

**United States Bankruptcy Court
District of New Jersey**

In re **BNL Distribution Services, Inc.**, Case No. _____
Debtor Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

(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>
BNL Distribution Services, Inc. Defined Benefit Pension Plan 100 A Centre Blvd. Marlton, NJ 08053			DISPUTED	\$95,000.00
Export Development Canada Marc J. Goldstein Litigation & Arbitration Chambers 1230 Ave. of the Americas, 7th Floor New York, NY 10020			DISPUTED	\$576,280.89
Fairchild Publications 7 West 34th St. 6th Floor New York, NY 10001			DISPUTED	\$200,000.00
Blue Horizon Media 801 2nd Ave. 11th Floor New York, NY 10017			DISPUTED	\$200,000.00
Trans High Corp. 419 Park Ave. South 16th Floor New York, NY 10016			DISPUTED	\$140,000.00
Vibe Magazine c/o Retail Vision 23 Pond Lane Middlebury, VT 05753			DISPUTED	\$110,000.00

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Source Publications 11 Broadway 3rd Floor New York, NY 10004			DISPUTED	\$100,000.00
Regent Media 10960 Wilshire Blvd. Suite 1050 Los Angeles, CA 90024			DISPUTED	\$85,000.00
Canyon Publishing 37-41 Vernon Blvd. 2nd Floor Long Island City, NY 11101			DISPUTED	\$65,000.00
Dorchester Media 200 Madison Ave. Suite 2000 New York, NY 10016			DISPUTED	\$65,000.00
Greenberg, Grant & Richards 5858 Westheimer Rd. Suite 500 Houston, TX 77057			DISPUTED	\$63,000.00
JLJ Distributing 310 Cedar Lane Teaneck, NJ 07666			DISPUTED	\$60,000.00

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Rider Circulation Services 3700 Eagle Rock Blvd. Los Angeles, CA 90065			DISPUTED	\$40,000.00
Milford Publications 210 Rt. 4 East Suite 401 Paramus, NJ 07652			DISPUTED	\$35,000.00
Kappa Publishing 6198 Butler Pike Blue Bell, PA 19422			DISPUTED	\$33,000.00
All American Distributors 8431 Melrose Place Los Angeles, CA 90069			DISPUTED	\$30,000.00
Sports & Entertainment 6198 Butler Pike Blue Bell, PA 19422			DISPUTED	\$27,000.00
Upscale Communications 2141 Powers Ferry Rd. 3rd Floor Marietta, GA 30067			DISPUTED	\$25,000.00

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Wells Fargo P.O. Box 6426 Carol Stream, IL 60197				\$22,500.00
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DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP

I, William A. Townsend, Sr., President of the Corporation 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: 12/5/2008

Signature: s/ William A. Townsend, Sr.

William A. Townsend, Sr. ,President

(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.