

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

**HAIGHTS CROSS COMMUNICATIONS,
INC., et al.,¹**

Debtors.

)
) **Chapter 11**
)

) **Case No. 10-10062 (BLS)**
)

) **Jointly Administered**
)

) **Ref. Docket Nos. 28, 29, 30, 31,**
) **32, 33, 34, 35, 36, 37, 39, 40**

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)

) ss.:

COUNTY OF NEW YORK)

CHRISTOPHER SIMCO, being duly sworn, deposes and says:

1. I am employed as a Case Manager by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. I caused to be served the following:
 - a. "Order Directing Joint Administration of Cases," dated January 12, 2010, [Docket No. 28] (the "Joint Administration Order"),
 - b. "Order (I) Authorizing the Debtors to Pay Certain Prepetition Taxes and (II) Authorizing and Directing Financial Institutions To Honor And Process Related Electronic Transfers and Checks," dated January 12, 2010, [Docket No. 29] (the "Tax Order"),
 - c. "Order Authorizing the Debtors to Honor Certain Prepetition Obligations to Customers and to Otherwise Continue in the Ordinary Course of Business their Customer Programs and Practices," dated January 12, 2010, [Docket No. 30] (the "Customer Program Order"),
 - d. "Order (I) Authorizing the Debtors to Maintain Insurance Programs and Pay all Prepetition and Postpetition Obligations in Respect Thereof and (II) Directing

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Hights Cross Communications, Inc. (7398), Hights Cross Operating Company (7416), Triumph Learning, LLC (7400) and Recorded Books, LLC (7163), SNEP, LLC (f/k/a Sundance/Newbridge Educational Publishing, LLC) (1159). The address for each of the Debtors solely for purposes of notices and communications is 10 New King Street, Suite 102, White Plains, NY 10604.


Financial Institutions to Honor and Process Postpetition Checks and Transfers Related to Such Obligations,” dated January 12, 2010, [Docket No. 31] (the “Insurance Order”),

- e. “Order (I) Authorizing the Debtors to Pay Certain Prepetition Wages, Salaries, Commissions and Other Compensation, Reimbursable Employee Expenses and Employee Medical and Similar Benefits and (II) Authorizing and Directing Financial Institutions to Honor all Related Checks and Electronic Payment Requests” dated January 12, 2010, [Docket No. 32] (the “Wage Order”),
- f. “Order Authorizing the Debtors to Pay Prepetition Claims of Trade Creditors in the Ordinary Course of Business,” dated January 12, 2010, [Docket No. 33] (the “Trade Order”),
- g. “Order (I) Scheduling a Combined Hearing to Consider (A) Approval of the Disclosure Statement, (B) Approval of Solicitation Procedures and Form of Ballots, and (C) Confirmation of the Plan; (II) Establishing an Objection Deadline to Object to the Disclosure Statement and the Plan; (III) Approving the Form and Manner of Notice Thereof; and (IV) Granting Related Relief,” dated January 12, 2010, [Docket No. 34] (the “Combined DS Hearing Order”),
- h. “Order (I) Authorizing the Debtors to (A) Continue to use Existing Cash Management System, Bank Accounts and Business Forms and (B) Perform Intercompany Transactions; and (II) Extending the Time for the Debtors to Comply With the Requirements of 11 U.S.C. § 345(b),” dated January 12, 2010, [Docket No. 35] (the “Cash Management Order”),
- i. “Order Authorizing the Retention and Employment of EPIQ Bankruptcy Solutions, LLC as Claims and Noticing Agent,” dated January 12, 2010, [Docket No. 36] (the “Epiq Retention Order”),
- j. “Interim Order (I) Authorizing Use of Cash Collateral, (II) Granting Adequate Protection, (III) Modifying the Automatic Stay and (IV) Scheduling a Final Hearing,” dated January 12, 2010, [Docket No. 37] (the “Cash Collateral Interim Order”),
- k. “Order Modifying the Automatic Stay to Permit Specified Pending Litigation to Proceed,” dated January 12, 2010, [Docket No. 39] (the “Automatic Stay Order”), and
- l. “Interim Order Establishing Notice and Hearing Procedures for Trading in Equity Securities,” dated January 12, 2010, [Docket No. 40] (the “Equity Securities Interim Order”),

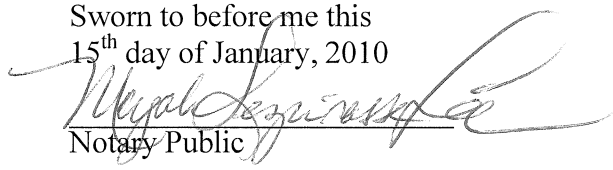
by causing true and correct copies of the:

