

United States Bankruptcy Court Southern District of New York		Voluntary Petition																				
Name of Debtor (if individual, enter Last, First, Middle): Morgan & Finnegan L.L.P.		Name of Joint Debtor (Spouse) (Last, First, Middle):																				
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):																				
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 13-5257130		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):																				
Street Address of Debtor (No. & Street, City, State & Zip Code): 3 World Financial Center New York, NY		Street Address of Joint Debtor (No. & Street, City, State & Zip Code):																				
ZIPCODE 10281		ZIPCODE																				
County of Residence or of the Principal Place of Business: New York		County of Residence or of the Principal Place of Business:																				
Mailing Address of Debtor (if different from street address)		Mailing Address of Joint Debtor (if different from street address):																				
ZIPCODE		ZIPCODE																				
Location of Principal Assets of Business Debtor (if different from street address above):																						
ZIPCODE																						
<p style="text-align: center;">Type of Debtor (Form of Organization) (Check one box.)</p> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input type="checkbox"/> Corporation (includes LLC and LLP) <input checked="" type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.) _____	<p style="text-align: center;">Nature of Business (Check one box.)</p> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other _____	<p style="text-align: center;">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <input checked="" type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <hr/> <p style="text-align: center;">Nature of Debts (Check one box.)</p> <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.																				
<p style="text-align: center;">Filing Fee (Check one box)</p> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		<p style="text-align: center;">Chapter 11 Debtors</p> <p>Check one box:</p> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). <p>Check if:</p> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts owed to non-insiders or affiliates are less than \$2,190,000. ----- <p>Check all applicable boxes:</p> <input type="checkbox"/> A plan is being filed with this petition <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).																				
<p>Statistical/Administrative Information</p> <input type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input checked="" type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY																				
<p>Estimated Number of Creditors</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>1-49</td><td>50-99</td><td>100-199</td><td>200-999</td><td>1,000-5,000</td><td>5,001-10,000</td><td>10,001-25,000</td><td>25,001-50,000</td><td>50,001-100,000</td><td>Over 100,000</td> </tr> </table>			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	Over 100,000
<input type="checkbox"/>	<input type="checkbox"/>		<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>												
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<p>Estimated Assets</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input checked="" type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td> </tr> <tr> <td>\$0 to \$50,000</td><td>\$50,001 to \$100,000</td><td>\$100,001 to \$500,000</td><td>\$500,001 to \$1 million</td><td>\$1,000,001 to \$10 million</td><td>\$10,000,001 to \$50 million</td><td>\$50,000,001 to \$100 million</td><td>\$100,000,001 to \$500 million</td><td>\$500,000,001 to \$1 billion</td><td>More than \$1 billion</td> </tr> </table>		<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion	
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Voluntary Petition <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): Morgan & Finnegan L.L.P.
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Prior Bankruptcy Case Filed Within Last 8 Years (If more than two, attach additional sheet)

Location Where Filed: None	Case Number:	Date Filed:
Location Where Filed:	Case Number:	Date Filed:

Pending Bankruptcy Case Filed by any Spouse, Partner or Affiliate of this Debtor (If more than one, attach additional sheet)

Name of Debtor: None	Case Number:	Date Filed:
District:	Relationship:	Judge:

<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by § 342(b) of the Bankruptcy Code.</p> <p style="text-align: center;">X _____ Signature of Attorney for Debtor(s) Date</p>
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Exhibit C

Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?

Yes, and Exhibit C is attached and made a part of this petition.
 No

Exhibit D

(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)

Exhibit D completed and signed by the debtor is attached and made a part of this petition.

If this is a joint petition:

Exhibit D also completed and signed by the joint debtor is attached a made a part of this petition.

Information Regarding the Debtor - Venue
 (Check any applicable box.)

Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.

There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.

Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.

Certification by a Debtor Who Resides as a Tenant of Residential Property
 (Check all applicable boxes.)

Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)

 (Name of landlord or lessor that obtained judgment)

 (Address of landlord or lessor)

Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and

Debtor has included in this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.

Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).

Voluntary Petition
(This page must be completed and filed in every case)

Name of Debtor(s):
Morgan & Finnegan L.L.P.

Signatures

Signature(s) of Debtor(s) (Individual/Joint)

I declare under penalty of perjury that the information provided in this petition is true and correct.

[If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under Chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United State Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.

[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X _____
Signature of Debtor

X _____
Signature of Joint Debtor

Telephone Number (If not represented by attorney)

Date

Signature of a Foreign Representative

I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.

(Check only **one** box.)

I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.

Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.

X _____
Signature of Foreign Representative

Printed Name of Foreign Representative

Date

Signature of Attorney*

X /s/ Isaac Nutovic
Signature of Attorney for Debtor(s)

**Isaac Nutovic IN-2076
Nutovic & Associates
488 Madison Ave 16th Floor
New York, NY 10022**

March 17, 2009
Date

*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.

Signature of Non-Attorney Petition Preparer

I declare under penalty of perjury that: 1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; 2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h) and 342(b); 3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.

Printed Name and title, if any, of Bankruptcy Petition Preparer

Social Security Number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)

Address

X _____
Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.

Date

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.
A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both 11 U.S.C. § 110; 18 U.S.C. § 156.

Signature of Debtor (Corporation/Partnership)

I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

X /s/ John F. Sweeney
Signature of Authorized Individual

John F. Sweeney
Printed Name of Authorized Individual

Title of Authorized Individual

March 17, 2009
Date

Pursuant to Local Rule 1074-1(b), the undersigned hereby certifies that all partners of Morgan & Finnegan L.L.P. whose consent is required for the filing of this petition have consented.

s/John F. Sweeney
John F. Sweeney, Authorized Agent

Dated: March 17 , 2009

**United States Bankruptcy Court
Southern District of New York**

IN RE:

Case No. _____

Morgan & Finnegan L.L.P.

Chapter 7

Debtor(s)

SUMMARY OF SCHEDULES

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors also must complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NUMBER OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	\$ 0.00		
B - Personal Property	Yes	3	\$ 6,368,553.22		
C - Property Claimed as Exempt	Yes	1			
D - Creditors Holding Secured Claims	Yes	1		\$ 3,816,831.71	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	1		\$ 0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	38		\$ 6,191,545.04	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	1			
I - Current Income of Individual Debtor(s)	No				\$
J - Current Expenditures of Individual Debtor(s)	No				\$
TOTAL		49	\$ 6,368,553.22	\$ 10,008,376.75	

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

SCHEDULE A - REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM
None				

TOTAL 0.00

(Report also on Summary of Schedules)

SCHEDULE B - PERSONAL PROPERTY

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether the husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	H U S B A N D, W I F E, J O I N T, O R C O M M U N I T Y	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.		Petty cash 2,070 Uncashed checks 167,343		169,413.00
2. Checking, savings or other financial accounts, certificates of deposit or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Citibank, N.A. JP Morgan Chase Bank, N. A.		129,035.00 0.00
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, include audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interest in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.	X			
10. Annuities. Itemize and name each issue.	X			
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
14. Interests in partnerships or joint ventures. Itemize.	X			

**SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X			
16. Accounts receivable.		(As of 2-17-09) miscellaneous client bills (\$4,613,273.33) (approx.)and also unbilled work in progress (\$1,234,099.89)(approx.). Does not include approx. 1,684365.92 of disbursements including foreign associates bills for which M & F was acting as agent for client		5,846,373.22
17. Alimony, maintenance, support, and property settlements in which the debtor is or may be entitled. Give particulars.	X			
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		<p>K.J.McWHA Draw exceeding capital account 111,744 35 WOODSIDE ROAD WYCKOFF N.J. 07481</p> <p>T.M.MELGAR Draw exceeding capital account 111,988 65 MAGNOLIA AVENUE GARDEN CITY N.Y. 11530</p>		223,732.00
19. Equitable or future interest, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X			
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.	X			
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			

