

CLAIMS NOT ALLOWED

RECLAIMING SELLER	COMMENT
Collier	Goods shipped in November, received prior to reclamation period.
Gallery Inc.	Goods received in November 2000, prior to reclamation period.
Geospace Products, Co., Inc.	Goods received in November 2000, prior to reclamation period.
Hoberman Designs, Inc.	Goods received December 5, 2000, prior to reclamation period.
HoMedics, Inc.	Goods received in November 2000, prior to reclamation period.
HSBC Business Credit USA	Goods received prior to November 30, 2000, prior to reclamation period.
International Crystal Co.	Purchase Order cancelled.
Kirby Seid Trading Associates	Goods shipped and received post-petition; goods paid for post-petition.
Leap Frog	Most merchandise not received as delivery truck recalled by vendor. Verification of status of claim still in progress, expected resolution by April 16, 2001, currently awaiting delivery of copies of Bill of Lading.
Play Visions	Goods received in November 2000, prior to reclamation period.
Primary Funding Corp/ Standout	Goods received in November 2000, prior to reclamation period.
QMT Associates Inc.	Goods received December 4, 2000, prior to reclamation period.
Scientific Explorer, Inc.	Goods received in October 2000, prior to reclamation period.
Skullduggrey, Inc.	Goods received on or before December 4, 2000, prior to reclamation period.
Sooth-Eze	Goods received in October 2000, prior to reclamation period.