

Fill in this information to identify the case:

Debtor name ESCO, Ltd.

United States Bankruptcy Court for the: _____ District of Maryland
(State)

Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	NEW BALANCE ATHLETIC SHOE 100 GUEST ST BOSTON, MA 02135	JOE PRESTON P: 800-343-1395 CUSTOMERSUPPORT@ NEWBALANCE.COM	TRADE			\$1,596,386.12	
2	TIMBERLAND VF OUTDOOR, LLC 200 DOMAIN DRIVE STRATHAM, NH 03885	JON WATERHOUSE P: 888-802-9947	TRADE			\$1,407,234.28	
3	FUNDING CIRCLE USA 707 17TH STREET SUITE 2200 DENVER, CO 80202	LISA JACOBS P: 866-679-7966	PPP LOAN			\$1,384,840.42	
4	PUMA NORTH AMERICA, INC. 455 GRAND UNION BLVD SOMERVILLE, MA 02145-1455	BOB PHILION P: 800-662-7862 CUSTOMERSERVICE.US@ PUMA.COM	TRADE			\$1,351,740.38	
5	NIKE USA, INC. ONE BOWERMAN DRIVE ACCOUNT# 80604 BEAVERTON, OR 97005	JOHN DONAHOE P: 800-521-6453	TRADE			\$664,023.18	
6	UNDER ARMOUR, INC. CUSTOMER ID 11560145 1020 HULL STREET BALTIMORE, MD 21230-2080	SHARI MANNING P: 888-427-6687	TRADE			\$622,897.19	
7	NEW ERA CAP, LLC 160 DELAWARE AVE BUFFALO, NY 14202-2404	JAMES GRUNDTISCH P: 800-989-0445	TRADE			\$470,656.88	
8	ADIDAS AMERICA, INC. 5055 N GREELEY AVENUE PORTLAND, OR 97217	SCOTT LUSTIG P: 800-423-4327	TRADE			\$360,630.70	

Debtor Name _____ Case Number _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	THE CIT GROUP/COMMERICAL SERVICES 11 W 42ND ST NEW YORK, NY 10036-8002	COMMERCIAL SERVICES GROUP P: 855-462-2652	FACTORED PAYABLES				\$289,518.29
10	MONDAWMIN LLC ATTN: LAW/LEASE DEPT. MONDAWMIN BUSINESS TRUST. CHICAGO, IL 60654-1607	ALLAN HANG BROOKFIELD PROP P: 312-960-5833	LANDLORD	C U D			\$265,337.34
11	DONALD E. HEASLEY 625 QUARRY VIEW COURT UNIT #106 REISTERSTOWN, MD 21136	DONALD E. HEASLEY P: 410-627-4512	DEFERRED COMPENSATION	C U D			\$218,796.82
12	KAREN S. MISHLER 2519 EAST AVE BALTIMORE, MD 21219	KAREN S. MISHLER P: 410-371-9473	DEFERRED COMPENSATION	C U D			\$202,443.76
13	FILA USA, INC. 930 RIDGEBROOK RD STE 200 SPARKS, MD 21152-9482	KYLE RANKIN/WENDY P: 410-773-3000	TRADE				\$199,897.27
14	PR PRINCE GEORGE'S PLAZA LLC C/O PREIT SERVICE, LLC. 2005 MARKET STREET, SUITE 1000	PREIT SERVICES LLC P: 215-875-0700	LANDLORD	C U D			\$195,908.97
15	HARV INTERNATIONAL LIMITED 10 WEST 33RD STREET #508 NEW YORK, NY 10001	ATTN: LEGAL COUNSEL P: 212-967-6666	TRADE				\$168,981.00
16	IVERSON PAK DEVELOPMENT LLC 3737 BRANCH AVE, STE 203 HILLCREST HEIGHTS, MD 20748	P: 301-423-7400	LANDLORD	C U D			\$155,905.72
17	CEDAR-EAST RIVER PARK LLC 928 CARMANS ROAD MASSAPEQUA, NY 11758	C/O CEDAR REALTY TRUST PARTNERSHIP, LP. P: 516-767-6492	LANDLORD	C U D			\$141,357.91
18	BRIAN BROTHERS, INC. 601 16TH ST CARLSTADT, NJ 07072-1932	ATTN: LEGAL COUNSEL	TRADE				\$141,180.00
19	ASICS AMERICA CORPORATION 7755 IRVINE CENTER DRIVE SUITE 400 IRVINE, CA 92618	RICHARD SULLIVAN P: 949-453-8888 F: 949-453-0292	TRADE				\$137,351.72
20	REEBOK INTERNATIONAL LTD. 25 DRYDOCK AVE STE 110E BOSTON, MA 02210-2344	BARRY LYNN P: 302-656-2931 TALEXANDER@CORDISH.COM	TRADE				\$134,457.36

Fill in this information to identify the case:

Debtor name ESCO, Ltd.
 United States Bankruptcy Court for the: DISTRICT OF MARYLAND
 Case number (if known) _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on March 31, 2023

X /s/ Stanley W. Mastil
 Signature of individual signing on behalf of debtor

Stanley W. Mastil
 Printed name

Chief Restructuring Officer
 Position or relationship to debtor