

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FRIENDLY ICE CREAM CORPORATION., *et al.*,¹

Debtors.

)

) Chapter 11

) Case No. 11-13167 (KG)

) Jointly Administered

)

) **Hearing Date:** November 23, 2011 at 2:00 p.m. (ET)

) **Objection Deadline:** November 16, 2011 at 4:00 p.m. (ET)

**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF FRIENDLY ICE CREAM CORPORATION, ET AL. TO
RETAIN AND EMPLOY FTI CONSULTING, INC. AS FINANCIAL
ADVISOR, NUNC PRO TUNC TO OCTOBER 14, 2011**

The Official Committee of Unsecured Creditors (the “Committee”) of Friendly Ice Cream Corporation, et al. (the “Debtors”) hereby files this application for entry of an order pursuant to sections 328(a) and 1103 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”) authorizing the Committee to retain and employ FTI Consulting, Inc., together with its wholly owned subsidiaries, agents, independent contractors and employees (“FTI”), as its financial advisor in connection with the Debtors’ chapter 11 cases, nunc pro tunc to October 14, 2011 (the “Application”). In support of this Application, the Committee respectfully represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Friendly Ice Cream Corporation (3130); Friendly’s Restaurant Franchise, LLC (3693); Friendly’s Realty I, LLC (2580); Friendly’s Realty II, LLC (2581); and Friendly’s Realty III, LLC (2583). The location of the Debtors’ corporate headquarters and the Debtors’ service address is: 1855 Boston Road, Wilbraham, MA 01095.

Application is a core proceeding pursuant to 28 U.S.C. § 157(b). The predicates for the relief requested in herein are Bankruptcy Code sections 328(a) and 1103(a), Bankruptcy Rule 2014 and Local Rule 2014-1.

BACKGROUND

2. On October 5, 2011 (the “Petition Date”), each of the Debtors filed with this Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code. Since the Petition Date, the Debtors have continued in possession of their property and have continued to operate and manage their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. On October 6, 2011, the Court entered an order for the joint administration of these cases for procedural purposes only pursuant to Bankruptcy Rule 1015(b).

3. On October 12, 2011 (the “Committee Formation Date”), pursuant to Bankruptcy Code section 1102, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed the Committee. The Committee currently consists of seven members.² On the Committee Formation Date, pursuant to Bankruptcy Code section 1103(a), the Committee selected Akin Gump Straus Hauer & Feld LLP (“Akin Gump”) and Blank Rome LLP (“Blank Rome”) to serve as co-counsel to the Committee. On October 14, 2011, the Committee selected FTI to serve as the Committee’s financial advisor.

RELIEF REQUESTED

4. By this Application, the Committee seeks to employ and retain FTI pursuant to Bankruptcy Code sections 328(a) and 1103 to perform financial advisory services for the Committee in these chapter 11 cases, nunc pro tunc to October 14, 2011, the date when the FTI was selected as financial advisor for the Committee.

² The Committee is currently comprised of the following entities: FM Facility Maintenance LLC; The Bank of New York Mellon; Pension Benefit Guaranty Corporation; GGP Limited Partnership; KSL Media, Inc; The Coca-Cola Company; and Realty Income Corporation.

5. The Committee is familiar with the professional standing and reputation of FTI. The Committee understands and recognizes that FTI has a wealth of experience in providing financial advisory services in restructurings and reorganizations and enjoys an excellent reputation for services it has rendered in complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

6. The services of FTI are deemed necessary to enable the Committee to assess and monitor the efforts of the Debtors and their professional advisors to maximize the value of its estates. Further, FTI is well qualified and able to represent the Committee in a cost-effective, efficient, and timely manner.

SCOPE OF SERVICES

7. The Committee respectfully submits that it is necessary and appropriate for it to employ and retain FTI to provide, among other things, the following services:

- Assistance with the assessment and monitoring of the Debtors' short term cash flow, liquidity, and operating results;
- Assistance in the review of financial information distributed by the Debtors to creditors and others, including, but not limited to, cash flow projections and budgets, cash receipts and disbursement analysis, analysis of various asset and liability accounts, and analysis of proposed transactions for which Court approval is sought;
- Assistance in the review and monitoring of the asset sale process, including, but not limited to an assessment of the adequacy of the marketing process, completeness of any buyer lists, review and quantifications of any bids;
- Assistance to the Committee in the review of financial related disclosures required by the Court, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs and Monthly Operating Reports;
- Assistance with review of any tax issues associated with, but not limited to, claims/stock trading, preservation of net operating losses, refunds due to the Debtors, plans of reorganization, and asset sales;
- Assistance in the review of the claims reconciliation and estimation process;
- Assistance in the review of any chapter 11 plan(s) and the related disclosure statement;

- Attendance at meetings and assistance in discussions with the Debtors, potential investors, the Committee, the U.S. Trustee, other parties in interest and professionals hired by the same, as requested;
- Assistance in the review and/or preparation of information and analysis necessary for the confirmation of a plan in these chapter 11 proceedings;
- Assistance in the evaluation and analysis of certain causes of action, including fraudulent conveyances, preferential transfers, and recharacterization of debt; and
- Rendering such other general business consulting or such other assistance as the Committee or its counsel may deem necessary that are consistent with the role of a financial advisor and not duplicative of services provided by other professionals in this proceeding.

FTI'S ELIGIBILITY FOR EMPLOYMENT

8. FTI has informed the Committee that, except as may be set forth in the Affidavit of Matthew Diaz (the "Diaz Affidavit") annexed hereto as Exhibit B, it does not represent any other entity having an adverse interest in connection with these cases, and therefore believes it is eligible to represent the Committee under Bankruptcy Code section 1103(b).

9. FTI will continue ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered, FTI will supplement its disclosure to the Court.

10. FTI has agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with this case.

TERMS OF RETENTION

11. The Committee understands that FTI intends to apply to the Court for allowance of compensation and reimbursement of expenses for its financial advisory support services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding Local Rules, orders of this Court and guidelines established by the U.S. Trustee.

12. FTI will seek to be compensated on an hourly fee basis plus reimbursement of actual and necessary expenses incurred by FTI. Actual and necessary expenses would include

any reasonable legal fees incurred in defense of its retention application and fee applications in this matter subject to Court approval.

13. The customary hourly rates, subject to periodic adjustments, charged by FTI professionals anticipated to be assigned to this case are as follows:

Senior Managing Directors	\$780-895
Directors/Managing Directors	\$560-745
Consultants/Senior Consultants	\$280-530
Administration/Associates	\$115-250

14. In addition to the foregoing, and as a material part of the consideration for the agreement of FTI to furnish services to the Committee pursuant to the terms of this application, FTI requests that the following indemnification provisions be approved:

- a. subject to the provisions of subparagraphs (b) and (c) below, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with FTI's engagement as financial advisor for the Committee, but not for any claim arising from, related to, or in connection with FTI's postpetition performance of any services other than those in connection with this engagement, unless such postpetition services and indemnification therefore are approved by this Court; and
- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's bad faith, gross negligence or willful misconduct, or (ii) settled prior to a judicial determination as to FTI's bad faith, gross negligence or willful misconduct, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) infra, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of the application; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the application, including, without limitation, the advancement of defense costs, FTI must file an application therefore in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligations to indemnify FTI.

NOTICE

15. Notice of this Application has been given to the following parties or, in lieu thereof, to their counsel, if known: (a) the Debtors; (b) the U.S. Trustee; (c) counsel to the agent for the Debtors' prepetition secured lenders and the agent for the Debtors' postpetition debtor in possession financing facility; (d) the indenture trustee for the Debtors' prepetition unsecured notes; and (e) all entities that have filed a request for service of filings in these chapter 11 cases pursuant to Bankruptcy Rule 2002. The Committee submits that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Committee respectfully requests that the Court enter an Order, substantially in the form attached hereto, authorizing the Committee to employ and retain FTI as financial advisor for the Committee for the purposes set forth above, nunc pro tunc to October 14, 2011 (the date the Committee selected FTI as its financial advisor), and grant such further relief as is just and proper.