**SCHEDULE B - PERSONAL PROPERTY
(Continuation Sheet)**

TYPE OF PROPERTY	N O N E	DESCRIPTION AND LOCATION OF PROPERTY	HUSBAND, WIFE, JOINT, OR COMMUNITY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
28. Office equipment, furnishings, and supplies. 29. Machinery, fixtures, equipment, and supplies used in business. 30. Inventory. 31. Animals. 32. Crops - growing or harvested. Give particulars. 33. Farming equipment and implements. 34. Farm supplies, chemicals, and feed. 35. Other personal property of any kind not already listed. Itemize.	 X X X X X X X	Miscellaneous office equipment, supplies, artwork and furniture from NY office.		unknown
TOTAL				6,368,553.22

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IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT

Debtor elects the exemptions to which debtor is entitled under:

Check if debtor claims a homestead exemption that exceeds \$136,875.

(Check one box)

11 U.S.C. § 522(b)(2)

11 U.S.C. § 522(b)(3)

DESCRIPTION OF PROPERTY	SPECIFY LAW PROVIDING EACH EXEMPTION	VALUE OF CLAIMED EXEMPTION	CURRENT VALUE OF PROPERTY WITHOUT DEDUCTING EXEMPTIONS
Not Applicable			

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number of all entities holding claims secured by property of the debtor as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests.

List creditors in alphabetical order to the extent practicable. If a minor child is the creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Code debtor," include the entity on the appropriate schedule of creditors, and complete Schedule H – Code debtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Total the columns labeled "Amount of Claim Without Deducting Value of Collateral" and "Unsecured Portion, if Any" in the boxes labeled "Total(s)" on the last sheet of the completed schedule. Report the total from the column labeled "Amount of Claim Without Deducting Value of Collateral" also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report the total from the column labeled "Unsecured Portion, if Any" on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND VALUE OF PROPERTY SUBJECT TO LIEN	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY
ACCOUNT NO. JP Morgan Chase Bank, N.A. Teitelbaum & Baskin LLP 3 Barker Avenue White Plains, NY 10601		Liability on Letter of Credit drawdown in 2009; creditor claims security interest in all assets	X			3,816,831.71	
		VALUE \$ 6,368,553.22					
ACCOUNT NO.							
		VALUE \$					
ACCOUNT NO.							
		VALUE \$					
ACCOUNT NO.							
		VALUE \$					
Subtotal (Total of this page)						\$ 3,816,831.71	\$
Total (Use only on last page)						\$ 3,816,831.71	\$

0 continuation sheets attached

(Report also on
Summary of
Schedules.)

(If applicable, report
also on Statistical
Summary of Certain
Liabilities and Related
Data.)

SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition. Use a separate continuation sheet for each type of priority and label each with the type of priority.

The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

Report the total of amounts entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Report the total of amounts not entitled to priority listed on each sheet in the box labeled "Subtotals" on each sheet. Report the total of all amounts not entitled to priority listed on this Schedule E in the box labeled "Totals" on the last sheet of the completed schedule. Individual debtors with primarily consumer debts report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)

Domestic Support Obligations

Claims for domestic support that are owed to or recoverable by a spouse, former spouse, or child of the debtor, or the parent, legal guardian, or responsible relative of such a child, or a governmental unit to whom such a domestic support claim has been assigned to the extent provided in 11 U.S.C. § 507(a)(1).

Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(3).

Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,950* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

Contributions to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(5).

Certain farmers and fishermen

Claims of certain farmers and fishermen, up to \$5,400* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(6).

Deposits by individuals

Claims of individuals up to \$2,425* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(7).

Taxes and Certain Other Debts Owed to Governmental Units

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C. § 507(a)(8).

Commitments to Maintain the Capital of an Insured Depository Institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

Claims for Death or Personal Injury While Debtor Was Intoxicated

Claims for death or personal injury resulting from the operation of a motor vehicle or vessel while the debtor was intoxicated from using alcohol, a drug, or another substance. 11 U.S.C. § 507(a)(10).

* Amounts are subject to adjustment on April 1, 2010, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

0 continuation sheets attached

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

Check this box if debtor has no creditors holding unsecured nonpriority claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT UNLIQUIDATED DISPUTED			AMOUNT OF CLAIM
ACCOUNT NO. A J Park Huddart Parker Bldg P.O. Square P.O. Box 949 Weellington, New Zealand,				X		1,277.35
ACCOUNT NO. A. RADY 14 PENN BLVD. SCARSDALE, NY 10583		RETURN OF CAPITAL				172,695.00
ACCOUNT NO. A. WAYDA C/O LOCKE LORD 3 W.F. CENTER NY, NY 10281		RETURN OF CAPITAL				128,574.00
ACCOUNT NO. A.A. Mace 139 West 14th Street Apt.5f New York, NY 10011						0.00

37 continuation sheets attached

Subtotal
(Total of this page) \$ **302,546.35**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules and, if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

\$

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. A.C. Chein 68-04 Exeter Street Forest Hills, NY 11375						0.00
ACCOUNT NO. A.E. Nolan 4410 Westfield Drive Fairfax, VA 22032						0.00
ACCOUNT NO. A.G. Triplett 399 Berkshire Drive Riva, MD 21140						0.00
ACCOUNT NO. A.M. Morales 215 Alexander Avenue Apt. 8b Bronx, NY 10454						0.00
ACCOUNT NO. A.P. Padro 2736 Independence Av Apt. 2a Riverdale, NY 10463						0.00
ACCOUNT NO. A.S. Isles 375 Fountain Avenue, #6F Brooklyn, NY 11208				X		3,880.00
ACCOUNT NO. A.S. Isles 375 Fountain Avenue, #6F Brooklyn, NY 11208						0.00

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Sheet no. 1 of 37 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
 (Total of this page) \$ **3,880.00**

Total
 (Use only on last page of the completed Schedule F. Report also on
 the Summary of Schedules, and if applicable, on the Statistical
 Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. A.W. Wormack 17022 King Jamesway #202 Gaithersburg, MD 20877						0.00
ACCOUNT NO. AbG Patentes S.L.				X		1,036.44
ACCOUNT NO. ACIP Intl 4115 Blackhawk Plaza Circle Suite 100 Danville, CA 94506				X		3,093.64
ACCOUNT NO. Adams & Adams P.O. Box 1014 Pretoria , South Africa, 0001				X		3,675.90
ACCOUNT NO. ADP Inc P.O. Box 9001006 Louisville, KY						2,832.75
ACCOUNT NO. AICCO Inc. 1001 Winstead Drive, Suite 500 Cary, NC 27513		Insurance premium				79,167.54
ACCOUNT NO. Andiamo Group 44 Montgomery Street San Francisco, CA 94104						33,469.03

Sheet no. 2 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **123,275.30**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Animus Rex 36 East 23rd Street New York, NY 10010						1,900.00
ACCOUNT NO. AT & T P.O. BOX 8220 AURORA, IL 60572-8220						1,273.28
ACCOUNT NO. B. VERIDAME C/O CADWALADER WICKERSHAM & TAFT 1 WORLD FINANCIAL CENTER NEW YORK, NY 10281		Return of capital	X			341,056.00
ACCOUNT NO. B. Wolf 72-42 66th Road Middle Village, NY 11379						0.00
ACCOUNT NO. Banc Of America Leasing P.O. Box 100916 Atlanta, GA 30384-0916						29,057.24
ACCOUNT NO. Barreda Muller Las Begonias 441-5to Piso 14-0265 Lima 27, Peru,				X		1,383.30
ACCOUNT NO. Benefit Resource Inc 2320 Brighton-Henrietta Townline Rd. Rochester, NY 14623-2782						576.25