- a. Joint Administration Order, Tax Order, Customer Program Order, Insurance Order, Wage Order, Trade Order, Combined DS Hearing Order, Cash Management Order, Epiq Retention Order, Cash Collateral Interim Order, Automatic Stay Order, Equity Securities Interim Order, and Notice of Commencement to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the attached Exhibit A, on January 12, 2010,
- b. Joint Administration Order, Tax Order, Customer Program Order, Insurance Order, Wage Order, Trade Order, Combined DS Hearing Order, Cash Management Order, Epiq Retention Order, Cash Collateral Interim Order, Automatic Stay Order, and Equity Securities Interim Order, to be enclosed securely in separate postage pre-paid envelopes and delivered by overnight mail to those parties listed on the attached Exhibit B, on January 13, 2010,
- c. Tax Order to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the attached Exhibit C, on January 12, 2010,
- d. Insurance Order to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the attached Exhibit D, on January 12, 2010,
- e. Wage Order and Cash Management Order to be enclosed securely in separate postage pre-paid envelopes and delivered by first class to those parties listed on the attached Exhibit E, on January 12, 2010,
- f. Automatic Stay Order to be enclosed securely in separate postage pre-paid envelopes and delivered by first class mail to those parties listed on the attached Exhibit F, on January 12, 2010, and
- g. Equity Securities Interim Order to be enclosed securely in separate postage pre-paid envelopes and delivered by first class to those parties listed on the attached Exhibit G, on January 12, 2010,

3. All envelopes utilized in the service of the foregoing contained the following legend:
“LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT.”


Christopher Simco

Sworn to before me this
15th day of January, 2010


Notary Public

MAGALI L. LEE
Notary Public, State of New York
No. 01LE6069014
Qualified in New York County
Commission Expires Jan. 22, 2010

EXHIBIT “A”