Dated: November 4, 2011

**THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF FRIENDLY ICE CREAM
CORPORATION, ET AL.**

By: The Coca-Cola Company, solely in its capacity as
Co-Chair of the Committee and not in its individual capacity³

By: [Signature]
Name: William Kemp
Title: Representative

³ Except as otherwise provided in this application, I have made the statements herein on information and belief and in reliance on statements made to me by the Committee and its professionals.

In re:)
) Chapter 11
FRIENDLY ICE CREAM CORPORATION, *et al.*,¹) Case No. 11-13167 (KG)
) Jointly Administered
Debtors.)
)
) **Hearing Date:** November 23, 2011 at 2:00 p.m. (ET)
) **Objection Deadline:** November 16, 2011 at 4:00 p.m. (ET)

PLEASE TAKE NOTICE that on November 4, 2011, the Official Committee of Unsecured Creditors of Friendly Ice Cream Corporation, et al. filed the attached **Application of the Official Committee of Unsecured Creditors of Friendly Ice Cream Corporation, et al. to Retain and Employ FTI Consulting, Inc. as Financial Advisor, *Nunc Pro Tunc* to October 14, 2011** (the “Application”) with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, Wilmington, Delaware 19801 (the “Bankruptcy Court”).

Any responses or objections to the Application must be filed with the Bankruptcy Court in accordance with the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware and served upon the undersigned counsel on or before **November 16, 2011 at 4:00 p.m. (ET)**.

137819.01600/40198307v.1

IF NO OBJECTIONS ARE TIMELY FILED AND SERVED IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT THE RELIEF REQUESTED BY THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

IN THE EVENT THAT ANY OBJECTION OR RESPONSE IS FILED AND SERVED IN ACCORDANCE WITH THIS NOTICE, A HEARING ON THE APPLICATION WILL BE HELD BEFORE THE HONORABLE KEVIN GROSS AT THE BANKRUPTCY COURT ON **NOVEMBER 23, 2011 AT 2:00 P.M. (ET).**

Dated: November 4, 2011
Wilmington, Delaware

Respectfully submitted,

BLANK ROME LLP

/s/ Stanley B. Tarr
David W. Carickhoff (DE No. 3715)
Stanley B. Tarr (DE No. 5535)
1201 Market Street, Suite 800
Wilmington, DE 19801-4226
Tel: (302) 425-6400
Fax: (302) 425-6464
Email: carickhoff@blankrome.com
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-and-

Daniel H. Golden, Esquire
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One Bryant Park
New York, NY 10036
Tel: (212) 872-1000
Fax: (212) 872-1002
Email: dgolden@akingump.com
Email: pdublin@akingump.com

*Proposed Co-Counsel to the Official Committee of
Unsecured Creditors of Friendly Ice Cream
Corporation, et al.*

EXHIBIT A
Proposed Form of Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

FRIENDLY ICE CREAM CORPORATION., *et al.*,¹

Debtors.

)
) Chapter 11
) Case No. 11-13167 (KG)
) Jointly Administered
)
) **Related Docket No.:** _____
)

**ORDER AUTHORIZING THE OFFICIAL COMMITTEE OF
UNSECURED CREDITORS OF FRIENDLY ICE CREAM CORPORATION,
ET AL. TO RETAIN AND EMPLOY FTI CONSULTING, INC.
AS FINANCIAL ADVISOR NUNC PRO TUNC TO OCTOBER 14, 2011**

Upon the application (the “Application”)² of the Official Committee of Unsecured Creditors (the “Committee”) of Friendly Ice Cream Corporation, et al. (the “Debtors”) for an order pursuant to section 1103 of title 11 of the United States Code (the “Bankruptcy Code”), authorizing the Committee to retain and employ FTI Consulting, Inc., together with its wholly owned subsidiaries, agents, independent contractors and employees (“FTI”), as financial advisor; and upon the Affidavit of Matthew Diaz in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI is not representing any other entities having an adverse interest in connection with these cases; and it appearing that the relief requested in the Application is in the best interest of the Committee; after due deliberation and sufficient cause appearing therefore, it is **HEREBY ORDERED THAT:**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Friendly Ice Cream Corporation (3130); Friendly’s Restaurant Franchise, LLC (3693); Friendly’s Realty I, LLC (2580); Friendly’s Realty II, LLC (2581); and Friendly’s Realty III, LLC (2583). The location of the Debtors’ corporate headquarters and the Debtors’ service address is: 1855 Boston Road, Wilbraham, MA 01095.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

1. The Application is GRANTED as set forth herein.
2. In accordance with Bankruptcy Code section 1103, the Committee is authorized to employ and retain FTI as its financial advisors on the terms set forth in the Application, with such employment being nunc pro tunc to October 14, 2011.
3. FTI shall be compensated in accordance with the procedures set forth in Bankruptcy Code sections 330 and 331 and such Bankruptcy Rules as may then be applicable, and such procedures as may be fixed by order of this Court.
4. FTI is entitled to reimbursement of actual and necessary expenses, including any reasonable legal fees incurred for FTI's defense of its retention application and fee applications in this matter, subject to Court approval.
5. The following indemnification provisions are approved:
 - a. subject to the provisions of subparagraphs (b) and (c) below, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with FTI's engagement as financial advisor for the Committee, but not for any claim arising from, related to, or in connection with FTI's postpetition performance of any services other than those in connection with this engagement, unless such postpetition services and indemnification therefore are approved by this Court; and
 - b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's bad faith, gross negligence or willful misconduct, or (ii) settled prior to a judicial determination as to FTI's bad faith, gross negligence or willful misconduct, but determined by this Court, after notice and a hearing pursuant to subparagraph (c) *infra*, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of the Application; and
 - c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application therefore in this Court, and the Debtors may not pay any such amounts to FTI before the entry of

an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligations to indemnify FTI.

6. The Committee is authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the application.

7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. This Court shall retain jurisdiction with respect to all matters arising or related to the implementation of this order.

Dated: _____, 2011
Wilmington, Delaware

Honorable Kevin Gross
United States Bankruptcy Judge

EXHIBIT B

Affidavit of Matthew Diaz

)	
In re:)	Chapter 11
)	Case No. 11-13167 (KG)
FRIENDLY ICE CREAM CORPORATION., <i>et al.</i> , ¹)	Jointly Administered
)	
Debtors.)	
)	

STATE OF NEW YORK)
COUNTY OF NEW YORK) ss:
)

1. I am a Senior Managing Director with FTI Consulting, Inc., together with its wholly owned subsidiaries, agents, independent contractors, and employees (“FTI”), a financial advisory services firm with numerous offices throughout the country. I submit this affidavit on behalf of FTI (the “Affidavit”) in support of the *Application* (the “Application”) of the *Official Committee of Unsecured Creditors* (the “Committee”) of *Friendly Ice Cream Corporation, et al.* (the “Debtors”) to *Retain and Employ FTI as Financial Advisor Nunc Pro Tunc to October 14, 2011* under the terms and conditions set forth in the *Application*. Except as otherwise noted,² I have personal knowledge of the matters set forth herein.

2 Certain of the disclosures herein related to matters within the personal knowledge of other professionals at
FTI and are based on information provided by them to me.

2. In preparing this Affidavit, through my colleagues, I submitted to FTI's computer database, which contains the names of present or recent former clients, the names set forth in the list of parties identified in the Debtors' application to retain Kirkland & Ellis LLP as counsel to the Debtors (the "K&E Application") and additional parties identified by FTI, which included: (i) current and recent former entities affiliated with the Debtors; (ii) current and recent former non-filing entities affiliated with the Debtors; (iii) current and former directors and officers of the debtors; (iv) banks; (v) bondholders; (vi) equity owners; (vii) franchisees; (viii) insurers; (ix) landlords; (x) letter-of-credit beneficiaries; (xi) professionals; (xii) secured creditors; (xiii) significant customers; (xiv) significant vendors; (xv) surety bondholders; (xvi) taxing authorities; (xvii) top 20 creditors; (xviii) utility providers; (xix) the United States Trustee for the District of Delaware (the "U.S. Trustee"), Judges and Court Contact for the District of Delaware (and Key Staff Members); and (xx) members of the Committee and its proposed professionals. A copy of the list of the parties searched by FTI is annexed hereto as Exhibit A (collectively, the "Searched Parties"). With the exception of sub-categories (xix) and (xx) listed above, the entities listed in Exhibit A were identified in the K&E Application. A summary of any relationships that FTI identified during this process is set forth on Exhibit B hereto.

