professionals

Lowenstein Sandler PC

Vendors & Publishers

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

Largest Unsecured Creditors

Penguin Putnam Inc.
Hachette Book Group USA
Random House, Inc.
HarperCollins Publishers
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
Houghton Mifflin Harcourt
Pearson Education Inc.
The McGraw-Hill Companies
Rosetta Stone Ltd.

Other Unsecured Creditors With Claims Exceeding \$100,000

Elsevier Science
Baker & Taylor

Papyrus-Recycled Greetings
EMI Music Marketing
Thomas Nelson Publishers.
Tyndale House Publishers
Arcadia Publishing
A&E Home Video
Baker & Taylor Entertainment
Lippincott Williams & Wilkin
Entertainment Publications
Graphic Communications
Hal Leonard Corporation
Lonely Planet Publications
Oxford University Press Inc.
Sourcebooks Inc.
Experian Marketing Solutions
Fundex Games Ltd.
Santillana USA
Smurfit-Stone Container
The Boston Consulting Group
Rand McNally and Company
Screenlife LLC
University of Chicago Press
Deseret Book
Gaiam Americas
PBS Distribution
PSI
Sutherland Global Services
Kone Inc.
International Reading Association
Xpedx
Gund Inc.
Strang Communications
Great American Group
Ravensburger/fx Schmid USA Inc.
Google Inc.
Human Kinetics Publishers
Harper Collins Publishers
Meadwestvaco
Harvest House Publishers
David C Cook
Adt / Sensormatic Electronics
Informatica Corporation
National Geographic Society
Stackpole Books
Brierley & Partners Inc.
Springer Verlag New York Inc.
Educational Insights
Gold Crest Inc.

Space Journals Inc.
MBI Publishing

Debtors' Professionals

Jefferies & Company, Inc.
FTI Consulting, Inc.
Baker & McKenzie (Chicago)
Baker & McKenzie (New York)
Baker & McKenzie (UK)
Broadridge
Computershare
Computershare
CT Corporation
Dickinson Wright
Dykema
Ernst & Young
Fish & Richardson
Fredrikson & Byron
Georgeson
Grant Thornton LLP
Jones Day
KPMG LLP
Lane Powell
Lexis Nexis
Loeb & Loeb (Chicago)
Loeb & Loeb (New York)
Marsh USA Inc
Marsh Saldana, Inc.
Meridian VAT Reclaim
Murray & Associates
Pillsbury Winthrop Shaw Pittman LLP
Salsbury & Salsbury
Thomson Reuters
Willkie Farr & Gallagher

Debtors' Largest Equityholders (+5%)

UBS AG
Bennett S. LeBow

Banks

Black Rock
PNC Bank

Competitors

Barnes & Noble

Insurance Companies

Zurich
Chubb
Liberty Mutual
Empire
Princeton
Commonwealth
American Empire
ACE
Chartis
XL
AWAC
Beazley
Great American
Axis
Liberty Insurance Underwriters

Utility Companies

Acs (Alaska Only)
Airway Cleaners LLC
Alabama Power Co
Alameda County Water District
Allegheny Energy
Alliant Energy
American Electric Power
Aquarion Water Co of CT
Atlantic City Electric
Atmos Energy
Avista
Bangor Hydro Electric Co
Bay State Gas
BGE
Braintree Electric Light Dept
California Water Service Co
Cascade Natural Gas Corp
Casella Waste Mgt Inc.
Centerpoint Energy
Central Hudson Gas & Electric Corp
Centurylink
Chugach Electric Associate Inc.
Cincinnati Bell
Citizens Gas
City Of Adrian
City Of Ann Arbor Water Utility

City Of Atlanta
City Of Auburn Hills
City Of Aurora
City Of Austin
City Of Avondale
City Of Bridgeport
City Of Brighton
City Of Burlington
City Of Chandler
City Of Chicago
City Of Chula Vista
City Of Coeur D'alene
City Of Columbus
City Of Concord
City Of Cuyahoga Falls
City Of Davenport
City Of Decatur
City Of Dover
City Of El Cajon
City Of Evanston
City Of Fairfax
City Of Fort Myers
City Of Fredericksburg
City Of Fresno
City Of Gainesville
City Of Geneva
City Of Gig Harbor
City Of Glendale
City Of Greensboro
City Of Grosse Pointe
City Of Henderson
City Of Highland Park
City Of Iowa City Utilities
City Of Jackson
City Of Lakeland
City Of Lakewood
City Of Lawrence
City Of Lebanon
City Of Long Beach
City Of Longmont
City Of Madison
City Of Marion Ohio
City Of Mesa
City Of Mesquite
City Of Monroe
City Of Montclair
City Of Naperville
City Of New London