SERVICE LIST

Claim Name	Address Information
ADECCO EMPLOYMENT SERVICES	PO BOX 371084 PITTSBURG PA 15250-7084
AMERICAN EXPRESS	PO BOX 1270 BLOOMINGTON MN 55438
AT-HOME-ATWORK, INC.	37 FAIRMOUNT ROAD CINCINNATI OH 45202
BANK OF NEW YORK, MELLON	KEVIN MILES, VICE PRESIDENT RHONDA THARP, SENIOR ASSOCIATE NEW AGENT UNDER SR CREDIT AGT 600 EAST LAS COLINAS BLVD SUITE 1300 IRVING TX 75039
BETHANY HOUSE PUBLISHERS	11400 HAMPSHIRE AVENUE SOUTH BLOOMINGTON MN 55438
BRADFORD & BIGELOW	3 PERKINS WAY INDEPENDENCE MO 64050
CB RICHARD ELLIS, INC.	ATTN: RICHARD LEVINE 140 BROADWAY, 8TH FLOOR NEWARK NJ 07101-1270
CHRYSLIS PUBLISHING GROUP	34 MAIN STREET NEW YORK NY 10005
CIGNA HEALTHCARE	5089 COLLECTION CENTER DRIVE SANIBEL FL 33957
CINRAM MANUFACTURING INC.	PO BOX 31001-0905 CHICAGO IL 60693
CULVER DIGITAL DISTRIBUTION INC.	6025 WEST SLAUSON AVENUE NATICK MA 01760
CURTIS BROWN LTD.	TEN ASTOR PLACE NEW YORK NY 10003
D.B. HESS	1530 MCCONNELL ROAD SUNNYSIDE NY 11104-0558
DDJ CAPITAL MANAGEMENT, LLC	BETH DUGGAN, SENIOR LEGAL COUNSEL ANTHONY M. RANALDI FORMER AGENT UNDER SR CREDIT AGT 130 TURNER STREET BLDG 3 SUITE 600 WALTHAM MA 02453
EAE INC	ATTN: JERRY KAPLAN 8 SCHINDLER COURT CHICAGO IL 60693
FOLEY LARDNER LLP	MARK F HEBBELN, ESQ 321 NORTH CLARK STREET SUITE 2800 CHICAGO IL 60654-5313
FOLLETT DIGITAL RESOURCES INC.	C/O BANK OF AMERICA 14371 COLLECTION CENTER DRIVE PHILADELPHIA PA 19170-0001
GEORGES BORCHARDT, INC.	136 EAST 57TH STREET NEW YORK NY 10022
HARPERCOLLINS CHILDREN'S BOOKS	HARPERCHILDRENS ROYALTIES DEPT ATTN: LINDA GRIFFIN GOLDENS BRIDGE NY 10526
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION PO BOX 21126 PHILADELPHIA PA 19114-0326
JABBERWOCKY LITERARY AGENCY	PO BOX 4558 BLAINE MN 55434
JANET ALLEN	PO BOX 1287 NEWBURYPORT MA 01950
KENSINGTON PUBLISHING CORP.	119 WEST 40TH STREET, 22ND FLOOR NEW YORK NY 10003
MARKET DATA RETRIEVAL	PO BOX 75174 NEW YORK NY 10022
MARLIN LEASING CORP.	300 FELLOWSHIP ROAD MOUNT LAUREL NJ 08054
MCGUIRE, CRADDOCK & STROTHER, P.C.	(COUNSEL FOR THE PRE-PETITION AGENT) 2501 N. HARWOOD, SUITE 1800 DALLAS TX 75201
MID CONTINENT PUBLIC LIBRARY	ATTN: STEVE POTTER 15616 E 24 HIGHWAY PITTSBURG PA 15250-7084
OCLC NET LIBRARY	ATTN: LEGAL DEPARTMENT PO BOX 951467 PASADENA CA 91110
PENGUIN USA	C/O BANK OF AMERICA PO BOX 4247 NEW YORK NY 10001
PUBLIC LIBRARY OF CINCINNATI	ATTN: SALLY KRAMER 800 VINE STREET CINCINNATI OH 45202
SCOVIL CHICHAK GALEN	276 FIFTH AVENUE, SUITE 708 AUBURN MA 01501-0406
SEWARD KISSEL LLP	ARLENE R ALVES, ESQ (COUNSEL FOR THE NOTEHOLDERS) ONE BATTERY PARK PLAZA NEW YORK NY 10004
SHEARMAN & STERLING	ATTN: ANDREW TENZER, ESQ 599 LEXINGTON AVENUE NEW YORK NY 10022
SIMON & SCHUSTER INC.	SIMON & SCHUSTER AUDIO, INC. SUBSIDIARY RIGHTS CHELTENHAM GL52 2HJ UNITED KINGDOM
SUNRISE PACKAGING	9937 GOODHUE STREET BLAINE MN 55434
THE OFFICE OF THE UNITED STATES TRUSTEE	J. CALEB BOGGS FEDERAL BUILDING ATTN: RICHARD L. SCHEPACARTER 844 KING STREET, SUITE 2207 - LOCKBOX #35 WILMINGTON DE 19899-0035
TRILOGY ENTERPRISE SYSTEMS	ARIES HOUSE 43 SELKIRK STREET WOODSTOCK IL 60098
U.S. BANCORP	U.S. BANCORP CENTER 800 NICOLLET MALL MINNEAPOLIS MN 55402
UNITED PARCEL SERVICE	PO BOX 7247-0244 CHICAGO IL 60675-5174
US DEPARTMENT OF JUSTICE	ATTN: ELLEN SLIGHTS 1007 ORANGE STREET SUITE 7000 WILMINGTON DE 19899
WELLS FARGO SHAREOWNER SERVICES	ATTN: MANAGER OF ACCOUNT ADMINISTRATION JOHN D. BAKER, VICE PRESIDENT (TRANSFER AGENT) 161 NORTH CONCORD EXCHANGE SOUTH SAINT PAUL MN 55075-1139
WORCESTER ENVELOPE COMPANY	22 MILLBURY STREET AUBURN MA 01501-0406
YOUNG CONAWAY STARGATT & TAYLOR LLP	ATTN: PAULINE MORGAN, ESQ THE BRANDYWINE BUILDING - 17TH FLOOR 1000 WEST

SERVICE LIST

Claim Name	Address Information
YOUNG CONAWAY STARGATT & TAYLOR LLP	STREET WILMINGTON DE 19801

Total Creditor Count 43

EXHIBIT “B”