3. Based on the results of its review, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications, and economic consulting services. To the best of my knowledge, no services have been provided to

these parties in interest which are adverse to the rights of the Committee, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services for various attorneys and law firms, and has been represented by several attorneys, law firms and financial institutions, some of whom may be involved in these proceedings. In addition, FTI has in the past, may currently, and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on my current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests materially adverse to the Committee in matters upon which FTI is to be employed, and none are in connection with these cases.

5. It is my understanding that Kirkland & Ellis LLP is engaged as counsel to the Debtors in connection with the Debtors' chapter 11 cases. Mr. George P. Stamas, a partner of Kirkland & Ellis LLP, is currently a member of the Board of Directors of FTI. To the best of my knowledge, Mr. Stamas is in no way involved with the Kirkland & Ellis LLP team in the Debtors' chapter 11 cases, nor does Mr. Stamas have any professional involvement in this matter in any capacity.

6. FTI is currently the financial advisor to the Unsecured Creditors Committee of the Great Atlantic & Pacific Tea Company, Inc. ("A&P"). We understand that A&P is a customer of the Debtors.

7. FTI is not a “creditor” with respect to fees and expenses of the Debtors within the meaning of section 101(10) of title 11 of the United States Code (the “Bankruptcy Code”).

Further, neither I nor any other member of the FTI engagement team serving this Committee, to the best of my knowledge, is a holder of any outstanding debt instruments or shares of the Debtors’ stock.

8. FTI has reviewed the relationship that the members of the FTI engagement team may have against a list of employees within the U.S. Trustee’s office in this region, and I can confirm that no members of the FTI engagement team are related to the U.S. Trustee for this region or any known employee in the office thereof.

9. As such, to the best of my knowledge, FTI does not represent any other entity having an adverse interest in connection with these cases, and therefore believes it is eligible to represent the Committee under Bankruptcy Code section 1103(b).

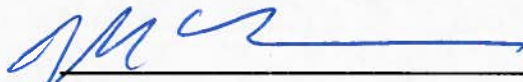
10. It is FTI’s policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will promptly file a supplemental affidavit pursuant to Federal Rule of Bankruptcy Procedure 2014(a).

11. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, applicable U.S. Trustee guidelines, the Local Rules of the Bankruptcy Court for the District of Delaware, and any applicable orders of the Court, FTI will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by FTI. FTI’s customary hourly rates as charged in bankruptcy and non-bankruptcy matters of this type by the professionals assigned

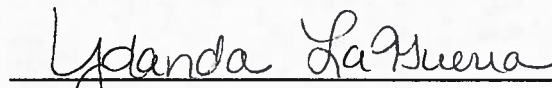
to this engagement are outlined in the Application for the employment of FTI. These hourly rates are adjusted periodically.

12. To the best of my knowledge, (a) no commitments have been made or received by FTI with respect to compensation or payment in connection with this case other than in accordance with the provisions of the Bankruptcy Code, and (b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

Dated this 2 day of November, 2011.


Matthew Diaz

SUBSCRIBED AND SWORN TO BEFORE ME this 2nd day of November, 2011.


Notary Public

My Commission Expires:

January 28, 2015

YOLANDA LAGUERRA
Notary Public, State of New York
No. 01104977093 New York
Certificate Filed in New York County
Commission Expires January 28, 2015

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Debtor

Friendly Ice Cream Corporation

Debtor's Attorneys

Kirkland & Ellis

Palchulski Stang Ziehl & Jones

Debtor's Financial Advisors

Duff and Phelps, LLP

Zolfo Cooper, LLC

Debtor's Current and Former Affiliates

Freeze Group Holding Corp.

Freeze, LLC

Freeze Operations Holding Corp.

Friendly Ice Cream Corporation

Friendly's Realty I LLC

Friendly's Realty II LLC

Friendly's Realty III LLC

Friendly's Restaurants Franchise, Inc.

Friendly's Restaurants Franchise, LLC

Friendly's®

Friendly's® Express

Friendly's® Family Restaurants

Friendly's® Foodservice

Debtor's Current and Former Filing Affiliates

Friendly's Restaurants Franchise, LLC

Friendly's Realty I, LLC

Friendly's Realty II, LLC

Friendly's Realty III, LLC

Debtor's Current and Former Non-Filing Affiliates

GHS Holdings, L.L.C.

H.I.G. Sun Partners, Inc.

Sun Capital Partners IV, LP

Sun Capital Partners, V, L.P.

Sun Freeze Holdings, LP

Sun Freeze, LLC

Trade Names and Brand Names

Friendly's Ice Cream

Debtor's Corporate Officers

Harsha Agadi

Steve Sanchioni

Jimi Parrish

Tim Hopkins

Andrea McKenna

Jim Sullivan

Bob Sawyer

Cheryl Hutchinson

Former Directors, Officers & Senior Management

Klafter, Melissa

McConvery, Michael J.

Metz, Christopher

Sanchioni, Steven C.

Sawyer, Robert K., Jr.

Skillen, Lynn

Skillen, R. Lynn

Debtor's Equity Security Holders

Sun Capital Partners

Pre-Petition and Post-Petition Lenders

Sun Capital Partners, Inc.

Sundae Group Holdings I, LLC

Wells Fargo Capital Finance, Inc.

Pre-Petition and Post Petition Lenders' Attorneys

Paul Hastings

Morgan, Lewis & Bockius, LLP

Bondholders

BNY Mellon, Corporate Finance

Unsecured Noteholders

Freeze Group Holding Corp

Top Twenty/Significant Trade Creditors

Advantage IQ Inc

All Star Dairy Association

Bank of New York Mellon

Cargill Inc.

Coca Cola Company

Ecolab Inc.

FM Facility Maintenance LLC

Garelick Farms

Great Atlantic & Pacific Tea Co Inc.

Heinz North America

Koch Meat Company

KSL Media

McCain Foods Inc.

Mercury Werks

Pension Benefit Guaranty Corporation

Rochester Meat Company

Rock-Tenn Co

Sardilli Produce & Dairy Co

Via Group LLC

Zimmerman & Partners Advertising Inc.

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Official Creditors' Committee Members

FM Facility Maintenance
The Bank of New York
C/O Bank of New York Mellon Trust Company
Pension Benefit Guaranty Corporation
GGP Limited Partnership
KSL Media, Inc.
The Coca-Cola Company
Realty Income Corporation

Official Creditors' Committee Attorneys

Akin Gump Strauss Hauer & Feld LLP
Blank Rome LLP

Official Creditors' Committee Members Attorneys

Jones Lang LaSalle
Kelley Drye & Warren, LLP
Bryan Cave, LLP
Ervin Cohen & Jessup, LLP
Ballard Spahr, LLP

Letter of Credit Beneficiaries

Equity Industrial Chicopee LLC
Hershey Foods Corp.
National Union Fire Insurance Co. of Pittsburgh PA
Ohio Bureau of Workers Compensation
Wells Fargo Bank NA

Franchisees

3 Scoops Hospitality Edgewater LLC
3 Scoops Hospitality LLC
3 Scoops Hospitality Merritt LLC
3 Scoops Hospitality Stone House Square LLC
3 Scoops Hospitality Westminster LLC
4th Day Hospitality LLC
Alexen Corp. Inc.
Apex Eagle Hospitality Inc.
Auxiliary Campus Enterprises & Services Inc. (ACES)
Auxiliary Services Corp. Inc. (ASC)
Boynton Beach Ice Cream LLC
BR Food 1 LLC
BR Food 2 LLC
BR Food 3 LLC
BR Food 4 LLC
BR Food 6 LLC
BR Food Group Inc.
Brentwood Food Co. Inc.
COA Foods Inc.
Coneheads LLC
Congress Ice Cream LLC

