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PROPOSED ATTORNEYS FOR DEBTORS

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

In re: § Chapter 11
Tuesday Morning Corporation, *et al.*,¹ §
Debtors. § Case No. 20-31476-HDH-11
§
§ Joint Administration Requested

**DEBTORS’ EMERGENCY APPLICATION FOR AUTHORIZATION TO
RETAIN AND EMPLOY EPIQ CORPORATE RESTRUCTURING, LLC AS
CLAIMS AND NOTICING AGENT *NUNC PRO TUNC* TO THE PETITION DATE**

Tuesday Morning Corporation and its debtor affiliates, as debtors and debtors-in-possession in the above-referenced chapter 11 cases (collectively, the “Debtors”) hereby file this *Debtors’ Emergency Application for Authorization to Retain and Employ Epiq Corporate Restructuring, LLC as Claims and Noticing Agent Nunc Pro Tunc to the Petition Date* (the “Application”), and seek entry of an order substantially in the form attached as **Exhibit A** (the “Proposed Order”) authorizing the Debtors to retain and employ Epiq Corporate Restructuring, LLC (“Epiq”) as their claims and noticing agent (the “Claims and Noticing Agent”) effective as

¹ The Debtors in these Chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Tuesday Morning Corporation (8532) (“TM Corp.”); TMI Holdings, Inc. (6658) (“TMI Holdings”); Tuesday Morning, Inc. (2994) (“TMI”); Friday Morning, LLC (3440) (“FM LLC”); Days of the Week, Inc. (4231) (“DOTW”); Nights of the Week, Inc. (7141) (“NOTW”); and Tuesday Morning Partners, Ltd. (4232) (“TMP”). The location of the Debtors’ service address is 6250 LBJ Freeway, Dallas, TX 75240.

of the Petition Date, in accordance with the terms and conditions set forth in the services agreement, a copy of which is attached as **Exhibit B** (the “Services Agreement”). In support of this Application, the Debtors submit the Declaration of Sophie Frodsham, a Senior Consultant of Epiq, attached hereto as **Exhibit C** (the “Frodsham Declaration”), and respectfully state as follows:

Jurisdiction and Venue

1. The United States District Court for the Northern District of Texas (the “District Court”) has jurisdiction over the subject matter of this Motion pursuant to 28 U.S.C. § 1334. The District Court’s jurisdiction has been referred to this Court pursuant to 28 U.S.C. § 157 and the District Court’s Miscellaneous Order No. 33, *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc* dated August 3, 1984. This is a core matter pursuant to 28 U.S.C. § 157(b), which may be heard and finally determined by this Court. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

Background

2. On May 27, 2020 (the “Petition Date”), the Debtors each filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) commencing the above captioned cases (the “Chapter 11 Cases”). The Debtors continue to manage and operate their businesses as debtors-in-possession pursuant to Bankruptcy Code §§ 1107 and 1108.

3. An official committee of unsecured creditors has yet to be appointed in these Chapter 11 Cases. Further, no trustee or examiner has been requested or appointed in these Chapter 11 Cases.

4. A detailed description of the Debtors and their businesses, and the facts and circumstances supporting the Motion and the Debtors’ Chapter 11 Cases are set forth in greater

detail in the *Declaration of Barry Folse in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "Folse Declaration"), which was filed on the Petition Date and is incorporated by reference in this Motion.

Relief Requested

5. The Debtors request entry of the Proposed Order authorizing the employment and retention of Epiq as their Claims and Noticing Agent in accordance with the terms and conditions set forth in the Services Agreement, effective *nunc pro tunc* to the Petition Date.

Basis for Relief Requested

6. The bases for the relief requested herein are §§ 105(a), 327(a), 330 and 1107(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and N.D. Tex. L.B.R. 2014-1 and 2016-1 (the "Local Bankruptcy Rules").

7. The Debtors wish to retain Epiq as the Claims, Noticing and Solicitation Agent for these Chapter 11 Cases, to, among other tasks: (i) serve as the noticing agent to mail notices to the estates' creditors, equity security holders, and parties in interest; (ii) provide computerized claims, objection, solicitation, and balloting database services; and (iii) provide expertise, consultation, and assistance in claim and ballot processing and other administrative services with respect to these cases. The Debtors' selection of Epiq to act as the Claims, Noticing and Solicitation Agent is appropriate under the circumstances and in the best interest of the estates. Moreover, the Debtors submit that, based on all engagement proposals obtained and reviewed, Epiq's rates are competitive and reasonable given Epiq's quality of services and expertise.

Epiq's Qualifications

8. The Debtors propose to engage Epiq to act as the Debtors' Notice and Claims

Agent. This retention is the most effective and efficient manner of noticing the creditors and parties in interest of the filing of these Chapter 11 Cases and other developments. In that capacity, Epiq will transmit, receive, docket, and maintain proofs of claim filed in connection with these chapter 11 cases.