Creditor Name	Address 1	Address 2	Address 3	City	State	Zip
Adecco Employment Services	Po Box 371084			Pittsburg	PA	15250-7084
American Express	PO Box 1270			Newark	NJ	07101-1270
at-HOME-atWORK, inc.	37 Fairmount Rd			Goldens Bridge	NY	10526
Bethany House Publishers	11400 Hampshire Ave South			Bloomington	MN	55438
BRADFORD & BIGELOW	3 PERKINS WAY			NEWBURYPORT	MA	01950
CB Richard Ellis, Inc.	Attn: Richard Levine	140 Broadway, 8th Floor		New York	NY	10005
Chrysalis Publishing group	34 Main Street			Natick	Ma	01760
Cigna HealthCare	5089 Collection Center Drive			Chicago	IL	60693-0050
Cinram Manufacturing Inc.	PO Box 31001-0905			Pasadena	CA	91110
Culver Digital Distribution Inc.	6025 West Slauson Avenue			Culver City	CA	90203
Curtis Brown Ltd.-NY	Ten Astor Place			New York	NY	10003
D.B. HESS	1530 MCCONNELL RD			WOODSTOCK	IL	60098
EAE Inc	Attn: Jerry Kaplan	8 Schindler Court		Chatham	NJ	07928
Follett Digital Resources Inc.	c/o Bank of America	14371 Collection Center Drive		Chicago	IL	60693
Georges Borchardt, Inc.	136 East 57th St.			New York	NY	10022
HarperCollins Children's Books		Royalties Dept - Attn Linda Griffin	1000 Keystone Industrial Park	Scranton	PA	18512
Jabberwocky Literary Agency	PO BOX 4558			Sunnyside	NY	11104-0558
Janet Allen	PO Box 1287			Sanibel	FL	33957
Kensington Publishing Corp.	119 West 40th St., 22nd Floor			New York	NY	10018
Market Data Retrieval	PO BOX 75174			CHICAGO	IL	60675-5174
Mid Continent Public Library	Attn: Steve Potter	15616 E 24 Highway		Independence	MO	64050
OCLC Net Library	Attn: LEGAL DEPARTMENT	PO Box 951467		Cleveland	OH	44193
Penguin USA	c/o Bank of America	PO Box 4247		Chicago	IL	60693
Public Library of Cincinnati	Attn: Sally Kramer	800 Vine Street		Cincinnati	OH	45202
Scovil Chichak Galen	276 Fifth Avenue	Suite 708		New York	NY	10001
Simon & Schuster Inc.	Simon & Schuster Audio, Inc.	Subsidiary Rights	PO Box 70598	Chicago	IL	60673-0598
Sunrise Packaging	9937 Goodhue St.			Blaine	MN	55434
Trilogy Enterprise Systems	Aries House	43 Selkirk Street		Cheltenham, UK		GL52 2HJ
United Parcel Service	PO BOX 7247-0244			Philadelphia	PA	19170-0001
Worcester Envelope Company	22 Millbury Street			Auburn	MA	01501-0406

EXHIBIT “C”