D's Rule LLC
Frankly Foods Group LLC
Frankly Foods of Newton LLC
Frankly Foods of Wantage LLC
Friendly Folks Co., The
Georgetowne Realty Associates LLC
GLG Corp.
Haiback Enterprises Inc.
Hospitality Restaurants Inc.
I-Scream The Villages LLC
J&B Restaurant Partners of Bricktown NJ LLC
J&B Restaurant Partners of Copiague LLC
J&B Restaurant Partners of CT LLC
J&B Restaurant Partners of Hampton Bays LLC
J&B Restaurant Partners of Hicksville LLC
J&B Restaurant Partners of Long Island II LLC
J&B Restaurant Partners of Long Island LLC
J&B Restaurant Partners of Massapequa Park LLC
J&B Restaurant Partners of Middle Island LLC
J&B Restaurant Partners of NJ LLC
J&B Restaurant Partners of NY LLC
J&B Restaurant Partners of Shirley LLC
J&B Restaurant Partners of West Caldwell NJ LLC
J&B Restaurant Partners Top Flight Foods LLC
J2F2 Inc.
J3F3 Inc.
JAIAMBAJI Inc.
JBGC3F LLC
Jefco Restaurants Inc.
JEMM Restaurants LLC
JMB1F LLC
JMBDF2 LLC
JMC Restaurant Group Inc.
JP Burlington LLC
JP Deptford Mall LLC
JP Moorestown LLC
JP Mt. Holly LLC
JP Wenonah LLC
JPF1 LLC
JPR Foods Inc.
JY5 Inc.
JY6 LLC
JY7 LLC
JY8 LLC
JY9 LLC
Kessler Buffalo LLC
Kessler Family LLC
Kracke Enterprises Inc.
LBJ Restaurant Group LLC
LCP2 LLC
Macks Management Co. No. 1 LLC
Macks Management Co. No. 2 LLC

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Macks Restaurants Inc.
MRRC Restaurants LLC
Myrtle Beach Friends Boulevard LLC
Myrtle Beach Friends LLC
NL ARK Development LLC
NRT Restaurants Inc.
PA Restaurant Services LLC
Palm Springs Ice Cream LLC
RapPan Restaurants Inc.
Revere Rest. Group Inc.
RRC Restaurants Inc.
Shivshakti Food Inc.
Signature Management LLC
Signature Restaurant of Burke LLC

Real Property Lessors

1062 Main Street LLC
1067 West Baltimore Pike General Partner Holdings
108 Danbury Road LLC
1775 Washington Street Holdings LLC
1776 Plaza LP
191 Colonie LLC
1983 Commerce LLC
226 Market Realty LLC
307 State Rd Co. LLC
3998 Babcock Street LLC
400 North Park Road Associates
43 Lancaster Pike LLC
55 Wall Street Realty Inc.
66 Holyoke LLC
800 East Main Street LLC
8712 LLC
Abdow, George T.
Abdow, Ronald J.
Adamec, John A.
Adamec, Norine A.
AGK Associates Inc.
AGNL Ice Cream DST
AK Central LP
Alexandria Lumber Co. Inc.
Amalgamated Financial Group IV
Amesbury FFI LLC
Attleboro Inc.
Augusta Plaza Associates LLC
Aviation Mall NewCo LLC
Barnett, Charles R.
Barnett, Susan
Bazan, Michael
Belmont Shoppers Park Inc.
Benenson Investment Co.
Benoit Properties Inc.
Bensalem Holding Co. LP

Bey Lea Joint Venture
BL&G LLC
Blendon Rentals
Bleznak, Donald A.
Bob Evans Farms Inc.
Bolzak, Jerry
Bowen Development Co.
Bowen, E.C.
Bowen, Edmond C.
Brookside (E&A) LLC
Bunker Hill Mall LLC
CA Hempt Estate Inc.
Cairo Properties 2 LLC
Capital Enterprises Inc.
Carmela Westerly LLC
Centro Enfield LLC
Centro Heritage SPE 6 LLC
Centro NP Hamilton Plaza Owner LLC
Champlain Center South Associates LLC
Circle Associates
Citrus Tower Village LLC
Clinton Associates
Commonwealth 148 Trust, Trustee of
Connecticut Foods Inc.
Cook Associates Inc.
Core Fund Loop Property LLC
Coventry Retail LP
CPG Partners LP
Croft, Lorraine
Crowe, E.T.
Cumberland Mall Associates
Darnestown Road Property LP
Davos Mansfield LLC
Dawid Investments LLC
DDR MDT Connecticut Commons LLC
Demetree Alpha Trust
Demunda, Dominic
Devcon Shops LLC
Developers Diversified Cook's Corner LLC
Don Greene Enterprises Inc.
Drake Towers Corp.
Dunbar Holdings I LLC
Dunbar Holdings II LLC
E James Roberts Revocable Trust Dated 7/30/1987
E&A Northeast LP
East Main Plaza LP
EDT US Trust Inc.
Envoy Colonial Partners LLC
Envoy Lewiston Partners LLC
Eustis Plaza Inc.
Fall River Shopping Center North LLC
Federal Realty Investment Trust

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Fisfis, Nicholas J.	J&T Tsai Inc.
Fishkill Crystal Properties LLC	Jelms Hotel Co. LP
Franchise Enterprises Inc.	Jilly C LLC
Franklin Nonmarital & Franklin Marital Deduction Trust	Jonlee Windham LLC
Franklin, Charlotte	K&J Associates
Fred Kauppinin Revocable Trust	Kara, Henry G.
Freemall Associates LLC	Karger Realty Inc.
Friendly Ice Cream Cash Balance Pension Plan	Kevton Holding LLC
Friendly Lion Realty LLC	Kimco Westmont 614 Inc.
Friendly Silverman Holding Corp.	Knights Inn
Fulla LLC	Kostick, Daniel P.
Fusco-Shiller Branford Associates LLC	Krislin III LLC
G&A Group Inc.	KRT Property Holdings LLC
G&R Realty Co.	KS Springfield LP
Ganesh Hospitality Inc.	Kuhn, Edward J., III
Gardner Real Estate LP	Lawrence Associates Inc.
Gateway DC Properties Inc.	Lawrence, Nancy H.
Gateway Motor Inn	Levin Properties LP
GB Kresson LLC	Lewis, Margaret M.
GBR Lebanon Two LLC & Lebanon 7 Holding	Lewis, Warren L., Sr.
GCS Realty Co. Inc.	Lillian Kauppinen Revocable Trust
GID Church Street LLC	Lloyd Kennard Westley Estate
Ginn Real Estate LLC	Locascio of New Hampshire LLC
GKS Property Management LLC	Ludlow Center LLC
Gold-Borg Associates LLC	Lynch, Daniel J.
GPT-Longmeadow LLC	M&G Equities
Great Road Shopping Center LLC	Macerich Deptford LLC
Greenbrier Center Associates	Maimon, Lee
Grey Oaks LLC	Malverne Realty LLC
Griswold, Brent C.	Marietta LLC
Gruss/Lesser Properties LLC	Marilyn H. Forest Revocable Trust
H Ross Hansen Marital Deduction Trust	Marlton VF LLC
Haidous, Georgia	Marretta, Anna
Haidous, Nicholas	Marretta, Carl
Hall, Bobbie Jean	Martin Realty Co. of Auburn Inc.
Halper, Helen	Matlin, Marilyn
Halper, Ruby	Matthews Street Food LLC
Harris, Herbert	MEC Fitchburg Associates LP
Harvard Green Co. Trust	MEC Lenox Associates LP
Haymar Family Trust	Medfield Realty Trust
Henderson Chadds Ford Associates LP	Meera Hospitality LLC
Herman & Walter Samuelson Foundation, The	Melbourne Beach LLC
Hershey Foods Corp.	Merritt Boulevard LP
HHMOB Corp.	Meyer, John A.
Hillcrest Plaza LP	Middleborough Property Group One LLC
HJ Associates Ltd.	Middletown Associates
Holyoke Mall Co. LP	MidMall Resources LP
Hong & Hang Realty Trust	Miller, Linwood R.
Hurleman, Jason W.	Mipal Realty Co.
Insernia of New Hampshire LLC	MJDP LLC
J&N Whitinsville Trust	MLMT2006-C2 Mall at Whitney Field LLC
	Moore, Gladys E.

