

UNITED STATES BANKRUPTCY COURT for the District of Delaware

PROOF OF CLAIM

Name of Debtor: **ANDERSON NEWS, LLC**

Case Number: **09-10695 (CCS)**

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

Name of Creditor (the person or other entity to whom the debtor owes money or property): **Diamond Comic Distributors**

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:
**Diamond Comic Distributors
Attn: John Prather
1966 Greenspring Dr, Suite 300
Timonium, MD 21093**

Court Claim Number: _____
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above):
**RECEIVED
MAY 20 2010
BMC GROUP**

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: **\$ 128,145.84**
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.
If all or part of your claim is entitled to priority, complete item 5.
 Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.
Specify the priority of the claim.

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().

2. Basis for Claim: **Goods Sold**
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: **51819 et al**
3a. Debtor may have scheduled account as: _____
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.
Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe:
Value of Property: \$ _____ Annual Interest Rate _____ %
Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____
Amount of Secured Claim: \$ _____ Amount Unsecured: **\$ 128,145.84**

Amount entitled to priority:

\$ _____

*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

Anderson News LLC



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If the documents are not available, please explain:

Date: **5/6/10**

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.
John Prather, Credit Analyst

FOR COURT USE ONLY

FILED
MAY 7 2010
9:55

BMC

ACCOUNTS RECEIVABLE AGING VERSION Y

ANALYST 23 Sherry Clark-DBD

REMIT CUSTS ALL LOCATIONS
 SHOW MATCHING REMITTANCE? Y ALL APPLY TO
 PRINTED IN APPLY-TO NUMBER ORDER
 REPORT INCLUDES DEBIT BALANCE CUSTOMERS ONLY
 AGED AS OF 05/05/10 - NOT INCLUDING ITEMS PAST AGING DATE
 REPORT DOES NOT INCLUDE FULLY PAID ITEM(S)
 ALL CUSTOMER TYPES HIDE REMIT WITH NO OPEN INCLUDE COLLECTION CUSTOMER INCLUDE BAD DEBT CUSTOMER
 DOCUMENT TYPES I = INVOICE P = PAYMENT C = CR MEMO D = DR MEMO B = BALANCE FORWARD F = LATE PAYMENT FEE
 APPLY 10 = CHECKS W/NO REMIT APPLY 12 = CHECKS WITH REMIT APPLY 20 = CREDITS WITH NO PO APPLY 22+ = CR
 APPLY 42+ = CREDITS WITH REMIT R APPLY 52+ = CREDITS WITH REMIT XR APPLY 80+ = CREDITS WITH NO REMIT APPLY YYYY50 S
 APPLY YYYY00 OPEN ITEMS WITH NO PO APPLY YYYY01 OPEN ITEMS WITH NO REMIT APPLY YYYY02 OPEN ITEMS WITH REMIT APPLY YYYY03 O

| CUSTOMER | CUST BALANCE UNAPPLIED AMT | INVOICE AMT NO-REMIT AMT | CURRENT | 1 - 15 DAYS | 16 - 30 DAYS | 31 DAYS |
|--|----------------------------|--------------------------|------------|-------------|--------------|-------------------|
| 51819 ANDERSON NEWS COMPANY-TAMPA COLLECTION | 83,497.12 31,399.34- | 114,896.46 .00 | .00 .00 | .00 .00 | .00 .00 | 114,896.46 .00 |
| 52145 ANDERSON NEWS LAS VEGAS EOM + 90 DAYS | 1,916.93 4,898.14- | 6,815.07 .00 | .00 .00 | .00 .00 | .00 .00 | 6,815.07 .00 |
| 52147 ANDERSON NEWS NAT PROC CENTER EOM + 90 DAYS | 23,023.77 14,822.23- | 37,846.00 .00 | .00 .00 | .00 .00 | .00 .00 | 37,846.00 .00 |
| 52151 ANDERSON NEWS ALBUQUERQUE EOM + 90 DAYS | 1,867.51 808.82- | 2,676.33 .00 | .00 .00 | .00 .00 | .00 .00 | 2,676.33 .00 |
| 52153 ANDERSON NEWS DENVER EOM + 90 DAYS | 6,748.04 3,674.13- | 10,422.17 .00 | .00 .00 | .00 .00 | .00 .00 | 10,422.17 .00 |
| 52181 ANDERSON NEWS CO PHOENIX EOM + 90 DAYS | 3,890.44 1,913.12- | 5,803.56 .00 | .00 .00 | .00 .00 | .00 .00 | 5,803.56 .00 |
| 52182 ANDERSON NEWS CO SALT LAKE EOM + 90 DAYS | 1,902.08 1,674.26- | 3,576.34 .00 | .00 .00 | .00 .00 | .00 .00 | 3,576.34 .00 |
| 52316 ANDERSON NEWS AUSTIN EOM + 90 DAYS | 340.88 1,194.64- | 1,535.52 .00 | .00 .00 | .00 .00 | .00 .00 | 1,535.52 .00 |
| 52634 ANDERSON NEWS FIFE EOM + 90 DAYS | 1,079.71 191.06- | 1,270.77 .00 | .00 .00 | .00 .00 | .00 .00 | 1,270.77 .00 |
| 52650 ANDERSON NEWS CO KANSAS CITY EOM + 90 DAYS | 154.98 .00 | 154.98 .00 | .00 .00 | .00 .00 | .00 .00 | 154.98 .00 |
| 52652 ANDERSON NEWS CO OKLAHOMA EOM + 90 DAYS | 352.91 .00 | 352.91 .00 | .00 .00 | .00 .00 | .00 .00 | 352.91 .00 |
| 52684 ANDERSON NEWS COMPANY-MIAMI EOM + 90 DAYS | 3,371.47 253.78- | 3,625.25 .00 | .00 .00 | .00 .00 | .00 .00 | 3,625.25 .00 |

A C C O U N T S R E C E I V A B L E A G I N G V E R S I O N Y

| CUSTOMER | CUST BALANCE | INVOICE AMT | UNAPPLIED AMT | NO-REMIT AMT | CURRENT | 1 - 15 DAYS | 16 - 30 DAYS | 31 DAYS |
|---------------------------------|------------------|-------------|---------------|--------------|------------|-------------|--------------------|------------|
| TOTALS FOR: Sherry Clark-DBD | CUSTOMER BALANCE | | | | 128,145.84 | | UNAPPLIED PAYMENTS | 60,829.52- |
| | INVOICE BALANCE | | | | 188,975.36 | 100.00% | | |
| | CURRENT | | | | .00 | .00% | | |
| | 1 - 15 DAYS | | | | .00 | .00% | | |
| | 16 - 30 DAYS | | | | .00 | .00% | | |
| | 31 DAYS | | | | 188,975.36 | 100.00% | | |
| | CUSTOMER COUNT | | | | | | | 12 |