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Sheet no. 3 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **375,246.07**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Bereskin & Parr Box 401 40 King Street West Toronto , Canada, ON M5H 3Y2				X		186.82
ACCOUNT NO. Berggren OY AB FINLAND 00101 HELSINKI 00101				X		6,032.44
ACCOUNT NO. BERKEMEYER PO BOX 1274 SE-80137 GAYLE, Sweden,				X		1,449.00
ACCOUNT NO. BFP TOWER C CO LLC C/O BROOKFIELD PROPERTIES 3 WORLD FINANCIAL CETR., 11TH FLOOR NEW YORK, NY 10281-1021						33,891.57
ACCOUNT NO. BJERKENS PATENTBYKRA KB BOX 1274 Se 80137 Sweden,				X		2,654.78
ACCOUNT NO. BLAKE CASSELS AND GRAYDON 45 O'CONNER ST. 20TH FLOOR OTTAWA, ON K1P 1A4				X		5,986.72
ACCOUNT NO. BLONDIE'S HOLIDAY HOUSE LLC 431 FAYETTE AVENUE MAMORONECK, NY 10543-2211						4,669.01

Sheet no. 4 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **54,870.34**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. BOLET & TERRERO C/O CITIBANK POBOX 7247-8738 . PHILA., PA 19170-8738						2,289.00
ACCOUNT NO. BUFET MEJIA & ASOCIADOS PO BOX 1744 SAN PEDRO SULA, HONDURAS C.A.				X		7,966.30
ACCOUNT NO. BUSTAMANTE & BUSTAMANTE PO BOX 17-01-02455 Quito, Ecuador,				X		1,384.00
ACCOUNT NO. C. Leone 159 Bay 34th Street Brooklyn, NY 11214						0.00
ACCOUNT NO. C.A. Hughes C/O Frankfurt Kurnit Kleein & Selz 488 Madison Avenue New York, NY 10022		capital account		X		275,000.00
ACCOUNT NO. C.E. Coward 516 Peacock Drive Hyattsville, MD 20785						0.00
ACCOUNT NO. C.K. Benton						0.00

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Sheet no. 5 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **286,639.30**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. C.K. Hu C/O Artur Caimpi, Esq. 44 Wall Street New York, NY 10005-2408		capital account		X	X	278,633.00
ACCOUNT NO. C.R. Pryor 1621 Old Chapel Road Boyce, VA 22620						0.00
ACCOUNT NO. C.W.Kibler 21 West Street Apt. 15A New York, NY 10006						0.00
ACCOUNT NO. CABINET MADEUF 56 RUE DE FAUBURG ST-HONORE Paris France,				X		1,939.40
ACCOUNT NO. CABINET SALES PO BOX 211 HT 6110 PORT-AU-PRINCE HAITI,				X		1,219.50
ACCOUNT NO. CANON BUSINESS SOLUTIONS 15004 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693						2,008.15
ACCOUNT NO. Canon Financial Services Inc P.O. Box 4004 Carol Stream, IL 60197-4004						4,862.13

Sheet no. 6 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **288,662.18**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. CAVALIER ABOGADOS WILLINGTON TRUAT COMPANY PO BOX 510127 PHILADELPHIA, PA 19175-0127				X		67.75
ACCOUNT NO. CCPIT PATENT AND TRADEMARK OFFICE 10/F OCEAN PLAZA 158 FUXINGMENNEI STREET, BEJING100031 CHINA,				X		516.01
ACCOUNT NO. CENTER FOR METABOLIC BONE DISEASE 10 CONGRESS STREET SUITE 512 PASADENA, CA 91105						2,750.00
ACCOUNT NO. CHEMICAL ABSTRACTS SERVICE L-3000 COLUMBUS, OH 43260						236.66
ACCOUNT NO. China Science Patent & Trademark Agent 25/F BLDG. B, TSINGUA TONGFANG Hi PL #1 Wangzhuang Rd. Haidian Dist. Beijing, P.R. China, 100083				X		3,358.53
ACCOUNT NO. Cityside Archives Ltd. 499 Mill Road Edison, NJ 08837		storage		X		39,475.04
ACCOUNT NO. Clark Modet & Co (Chile) HUERFANOS 3835 PISO 19, OF 1903 SANTIAGO CHILE,				X		1,400.00

Sheet no. 7 of 37 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
 (Total of this page) \$ **47,803.99**

Total
 (Use only on last page of the completed Schedule F. Report also on
 the Summary of Schedules, and if applicable, on the Statistical
 Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Classic Packaging 350 MICHAEL DRIVE SYOSSET, NY 11791						475.68
ACCOUNT NO. Coffee Distributing Corp. P.O. BOX 766 GARDEN CITY, NY 11040						1,467.32
ACCOUNT NO. Computer Packages Inc. 414 HUNGERFORD DRIVE SUITE 300 ROCKVILLE, MD 20850						1,470.00
ACCOUNT NO. COMPUTER PATENT ANNUITIES 11- 15 SEATON PLACE Jersey JE1 !BL,						0.00
ACCOUNT NO. Computer Patent Annuities North America 1900 DUKE Suite 300 Alexandria, VA 22314						7,275.00
ACCOUNT NO. Confidential Shredding, LLC P.O. BOX 8643 WOODCLIFF LAKE, NJ 07677						2,860.44
ACCOUNT NO. Corporate Express, Inc. P.O. BOX 95708 CHICAGO, IL 60694						221.56

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Sheet no. 8 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **13,770.00**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Cruikshank & Fairweather 19 Exchange Sq., Glasgow G1 3AE Scotland G1 3AE				X		1,902.93
ACCOUNT NO. CT Corporation System PO BOX 4349 CAROL STREAM, IL 60197-4349						348.00
ACCOUNT NO. D. Chastaine 160-04 Sanford Ave. Apt. 4B Flushing, NY 11358						0.00
ACCOUNT NO. D. KANE AND S.KANE 365 ELM RD BRIARCLIFF MANOR, NY 10510		Compensation	X	X		14,500.00
ACCOUNT NO. D.A. Bardac-Vlada 36-08 29th Street Apt. 4f Long Island City, NY 11106						0.00
ACCOUNT NO. D.M. Newman 41 Shawnee Trail Sparta, NJ 07871						0.00
ACCOUNT NO. D.PFEFFER 36 STONYGATE OVAL NEW ROCHELLE, NY 10804		COMPENSATION	X	X		343,172.00

Sheet no. 9 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **359,922.93**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Dancyn Vending Service 378 Shirley Ave Staten Island, NY 10312						335.38
ACCOUNT NO. Daniel Advogados Intellectual Property Bank Of America: Treasury Management Svc Miami Oper. FL-7-400-01-54 17100 59th Av Hialeah, FL 33015				X		5,142.63
ACCOUNT NO. Danka 4388 Collections Center Drive Chicago, IL 60693						2,749.38
ACCOUNT NO. Davis & Hosfield Consulting LLC 20 NORTH WACKER DRIVE, SUITE 2150 CHICAGO, IL 60606						7,225.00
ACCOUNT NO. Day-Timers, Inc. P.O. Box 27013 Lehigh Valley, PA 18002-7013						36.95
ACCOUNT NO. Dewey & LeBoeuf Attn: Alan Berman 125 West 55th Street New York, NY 10019		legal fees				3,945.05
ACCOUNT NO. Dimension Data 550 Cochituate Rd. Collegetown, PA 19246						0.00