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Mountain Road Associates LLC
Mussen, Louise C.
Mussen, Ronald D.
National Industrial Portfolio Borrower LLC
Neshaminy Mall Joint Venture LP
Neshaminy Mall Joint Venture LP
Nickole Saugus Trust
North Haven HoldingsLP
North Meadow LLC
Northgate Shopping Center LP
NTN Realty LLC
O ICE LLC
Old Sturbridge Inc.
P&M Realty Trust
P&P Realty Trust
Paris P LLC
Park Tysen Associates LLC
Pavilions at Buckland Hills LLC
Pavilions at Buckland Hills LLC
PCK Development Co. LLC
Peck, Margaret Diane
Perkins & Marie Callender's Inc.
Picerne Investment Corp.
Plains Milford Realty LLC
PR Financing LP
PR Lycoming LP
PR Springfield/Delco LP
Pride LP
Prima IV LLC
PSMR Realty LLC
Ratan Hospitality Group LLC
Realty Income Corp.
Realty Income Pennsylvania Properties Trust
Rehoboth Mall LP
Richkess LLC
Richton Investment LLC
Ridgeview Plaza LLC
Rockaway Center Associates LP
Rotondo, Vincent E.
Rouisse, Donna A.
Royal Realty Co.
R-Roof III LLC
Rydzik, Peter
Sanderson Development LLC
Sarah's Way Fairhaven LLC
Scoville, Homer G., Esq.
Seth Beller Trust
Simon Property Group Inc.
Simotas, Chrysoulas
Sofia's Plaza LLC
South Hadley LP
Spencer Realty 1 Inc.

Spirit Master Funding LLC
Springfield Realty Corp.
Springfield Rental LLC
SR 64 Real Estate Holdings LLC
SSF Realty Inc.
Steele, T. Garrick
Steuart-Burke Centre Shopping Center LL
Stevens, Kathryn
Stop & Shop Supermarket Co. Inc., The
Store No. 329 LLC
Sumiran LLC
Super 8 Motel
Susquehanna Valley Mall Associates
Syfeld Keene Associates LP
Talmadge Associates LP
Towne & Country Center LLC
Triangulum Associates
Union River Associates Realty Trust
Unlock LLC
Village at Gap Associates
Vinius, Nicholas L.
Volusia Point Properties LLC
W/S Wareham Properties LLC
Wallingford Shopping LLC
Waterbury Shopping Center LLC
Watertown Mall Associates LP
Weisman, H.J.
Wethersfield Shopping Center LLC
White City Partners LLC
Wilton Mall LLC
Woodbridge Center Property LLC
Young Men's Christian Association of Greater
Scranton
Zinkhan, Barbara Jane

Depository and Disbursement Banks

Bank of America
Bath Savings Bank
BB&T
Citi Bank
Citizenz' Bank, Inc.
Citizens' Bank – Mid Atlantic
Citizens' Bank – New England
Commerce Bank
First National Community
FNB Bank
Harleysville National Bank
Legacy Banks
M & T Bank
PNC Bank, N.A.
Skylight Financial

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Sovereign Bank – Mid Atlantic
Sovereign Bank – New England
Susquehanna Bank
Swineford Nat'l Bank
TD Bank
U.S. Bank, N.A.
Wells Fargo Bank, N.A.
Wrentham Co-Op Bank

Utility Companies

Acton, Water Supply District of (MA)
Agawam, Town of (MA)
Albany Water Board (NY)
Allied Waste Services of Massachusetts LLC
York Waste Disposal Inc.
Ambler, Borough of (PA)
Amerigas/Claremont (NH)
Amerigas/Conway (NH)
Amerigas/Farmington (ME)
Amerigas/Gordonville (PA)
Amerigas/Lewiston (ME)
Amerigas/Palmer (MA)
Amerigas/Rockledge (FL)
Amesbury, Town of (NH)
Aqua Maine
Aqua Pennsylvania
Aquarion Water Co. of CT
Arrow Gas - Rochdale (MA)
AT&T
AT&T - Acc Business
AT&T Global Network Services
AT&T Mobility
Atlantic City Electric
Attleboro, City of (MA)
Auburn Water District (MA)
Avon Water Co.
Bangor Hydro Electric Co.
Barnstable, Town of - Sewer (MA)
Barnstable/Hyannis Water System, Town of (MA)
Bedford, Town of (MA)
Berkshire Gas Co.
Connecticut Natural Gas Corp. (CNG)
Southern Connecticut Gas (SCG)
United Illuminating Co.
Bloomfield Township (NJ)
Blue Flame Gas (VT)
BP Environmental Consultants Inc.
Bristol Water Department (CT)
Brockton, City of (MA)
Brunswick & Topsham Water District (ME)

Brunswick Sewer District (ME)
Bucks County Water & Sewer Authority (PA)
Cablevision
CELD: Chicopee Electric Light Department
Chicopee, City of (MA)
Central Hudson Gas & Electric Co.
Central Maine Power (CMP)
NYSEG-New York State Electric & Gas
Central Vermont Public Service Corp.
CenturyLink
Embarq Florida Inc.
Champlain Water District (VT)
Charter Communications
Chelmsford Water District (MA)
Chelmsford, Town of (MA)
Chesterfield County Utilities Department (VA)
Cicat Inc.
Clermont, City of (FL)
Clifton Park Water Authority (NY)
Colchester, Town of (VT)
Colonial Heights, City of (VA)
Columbia Gas of Massachusetts
Columbia Gas of Pennsylvania
Columbia Gas of Virginia
Comcast Corp.
Con Edison Solutions
Orange & Rockland Utilities (O&R)
Concord, City of (NH)
Connecticut Light & Power
Public Service of New Hampshire
Western Massachusetts Electric
Yankee Gas Services
Connecticut Water Co.
Unionville Water Co.
Covanta Springfield LLC
Cox Communications Inc.
Cromwell Fire District-Water Division (CT)
CYN Environmental Service
Dallas Area Municipal Authority
Danbury, City of (CT)
Dartmouth, Town of (MA)
Dayton Beach, City of (FL)
Dead River Co./Ellsworth
Deland, City of (FL)
Deptford Township Municipal Utilities Authority (NJ)
Derry Township Municipal Authority - Hershey (PA)
Dominion Virginia/NC Power
Doylestown Township Municipal Authority (PA)
Doylestown, Borough of (PA)
E Osterman Gas Service - Sunderland (MA)
E Osterman Gas Services Inc. - Adams (MA)

