American Banknote Corporation, Case 05-10174 (PJW)			
Exhibit D -- Non-Debtor Subsidiary Claims			
(1) **Name of Claimant**	**(2)** **Claim Number**	**(3)** **Claim Amount**	**(4)** **Reason for Disallowance**
V W Credit 1401 Franklin Boulevard Libertyville, IL 60048	00052	$22,478.72	claim is for motor vehicle financing lease with nondebtor subsidiary, ABNCo
Goodrich Executive LLC 560 Sylvan Ave Englewood Cliffs, NJ 07632-3119	00080	unspecified	claim is for nonresidential real property lease with nondebtor subsidiary, ABNCo
Tennessee Department of Revenue c/o Attorney General PO Box 20207 Nashville, TN 37202-0207	00082	$94,379.54	Debtor did not file tax returns in Tennessee. ABNCo and ABN Securities Systems, Inc. are the only subsidiaries of the Debtor that file tax returns in Tennessee. Additionally, claim is alleged against nondebtor subsidiary ABNCo.