

EXHIBIT A

Claim Name	Address Information
ABTECH SYSTEMS	ATTN: D. COLLINS 2042 CORTE DEL NOGAL CARLSBAD CA 92011
AURIGA, INC.	ATTN: T. KOVALEVA 400 TRADECENTER STE 5900 WOBURN MA 01801
BROADRIDGE INVESTOR COMMUNICATIONS, INC.	ATTN: Y. TORRES 51 MERCEDES WAY EDGEWOOD NY 11717
CIGNA	ATTN: D. ENNIS 5476 COLLECTIONS CENTER DR CHICAGO IL 60693
COMCAST OF MASSACHUSETTS I, INC.	ATTN: CUSTOMER SERVICE TEAM 676 ISLAND POND ROAD MANCHESTER NH 03109
COMPUTERSHARE TRUST COMPANY	ATTN: B. WEBB DEPT. CH 19228 33 NORTH LASALLE STREET STE 1100 CHICAGO IL 60602
COOLEY GODWARD KRONISH LLP	ATTN: A. MOONEY, GENERAL COUNSEL 101 CALIFORNIA ST 5TH FLOOR SAN FRANCISCO CA 94111-5800
DELAWARE SECRETARY OF STATE	JOHN G TOWNSEND BLDG 401 FEDERAL STREET, STE. 4 DIVISION OF CORPORATIONS DOVER DE 19001
GOULSTON & STORRS	ATTN: TREVOR HOFFMANN 885 THIRD AVENUE, 18TH FLOOR NEW YORK NY 10022
GOULSTON & STORRS PC	(COUNSEL TO ESW CAPITAL, LLC) ATTN: TREVOR HOFFMAN 885 THIRD AVENUE, 18TH FLOOR NEW YORK NY 10022
GOULSTON & STORRS PC	(COUNSEL TO ESW CAPITAL, LLC) ATTN: TIMOTHY J. CARTER 400 ATLANTIC AVENUE BOSTON MA 02110-3333
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION PO BOX 7346 PHILADELPHIA PA 19101-7346
INTERNAL REVENUE SERVICE	CENTRALIZED INSOLVENCY OPERATION 2970 MARKET ST MAIL STOP 5 Q30 133 PHILADELPHIA PA 19104-5016
KAISER FOUNDATION HEALTH PLAN, INC	ATTN: CUSTOMER CONNECTION TEAM 393 E. WALNUT ST. PASADENA CA 91188-8514
LINEBARGER GOGGAN BLAIR & SAMPSON, LLP	(COUNSEL TO HARRIS COUNTY, CYPRESS-FAIRBANKS ISD) ATTN: JOHN P. DILLMAN P.O. BOX 3064 HOUSTON TX 77253-3064
MARCUS ROMETSCH	ATTN: M. ROMETSCH PULVERSTEINSTRASSE 4 BADEN-BADEN 76530 GERMANY
MORRIS, NICHOLS, ARSHT & TUNNELL, LLP	(COUNSEL TO ESW CAPITAL, LLC) ATTN: DEREK C. ABBOTT 1201 N. MARKET STREET, 16TH FLOOR P.O. BOX 1347 WILMINGTON DE 19899-1347
OFFICE OF THE UNITED STATES ATTORNEY	DISTRICT OF DELAWARE HERCULES BUILDING 1313 N MARKET STREET SUITE 400 WILMINGTON DE 19801
OFFICE OF THE UNITED STATES TRUSTEE	ATTN: DAVID L. BUCHBINDER J. CALEB BOGGS FEDERAL BUILDING 844 KING STREET, SUITE 2207 LOCK BOX 35 WILMINGTON DE 19801
OUM & CO. LLP	ATTN: D. PANGILINAN 601 CALIFORNIA STREET 18TH FLOOR SAN FRANCISCO CA 94108
PANTONE, INC.	ATTN: MUHAMMED NASSER WORLD HEADQUARTERS 590 COMMERCE BLVD CARLSTADT NJ 07072-3098
ROSERYAN INC.	ATTN: D. ROBERSON 35473 DUMBARTON CT NEWARK CA 94560
SECURITIES & EXCHANGE COMMISSION	NEW YORK REGIONAL OFFICE ATTN A CALAMARI REGIONAL DIRECTOR BROOKFIELD PLACE 200 VESEY ST STE 400 NEW YORK NY 10281-1022
SECURITIES & EXCHANGE COMMISSION	100 F STREET NE WASHINGTON DC 20549
THE TREASURER, STATE OF NEW JERSEY	DEPARTMENT OF THE TREASURY 123 W STATE ST TRENTON NJ 08625
U.S. SECURITIES AND EXCHANGE COMMISSION	ATLANTA REGIONAL OFFICE ATTN: DAVID W. BRADLEY 950 EAST PACES ROAD, N.E. ATLANTA GA 30326-1382
U.S. SECURITIES AND EXCHANGE COMMISSION	ATLANTA REGIONAL OFFICE ATTN: DAVID W. BADDLEY 950 EAST PACES ROAD, N.E., SUITE 900 ATLANTA GA 30326-1382
UNITED STATES TREASURY	DEPARTMENT OF THE TREASURY 1500 PENNSYLVANIA AVENUE, NW WASHINGTON DC 20220

Total Creditor count 28

EXHIBIT B

MASTER SERVICE LIST

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SECURITIES & EXCHANGE COMMISSION	NEWYORK@SEC.GOV
GOULSTON & STORRS	THOFFMANN@GOULSTONSTORRS.COM
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AURIGA, INC.	TATIANA.KOVALEVA@AURIGA.RU
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KAISER FOUNDATION HEALTH PLAN, INC	AMT@KP.ORG
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