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

East Greenbush, Town of (NY)	Met-Ed
East Whiteland Township (PA)	Johnstown Water Department (NY)
East Windsor WPCA, Town of (CT)	Keene Gas (NH)
Ellsworth, City of (ME)	Keene, City of (NH)
Energy Management Systems	Kennebec Water District (ME)
EnergyUSA Propane	Kissimmee Utility Authority (FL)
Eustis, City of (FL)	Laconia Water Works, City of (NH)
Exeter, Town of (NH)	Lake Apopka Natural Gas District (FL)
F&G Realty Recycling Inc.	Landis Sewerage Authority (NJ)
Fairhaven, Town of (MA)	Latham Water District (NY)
Fairpoint Communications Inc.	Lawrence, City of (MA)
Fall River Water Department, City of (MA)	Lebanon, City of (NH)
Fitchburg, City of (MA)	Lebanon, City of (PA)
Florida City Gas	Lee, Town of (MA)
Florida Power & Light Co. (FPL)	Lenox, Town of (MA)
Florida Public Utilities Co., Marianna	Leominster, City of (MA)
Foxborough, Town of (MA)	Lewiston, City of (ME)
Framingham, Town of (MA) C/O Treasurer/Collector	Longmeadow, Town of (MA)
Freeport Sewer District (ME)	Lower Bucks County Joint Municipal Authority (PA)
Frontier	Maine Natural Gas (ME)
Frontier Communications - NY	Manchester Water Works (NH)
Gardner Water Department (MA)	Manchester, City of (NH)
Gettysburg Municipal Authority (PA)	Manchester, Town of (CT)
Glassboro, Borough of (NJ)	Manchester, Town of (VT)
Gloucester, City of (MA)	Mansfield Electric (MA)
Granite Telecommunications	Mansfield Water Department, Town of (MA)
Great Barrington Fire District (MA)	MCUD-Manatee County Utilities Department (FL)
Greater Augusta Utility District (ME)	Medfield, Town of (MA)
Greater Hazleton Joint Sewer Authority (PA)	Melbourne, City of (FL)
Green Mountain Power (GMP)	Methuen, City of (MA)
Vermont Gas Systems Inc.	Metromedia Energy (MA/CT/NH/ME)
Greenfield, Town of (MA)	Metromedia Energy (NJ)
H Krevit & Co. Inc.	Metropolitan District Ct, The (NJ)
Hanover Tax Collector, Town of (MA)	Middleborough Gas & Electric Department (MA)
Hanover, Borough of (PA)	Middleborough, Town of (MA)
Harwich, Town of (MA)	Middletown Township Sewer Authority (PA)
Hatfield Township Municipal Authority (PA)	Middletown, City of (CT)
Haverhill Water/Wastewater, City of (MA)	Milford Sewer Department (MA)
Hazle Township, Municipal Authority of (PA)	Milford Water Co.
Hazleton City Authority - Water Dept. (PA)	Montgomery Township Municipal Sewer Authority (PA)
Henrico County (VA)	Montpelier, City of (VT)
Heritage Village Water Co.	Morrisville Municipal Authority (PA)
Hess Corp.	Mount Kisco, Village of (NY)
Holden Municipal Light Department (MA)	Nalco Co.
Holyoke Department of Public Works (MA)	Narragansett Bay Commission (RI)
Holyoke Gas & Electric Department (MA)	Nashua Waste Water System (NH)
Holyoke Water Works (MA)	National Grid
Horsham Water & Sewer Authority	National Grid (MA)
HRSD/HRUBS	National Grid (Newark)
Infinite Energy Inc. (FL)	National Grid (NH)
Irving Oil Corp-Barre Home Heat	National Grid (NY)
Jersey Central Power & Light	

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

National Grid (RI)	Scranton Sewer Authority (PA)
Needham, Town of (MA)	Seekonk Water District (MA)
New England Disposal Technologies Inc.	SELCO
New England Gas Co.	South Abington Township (PA)
New Hampshire Electric Cooperative Inc.	South Burlington Water Department (VT)
New Jersey American Water Co.	South Central Connecticut Regional Water Authority
Pennsylvania-American Water Co.	South Hadley Electric Department (MA)
Noble Americas Energy Solutions	South Jersey Gas Co.
Norbert E. Mitchell Co. Inc.	South Middleton Township Municipal Authority (PA)
North Conway Water Precinct (NH)	Southbridge, Town of (MA)
North Cornwall Township (PA)	Southington Board of Water Commissioners (CT)
North Coventry Municipal Authority (PA)	Southington Sewer Department, Town of (CT)
North Coventry Water Authority (PA)	Spark Energy Gas LP
North Penn Water Authority (PA)	Sprague Energy Corp.
North Sagamore Water District (MA)	Springfield Water & Sewer Commission (MA)
North Wales Water Authority (PA)	Stoneham, Town of (MA)
Northbridge Department of Public Works - Sewer Division (MA)	Stonington, Town of (CT)
Norwich Public Utilities (CT)	Stoughton, Town of (MA)
Norwood, Town of (MA)	Sturbridge, Town of (MA)
nStar	Suburban Propane/NH-Nashua
Oakleaf Waste Management LLC	Suburban Propane/PA-Hummelstown
Orange County Utilities (FL)	Sudbury Water District (MA)
Orlando Utilities Commission (FL)	Swansea Water District (MA)
Palmer Water Department (MA)	Taunton Municipal Lighting Plant (TMLP) (MA)
Palmyra, Borough of (PA)	Taunton, City of (MA)
Pawtucket Water Supply Board (RI)	Teco: Peoples Gas
Peabody Municipal Light Plant (MA)	Tewksbury, Town of (MA)
Peabody, City of (ME)	Time Warner
Peco	Toms River Municipal Utilities Authority (NJ)
Pembroke, Town of (MA)	Tomsa-Middletown Sewerage Authority (NJ)
Pennichuck Water Works Inc.	Torrington Water Co., The
Philadelphia Gas Works (PA)	Trenton Water Works (NJ)
Plainville Sewer Fund (CT)	Troy, City of (NY)
Plattsburgh, Town of (NY)	UES-Capital
Plymouth, Town of (MA)	UES-Seacoast
Portland Water District (ME)	Unitil - Fitchburg
Portsmouth, City of (NH)	Unitil - ME
PPL Utilities/Allentown	Unitil - NH
Progress Energy Florida Inc.	UGI Energy Services Inc.
Providence Water (RI)	UGI Penn Natural Gas
PSE&G-Public Service Elec & Gas Co.	UGI Utilities - Electric Service
Punderson Oil	UGI Utilities - Gas Service
Queensbury Water (NY)	United Water Connecticut
Quincy, City of (MA)	United Water New Jersey/Hackensack
Raynham Center Water District (MA)	United Water Pennsylvania
Revere, City of (MA)	United Water Rhode Island
Richmond, City of (VA)	United Water Toms River
Rutland, City of (VT)	USA Hauling & Recycling Inc.
Rutland, Town of (VT)	USA Town & Country Hauling & Recycling Inc.
Sarasota County Environmental Services (FL)	Valley Township Municipal Authority (PA)
Saugus, Town of (MA)	Valley Water Systems Inc.

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Verizon
Verizon Business Services Inc.
Verizon Business Verizon Business Conferencing
Verizon Internet Solutions
Verizon North Inc
Verizon Select Services Inc
Verizon Wireless
Vernon, Town of (CT)
Virginia Natural Gas
VTel
Wallingford Electric Division (CT)
Wallingford Water & Sewer Divisions (CT)
Waltham, City of (MA)
Wareham Fire District (MA)
Warminster Municipal Authority (PA)
Warwick, City of (RI)
Wastewater Treatment Services Inc.
Waterbury, City of (CT)
Watertown, Town of (MA)
Waterville Sewer District (ME)
Webster, Town of (MA)
West Boylston Municipal Lighting Plant (MA)
West Boylston, Town of (MA)
West Boylston Water Department (MA)
Westborough Treasurer's Office, Town of (MA)
Westerly, Town of (RI)
Westfield Gas & Electric (MA)
Westfield Water Department (MA)
Weymouth, Town of (MA)
Whitinsville Water Co.
Wilbrahma. Town of (MA)
Wilkes-Barre Sewer Maintenance Fee, City of (PA)
Williamsburg, City of (VA)
Willimantic Waste Paper Co. Inc.
Williston Water Department (VT)
Windham Water/Sewer Department (CT)
Windstream Corp.
Worcester, City of (MA)
Wyoming Valley Sanitary Authority (PA)
Young, Margaret, as Springfield Township Dela
Youngs Propane - Springfield

Other Secured Parties

Freeze Group Holding Corp.
General Electric Capital Corp.
Wells Fargo Capital Finance Inc.

Surety Bondholders

Connecticut, State of
Dominion Virginia Power
Florida Public Utilities
FP&L

Massachusetts Department of Transportation
Massachusetts Turnpike Authority
Massachusetts, Commonwealth of
New York Milk Bond, State of
New York State Thruway/Toll
Orlando Utilities Commission (FL)
Pennsylvania Milk Bond, Commonwealth of
Pennsylvania Turnpike Commission
Progress Energy
TECO/Peoples Gas
UGI Energy Services/Gasmark
Vermont Milk Board, State of

Insurers

AIG Excess Liability Insurance International Ltd.
Alterity Group LLC
American Insurance Co. (ACE)
Great American Insurance Co. of NY
Illinois National Insurance Co. (AIG) a Chartis Co.
Integrated Health Concepts
Lexington Insurance (AIG)
Lexington Insurance Co.
Lloyd's of London
National Union Fire Insurance Co. of Pittsburgh, PA
- Chartis
New Hampshire Insurance Co. (AIG)
Travelers, The
Wells Fargo
XL Specialty Insurance
Zurich American Insurance Co.