City Of Northglenn
City Of Novi
City Of Olathe
City Of Orange
City Of Pasadena
City Of Phoenix
City Of Portland
City Of Rancho Cucamonga
City Of Reno
City Of Richmond
City Of Rockford
City Of Salem
City Of Santa Barbara
City Of Santa Rosa
City Of Seattle
City Of Stockton
City Of Sunnyvale
City Of Tacoma
City Of Thousand Oaks
City Of Tucson
City Of Tulsa
City Of Vancouver
City Of Virginia Beach
City Of Webster
City Of Westminster
City Of Wheaton
City Of Wichita
Coachella Valley Water Dist
Cobb County Water System
Columbia Gas Of Ohio
Columbus Water Works
Commissioners Of Public Works
Connecticut Natural Gas Corp
Connexus Energy
Consolidated Communications
Consolidated Edison Co of NY
Consumers Energy
Contra Costa Water District
County Of Henrico
County Of Stafford
Crosscom National
Dayton Power & Light Co
KCP&L
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
Moulton Niguel Water
Mountaineer Gas Co
Murray City Corp
Nashville Electric Service
National Fuel
National Grid
Nebraska Public Power Dist
New Castle County
New Hampshire Electric Coop
New York State Electric & Gas Corp
Nicor Gas
Northwestern Energy
Nuvox Communications
Omaha Public Power Dist
Orlando Utilities Commission
Pacific Gas & Electric Co
Peninsula Light Co
Pennichuck
Peoples Gas
Peoples Natural Gas
Pepco
PG&E
Piedmont Natural Gas
Pittsfield Charter Township
Polaris Energy Services
Port Of Seattle
Portland Water District
Puerto Rico Telephone
Puget Sound Energy
Qwest
Reliant Energy
Richmond Power & Light
Rockaway Twp Municipal Utility
Rumpke
San Antonio Water System
San Diego Gas & Electric
San Jose Water Co
Selco
Southern California Edison
Southwest Gas Corp
SRT Communications
Suburban Propane
Suffolk County Water Authority

TDS Telecom
Teco Peoples Gas
Texas Gas Service
The Port Authority of NY & NJ
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
Tucson Electric Power Co
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.
Walton Emc
Washington Gas
Westar Energy
Windstream (AL, AR, GA, MO, MS, NE, OK, TX)
Windstream (FL, KY, NC, OH, SC, PA, NY)
Wisconsin Public Service Corp
Xo Utah

Landlords

Simon Property Group
Jones Lang LaSalle

Centro Properties Group
National Retail Properties Inc.
K-Mart Corporation
Centro Properties Group
Centro Property Group
LaSalle Investment Management
Fulcrum Management Group
Pace Properties
Pace Properties
Louis Dreyfus Properties
Pyramid Management Group, Inc.
Lewis Operating Corp Jan Jasper
LaSalle Investment Management
Simon Property Group
Grubb & Ellis
Fidelity Management Co.
Urban Retail Properties
Citation Management Group
Macy Development Company
Wilder Companies
Simon Property Group
Pyramid Management Group, Inc.
Centro
Developers Diversified Realty
Joseph Freed & Assoc.
Simon Property Group
Pyramid Management Group, Inc.
Pyramid Management Group, Inc.
Stoltz Management
Centro Properties Group
Developers Diversified Realty
Inland Western Real Estate Group
Inland Western
Capital Centre LLC
Joseph Freed & Associates
Broadway Property LLC
Simon Property Group
Prudential Insurance Co
Inland Western Real Estate Group
Inland Western Real Estate Group
Colonial Properties Trust
Pyramid Management Group, Inc.
Developers Diversified Realty
Developers Diversified Realty
Capital Mall Land LLC
Inland Western Real Estate/Stroud Commons LLC
S.R. Weiner Associates
Red Development

Simon Property Group

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