B4 (Official Form 4) (12/07)

New Era Cap Company

PO Box 054 Buffalo, NY 14240

United States Bankruptcy Court District of Colorado

	Debtor	Chap	oter <u>11</u>	
LIST OF CRE	DITORS HOLDING	20 LARGEST	UNSECURE	D CLAIMS
(1)	(2)	(3)	(4)	(5)
Name of creditor and complete nailing address ncluding zip oode	Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	Nature of claim (trade debt, bank loan, gov- ernment contract, etc.)	Indicate if claim is contingent, unliquidated, disputed or subject to setoff	Amount of claim [if secured also state value of security]
Bank of America 01 North Tyron St ohn McDuffle Charlotte, NC 28255				\$1,500,000.00
raxis Investment Co 80 Quivas St enver, CO 80204				\$723,346.23
ameday ttn: Jeff Neal 9570 W 55th Place olden, CO 80403				\$500,000.00
rizona Dlamondbacks 01 E Jefferson St hoenix, AZ 85004				\$397,880.37
harlotte Bobcats Arena eff Ross				\$263,906.00

\$256,050.88

B4 (Official Form 4) (12/07)4 -Cont.

In re XP Entertainment, LLC	,	Case No.	
	Debtor	Chapter	11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(1)

Name of creditor and complete mailing address including zip code (2)

Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted

(3)

Nature of claim (trade debt, bank loan, govemment contract, etc.) (4)

Indicate if claim is contingent, unliquidated, disputed or subject to setoff (5)

Amount of claim [if secured also state value of security]

FEA Merchandise Attn: Dar Jenkins PO Box 755 Cap May Courthouse

Nike Team Sports PO Box 277482 Atlanta, GA 30384-7482

\$169,600.61

\$228,733.00

UC Regents Cashier's Office University of California Bank 2575 Bankcroft Way Hearst A Berkeley, CA 94720

\$146,227.16

Swift Merchandising FBMM Inc PO Box 331549 Nashville, TN 37203

\$140,652.00

Charlotte Bobcats PO Box 35125 Charlotte, NC 28235

\$127,208.04

Gear for Sports, Inc 12193 Collection Center Dr Chicago, IL 60693

\$109,930.25

B4 (Official Form 4) (12/07)4 -Cont.

In re	XP Entertainment, LLC	Case No.	
	Debtor	Chapter	11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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Nature of claim (trade debt, bank loan, government contract, etc.) (4)

Indicate if claim is contingent, unliquidated, disputed or subject to setoff (5)

Amount of claim [if secured also state value of security]

Oklahoma City Thunder Two Leadership Square 211 N Robinson Ave, Ste 300 Oklahome City, OK 73102

VF Imagewear Inc. - Pittsburgh PO Box 641993 Pittsburgh, PA 15264-1993

Live Nation Merchandise #2 Bryant St #300 San Francisco, CA 94105

Twins Enterprise Inc. 480 Sprague St Dedham, MA 02026

Jacksonville Jaguars, Ltd. One ALLTEL Stadium Pl Jacksonville, FL 32202

World Wrestling Entertainment General Post Office PO Box 27238

New York, NY 10087-7238

\$82,794.25

\$80,917.01

\$61,442.00

\$56,410.65

\$55,592.53

\$55,549.00

B4 (Official Form 4) (12/07)4 -Cont.

In re XP Entertainment, LLC	Case	- No	
Dalata	, 0400	. 110.	
Debtor	Cha	pter	.11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

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(3)

Nature of claim (trade debt, bank loan, government contract, etc.) (4)

Indicate if claim is contingent, unliquidated, disputed or subject to setoff (5)

Amount of claim [if secured also state value of security]

Franco Apparel Group 100 W 33rd St New York, NY 10001

\$45,877.40

EKSH Accounting 7979 E Tufts Ave, Ste 400 Denver, CO 80237

\$45,818.98

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, William H. Wall, III, Manager of the Cor	poration named as the debtor in this case.	, declare under penalty of perjury that I have read the for	roacina list and
that it is true and correct to the best of my	/ information and belief.	, restains a last portally or perjury that I have read the for	egoing list and

Date:

9-30-2009

Signature:

William H. Wall, III , Manager

(Print Name and Title)

Penalty for making a false statement or concealing property. Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C §§ 152 and 3571.