Sheet no. 10 of 37 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
 (Total of this page) \$ **19,434.39**

Total
 (Use only on last page of the completed Schedule F. Report also on
 the Summary of Schedules, and if applicable, on the Statistical
 Summary of Certain Liabilities and Related Data.) \$

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Domnern Somgiat & Boonma Gpo Box 203 Bangkok 10501 Thailand,				X		297.79
ACCOUNT NO. Dr. V. Vossius GEIBELSTRASSSE 6, 81679 MUNCHEN GERMANY,				X		889.43
ACCOUNT NO. DTI Skyline P.O. Box 403667 Atlanta, GA 30384-3667						4,144.79
ACCOUNT NO. E. Bros 218 Husson Ave Bronx, NY 10473-2315						0.00
ACCOUNT NO. E. Moroz 120 Cedar Drive East Briarcliff Manor, NY 10510						11,415.52
ACCOUNT NO. E.G. Wright 1101 New Hampshire Avenue, N.W. #612 Washington, DC 20037						0.00
ACCOUNT NO. E.W. Meredith						0.00

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Sheet no. 11 of 37 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
 (Total of this page) \$ **16,747.53**

(Use only on last page of the completed Schedule F. Report also on
 the Summary of Schedules, and if applicable, on the Statistical
 Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Elite Limousine Plus Inc. P.O. Box 1588 Long Island City, NY 11101						1,691.77
ACCOUNT NO. Empire State Development Corporation Attn: Robert Kwon 633 Third Avenue -35th Floor New York, NY 10017-8167		grant reimbursement	X			919,800.00
ACCOUNT NO. Ergo Computers 41 Riordan Place Shrewsbury, NJ 07702						1,364.45
ACCOUNT NO. Eurest Dining Services Compass Group, Loxbox P.O. Box 91337 Chicago, IL 60693-1337						585.53
ACCOUNT NO. F. Catania P.O. Box 430 74 W. Rd Pound Ridge, NY 10576						0.00
ACCOUNT NO. F.W. Langford 6560 Morning Meadows Drive Alexandria, VA 22315-5908						0.00
ACCOUNT NO. Federal Express Corp. P.O. Box 371461 Pittsburg, PA 15250						5,429.59

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Sheet no. 12 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **928,871.34**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Filterfresh Coffee P.O. Box 37049 Baltimore, MD 21297						126.90
ACCOUNT NO. Firstlaw Lee & Ko SEOCHO P.O BOX 437, Trust Tower 275-7 VANGJAE-DONG, SECOHO-KU Soeul Korea,				X		1,336.00
ACCOUNT NO. Fitzwilliam, Stone, Furness-Smith & Morg 48-50 SACKVILLE STREET PORT OF SPAIN TRINIDAD AND TOBAGO,				X		1,150.00
ACCOUNT NO. Freehills GPO BOX 4227 Sydney NSW Australia 20,				X		2,635.00
ACCOUNT NO. Fujimoto Patent Office YAESU NAGOYA BLDG, 6TH FLOOR 2-2-10, YAESU,, CHUO-KU TOKYO 104-0028, JAPAN,				X		16,061.43
ACCOUNT NO. G. Chandiramani 35 William Blow Ct. Edison, NJ 08837						0.00
ACCOUNT NO. G. Haddad C/O Arthur Ciampi, Esq. 44 Wall Street New York, NY 10005-2408		capital account	X	X		63,425.00

Sheet no. 13 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **84,734.33**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. G. Tacticos 1080 Chestnut Street Apt #10d San Francisco, CA 94109						0.00
ACCOUNT NO. G.K. Rymer 314 Fourth Street Apt. 1 Brooklyn, NY 11215						0.00
ACCOUNT NO. GE Capital P.O. BOX 642444 Pittsburgh, PA 15264-2444						13,571.68
ACCOUNT NO. Geller Group 462 SEVENTH AVENUE, 6th Flr New York, NY 10018-7439						1,360.00
ACCOUNT NO. General Binding Corp. PO BOX 71361 Chicago, IL 60694-1361						29.87
ACCOUNT NO. Gowlings P.O. Box 466, Station D Ottawa Canada, ON K1P 1C3					X	3,871.41
ACCOUNT NO. Graf Von Stosch Prinzregentenstr. 22 Munchen, Germany, 80538		patent services			X	5,967.23

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Sheet no. 14 of 37 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
 (Total of this page) \$ **24,800.19**

(Use only on last page of the completed Schedule F. Report also on
 the Summary of Schedules, and if applicable, on the Statistical
 Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Gregorj						170.00
ACCOUNT NO. Griffith Hack & Co. LEVEL 19, 109 ST. GEORGE'S TERRACE PERTH WA 6000 AUSTRALIA,				X		1,074.50
ACCOUNT NO. Guernsey Office Produc P.O. Box 10846 Chantilly, VA 20153-0846						690.58
ACCOUNT NO. H.A. Gabathuler 157 14th Street Apt. 11 Hoboken, NJ 07030						0.00
ACCOUNT NO. H.C. MARCUS C/O LOCKE LORDE 3 WORLD FINANCIAL CENTER N.Y., NY 10154		RETURN OF CAPITAL				155,666.00
ACCOUNT NO. H.M. Tiger 174 Grand Ave Rutherford, NJ 07070						0.00
ACCOUNT NO. H.R.Ma 460 Ovington Avenue Apt. 4H Brooklyn, NY 11209						0.00

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Sheet no. 15 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **157,601.08**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Hansmann & Vogeser ALBERT-ROSSHAUPTER-STRASSE 65 81369 Munchen Germany,				X		4,934.54
ACCOUNT NO. Harvard Maintenance Inc. 570 SEVENTH AVENUE, 15th Floor New York, NY 10018						21,330.15
ACCOUNT NO. Horticultural Creations Inc. 53-55 BEACH STREET New York, NY 10013						1,187.82
ACCOUNT NO. Idearc Media Corp. ATTN: ACCT RECEIVABLE DEPT. P O. BOX 619009 DFW AIRPORT, TX 75261-9009						42.00
ACCOUNT NO. Image Threads LLC 4610 CHURCH STREET SHOREVIEW, MN 55126						145.50
ACCOUNT NO. Impact Office Products PO BOX 403846 ATLANTA, GA 30384-3846						353.09
ACCOUNT NO. Iron Mountain P.O. BOX 27128 New York, NY 10087-7128						3,445.23

Sheet no. 16 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **31,438.33**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Ismaldi Cueto 59-38 69th Avenue 2nd Flr Ridgewood, NY 11385						0.00
ACCOUNT NO. Ismari Cueto 59-38 69th Avenue Apt. 2 Ridgewood, NY 11385						0.00
ACCOUNT NO. J. De Jesus 137-20 Lafayette St. Ozone Park, NY 11417						0.00
ACCOUNT NO. J. DEGIROLAMO 36 WOODS END DRIVE 3 WWORLD FINANCIAL CENTER WILTON, CT 06897		RETURN OF CAPITAL				138,186.00
ACCOUNT NO. J. Harilall 68-12 Yellowstone Bl Apt. 4z Forest Hills, NY 11375						0.00
ACCOUNT NO. J. Nieves 529 W 186th Street New York, NY 10033				X		3,811.28
ACCOUNT NO. J. Nieves 529 W 186th Street Apt. #31 New York, NY 10033						0.00

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Sheet no. 17 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **141,997.28**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. J. W. GOULD C/O LOCKE LORD 3 WORLD FINANCIAL CENTER NY, NY 10281		RETURN OF CAPITAL				168,003.00
ACCOUNT NO. J.C. Groh 21 Mohawk Drive North Babylon, NY 11703						0.00
ACCOUNT NO. J.F. SWEENEY C/O LOCKE LORD 3 WORLD FINANCIAL CENTER N.Y. NY 10154, NY 10154		RETURN OF CAPITAL				269,268.00
ACCOUNT NO. J.G. Garner 1755 York Ave. Apt. 3L New York, NY 10128						0.00
ACCOUNT NO. J.J. Brooking 13023 Saint Clair Rd Clarksburg, MD 20871						0.00
ACCOUNT NO. J.T. Gallagher C/O Arthur Ciampi, Esq. 44 Wall Street New York, NY 10005-2408		capital account	X	X		224,019.00
ACCOUNT NO. J.W. Cummings 5533 Metropolitan Av Apt. 2 Ridgewood, NY 11385						0.00

Sheet no. 18 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **661,290.00**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No.

