

**IN THE UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

In re:)	Chapter 11
)	
SWOOZIE’S, INC., ¹)	Case No. 10-66316-CRM
)	
Debtor.)	

**LIST OF CREDITORS HOLDING THE FORTY
LARGEST UNSECURED CLAIMS AGAINST THE DEBTOR**

The following is the list of creditors (the “**Top 40 List**”) holding the forty (40) largest unsecured claims against Swoozie’s, Inc. (“**Debtor**”). The Top 40 List reflects the estimated amounts owed by Debtor as of March 2, 2010 (the “**Petition Date**”), as reflected in Debtor’s books and records, and may not reflect the actual amounts owing by Debtor as of the Petition Date.

Debtor takes no position at this time regarding whether any of the parties included in the Top 40 List are “insiders” of Debtor, as that term is defined in section 101(31) of title 11 of the United States Code (the “**Bankruptcy Code**”), and the inclusion in or exclusion from this Top 40 List of any person or entity shall not constitute an admission by, nor shall it be binding on, Debtor in any respect. Debtor expressly reserves the right to, in its sole discretion, challenge the validity, priority and/or amount of any obligation reflected herein.

<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>
Mud Pie 4897 Lewis Road Suite B-C Stone Mountain, GA 30083	Mud Pie Attn: Mark Miller 4897 Lewis Road Suite B-C Stone Mountain, GA 30083 Ph: 678-937-9696 Fax: 678-937-9697 E-mail: msmiller@mud-pie.com	Trade Debt	Disputed Subject to Setoff	\$865,852.71

¹ The last four digits of Debtor’s tax identification number are 5738 and Debtor’s mailing address is 80 W. Wieuca Road, Suite 302, Atlanta, GA 30342.

<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>
Design Design Inc. PO Box 2266 Grand Rapids, MI 49501-2266	Design Design Inc. Attn: Don Kallil PO Box 2266 Grand Rapids, MI 49501-2266 Ph: 616-771-8347 Fax: 616-774-4020 E-mail: don.kallil@designdesign.us	Trade Debt	Disputed Subject to Setoff	\$352,268.51
FedEx - Corporate PO BOX 94515 PALATINE, IL 60094-4515	FedEx - Corporate Attn: Peggy Tate PO BOX 94515 PALATINE, IL 60094-4515 Ph: 901-397-1873 E-mail: phtate@fedex.com	Trade Debt		\$300,290.65
Heart Strings Enterprises 1415 Pumphrey Ave Auburn, AL 36832	Heart Strings Enterprises Attn: Jim Storbeck 1415 Pumphrey Ave Auburn, AL 36832 Ph: 334-887-6514 x201 Fax: 334-887-7366 E-mail: jim@heartstrings.net	Trade Debt		\$283,440.40
Creative Containers PO Box 20307 Greensboro, NC 27420	Creative Containers Attn: Sherrie Swicegood PO Box 20307 Greensboro, NC 27420 Ph: 336-275 4800 x108 Fax: 336-275-7242 E-mail: sswicegood@HBDINC.com	Trade Debt	Disputed Subject to Setoff	\$234,283.84
Crane & Co.,Inc PO Box 258 Dalton, MA 01227-0258	Crane & Co.,Inc Attn: Gary Hattaway PO Box 258 Dalton, MA 01227-0258 Ph: 919-387-8825 Fax: 413-684-4278 E-mail: grhathaway@crane.com	Trade Debt	Disputed Subject to Setoff	\$227,856.38
Innovative Packaging Grp, Inc. P.O. Box 540996 Dallas, TX 75354-0996	Innovative Packaging Grp, Inc. Attn: Bill Martin P.O. Box 540996 Dallas, TX 75354-0996 Ph: 214-350-7771 Fax: 877-357-4583 E-mail: bmartin@innovativepkggroup.com	Trade Debt		\$206,337.20

