12-23698-rdd Doc 1-3 Filed 09/25/12 Entered 09/25/12 19:47:22 List of Creditors Holding, 20, Largest Unsecured Claims Pg 1 of 3

UNITED STATES BANKRUPTCY COURT AL LIEBERS GOLF EQUIPMENT INC.

Form B4W (12/07)

DISTRICT OF Southe

New York

Debtor(s) Case No.

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(30) 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.	(3) NATURE OF CLAIM (trade debt, bank loan, government contract, etc)	(4) (5) C AMOUNT OF CLAIM U (If secured also S state value of security D
TaylorMade-Adidas 5545 Fermi Court Carlsbad CA 92008	Attn: David Ablese Tel: 800-864-7201 5545 Fermi Court Carlsbad, CA 92008	Trade debt.	558,189.93
Callaway Golf Co. 2285 Rutherford Road Carlsbad CA 92008	Attn: David Kern Tel: 800 228 2767 2285 Rutherford Road Carlsbad, CA 92008	Trade debt.	285,434.90
Titleist Golf 700 Bellville Ave New Bedford MA 02745	Attn: David Mayer 1800 225 8500 700 Bellville Avenue New Bedford, MA 02745	Trade debt.	284,507.79
Ping, Inc. 2201 Desert Cove Phoenix AZ 85029	Attn: Pat Loftus Tel: 800 528 0650 2201 Desert Cove Phoenix, AZ 85029	Trade debt.	223,638.3
Footjoy 144 Field Street Brocton MASS 02403	Attn: Pat Dalton Tel: 800 225 8500 144 Field Street Brocton MA 02403	Trade debt.	149,063.78
145 East 47th Street, LLC 36 Maple Place 2nd Floor Manhasset NY 11030	Attn: Slavco Bernick Tel: 516 627 6200 36 Maple Place, 2nd Fl Manhasset, NY 11030	Rent.	107,483.8
Bushnell Outdoor Product Bushnell Corporation 9200 Cody Street Overland Park, KS 66214	Tel: 800 423 3537 Bushnell Corporation 9200 Cody Street Overland Pk, KS 66214	Trade debt.	62,172.2
Nike Golf 1 Bowerman Drive Beaverton OR 30071	Attn: Tel: 800 922 6453 1 Bowerman Drive Beaverton, OR 30071	Trade debt.	45,240.5
Adams Golf 2801 East Plano Parkway Plano TX 75074	Attn: Tel: 800 622 0609 2801 East Plano Pkwy Plano, TX 75074	Trade debt.	44,873.4
Cleveland Srixon d/b/a Cleveland Golf 5601 Skylab Road Huntington Beach CA 92647	Vivian-Tel:800 999 62 5601 Skylab Road Huntington Beach, CA 92647	Trade debt.	37,957.7

"(4) C U D S" If contingent, enter C; if unliquidated, enter U; if disputed, enter D; if subject to setoff, enter S.

* Value of secured portion of claim

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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.	NATURE OF CLAIM (trade debt, bank loan, government contract, etc)	C U S D	AMOUNT OF CLAIM (If secured also state value of security
Frank Malara 515 Prestwick Circle Palm Beach Gardens FL 33418	Tel: 561 627 3505 515 Prestwick Circle Palm Beach Gardens FL 33418	Consulting fees.		28,563.00
Google Inc. 1600 Amphitheatre Parkway Mountainview CA 94043	A/R 1600 Amphitheatre Pkwy Mountainview CA 94043	Trade debt.		16,000.00
Cobra Puma Golf 1812 Aston Carlsbad CA 92008	Attn: John Sullivan Tel: 888 393 4957 1812 Aston Carlsbad, CA 92008	Trade debt.		14,286.80
Maui Jim Inc. 1 Aloha Lane Peroria IL 61615	Attn: A/R Tel: 888 628 4546 1 Aloha Lane Peroria, IL 61615	Trade debt.		9,770.5
Guest Service Publications, Inc., 5000 Brush Hollow Rd. Suite 100 Westbury NY 11590	Eric Miller/516 333 34 5000 Brush Hollow Rd Suite 100 Westbury, NY 11590	Trade debt.	D	8,800.0
US Kidz Golf 3040 Northwoods Parkway Norcross GA 30071	Attn: A/R Tel: 868 387 5437 3040 Northwoods Pkwy Norcross, GA 30071	Trade debt.		7,832.6
Meltwater News US Inc. 50 Fremont Street Suite 200 San Francisco CA 94105	Attn: Colin Cump 50 Fremont St, Ste 200 San Francisco CA 94105	Software provider.		7,676.0
Consolidated Edison Company of New York, Inc. JAF Station PO Box 1702 New York NY 10116	A/R Billing Dept. JAF Stn, PO Box 1702 New York, NY 10116	Utilities		5,958.1
Bag Boy d/b/a Dynamic Brands 5701 Greendale Road Richmond VA 23228	Attn:A/R Tel: 800 955 2269 5701 Greendale Road Richmond, VA 23228	Trade debt.		5,072.0
Mizuno USA, Inc. (Golf) 4925 Avalon Ridge Parkway Norcross GA 30071	Tel: 800 333 7888 Credit Manager 4925 Avalon Ridge Pkwy Norcross, PA 30071	Trade debt.		5,023.8

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* Value of secured portion of claim

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AL LIEBERS GOLF EQUIPMENT INC.

Debtor(s) Case No.

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS SIGNATURE PAGE

Date: 09/25/2012	/s/ David Braham, President		
	Debtor		
Date: 09/25/2012			

Co-debtor