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Jackson Lewis 59 Maiden Lane New York, NY 10038						4,366.45
ACCOUNT NO. JANET dORE 415 EAST 52ND STREET NEW YORK, NY 10022				X		0.00
ACCOUNT NO. Jennifer C. Groh C/O Raymond Nardo, Esq 129 Third Street Mineola, NY 11501		WARN act violation claim	X	X		0.00
ACCOUNT NO. JOHN OSBORNE C/O LOCKE LORD 3 W.F. CENTER NY, NY 10281		RETURN OF CAPITAL				132,487.00
ACCOUNT NO. JOSE LLOREDA CAMACHO & CO. c/o LORELCO						2,124.00
ACCOUNT NO. K&S Partners BK HOUSE, PLOT NO. 109 SECTOR 44 GURGAON 122 002 (HARYANA) INDIA,				X		1,620.00
ACCOUNT NO. K.M. Iwasaki 1045 N. Utah Street Apt. 213 Arlington, VA 22201						0.00

Sheet no. 19 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **140,597.45**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. K.M. Koustenis 105 East 73rd Street New York, NY 10021						0.00
ACCOUNT NO. Kastle Systems LLC P.O. BOX 75151 Baltimore, MD 21275-5151						535.15
ACCOUNT NO. Kilburn & Strobe 20 RED LION STREET LONDON wc1r 4pj U.K., WC1R 4PJ				X		2,654.02
ACCOUNT NO. Kinutani & Associates Chem. Bld, 15-12 Nishi-Shimbashi-3 Chome Mlnato-Ku Tokyo 105-0003,				X		2,786.00
ACCOUNT NO. Lasership Inc. P.O. BOX 406420 ATLANTA, GA 30384-6420						1,003.00
ACCOUNT NO. Law Journal Press P.O. BOX 18105 Newark, NJ 07191-8105						165.06
ACCOUNT NO. LegalPub.Com, Inc. 113 EAST BARE HILL ROAD Harvard, MA 01451-1856						108.00

Sheet no. 20 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **7,251.23**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Lexington Flowers 669 LEXINGTON AVENUE New York, NY 10022						395.58
ACCOUNT NO. Lexis-Nexis P.O. BOX 7247-7090 Philadelphia, PA 19170-7090				X		178,768.00
ACCOUNT NO. Livingston, Alexander & Levy POB OX 142 72 HARBOUR STR. KINGSTON JAMAICA W.I.,				X		1,260.00
ACCOUNT NO. LogicShark Consulting, LLC 275 MADISON AVENUE, 6th Floor New York, NY 10016						1,050.00
ACCOUNT NO. LTD Commodities LLC P.O. Box 702 BANNOCKBURN, IL				X		17.61
ACCOUNT NO. M. Abouelela 1951 Mountain Avenue Scotch Plains, NJ 07076						0.00
ACCOUNT NO. M. Dotti 130 Mill Road Staten Island, NY 10305						0.00

Sheet no. 21 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **181,491.19**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. M.A. Mitchell 348 W. 145th Street Apt. 3R New York, NY 10039						0.00
ACCOUNT NO. M.C. McKenzie 1532 A Street N.E. Washington, DC 20002						0.00
ACCOUNT NO. M.DOUGHERTY C/O CADWALADER WICKERSHAM & TAFT 1 WORLD FINANCIAL CENTER NEW YORK, NY 10281		return of capital	X			251,749.00
ACCOUNT NO. M.E. Melo 91-30 98th Street Woodhaven, NY 11421						0.00
ACCOUNT NO. M.K. Robinson 6035 Broadway Apt. #4m Riverdale, NY 10471						0.00
ACCOUNT NO. M.LIN 904 EDGEWOOD AVE. PELHAM MANOR, NY 10803		RETURN OF CAPITAL 127,101 COMPENSATION 8,737.37	X			135,838.37
ACCOUNT NO. M.LIN MODERN VILLA #30 555 GAOJING RD, XUJING, QINGPU DIST. SHANGHAI CHINA, 201701		Assignee or other notification for: M.LIN				

Sheet no. 22 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **387,587.37**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. M.M Danielewski 17 Stagecoach Drive Holmdel, NJ 07733						0.00
ACCOUNT NO. M.S. Marcus C/O Arthur Ciampi, Esq. 44 Wall Street New York, NY 10005-2408		capital account	X	X		106,313.00
ACCOUNT NO. Marks & Clerk (Canada) PO BOX 957 STATION B K1P5S7 OTTAWA ON K1P 5S7				X		816.64
ACCOUNT NO. Marks & Clerk (Scotland) 19 ROYAL EXCHANGE SQUARE Glasgow G13AE U. KINGDOM,				X		31,413.62
ACCOUNT NO. Mart Financial Group Inc. 1410 N. Meacham Rd. Schaumburg, IL 60173				X		280.24
ACCOUNT NO. Marval & O'Farrell PO BOX 395 CHURCH STR. STA. NY, NY 10008				X		1,628.20
ACCOUNT NO. Matrix Telecom, Inc. P.O. BOX 660780 Dallas, TX 75266-0780						6.47

Sheet no. 23 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **140,458.17**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Matthew Bender & Co. Inc. P.O. BOX 7247-0178 Philadelphia, PA 19170-0178						267.42
ACCOUNT NO. Mcgladrey & Pullen, LLP 5155 PAYSPHERE CIRCLE Chicago, IL 60674						30,000.00
ACCOUNT NO. Micron Systems Corp. P.O. Box 605 Washington Crossing, PA 18977						2,167.50
ACCOUNT NO. MicroPatent 39441 TREASURY CENTER Chicago, IL 60694-9400						230.10
ACCOUNT NO. Minori Patent Professional Corp. CHIYODA SEIMEI KYOTO OIKE BUILDING 8F OIKE-DORI TAKAKURA-NISHI,				X		1,275.57
ACCOUNT NO. Miura & Associates NISHIWAKI BUILDING 4F 1-4 KOJIMACHI 4 CHROME 102-0083 JAPAN, 102-0083				X		638.12
ACCOUNT NO. Moffat & Co. P.O. BOX 2088 STATION "D" OTTAWA,, ON				X		2,406.00

Sheet no. 24 of 37 continuation sheets attached to
 Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
 (Total of this page) \$ **36,984.71**