<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>
Inviting Company 4545 West Bethany Road North Little Rock, AR 72117	Inviting Company Attn: Pam Hatcher 4545 West Bethany Road North Little Rock, AR 72117 Ph: 501-955-7658 Fax: 501-9557656 E-mail: pamhatcher@att.net	Trade Debt	Disputed Subject to Setoff	\$204,394.85
Patience Brewster Inc. Po Box 689 Skaneateles, NY 13152	Patience Brewster Inc. Attn: Rebecca Dalton Po Box 689 Skaneateles, NY 13152 Ph: 800-272-8844 E-mail: Rebecca@patiencebrewster.com	Trade Debt	Disputed Subject to Setoff	\$197,051.94
Peking Handicraft, Inc. 1388 San Mateo Avenue South San Francisco, CA 94080-6501	Peking Handicraft, Inc. Attn: Ming Li 1388 San Mateo Avenue San Francisco, CA 94080-6501 Ph: 650-871-3722 Fax: 650-871-3781 E-mail: mingl@pkhc.com	Trade Debt	Disputed Subject to Setoff	\$176,200.39
Dennis East International 221 Willow Street Yarmouthport, MA 02675	Dennis East International Attn: Nancy Waldron 221 Willow Street Yarmouthport, MA 02675 Ph: 508-375-0009 x231 Fax: 508-375-0909 E-mail: NWaldron@denniseast.com	Trade Debt	Disputed Subject to Setoff	\$173,123.53
Cross-My-Heart-Cards 4435 Simonton Rd Dallas, TX 75244	Cross-My-Heart-Cards Attn: Rosanne Beck 4435 Simonton Rd Dallas, TX 75244 Ph: 214-739-2320 Fax: 888-432-2877 E-mail: rosannebeck@crossmyheart.com	Trade Debt	Disputed Subject to Setoff	\$160,787.86
Oh Sugar! 1050 Northfield Court Suite 125 Roswell, GA 30076	Oh Sugar! Attn: Bruce Black 1050 Northfield Court Suite 125 Roswell, GA 30076 Ph: 678-393-6408 E-mail: bruce@namsbits.com	Trade Debt	Disputed Subject to Setoff	\$147,504.44

<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>
William Arthur PO Box 460 West Kennebunk, ME 04094	William Arthur Attn: Paul Wainman PO Box 460 West Kennebunk, ME 04094 Ph: 207-985-0404 E-mail: prwainman@williamarthur.com	Trade Debt	Disputed Subject to Setoff	\$129,746.20
Lifeguard Press Inc NEW 1015 Chestnut Street Bowling Green, KY 42101-2609	Lifeguard Press Inc NEW Attn: David Coffey 1015 Chestnut Street Bowling Green, KY 42101-2609 Ph: 270-843-8510 Fax: 866-992-3007 E-mail: david@lifeguardpress.com	Trade Debt	Disputed Subject to Setoff	\$123,029.54
Hilco Real Estate, LLC 5 Revere Drive Ste 320 Northbrook, IL 60062	Hilco Real Estate, LLC Attn: Lori Harris 5 Revere Drive Ste 320 Northbrook, IL 60062 Ph: 615-252-8177 Fax: 615-244-1627 E-mail: lharris@hghill.com	Lease		\$115,067.17
American Express PO Box 650448 Dallas, TX 75265-0448	American Express Attn: Customer Service PO Box 650448 Dallas, TX 75265-0448 Ph: 800-528-4800	Trade Debt		\$113,743.05
MS. Dee, Inc. 6037 Baker Rd Minnetonka, MN 55345	MS. Dee, Inc. Attn: Jackie Sipprell 6037 Baker Rd Minnetonka, MN 55345 Ph: 952-938-8066 Fax: 952-938-8089 E-mail: jsipprell@msdee.com	Trade Debt	Disputed Subject to Setoff	\$111,236.76
Print Appeal 11220 Pagemill Road Dallas, TX 75243	Print Appeal Attn: Nicole Hendricks 11220 Pagemill Road Dallas, TX 75243 Ph: 972-699-0100 Fax: 888-7564544 E-mail: Nicole@printappeal.com	Trade Debt	Disputed Subject to Setoff	\$109,019.93