SERVICE LIST

Claim Name	Address Information
ALABAMA DEPARTMENT OF REVENUE	BUSINESS PRIVILEGE TAX SECTION MONTGOMERY AL 3613-7431
ALABAMA DEPARTMENT OF REVENUE	SALES, USE, & BUSINESS TAX DIV PO BOX 327790 MONTGOMERY AL 36132-7790
ARIZONA DEPARTMENT OF REVENUE	1600 W MONROE STREET PHOENIX AZ 85007
ARIZONA DEPARTMENT OF REVENUE	ATTN:TRANSACTION PRIVILEGE USE AND SEVERANCE TAX RETURN PO BOX 29010 PHOENIX AZ 85038-9010
ARKANSAS SECRETARY OF STATE	1401 WEST CAPITOL STREET 250 LITTLE ROCK AK 72201
BOARD OF EQUALIZATION	ATTN:STATE, LOCAL AND DISTRICT SALES AND USE TAX RETURN PO BOX 942879 SACRAMENTO CA 94279-8014
CALIFORNIA SECRETARY OF STATE	INCOME TAX DIVISION 1500 11TH ST SACRAMENTO CA 95814
CALVERT COUNTY TREASURER	PO BOX 2909 175 MAIN ST. PRINCE FREDERICK MD 20678
CITY OF AVONDALE	ATTN:SALES TAX DEPARTMENT 11465 W. CIVIC CENTER DRIVE #270 AVONDALE AZ 85323-6808
CITY OF CHANDLER	ATTN:MAIL STOP 701 PO BOX 15001 CHANDLER AL 85244-5001
CITY OF FLAGSTAFF	ATTN:TRANSATION PRIVILEGE (SALES) TAX RETURN PO BOX 22518 FLAGSTAFF AZ 86002-2518
CITY OF GLENDALE	PO BOX 800 GLENDALE AZ 85311-0800
CITY OF NOGALES	777 N. GRAND AVENUE NOGALES AZ 85621
CITY OF PEORIA	ATTN:TAX AND LICENSE SECTION 8401 W. MONROE STREET PEORIA AZ 85345
CITY OF PHILADELPHIA	DEPT OF REVENUE PO BOX 1529 PHILADELPHIA PA 9105-1529
CITY OF PRESCOTT TAX AND LICENSE OFFICE	ATTN:201 S. CORTEZ ST 201 S. CORTEZ ST. PO BOX 2077 PRESCOTT AZ 86302-2077
CITY OF SCOTTSDALE	ATTN:CUSTOMER SERVICE DIVISION PO BOX 1600 SCOTTSDALE AZ 85252-1600
CITY OF TEMPE	ATTN:TAX AND LICENSE DIVISION, FORMS PROCESSING CENTER PO BOX 29618 PHOENIX AZ 85038-9618
CITY OF TUCSON	ATTN:COLLECTIONS PO BOX 27320 TUCSON AZ 85726
CITY TREASURER	ATTN:CITY OF PHOENIX PRIVILEGE (SALES) TAX RETURN PO BOX 29690 PHOENIX AZ 85038-9690
CITY TREASURER, COLUMBUS OHIO	TREASURERS OFFICE ROOM 111 90 WEST BROAD STREET COLUMBUS OH 43215
COLORADO DEPARTMENT OF REVENUE	1375 SHERMAN ST. DENVER CO 80261
COLORADO DEPARTMENT OF REVENUE	ATTN:RETAILER'S USE TAX RETURN 1375 SHERMAN ST. DENVER CO 80261
COLUMBUS INCOME TAX DIVISION	50 W.GAY STREET 4TH FLOOR COLUMBUS OH 43215-9037
COMMISSIONER OF REVENUE SERVICES	DEPARTMENT OF REVENUE SERVICES PO BOX 5002 HARTFORD CT 06102-5002
COMMONWEALTH OF MASSACHUSETTS	MASSACHUSETTS DEPARTMENT OF REVENUE PO BOX 7039 BOSTON MA 02204-7039
COMMONWEALTH OF MASSACHUSETTS	MASSACHUSETTS DEPARTMENT OF REVENUE PO BOX 7065 BOSTON MA 02204-7065
COMPTROLLER OF MARYLAND	REVENUE ADMINISTRATION DIV. PO BOX 17405 BALTIMORE MD 21297-1405
COMPTROLLER OF PUBLIC ACCOUNTS	PO BOX 149348 AUSTIN TX 78714-9348
CONNECTICUT COMMISSIONER OF REVENUE	SERVICES PO BOX 2974 HARTFORD CT 06104-2924
CONNECTICUT DEPARTMENT OF REVENUE	SERVICES PO BOX 5030 HARTFORD CT 06102-5030
CT CORPORATION	PO BOX 4349 CAROL STREAM IL 60197-4349
DELAWARE SECRETARY OF STATE	DIVISION OF CORPORATIONS PO BOX 11728 NEWARK DE 07101-4728
DISTRICT OF COLUMBIA TREASURER	OFFICE OF TAX AND REVENUE PO BOX 96384 WASHINGTON DC 20090
FINANCIAL AGENT	IRS CENTER CINCINNATI OH 45999-0012
FLORIDA DEPARTMENT OF REVENUE	PO BOX 6527 TALLAHASSEE FL 32314-6527
FLORIDA DEPARTMENT OF REVENUE	5050 W TENNESSEE ST TALLAHASSEE FL 32399-0120
FLORIDA DEPARTMENT OF STATE	PO BOX 6327 TALLAHASSEE FL 32314
GEORGIA DEPARTMENT OF REVENUE	ATTN:SALES AND USE TAX DIVISION PO BOX 105296 ATLANTA GA 30348-5296
GEORGIA DEPARTMENT OF REVENUE	TAXPAYER SERVICES DIVISION PO BOX 740321 ATLANTA GA 30374-0321
GEORGIA INCOME TAX DIVISION	1800 CENTURY BLVD NE ATLANTA GA 30345-3205
ILLINOIS DEPARTMENT OF REVENUE	ATTN:RETAILERS OCCUPATION TAX SPRINGFIELD IL 62796-0001
INDIANA DEPARTMENT OF REVENUE	100 N. SENATE AVE INDIANAPOLIS IN 46204
INDIANA DEPARTMENT OF REVENUE	PO BOX 7218 INDIANAPOLIS IN 46207-7218