Total
 (Use only on last page of the completed Schedule F. Report also on
 the Summary of Schedules, and if applicable, on the Statistical
 Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. MSV Associates 14-02 PLYMOUTH DRIVE Fairlawn, NJ 07410						2,060.00
ACCOUNT NO. N. Comodo 1115-71 Street Brooklyn, NY 11228						0.00
ACCOUNT NO. N.O. Sidelnik 12 John Street Apt. 9 New York, NY 10038						0.00
ACCOUNT NO. N.Y. Minute Messenger 13-15 WEST 28TH STREET, 5th Floor New York, NY 10001						585.08
ACCOUNT NO. National Benefit Life Insurance Co. JAF Box 2386 New York, NY 10116		refund of overpayment				136.00
ACCOUNT NO. Nederlandsch Octroobureau POSTBUS 29720 2502 LS DEN HAAG THE NETHERLANDS,				X		702.16
ACCOUNT NO. Nexus Technologies Group 7 WEST CROSS STREET Hawthorne, NY 10532						1,029.56

Sheet no. 25 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **4,512.80**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Ochai & Co. TO BUILDING, 6-3, TAITO 2 CHOME, TAITO0KU JAPAN,				X		553.05
ACCOUNT NO. Olivares & Cia., S.C. CITIBANK (BANAMEX USA) Main Off, Br. 50 2029 CENTURY PARK EAST, 42ND FLOOR Los Angeles, CA 90067				X		2,454.00
ACCOUNT NO. Oxford University Press Credit & Collections Department 2001 EVANS ROAD Cary, NC 27513						407.27
ACCOUNT NO. P. Bowers 4 Windermere Close Hampton Bays, NY 11946						0.00
ACCOUNT NO. P.FILL C/O LOCKE LORD 3 W.F. CENTER NY, NY 10281		RETURN OF CAPITAL				159,884.00
ACCOUNT NO. Pacer Service Center P.O. BOX 70951 Charlotte, NC 28272-0951						1,387.36
ACCOUNT NO. Park Evalutation & Translations 134 WEST 29TH STREET NY, NY 10001						300.00

Sheet no. 26 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **164,985.68**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Piasetzki & Nenniger 120 ADELAIDE ST. WEST - SUITE 2308 TORONTO, ON M5H 1T1				X		2,814.71
ACCOUNT NO. Pick-A-Bagel 1991 BROADWAY, 2nd Floor New York, NY 10023						56.42
ACCOUNT NO. Pol Service P.O. BOX 335, POLSKA, UL. CHAKUBINSKIEG0 8 Poland,				X		436.30
ACCOUNT NO. Pollack & Kaminsky 114 WEST 47TH STREET New York, NY 10036						19,906.79
ACCOUNT NO. Potter Clarkson 58 THE ROPEWALK NOTTINGHAM NG1 5DD UNITED KINGDOM,				X		723.46
ACCOUNT NO. QMS 4829 FAIRMONT AVENUE, Suite B Bethesda, MD 20814-6097						13.64
ACCOUNT NO. R. Fried 125 West 76th Street Apt. 7 A New York, NY 10023						0.00

Sheet no. 27 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **23,951.32**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. R. GOETHALS C/O LOCKE LORD 3 W.F. CENTER NY, NY 10281		RETURN OF CAPITAL				116,952.00
ACCOUNT NO. R. Smith 76 Halsey Street Brooklyn, NY 11216						0.00
ACCOUNT NO. R.A. Robalino 175 W 87th Street Apt. #21f New York, NY 10024						0.00
ACCOUNT NO. R.C. Komson 10 West 66th Street, Apt. 8K New York, NY 10023		RETURN OF CAPITAL				143,417.00
ACCOUNT NO. R.E. London 727 E. 92nd Street Brooklyn, NY 11236						0.00
ACCOUNT NO. R.G.C. Jenkins PO BOX 845654 Boston, MA 02284-5654						1,703.87
ACCOUNT NO. R.M. Altieri 7 Elaine Terrace Yonkers, NY 10701						0.00

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Sheet no. 28 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **262,072.87**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. R.R. Kohse 76 West 82nd Street Apt. 313 New York, NY 10024						0.00
ACCOUNT NO. R.STRAUSSMAN C/O LOCKE LORD 3 W.F. CENTER NY, NY 10281		RETURN OF CAPITAL				45,768.00
ACCOUNT NO. Ramiro Moreno Baldieso AV. MARISCAL SANTA CRUZ 1285 BOLIVAR BLDG. LA PAZ BOLIVIA,				X		635.00
ACCOUNT NO. Receiver General For Canada NATIONAL RESEARCH COUNCIL CANADA FIN BR BLDG M-58 OTTAWA, ON K1A 0R6				X		74.75
ACCOUNT NO. Red Top Executive Sedan P.O. BOX 100519 Arlington, VA 22210-0748						56.54
ACCOUNT NO. Red Top Executive Sedan P.O.Box 7247-6882 Philadelphia, PA 19170-6882						4,466.19
ACCOUNT NO. Remfry & Sagar REMFY HOUSE, 8, NANGAL RAYA BUS CENTRE New Delhi 110 046 India, 110 046				X		390.00

Sheet no. 29 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **51,390.48**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Richter, Werdermann & Bergaulet NEUER WALL 10 20354 Hamburg Germany,				X		2,667.11
ACCOUNT NO. Robert Half Finance & Accounting 12400 COLLECTIONS CENTER DRIVE Chicago, IL 60693						9,888.48
ACCOUNT NO. RTIS-REEDFAX P.O. BOX 7247-7518 PHILADELPHIA, PA 19170-7518						482.50
ACCOUNT NO. S. Ghosh						0.00
ACCOUNT NO. S.ATLAS C/O LOCKE LORD 3 WORLD FINANCIAL CENTER NY, NY 10128		RETURN OF CAPITAL				155,312.00
ACCOUNT NO. S.F. MEYER C/O LOCKE LORD 3 W.F.CENTER NY, NY 10128		RETURN OF CAPITAL				159,916.00
ACCOUNT NO. Saba & Co (Bahrian) PO BOX 27020 Nicosia Cyprus,				X		360.00

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Sheet no. 30 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **328,626.09**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Sage Publications CQ Press A Div. Of Sage Publications PO BOX 19200 Washington, DC 20077-5791						307.03
ACCOUNT NO. Sale & Pepe 1 EXCHANGE PLAZA New York, NY 10006						1,420.32
ACCOUNT NO. Schaumburg Thoenes Thurn Landskron PO BOX 860748 D-81634 Munchen Germany,				X		806.04
ACCOUNT NO. Seiwa Patent & Law P.O. BOX 9227 Uniondale, NY 11555-9227				X		5,871.93
ACCOUNT NO. Shanghai Patent & Trademark Law Office,L				X		209.00
ACCOUNT NO. Shapiro Cohen Andrews Finlayson 112 KENT STREET, SUITE 2001 P.O. BOX 3440 STN D CAN., K1P 6P1				X		1,106.45
ACCOUNT NO. Shelston IP LEVEL 21, 60 MARGARET STREET SYDNEY NSW 2000 Australi,				X		1,079.58

Sheet no. 31 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **10,800.35**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Shimizu Patent Office 6TH FL KANTETSU TSUKUBA-SCI-CITY BLD 1-1-1 OROSHI-MACHI TSUCHIURA Baraki Japa 300-0847				X		1,533.75
ACCOUNT NO. Smart & Biggar 1000 DE LA GAUCHETIERE OUEST Suite300 MONTREAL, QC H3B 4W5				X		1,880.39
ACCOUNT NO. SMARTPROS LEGAL & ETHICS LTD 12 SKYLINE DRIVE HAWTHORNE, NY 10532		ONLINE LEGAL				2,000.00
ACCOUNT NO. Softchoice Corporation P. O. Box 18892 Newark, NJ 07191-8892						372.61
ACCOUNT NO. Spruson & Ferguson GPO BOX 3898 SYDNEY NSW 2001 AUSTRALIA,				X		2,037.96
ACCOUNT NO. Stenger Watzke & Ring KAISER-FRIEDRICH-RING 70 D-40547 DUSSELDORF DUSSELDORF GERMANY, D-40547				X		3,134.86
ACCOUNT NO. Steve Meador & Associates 318 NW 13TH STREET Oklahoma City, OK 73103						524.15