<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>
Downtown @ the Gardens #15 c/o Berman Enterprises 5410 Edson Lane Ste 220 Rockville, MD 20852	Downtown @ the Gardens #15 Attn: Bryan Berman c/o Berman Enterprises 5410 Edson Lane Ste 220 Rockville, MD 20852 Ph: 301-816-1555 Fax: 301-816-1556 E-mail: bberman@bermanenterprises.com	Lease Note		\$103,772.98
Caspari 99 Cogwheel Lane Seymour, CT 06483	Caspari Attn: Tracy Pisacane 99 Cogwheel Lane Seymour, CT 06483 Ph: 800-227-7274 x4319 E-mail: tpisacane@hgcaspari.com	Trade Debt	Disputed Subject to Setoff	\$101,766.79
San Lori Design 4201 South Shackleford Rd Suite D Little Rock, AR 72204	San Lori Design Attn: Barbara Baird 4201 South Shackleford Rd Suite D Little Rock, AR 72204 Ph: 877-726-5674 Fax: 501-312-2552 E-mail: barbara@sanlori.com	Trade Debt	Disputed Subject to Setoff	\$98,955.98
Natural Life PO Box 116817 Atlanta, GA 30368	Natural Life Attn: Jeff Struble PO Box 116817 Atlanta, GA 30368 Ph: 904-241-0370 x224 Fax: 904-241-4006 E-mail: jstruble@naturallife.net	Trade Debt	Disputed Subject to Setoff	\$89,184.62
Lady Jayne Ltd 10833 Valley View Street Suite 420 Cypress, CA 90630	Lady Jayne Ltd Attn: Christie Sanderson 10833 Valley View Street Suite 420 Cypress, CA 90630 Ph: 714-891-2802 x231 Fax: 714-891-7841 E-mail: csanderson@ladyjayneltd.com	Trade Debt	Disputed Subject to Setoff	\$81,023.02
Morgan & Company P.O. BOX 505 Griffin, GA 30224	Morgan & Company Attn: Bonnie Herring P.O. BOX 505 Griffin, GA 30224 Ph: 770.227.1878 Fax: 770-227-0360 E-mail: accounting@morgan-company.com	Trade Debt	Disputed Subject to Setoff	\$80,768.60

<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>
Recycled Paper Greetings 3980 Payshere Circle Chicago, IL 60674	Recycled Paper Greetings Attn: Linda Maples 3980 Payshere Circle Chicago, IL 60674 Ph: 800-777-9498 Fax: 773-281-1697 E-mail: Linda.Maples@recycled-greetings.com	Trade Debt	Disputed Subject to Setoff	\$73,871.05
Opus Real Estat IL VII#27 Rent 6574 Payshpere Circle Chicago, IL 60674	Opus Real Estat IL VII#27 Rent Attn: Scott Rolston 6574 Payshpere Circle Chicago, IL 60674 Ph: 630 654 2782 Fax: 630-325-5408 E-mail: annie.callahan@opusnorth.com	Lease	Disputed	\$67,820.16
Prime Source/Room It Up P.O. Box 1601 Dubuque, IA 52004-1601	Prime Source/Room It Up Attn: Joseph Rudolf P.O. Box 1601 Dubuque, IA 52004-1601 Ph: 772-219-7584 x205 E-mail: jo e@roomitup.com	Trade Debt	Disputed Subject to Setoff	\$63,643.37
Cov II DDR Trademark Mont. LLC#30 Dept 305576-21022-32646 P.O. Box 674182 Dallas, TX 75267-4182	Cov II DDR Trademark Mont. LLC#30 Attn: Jerry Donahue Dept 305576-21022-32646 P.O. Box 674182 Dallas, TX 75267-4182 Ph: 216-755-5820 Fax: 216-755-1500 E-mail: jdonahue@ddrc.com	Lease		\$62,950.45
Anna Griffin Invitation Design 2270 Marietta Blvd Atlanta, GA 30318	Anna Griffin Invitation Design Attn: Janice Chabot 2270 Marietta Blvd Atlanta, GA 30318 Ph: 404-817-8170 x107 Fax: 404-817-0590 E-mail: jchabot@annagriffin.com	Trade Debt	Disputed Subject to Setoff	\$62,451.89
ShopperTrak RCT Corp 200 W Monroe St 11th Fl Chicago, IL 60606	ShopperTrak RCT Corp Attn: Zachary Jarr ell 200 W Monroe St 11th Fl Chicago, IL 60606 Ph: 312-529-5452 Fax: Would not share E-mail: ZJ arrell@shoppertrak.com	Trade Debt		\$61,442.12