SERVICE LIST

Claim Name	Address Information
IOWA DEPARTMENT OF REVENUE AND FINANCE	SALES/USE TAX PROCESSING PO BOX 10412 DES MOINES IA 50306-0412
IOWA SECRETARY OF STATE	LUCAS BUILDING, 1ST FLOOR DES MOINES IA 50319
KANSAS DEPARTMENT OF REVENUE	SALES TAX-KANSAS DEPT OF REVENUE 915 SW HARRISON STREET TOPEKA KS 66625-5000
KANSAS DEPARTMENT OF STATE	KANSAS DEPARTMENT OF REVENUE 915 SW HARRISON STREET TOPEKA KS 66612
KANSAS SECRETARY OF STATE	MEMORIAL HALL 1ST FLOOR 120 SW 10TH AVE TOPEKA KS 66612-1594
KENTUCKY DEPARTMENT OF REVENUE	PO BOX 5222 FRANKFORT KY 40620-0003
KENTUCKY DEPARTMENT OF TREASURY AND	INTERNAL REVENUE PO BOX 267 STOP 812 COVINGTON KY 4019-0001
LOUISIANA DEPARTMENT OF REVENUE	TAXPAYER SER. DIV. SALES TAX PO BOX 3138 BATON ROUGE LA 70821-3138
LOUISIANA DEPARTMENT OF REVENUE	ATTN:SALES TAX RETURN PO BOX 3138 BATON ROUGE LA 70821-3138
LOUISIANA DEPARTMENT OF REVENUE	STATE OF LOUISIANA PO BOX 91011 BATON ROUGE LA 70821-9011
MASSACHUSETTS DEPARTMENT OF REVENUE	ATTN:QUARTERLY SALES AND USE TAX RETURN PO BOX 7043 BOSTON MA 02204
MICHIGAN DEPARTMENT OF TREASURY	DEPT 77003 DETROIT MI 48277-0003
MINNESOTA DEPARTMENT OF REVENUE	MAIL STATION 1765 ST PAUL MN 55145-1765
MINNESOTA DEPARTMENT OF REVENUE	PO BOX 64622 ST. PAUL MN 55164-0622
MINNESOTA DEPARTMENT OF REVENUE	ATTN:MINNESOTA SALES AND USE TAX PO BOX 64622 ST. PAUL MN 55164-0622
MISSISSIPPI STATE TAX COMMISSION	OFFICE OF REVENUE PO BOX 23050 JACKSON MS 39225
MISSISSIPPI TAX COMMISSION	PO BOX 960 JACKSON MS 39205
MISSOURI DIRECTOR OF REVENUE	PO BOX 1366 JEFFERSON CITY MO 65105
MISSOURI ECRETARY OF STATE	PO BOX 1366 JEFFERSON CITY MO 65102
NEW HAMPSHIRE DEPARTMENT OF REVENUE	109 PLEASANT STREET CONCORD NH 03301
NEW JERSEY DEPARTMENT OF REVENUE	PO BOX 929 TRENTON NJ 08646-0929
NEW JERSEY DEPARTMENT OF REVENUE	DEPT OF LABOR & WORKFORCE, DIVISION OF REV PROCESSING PO BOX 929 TRENTON NJ 08646-0929
NEW JERSEY DIVISION OF TAXATION	REVENUE PROCESSING CENTER SALES & USE TAX PO BOX 257 TRENTON NJ 08646-0257
NEW MEXICO DEPARTMENT OF TAXATION AND	REVENUE PO BOX 25127 SANTA FE NM 87504-5127
NEW MEXICO PUBLIC REGULATION COMMISSION	CORPORATION BUREAU 1120 PASEODE PERALTA PERA BLDG ROOM 413 SANTA FE NM 87501
NEW YORK STATE, DEPARTMENT OF FINANCE	PO BOX 15105 ALBANY NY 12212
NEW YORK STATE CORPORATION TAX	PROCESSING UNIT PO BOX 22094 ALBANY NY 12201-209
NEW YORK STATE SALES TAX	JAF BUILDING PO BOX 1205 NEW YORK NY 10116-1205
NEW YORK STATE, DEPARTMENT OF STATE	ONE COMMERCE PLAZA 99 WASHINGTON AVE SUITE 600 ALBANY NY 12231-0001
NJ DIVISION OF TAXATION	REVENUE PROCESSING CENTER, CORP BUSINESS TAX PO BOX 257 TRENTON NJ 08646-0257
NORTH CAROLINA DEPARTMENT OF REVENUE	PO BOX 25000 RALEIGH NC 27640-0700
NYS SALES TAX PROCESSING	ATTN:NEW YORK STATE AND LOCAL QUARTERLY SALES AND USE TAX RTN PO BOX 15168 ALBANY NY 12212-5168
OFFICE OF TAX AND REVENUE	941 N CAPITOL STREET NE, 8TH FLOOR WASHINGTON DC 20002-4265
OHIO DEPARTMENT OF TAXATION	ATTN:COMPLIANCE DIVISION PO BOX 2678 COLUMBUS OH 43216-2678
OHIO TREASURER	PO BOX 182101 COLUMBUS OH 43218-2101
OHIO TREASURER OF STATE	OHIO DEPARTMENT OF TAXATION PO BOX 16560 COLUMBUS OH 43216-6560
OKLAHOMA TAX COMMISSION	MC CONNORS BUILDING 2501 LINCOLN BLVD. OKLAHOMA CITY OK 73194
PENNSYLVANIA DEPARTMENT OF REVENUE	DEPARTMENT 280406 HARRISBURG PA 17128-0406
PENNSYLVANIA DEPARTMENT OF REVENUE	DEPARTMENT 280420 HARRISBURG PA 17128-0406
PENNSYLVANIA DEPARTMENT OF TAX	BUREAU OF CORPORATION TAXES PO BOX 280427 HARRISBURG PA 17128-0427
REGIONAL INCOME TAX AGENCY	PO BOX 89475 CLEVELAND OH 44101-6475
REVENUE COLLECTION OPERATIONS LICENSING	OFFICE PO BOX 16350 MESA AZ 85211-6350
REVENUE DISCOVERY SYSTEM	PO BOX 830725 BIRMINGHAM AL 35283-0725
RHODE ISLAND DIVISION OF TAX	ONE CAPITAL HILL SUITE 9 PROVIDENCE RI 02908-5811
SOUTH CAROLINA DEPARTMENT OF REVENUE	CORPORATION TAX COLUMBIA SC 29214-0100
SOUTH DAKOTA STATE TREASURER	DEPT OF REVENUE AND REGULATION PO BOX 5055 SIOUX FALLS SD 57117-5055
STATE BOARD OF EQUALIZATION	FRANCHISE TAX BOARD PO BOX 942867 SACRAMENTO CA 94267-0011