Sheet no. 32 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **11,483.72**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Stevens & Lee 600 COLLEGE ROAD EAST SUITE 4400 PRINCETON, NJ						1,020.75
ACCOUNT NO. Stock Industrial Property Services A.S. BEYOGLU P.O.B. 205 ISTANBUL 80073 TURKEY,				X		1,030.00
ACCOUNT NO. Swabey Ogilvy Renault 1981 MCGILL COLLEGE AVE. SUITE 1600 MONTREAL QUEBEC, H3A 2Y3				X		1,556.14
ACCOUNT NO. T.J. Pence 4836 KENMORE DRIVE OKEMOS, MI 48864						5,500.00
ACCOUNT NO. T.Pezzano 33 CRANE ROAD HUNTINGTON, NY 11743		Return of capital		X		272,699.00
ACCOUNT NO. The Complete Office Source P.O. BOX 105328 Atlanta, GA 30348						1,026.00
ACCOUNT NO. The Dialog Corporation P.O. BOX 532002 Atlanta, GA 30353-2002						12,647.87

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Sheet no. 33 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **295,479.76**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Thomson Reuters 39441 TREASURY CENTER CHICAGO, IL 60694-9400						4,608.99
ACCOUNT NO. Time Warner Cable P.O. BOX 9227 Uniondale, NY 11555-9227						310.48
ACCOUNT NO. Total Quality Building Services 3619 14th STREET, N.W. Washington, DC 20010						740.26
ACCOUNT NO. Tower Paper Co. 1216 BRUNSWICK AVENUE Far Rockaway, NY 11691						3,018.76
ACCOUNT NO. Triple Nine Mail Service 3459 CLAY STREET NE Washington, DC 20019						570.00
ACCOUNT NO. TSG Reporting 747 THIRD AVENUE SUITE 22 B NEW YORK, NY 10017						4,215.25
ACCOUNT NO. U.S. Marketing 40-14 24th STREET Long Island City, NY 11101						1,502.70

Sheet no. 34 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **14,966.44**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

IN RE **Morgan & Finnegan L.L.P.**

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Unalite Electric & Lighting Corp. PO BOX 1636 Long Island City, NY 11101-0636						2,705.04
ACCOUNT NO. Univ. Of Minnesota-Estis 309 19TH AVENUE SQ. MINNEAPOLIS, MN 55455						97.00
ACCOUNT NO. V.A. Frid 236 East 77th St. Apt. 14 New York, NY 10075						0.00
ACCOUNT NO. V.P. Gary 40 Goodwin Pl Northport, NY 11768						0.00
ACCOUNT NO. Venner, Shipley LLP 20 LITTLE BRITAIN LONDON EC1A 7DH U.K., EC1A 7DH				X		11,259.00
ACCOUNT NO. Veritext New York Reporting Company L.L. 200 OLD COUNTRY ROAD, Suite 260 Mineola, NY 11501						730.00
ACCOUNT NO. Verizon						1,457.50

Sheet no. **35** of **37** continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **16,248.54**

(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.)

Total
\$

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. Verizon Business PO BOX 37873 PITTSBURGH, PA 15250-7873						2,764.88
ACCOUNT NO. Vossius & Partner P.O. BOX 86 07 67, D-81634 MUNCHEN D-81634 MUNCHEN GERMANY,				X		5,417.20
ACCOUNT NO. W & M Properties Of Connecticut, Inc, Agent Metro Center One Station Place Stamford, CT 06902		Breach of lease		X		0.00
ACCOUNT NO. W.R. Widmer 184 Ridgewood Ave Staten Island, NY 10312						0.00
ACCOUNT NO. W.S. FEILER C/O LOCKE LORD 3 WORLD FINANCIAL CENTER NY, NY 10281		RETURN OF CAPITAL				152,828.00
ACCOUNT NO. West Group P.O. BOX 6292 Carol Stream, IL 60197-6292						3,005.99
ACCOUNT NO. West Publishing Corp. P.O. BOX 6292 Carol Stream, IL 60197-6292						2,917.20

Sheet no. 36 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **166,933.27**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
(Continuation Sheet)**

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER. <i>(See Instructions Above.)</i>	CODEBTOR HUSBAND, WIFE, JOINT, OR COMMUNITY	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE	CONTINGENT	UNLIQUIDATED	DISPUTED	AMOUNT OF CLAIM
ACCOUNT NO. WFP Tower C Co. 200 Vesae Street - 10th Floor New York, NY 10281		electric bill				10,301.21
ACCOUNT NO. Wilkinson & Grist 6th Floor, PRINCE'S BUILDING CHATER ROAD, CENTRAL HONK KONG,				X		830.72
ACCOUNT NO. WILSON ELSEER MOSKOWITZ ATTN: T. HYLAND 150 EAST 42ND STREET NEW YORK, NY 10017-5639		LEGAL FEES				6,029.20
ACCOUNT NO. Wisconsin Tech Search UNIVERSITY OF WISCONSIN - MADISON BURSAR'S OFFICE, 750 University Avenue Madison, WI 53706						109.99
ACCOUNT NO. XYZ Two Way Radio Service, Inc. P.O. BOX 159033 275 20th STREET Brooklyn, NY 11215-9033						660.45
ACCOUNT NO. YKI Patent Attorneys 1-34-12 KICHIJOJI-HONCHO MUSASINO-SHI TOKYO JAPAN, 180-0004				X		269.24
ACCOUNT NO. Yuasa And Hara CPO BOX 714 TOKYO 100-8692 JAPAN,				X		3,991.86

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Sheet no. 37 of 37 continuation sheets attached to
Schedule of Creditors Holding Unsecured Nonpriority Claims

Subtotal
(Total of this page) \$ **22,192.67**

Total
(Use only on last page of the completed Schedule F. Report also on
the Summary of Schedules, and if applicable, on the Statistical
Summary of Certain Liabilities and Related Data.) \$ **6,191,545.04**

IN RE Morgan & Finnegan L.L.P. Debtor(s) Case No. _____ (If known)

SCHEDULE G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described. If a minor child is a party to one of the leases or contracts, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no executory contracts or unexpired leases.

NAME AND MAILING ADDRESS, INCLUDING ZIP CODE OF OTHER PARTIES TO LEASE OR CONTRACT	DESCRIPTION OF CONTRACT OR LEASE AND NATURE OF DEBTOR'S INTEREST. STATE WHETHER LEASE IS FOR NONRESIDENTIAL REAL PROPERTY. STATE CONTRACT NUMBER OF ANY GOVERNMENT CONTRACT.
<p>Mart Financial Group Inc. 1410 N. Meacham Rd. Schaumburg, IL 60173</p>	<p>Equip. Lease 2006</p>
<p>G.E. Capital Corporation 1010 Thomas Edison Blvd SW Cedar Rapids, IA 52404</p>	<p>Equip. lease 2007</p>
<p>Canon Financial Services Inc P.O. Box 4004 Carol Stream, IL 60197-4004</p>	<p>Equip. lease 2007</p>
<p>Bank Of America Leasing And Capital LLC P.O.Box 100916 Atlanta, GA 30384-0916</p>	<p>Fleet Capital Equipment lease 2003</p>
<p>Key Equipment Finance 66 South Pearl Street Albany, NY 12207-1865</p>	<p>Furniture lease 2004</p>
<p>Locke Lord Bissell & Liddell LLP 2200 Ross Avenue Suite 2200 Dallas, TX 75201</p>	<p>Mutual Space License Equipment License</p>

IN RE Morgan & Finnegan L.L.P.

