

**EXHIBIT D****List of Accounts at Financial Institutions**

<b>No.</b>	<b>Financial Institution Name</b>	<b>Account Holder</b>
1.	Ally Bank	Dan Fingerhut
2.	Ally Bank	Aicel Carbonero
3.	American Express	Dan Fingerhut
4.	Banco General, Panama	
5.	Bank of America	All In Publishing, LLC
6.	Bank of America cc account	Daniel R. Fingerhut
7.	Bank of America cc account	Fingerhut Group Inc.
8.	Bank of America	Digital Platinum, Inc.
9.	Bank of America	Fingerhut Group, Inc.
10.	Bank of America	DP Management
11.	Chase Credit	Dan R. Fingerhut
12.	Chase Credit	Daniel R. Fingerhut
13.	Chase Credit	Daniel R. Fingerhut
14.	Chase Credit	Daniel R. Fingerhut
15.	Chase Credit	Daniel R. Fingerhut
16.	Chase Credit	Daniel R. Fingerhut
17.	Chase Credit	Daniel R. Fingerhut
18.	Chase Credit	Daniel R. Fingerhut
19.	Chase Credit	Daniel R. Fingerhut
20.	Chase Credit	Daniel R. Fingerhut
21.	Chase Credit	Daniel R. Fingerhut
22.	Chase Credit	Daniel R. Fingerhut
23.	Chase Credit	Daniel R. Fingerhut
24.	Citibank	Aicel Carbonero
25.	Citibank	Aicel Carbonero DDS, PA
26.	Citibank	Daniel Fingerhut
27.	Citibank	Smile MIA
28.	Hopoalim Bank	Digital Platinum Ltd.
29.	JP Morgan Chase Bank	Aicel Carbonero
30.	JP Morgan Chase Bank	Aicel Carbonero DDS, PA
31.	JP Morgan Chase Bank	Dental Group Satellite Services Inc.
32.	JP Morgan Chase Bank	Media Hut, Inc.
33.	JP Morgan Chase Bank	Recruiting Hut, LLC
34.	Mizrahi Tefahot Bank	Digital Platinum Ltd.
35.	Wells Fargo	Aicel Carbonero
36.	Wells Fargo	Smiles MIA