SERVICE LIST

Claim Name	Address Information
STATE COMPTROLLER OF TEXAS	111 E 17TH ST AUSTIN TX 78774-0100
STATE OF CALIFORNIA	FRANCHISE TAX BOARD PO BOX 942857 SACRAMENTO CA 94257-0600
STATE OF MICHIGAN	MICHIGAN DEPARTMENT OF TREASURY PO BOX 30727 LANSING MI 48929
STATE OF NEW HAMPSHIRE	DOCUMENT PROCESSING DIVISION 45 CHENELL DR. PO BOX 637 CONCORD NH 03302-0637
STATE OF NEW JERSEY	ATTN:SALES AND USE TAX PO BOX 999 TRENTON NJ 08646-0999
STATE OF NEW YORK	NYS ASSESSMENT RECEIVABLES PO BOX 4127 BINGHAMTON NY 13902-4127
TAXATION AND REVENUE DEPARTMENT, STATE	OF NEW JERSEY PO BOX 628 TRENTON NJ 08646-0628
TENNESSEE DEPARTMENT OF REVENUE	ANDREW JACKSON STATE OFF BLDG 500 DEADERICK ST. NASHVILLE TN 37242
TEXAS SALES AND USE TAX RETURN	ATTN:COMPTROLLER OF PUBLIC ACCOUNTS PO BOX 149354 AUSTIN TX 78714-9354
TEXAS SECRETARY OF STATE	PO BOX 13697 AUSTIN TX 78711-3697
TOWN OF MERRIMACK	6 BABOOSIC LAKE ROAD MERRIMACK NH 03054-3683
TREASURER OF VIRGINIA	STATE CORP COMMISSION, CLERKS OFFICE PO BOX 7621 MERRIFIELD VA 22116-7621
TREASURER, STATE OF NEW JERSEY	PO BOX 002 TRENTON NJ 08625-0002
TREASURER, STATE OF OHIO	30 EAST BROAD STREET 9TH FLOOR COLUMBUS OH 43215-3461
UTAH STATE TAX COMMISSION	210 NORTH 1950 WEST SALT LAKE CITY UT 84134
VERMONT DEPARTMENT OF TAXATION	PO BOX 547 MONTPELIER VT 05601-0547
VERMONT DEPARTMENT OF TAXATION	PO BOX 1779 MONTPELIER VT 05601-1779
VIRGINIA DEPARTMENT OF TAXATION	SALES TAX PO BOX 26626 RICHMOND VA 23261-6626
VIRGINIA DEPARTMENT OF TAXATION	ATTN:OUT-OF-STATE DEALER'S USE TAX PO BOX 26627 RICHMOND VA 23261-6627
WASHINGTON STATE DEPARTMENT OF REVENUE	PO BOX 34051 SEATTLE WA 98124-1051
WASHINGTON STATE DEPARTMENT OF REVENUE	PO BOX 34052 SEATTLE WA 98124-1052
WEST VIRGINIA STATE TAX DEPT	PO BOX 2666 CHARLESTON WV 25324-1202
WISCONSIN DEPARTMENT REVENUE	PO BOX 93389 MILWAUKEE WI 53293-0389
WISCONSIN DEPARTMENT REVENUE	PO BOX 8908 MADISON WI 53708-8908
WORKER TRAINING FUND	PO BOX 6285 INDIANAPOLIS IN 46206-6285