<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>
Tri Coastal Design IDB Bank PO Box 2348 Grand Central Station New York City, NY 10164-0442	Tri Coastal Design Attn: Lina Johnson IDB Bank PO Box 2348 Grand Central Station New York City, NY 10164-0442 Ph: 973-560-0300 Fax: 973-560-9020 E-mail: lina@tricoastalny.com	Trade Debt	Disputed Subject to Setoff	\$58,679.67
The Orb Factory Limited 225 Herring Cove Road Halifax, NS B3P 1L3	The Orb Factory Limited Attn: Damien Crocker 225 Herring Cove Road Halifax, NS B3P 1L3 Ph: 800-741-0089 Fax: 902-477-7173 E-mail: info@orbfactory.com	Trade Debt	Disputed Subject to Setoff	\$58,673.17
New Dimensions 145 E. Seneco Street Manlius, NY 13104	New Dimensions Attn: Lois Ross 145 E. Seneco Street Manlius, NY 13104 Ph: 315-682-7760 Fax: 315-682-6855 E-mail: lross@newdimensions1.com	Trade Debt	Disputed Subject to Setoff	\$56,815.36
Hog Wild LLC 221 SE Main Street Portland, OR 97214	Hog Wild LLC Attn: Cindy Sherman 221 SE Main Street Portland, OR 97214 Ph: 503-231-6465 Fax: 503-233-0960 E-mail: cindy@hogwildtoys.com	Trade Debt	Disputed Subject to Setoff	\$56,384.00
American Greetings Dept# 34249 PO BOX 39000 San Francisco, CA 94139	American Greetings Attn: Leona Burke Dept# 34249 PO BOX 39000 San Francisco, CA 94139 Ph: 800-333-6724 x3102 Fax: 707-428-0641 E-mail: LeonaB@papyrusonline.com	Trade Debt	Disputed Subject to Setoff	\$55,953.85
Long Grove Confectionery Co. 333 Lexington Drive Buffalo Grove, IL 60089-6542	Long Grove Confectionery Co. Attn: Nick Quartana 333 Lexington Drive Buffalo Grove, IL 60089-6542 Ph: 847-436-2468 Fax: 847-459-4871 E-mail: nickquartana@hotmail.com	Trade Debt	Disputed Subject to Setoff	\$53,082.11

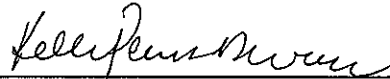
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, 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>
Melissa & Doug, LLC PO Box 590 Westport, CT 06881	Melissa & Doug, LLC Attn: Shelly or Ed PO Box 590 Westport, CT 06881 Ph: 800-284-3948 Fax: 888-685-0003 E-mail: service@melissaanddoug.com	Trade Debt	Disputed Subject to Setoff	\$51,692.83
B*Posh 102 Highland Avenue Rowayton, CT 06853	B*Posh Attn: Alfred Greenblatt 102 Highland Avenue Rowayton, CT 06853 Ph: 212-869-5533 x109 Fax: 646-349-3553 E-mail: agreenblatt@beeposh.com	Trade Debt	Disputed Subject to Setoff	\$49,025.08

**DECLARATION REGARDING THE LIST OF CREDITORS HOLDING
THE FORTY LARGEST UNSECURED CLAIMS AGAINST DEBTOR**

I, Kelly Plank-Dworkin, am Authorized Officer, President and Chief Executive Officer of Swoozie's, Inc. ("**Debtor**"), and in such capacity am familiar with the financial affairs of Debtor. I declare under penalty of perjury that I have read and reviewed the foregoing List of Creditors Holding the Forty Largest Unsecured Claims Against Debtor and that the information included therein is true and correct to the best of my knowledge, information and belief.

Date: March 2, 2010

Signature



**Kelly Plank-Dworkin, Authorized Officer, President
and Chief Executive Officer, Swoozie's, Inc.**

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