

**United States Bankruptcy Court
District of Massachusetts**

IN RE:

Case No. _____

Morgan Sales Associates, LLC

Chapter **11**

Debtor(s)

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(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, 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)
Harte-Hanks 1525 NW 3rd St. Deerfield Beach, FL 33442				273,122.00
UPS Freight PO Box 730900 Dallas, TX 75373				256,596.31
Schneider National PO Box 281496 Atlanta, GA 30384		Trade debt		163,050.22
Estes Express Corp. Headquarters PO Box 25612 Richmond, VA 23260				75,482.43
Fedex National PO Box 95001 Lakeland, FL 33804				74,731.71
UPS Freight PO Box 730900 Dallas, TX 75373				53,575.20
Fedex Freight 4103 Collection Center Chicago, IL 60693				48,207.46
PJAX, Inc. PO Box 45263 Cincinnati, OH 45263				26,700.00
Law Offices Of Leonard M. Singer 101 Arch Street, 9th Floor Boston, MA 02131				16,428.60
Central Transport International, Inc. PO Box 33299 Detroit, MI 48232				12,135.22
UPS Freight PO Box 730900 Dallas, TX 75373				6,760.50
Alderson Law Firm PO Box 237 Topeka, KS 66601				5,508.04
Suntek 6413 Congress Ave. Boca Raton, FL 33487				3,800.00
Oceanair Inc. And Affiliated Cos. 186 A. Lee Burbank Hwy Revere, MA 02151				2,487.02

Hope Health / IHAC 350 E. Michigan Ave., Suite 225 Kalamazoo, MI 49007	787.84
Shrkansky & Co. 1350 Belmont Street Brockton, MA 02301	600.00
McEwen Trucking, Inc. 7860 East M. 21 Corunna, MI 48817	575.00
Pezold Smith Hirschman & Selvaggio 1 Broadway Denville, NJ 07834	552.16
Bridge Terminal / BTT Accounts Receivabl 109 York Ave York Ave Industrial Park Randolph, MA 02368	516.00
PJAX / Vitran Freight System 2850 Kramer Drive PO Box 1290 Gibsonia, PA 15044	504.00

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

I, [the president *or* other officer *or* an authorized agent of the corporation][*or* a member *or* an authorized agent of the partnership] named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date: March 3, 2010 Signature: /s/ Carl S. Hurvitz

Carl S. Hurvitz,
(Print Name and Title)