Total Creditor Count 116

Arizona Dept of Revenue
PO Box 29079
Phoenix, AZ 85038-9079

Missouri Director of Revenue
P.O. Box 3300
Jefferson City, MO 65105

EXHIBIT “D”

SERVICE LIST

Claim Name	Address Information
CHUBB INSURANCE COMPANY OF CANADA	ONE FINANCIAL PLAZA ONE ADELAIDE STREET E TORONTO ON M5C 2V0 CANADA
CHUBB INSURANCE COMPANY OF CANADA	15 MOUNTAIN VIEW ROAD PO BOX 1615 WARREN NJ 07061-1615
FEDERAL INSURANCE COMPANY	PO BOX 1615 WARREN NJ 07061-1615
GREAT NORTHERN INSURANCE CO.	100 S 5TH STREET, # 1800 MINNEAPOLIS MN 50042
TRAVELERS CASUALTY AND SURETY COMPANY	1 TOWER SQ HARTFORD CT 06183-0001
XL SPECIALTY INSURANCE COMPANY	20 N MRTINGALE RD STE 200 SCHAUMBURG IL 60173-2415

Total Creditor Count 6

EXHIBIT “E”

SERVICE LIST

Claim Name	Address Information
BANK OF NEW YORK	ATTN:GREGORY PRASAD, ASSISTANT VP GLOBAL PAYMENT & TRADE SERVICES 101 BARCLAY STREET, 19 W NEW YORK NY 10286
BANK OF NEW YORK, MELLON	ATTN:BRIAN BISOGNO TREASURY SERVICES 101 BARCLAY STREET, 19 W NEW YORK NY 10286
BANK OF NEW YORK, MELLON	ATTN:ARETHA VELASQUEZ, LOAN AGENT 600 E. LAS COLINAS BOULEVARD SUITE 1300 IRVING TX 75039
JP MORGAN/CHASE	ATTN:ROSA ROSARIO, CLIENT SERVICE PROFESSIONAL 4 CHASE METROTECH CENTER, FL 22 BROOKLYN NY 11245
M&T BANK	ATTN:SANDY BRADY, BRANCH MANAGER 510 SOLOMONS ISLAND ROAD N PRINCE FREDERICK MD 20678

Total Creditor Count 5

EXHIBIT “F”

SERVICE LIST

Claim Name	Address Information
COACH SERVICES INC	516 WEST 34TH ST. NEW YORK NY 10001
COOPER & DUNHAM LLP	ATTN: NORMAN H. ZIVIN C/O COACH SERVICE, INC. 30 ROCKEFELLER PLAZA NEW YORK NY 10112
COOPER & WALINSKI, LPA	ATTN: RICHARD S. WALINSKI 900 ADAMS STREET TOLEDO OH 43604
MIDWEST TAPE LLC	6950 HALL STREET HOLLAND OH 43528
TABET DIVITO & ROTHSTEIN LLC	ATTN: JEFFREY PATTON & DANIEL I. KONIECZNY 209 S. LASALLE ST., 7TH FLOOR CHICAGO IL 60604

Total Creditor Count 5

EXHIBIT “G”

SERVICE LIST

Claim Name	Address Information
DEEPHAVEN DISTRESSED OPPORTUNITIES	TRADING LTD. DEEPHAVEN CAPITAL MANAGEMENT, LLC 130 CHESIRE LANE, STE 102 MINNETONKA MN 55305
GLENVIEW CAPITAL MANAGEMENT, LLC	ATTN:MARK HOROWITZ GLENVIEW CAPITAL MANAGEMENT, LLC 767 FIFTH AVENUE NEW YORK NY 10153
MACKAY SHIELDS LLC	ATTN:ELLEN METZGER 9 WEST 57TH STREET 33RD FLOOR NEW YORK NY 10019
MEDIA/COMMUNICATIONS PARTNERS III	LIMITED PARTNERSHIP AND AFFILIATES ATTN:CHRISTOPHER S. GAFFNEY GREAT HILL PRTRN, LLC,ONE LIBERTY SQ BOSTON MA 02109
MONARCH ALTERNATIVE CAPITAL LP	ATTN:ROBERT BURNS 535 MADISON AVE NEW YORK NY 10022
NEW YORK LIFE INVESTMENT MANAGEMENT LLC	ATTN:JOHN CIBBARELLI 51 MADISON AVE 2ND FLOOR NEW YORK NY 10010

Total Creditor Count 6