Significant Customers

ALDI Inc.
Big Apple Dairy Desserts
Burris Food Inc.
C&S Wholesale Grocers Inc.
Cumberland Farms
Dairy Rich / North Star
Dairymens
Dari Farms Ice Cream
G&H International Traders Inc.
Garelick Farms
Gillette Creamery
Golub Corp.
HP Hood LLC
Huff Ice Cream
Marsh Supermarkets
New England Ice Cream Corp.
RichFood Holdings Inc.
Sara Lee Corp.
Southeast Frozen Foods
Steven A. Drake Co.

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Sure Winner Foods Inc.
Three Rivers Ice Cream
Topco Associates LLC
Wakefern Foods Inc.
Wal-Mart
Wal-Mart Stores Inc.
Wards Ice Cream Co. Inc.
Weis Markets
White Rose Frozen Food

Major Vendors

Agrana Fruit US Inc.
Agri-Mark Inc.
Airgas East Inc.
Airgas Retail Solutions
American Airlines
Aramark Uniform Service
ASG Security
Astro Chemicals Inc.
Autocrat Inc.
Autocrat LLC
Baldwin Richardson Foods
Barry Callebaut USA LLC
Bassette Printers LLC
Bay Valley Foods LLC
Beantown Marketing & Promotion
BP Environmental Consultants
Bumble Bee Holdings Inc.
Burry Foodservice
Butterball LLC
Bybee Foods LLC
Cabot Creamery Cooperative Inc.
Campbell Foodservice Co.
Cargill Inc.
Carpet Keen Cleaning Co.
Carter-McLeod Paper & Packaging Inc.
Cascades Tissue Group IFC
CCDA Waters LLC
CF Sauer Co.
CHR Hansen Inc.
Clear Lam Packaging Inc.
Clofine Dairy Products Inc.
Coca Cola (Product)
Color-Box
ConAgra Foods Culinary Product
Concord Foods Inc.
Continental Commercial Products LLC
Covanta Springfield LLC
Cryovac Sealed Air Corp.
Cully's Cleaning
Curly's Foods Inc.
Custom Culinary Inc.

Dairy Farmers of America Inc.
Dairy Marketing Services LLC
Danisco Cultor USA Inc.
Dart Container Corp.
Denali Ingredients LLC
Detail Wash Janitorial Service
Diamond Crystal Brands Inc.
Diana's Bakery
Dole Packaged Foods LLC
Domino Foods Inc.
Dot Foods Inc.
Double D Foods Inc.
Douglas Stephen Plastics Inc.
Downtown Produce
Dr. Pepper Snapple Group
Eastern Bag & Paper Co.
Ecolab Inc.
Ecopax LLC
Edris Oil Service Inc.
Ellison Bakery Inc.
Enterprise Fleet Management
Esbenshade Inc.
Farleys & Sathers Candy Co. Inc.
Farmland Foods Inc.
Florida's Natural Growers
FMC Biopolymer
Foxtail Foods
Fresh Mark Inc.
Frozsun Foods Inc.
Frozsun Foods Inc.
Fruitcrown Products Corp.
Garelick Farms - Lynn
General Packaging Products Inc.
Gertrude Hawk Ingredients Inc.
Gessner Products Co. Inc.
GET Enterprises Inc.
Givaudan Roure Flavors Corp.
GP Plastics Corp.
Gray & Co.
Green Mountain Coffee Roasters
Griffith Laboratories USA Inc.
Hadley Printing Co. Inc.
HC Brill Co. Inc.
Heartland Farms Dairy & Food
Heinz Service Co.
Hershey Foods Corp., The
High Liner Foods (USA) Inc.
Homer Laughlin China, The
Hormel Foods Sales LLC
HP Hood LLC
Huhtamaki Inc.
Icelandic USA Inc.

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

International Flavors & Fragrance Inc.	Ocean Spray Cranberries Inc.
International Paper Co.	OfficeMax Inc.
J&J Snack Foods Sales Corp.	Olam Edible Nuts
Jennie-O Turkey Store Inc.	Old Neighborhood Foods
JM Smucker LLC	Oliver M Dean Inc.
Joy Cone Co.	Orion Seafood International
JR Simplot Co.	Orval Kent Food Co. Inc.
JSB Industries Inc.	Oskaloosa Food Products Corp.
Kay Chemical Co.	Pacific Coast Fruit Prod Ltd.
Kellogg Sales Co.	Paramount Farms
Ken's Foods Inc.	Parker Products Inc.
Kerry Sweet Inc.	Pearlco of Boston Inc.
Koch Meat Co.	Peck's Pebble Inc.
Kraft Foods Inc.	Peer Foods Group
Kruger Products Ltd.	Piantedosi Baking Co.
Labree's Inc.	Pinnacle Recycling
Lactalis Foodservice	Pioneer Packaging Inc.
Lamonica Fine Foods	Placon Corp.
Lancaster Colony	Plainview Milk Products
Land O'Lakes Inc.	Prime Ingredients Inc.
Lehigh Valley Dairy	Processed Foods Corp.
Lepage Bakeries Inc.	Qualcon Specialty Products
Libbey Glass Inc.	Queensboro Farm Products Inc.
Loders Croklaan USA	Ragozzino Foods Inc.
Madera Quality Nut LLC	Readington Farms Inc.
Main Street Ingredients LLC	Rembrandt Enterprises Inc.
Mansfield Paper Co Inc.	Rhino Foods Inc.
Mariani Nut Co.	Rich Dairy Products Inc.
Mars Snackfood US LLC	Rich Products Corp.
Maryland & Virginia of Laurel	Rochester Meat Co.
McCain Foods Inc.	Rock-Tenn Co.
McClure's Honey & Maple	Rotella's Italian Bakery
Merchants Rent-A-Car Inc.	Ryder Transportation Services
Michael Foods Inc.	Sage V Foods LLC
Millennium Press	Saputo Cheese USA Inc.
Mission Foods	Sardilli Produce & Dairy Co.
Mitlitsky Eggs LLC	Sargento Foods Inc.
Mitsui Foods Inc.	Sartori Foods
Morningstar Foods LLC	Schmidt Baking Co. Inc.
Mr. Clean	Seabrook Ingredients
Muzak LLC	Securitas Security Services
Navarro Pecan Co. Inc.	Sensient Flavors Inc.
Nestle USA Inc.	Service Lamp Corp.
New England Wooden Ware Corp.	Solo Cup Operating Corp.
New York State Thruway Authority	Sparrow Enterprises Ltd.
Newtown Foods USA Inc.	Springfield Label & Tape Co.
Norpac Foods Inc.	St. Albans Cooperative Creamery
North Side Foods Corp.	Stampede Meat Inc.
Northern Lights Communications	Staples Advantage
Nuco2 LLC	Star Kay White Inc.
Nutcracker Brands Inc.	Starkist
Oakleaf Waste Management LLC	Sugar Foods Corp.

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

Sumner Printing Inc.
Syracuse China Corp.
Tampa Maid Seafoods Inc.
Tarrier Foods Corp.
TD Equipment Finance
To-Jo Food Products Inc.
TR Toppers Inc.
Tradex International Inc.
Trap-Zap Environmental Systems
Trimark United East Inc.
Triple Stitch Sportswear
Turano Baking Co.
Unifirst Corp.
Unilever
Wenner Bread Products Inc.