Debtor(s)

Case No. _____

(If known)

SCHEDULE H - CODEBTORS

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR

IN RE Morgan & Finnegan L.L.P. Case No. _____
Debtor(s) (If known)

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of _____ sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date: _____ Signature: _____ Debtor

Date: _____ Signature: _____ (Joint Debtor, if any)

[If joint case, both spouses must sign.]

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342 (b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer _____ Social Security No. (Required by 11 U.S.C. § 110.) _____
If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social security number of the officer, principal, responsible person, or partner who signs the document.

Address _____

Signature of Bankruptcy Petition Preparer _____ Date _____

Names and Social Security numbers of all other individuals who prepared or assisted in preparing this document, unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the appropriate Official Form for each person.

A bankruptcy petition preparer's failure to comply with the provision of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the _____ (the president or other officer or an authorized agent of the corporation or a member or an authorized agent of the partnership) of the **Morgan & Finnegan L.L.P.** (corporation or partnership) named as debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 50 sheets (*total shown on summary page plus 1*), and that they are true and correct to the best of my knowledge, information, and belief.

Date: **March 17, 2009** Signature: **/s/ John F. Sweeney**

John F. Sweeney _____
(Print or type name of individual signing on behalf of debtor)

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

United States Bankruptcy Court
Southern District of New York

IN RE:

Case No. _____

Morgan & Finnegan L.L.P.

Chapter 7

Debtor(s)

VERIFICATION OF CREDITOR MATRIX

The above named debtor(s) hereby verify(ies) that the attached matrix listing creditors is true to the best of my(our) knowledge.

Date: March 17, 2009

Signature: /s/ John F. Sweeney
John F. Sweeney,

Debtor

Date: _____

Signature: _____

Joint Debtor, if any

A J Park
Huddart Parker Bldg P.O. Square
P.O. Box 949
Weellington, New Zealnd,

A. RADY
14 PENN BLVD.
SCARSDALE, NY 10583

A. WAYDA
C/O LOCKE LORD
3 W.F. CENTER
NY, NY 10281

A.A. Mace
139 West 14th Street Apt.5f
New York, NY 10011

A.C. Chein
68-04 Exeter Street
Forest Hills, NY 11375

A.E.Nolan
4410 Westfield Drive
Fairfax, VA 22032

A.G. Triplett
399 Berkshire Drive
Riva, MD 21140

A.M. Morales
215 Alexander Avenue Apt. 8b
Bronx, NY 10454

A.P. Padro
2736 Independance Av Apt. 2a
Riverdale, NY 10463

A.S. Isles
375 Fountain Avenue, #6F
Brooklyn, NY 11208

A.W. Wormack
17022 King Jamesway #202
Gaithersburg, MD 20877

ACIP Intl
4115 Blackhawk Plaza Circle
Suite 100
Danville, CA 94506

Adams & Adams
P.O. Box 1014
Pretoria , South Africa, 0001

AICCO Inc.
1001 Winstead Drive, Suite 500
Cary, NC 27513

Andiamo Group
44 Montgomery Street
San Francisco, CA 94104

Animus Rex
36 East 23rd Street
New York, NY 10010

AT &T
P.O.BOX 8220
AURORA, IL 60572-8220

B. VERIDAME
C/O CADWALADER WICKERSHAM & TAFT
1 WORLD FINANCIAL CENTER
NEW YORK, NY 10281

B. Wolf
72-42 66th Road
Middle Village, NY 11379

Banc Of America Leasing
P.O. Box 100916
Atlanta, GA 30384-0916

Bank Of America Leasing And Capital LLC
P.O.Box 100916
Atlanta, GA 30384-0916

Barreda Muller
Las Begonias 441-5to Piso
14-0265
Lima 27, Peru,

Benefit Resource Inc
2320 Brighton-Henrietta Townline Rd.
Rochester, NY 14623-2782

Bereskin & Parr
Box 401 40 King Street West
Toronto , Canada, ON M5H 3Y2

Berggren OY AB
FINLAND 00101 HELSINKI
00101

BERKEMEYER
PO BOX 1274
SE-80137 GAYLE, Sweden,

BFP TOWER C CO LLC
C/O BROOKFIELD PROPERTIES
3 WORLD FINANCIAL CETR., 11TH FLOOR
NEW YORK, NY 10281-1021

BJERKENS PATENTBYKRA KB
BOX 1274
Se 80137 Sweden,

BLAKE CASSELS AND GRAYDON
45 O'CONNER ST. 20TH FLOOR
OTTAWA, ON K1P 1A4

BLONDIE'S HOLIDAY HOUSE LLC
431 FAYETTE AVENUE
MAMORONECK, NY 10543-2211

BOLET & TERRERO
C/O CITIBANK
POBOX 7247-8738 .
PHILA., PA 19170-8738

BUSTAMANTE & BUSTAMANTE
PO BOX 17-01-02455
Quito, Ecuador,

C. Leone
159 Bay 34th Street
Brooklyn, NY 11214

C.A. Hughes
C/O Frankfurt Kurnit Kleein & Selz
488 Madison Avenue
New York, NY 10022

C.E. Coward
516 Peacock Drive
Hyattsville, MD 20785

C.K. Hu
C/O Artur Caimpi, Esq.
44 Wall Street
New York, NY 10005-2408

C.R. Pryor
1621 Old Chapel Road
Boyce, VA 22620

C.W. Kibler
21 West Street Apt. 15A
New York, NY 10006

CABINET MADEUF
56 RUE DE FAUBURG ST-HONORE
Paris France,

CABINET SALES
PO BOX 211
HT 6110 PORT-AU-PRINCE
HAITI,

CANON BUSINESS SOLUTIONS
15004 COLLECTIONS CENTER DRIVE
CHICAGO, IL 60693

Canon Financial Services Inc
P.O. Box 4004
Carol Stream, IL 60197-4004

CAVALIER ABOGADOS
WILLINGTON TRUAT COMPANY
PO BOX 510127
PHILADELPHIA, PA 19175-0127

CCPIT PATENT AND TRADEMARK OFFICE
10/F OCEAN PLAZA
158 FUXINGMENNEI STREET, BEJING100031
CHINA,

CENTER FOR METABOLIC BONE DISEASE
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Southern District of New York

IN RE:

Case No. _____

Morgan & Finnegan L.L.P.

Chapter 7

Debtor(s)

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR

1. Pursuant to 11 U.S.C. § 329(a) and Bankruptcy Rule 2016(b), I certify that I am the attorney for the above-named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept \$ 20,000.00

Prior to the filing of this statement I have received \$ 20,000.00

Balance Due \$ 0.00

2. The source of the compensation paid to me was: Debtor Other (specify): **third party**

3. The source of compensation to be paid to me is: Debtor Other (specify):

4. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation, is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. ~~Representation of the debtor in adversary proceedings and other contested bankruptcy matters;~~
- e. [Other provisions as needed]

6. By agreement with the debtor(s), the above disclosed fee does not include the following services:

Any matters (such as responding to subpoenas, court orders or motions or complaints filed in any court) not specifically included above

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

March 17, 2009

Date

/s/ Isaac Nutovic

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