Other Professionals and Consultants

Epiq
GA Keen Realty Advisors
Paul Hastings

Judges for the US Bankruptcy Court for the District of Delaware

Kevin Gross, Chief
Judith K. Fitzgerald
Kevin J. Carey
Brendan L. Shannon
Christopher S. Sontchi
Mary F. Walrath
Peter J. Walsh

Employees of U.S. Trustee in Delaware

Buchbinder, David
Carey, Kevin J.
Fitzgerald, Judith L.
Giordano, Diane
Gross, Kevin
Hanington, William K.
Heck, Jeffrey
Kenney, Mark
Klauder, David
Leaniy, Jane
O'Malley, James K.
Panacio, Michael
Sarkessian, Juliet
Schepacarter, Richard
Shannon, Brendan L.
Sontchi, Christopher S.
Tinker, Thomas Patrick
Wairath, Mary F.
Walsh, Peter J.
West, Michael

Taxing Authorities

Akron, City of (OH)
Chesapeake, City of (VA)
Chesterfield County Treasurer (VA)
Cleveland Central Collection Agency (OH)
Colonial Heights, City of (VA)
Columbus City Treasurer (OH)
Connecticut Commissioner of Revenue Services
Connecticut Department of Labor, Employment Security Division
Connecticut Department of Revenue Services
Connecticut Secretary of the State
Cuyahoga Falls, City of (OH)
Defiance, City of (OH)
Delaware Department of Labor, Division of Unemployment Insurance
Delaware Division of Revenue
Delaware Secretary of State
Department of the Treasury, Internal Revenue Service
Dunmore, Borough of (PA)
East Norriton Township HAB-BPT (PA)
Findlay, City of (OH)
Florida Department of Revenue
Georgia Department of Revenue
Henrico County (VA)
Indiana Department of Revenue
Indiana Secretary of State
Kettering, City of (OH)
Maine Revenue Services
Maine Secretary of State
Maine State Treasurer
Maryland Division of Unemployment Insurance
Maryland, Comptroller of
Maryland, State of
Massachusetts Department of Revenue
Massachusetts Department of Revenue
Massachusetts Office of Labor & Work Force Development
Massachusetts, Commonwealth of
Maumee Commissioner of Taxation (OH)
Michigan, State of
Middletown Township & Neshaminy School District HAB-BPT (PA)
Middletown Township HAB-BPT (PA)
Montgomery Township (PA)
Mount Vernon Division of Income Tax (OH)
MuniServices LLC
New Hampshire Employment Security
New Hampshire Secretary of State
New Hampshire, State of

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Recent, Former, and Current Relationships

New Jersey Department of Labor and Workforce
Development
New Jersey Department of Treasury
New Jersey Division of Taxation
New Jersey State Treasurer
New Jersey Use Tax
New Jersey, State of - CBT
New Jersey, State of - Litter Control Fee
New York City Department of Finance
New York State Commissioner of Taxation &
Finance
New York State Department of Labor
New York State Department of State
New York State Department of Taxation & Finance
New York State LLC/LLP Fee
New York State Tax Department
North Canton Income Tax, City of (OH)
North Carolina Department of Revenue
North Coventry Township (PA)
Ohio Department of Job & Family Services
Ohio Department of Taxation
Ohio Treasurer of State
Owen J Roberts School District HAB-BPT (PA)
Parma Heights, City of (OH)
Pennsylvania Bureau of Trust Fund Taxes
Pennsylvania Department of Labor and Industry
Pennsylvania Department of Revenue
Philadelphia, City of (PA)
R.I.T.A. - Regional Income Tax Agency (OH)
Rhode Island & Providence Plantations, State of
Rhode Island Division of Taxation
Rhode Island, State of
South Carolina Department of Employment &
Workforce
South Carolina Department of Revenue
Springfield Township (PA)
Troy, City of (OH)
United States Treasury
Vandalia, City of (OH)
Vermont Department of Labor
Vermont Department of Taxes
Vermont, State of
Virginia Department of Labor and Industry
Virginia Department of Taxation
Virginia, Commonwealth of
Virginia, Treasurer of
Warminster Township & Centennial School District
HAB-BPT (PA)
Wilkes Barre City & Wilkes Barre School District
HAB-BPT (PA)
York County Treasurer (VA)

EXHIBIT B

Parties-in-Interest Noted for Court Disclosure

Relationships in Matters Related to These Proceedings

No relationships were identified.

EXHIBIT B

Parties-in-Interest Noted for Court Disclosure

Relationships in Unrelated Matters

Bondholders

BNY Mellon, Corporate Finance

Debtor's Attorneys

Kirkland & Ellis

Debtor's Equity Security Holders

Sun Capital Partners

Depository and Disbursement Banks

Bank of America

Citi Bank

M & T Bank

PNC Bank, N.A.

TD Bank

U.S. Bank, N.A.

Wells Fargo Bank, N.A.

Franchisees

GLG Corp.

Insurers

AIG Excess Liability Insurance International Ltd.

American Insurance Co. (ACE)

Lexington Insurance (AIG)

Lexington Insurance Co.

Lloyd's of London

Wells Fargo

Zurich American Insurance Co.

Letter of Credit Beneficiaries

Hershey Foods Corp.

National Union Fire Insurance Co. of Pittsburgh PA

Wells Fargo Bank NA

Major Vendors

American Airlines

BP Environmental Consultants

Coca Cola (Product)

Dr. Pepper Snapple Group

Garelick Farms - Lynn

Green Mountain Coffee Roasters

Hershey Foods Corp., The

International Paper Co.

Kraft Foods Inc.

Nuco2 LLC

OfficeMax Inc.

Rock-Tenn Co.

Staples Advantage

Unilever

Official Creditors' Committee Attorneys

Akin Gump Strauss Hauer & Feld LLP

Blank Rome LLP

Official Creditors' Committee Members

GGP Limited Partnership

Pension Benefit Guaranty Corporation

Realty Income Corporation

The Bank of New York c/o Bank of New York

Mellon Trust Company

The Coca-Cola Company

Official Creditors' Committee Members

Attorneys

Ballard Spahr, LLP

Bryan Cave, LLP

Jones Lang LaSalle

Kelley Drye & Warren, LLP

Other Secured Parties

General Electric Capital Corp.

Wells Fargo Capital Finance Inc.

Pre-Petition and Post Petition Lenders' Attorneys

Morgan, Lewis & Bockius, LLP

Paul Hastings

Pre-Petition and Post-Petition Lenders

Sun Capital Partners, Inc.

Wells Fargo Capital Finance, Inc.

Real Property Lessors

Centro Heritage SPE 6 LLC

CPG Partners LP

E&A Northeast LP

Federal Realty Investment Trust

Freemall Associates LLC

G&A Group Inc.

GPT-Longmeadow LLC

Hershey Foods Corp.

KRT Property Holdings LLC

Levin Properties LP

M&G Equities

Neshaminy Mall Joint Venture LP

Pavilions at Buckland Hills LLC

Perkins & Marie Callender's Inc.

Pride LP

Realty Income Corp.

Rockaway Center Associates LP

Simon Property Group Inc.

Spencer Realty 1 Inc.

EXHIBIT B

Parties-in-Interest Noted for Court Disclosure

Stevens, Kathryn
Woodbridge Center Property LLC

Significant Customers

C&S Wholesale Grocers Inc.
Dairy Rich / North Star
Marsh Supermarkets
Sara Lee Corp.
Wal-Mart
Wal-Mart Stores Inc.

Surety Bondholders

Massachusetts Turnpike Authority

Top Twenty/Significant Trade Creditors

Advantage IQ Inc
All Star Dairy Association
Bank of New York Mellon
Cargill Inc.
Coca Cola Company
Ecolab Inc.
Garelick Farms
Great Atlantic & Pacific Tea Co Inc.
Heinz North America
Pension Benefit Guaranty Corporation
Rock-Tenn Co

Utility Companies

AT&T
AT&T - Acc Business
AT&T Global Network Services
AT&T Mobility
BP Environmental Consultants Inc.
Charter Communications
Comcast Corp.
Fairpoint Communications Inc.
Florida Power & Light Co. (FPL)
Peco
PSE&G-Public Service Elec & Gas Co.
Spark Energy Gas LP
Time Warner
Verizon
Verizon Business Services Inc.
Verizon Business Verizon Business Conferencing
Verizon Internet Solutions
Verizon North Inc
Verizon Select Services Inc
Verizon Wireless