9. Epiq is comprised of leading industry professionals with significant experience in both the legal and administrative aspects of large, complex Chapter 11 Cases. Epiq's professionals have experience in noticing, claims administration, and facilitating other administrative aspects of Chapter 11 Cases and experience in matters of this size and complexity. Epiq has substantial experience providing services, including claims and noticing services, in matters comparable in size and complexity to these Chapter 11 Cases. *See, e.g., In re Tarrant County Senior Living Center, Inc.*, No.19-33756 (Bankr. N.D. Tex. December 17, 2019); *In re ADPT DFW Holdings LLC*, No. 17-31432 (Bankr. N.D. Tex. April 19, 2017); *In re Victory Medical Center Mid-Cities, LP*, No. 15-42373 (Bankr. N.D. Tex. Jun. 12, 2015) *In re ERG Intermediate Holdings, LLC*, No. 15-31858 (Bankr. N.D. Tex. Aug. 3, 2015); *In re Life Partners Holdings, Inc.*, No. 15-40289 (Bankr. N.D. Tex. Jan. 20, 2015); *In re Regional Care Services Corp.*, No. 14-01383 (Bankr. D. AZ. Feb. 4, 2014); *In re Alsip Acquisition, LLC*, No. 14-12596 (Bankr. D. Del. Nov. 20, 2014); *In re IBCS Mining, Inc.*, No. 14-61215 (Bankr. W.D. VA Jun. 27, 2014); *In re Licking River Mining, LLC*, No. 14-10201 (Bankr. E.D. KY. May 22, 2014); *In re James River Coal Company*, No. 14-31848 (Bankr. E.D. VA. Apr. 7, 2014); *In re Regional Care Servs. Corp.*, No. 14-01383 (Bankr. D. AZ. Feb. 4, 2014); *In re Goldking Holdings, LLC*, No. 13-37200 (Bankr. S.D. Tex. Oct. 30, 2013); *In re Trinity Coal Corp.*, No. 13-50364 (Bankr. E.D. Ky. Feb. 14, 2013); *In re ATLS Acquisition, LLC*, No. 13-10262 (Bankr. D. Del. Feb. 2, 2013); *In re Pinnacle Airlines Corp.*, No. 12-11343 (Bankr. S.D.N.Y. Apr. 3, 2012); *In re Dynegy Holdings, LLC*, No. 11-38111 (Bankr.

S.D.N.Y. Nov. 15, 2011); *In re 4Kids Entertainment, Inc.*, No. 11-11607 (Bankr. S.D.N.Y. Apr. 8, 2011); *In re Saint Vincent's Catholic Medical Ctrs. of N.Y.*, No. 10-11963 (Bankr. S.D.N.Y. Apr. 16, 2010); *In re Old Carco LLC (f/k/a Chrysler LLC)*, No. 09-50002 (Bankr. S.D.N.Y. May 4, 2009); *In re Lyondell Chem. Co.*, No. 09-10023 (Bankr. S.D.N.Y. Jan. 7, 2009); *In re Lehman Bros. Holdings Inc.*, No. 08-13555 (Bankr. S.D.N.Y. Sept. 16, 2008).

10. The appointment of Epiq as Claims, Noticing and Solicitation Agent in these Chapter 11 Cases will expedite the distribution of notices and the processing of claims, and the office of the Clerk of the Bankruptcy Court for the Northern District of Texas (the “Clerk”) will be relieved of the administrative burden of processing what may be an overwhelming number of claims. The Debtors submit, based on all engagement proposals obtained and reviewed, that Epiq’s rates are competitive and reasonable given Epiq’s quality of services and expertise. The terms of Epiq’s retention are set forth in the Services Agreement; *provided, however*, that Epiq is seeking approval solely of the terms and provisions as set forth in this Application and the proposed Retention Order attached hereto.

Services to be Provided

11. Under the Services Agreement, Epiq will perform the following services (collectively, the “Services”), as the Claims and Noticing Agent, at the request of the Debtors or the Clerk:

- (a) assist the Debtors with the preparation and distribution of all required notices and documents in accordance with the Bankruptcy Code and the Bankruptcy Rules in the form and manner directed by the Debtors and/or the Court, including: (i) notice of the commencement of these Chapter 11 Cases and the initial meeting of creditors under Bankruptcy Code § 341(a); (ii) notice of any claims bar date; (iii) notice of any proposed sale of the Debtors’ assets; (iv) notices of objections to claims and objections to transfers of claims; (v) notices of any hearings on a disclosure statement and confirmation of any plan or plans of reorganization, including under Bankruptcy Rule 3017(d); (vi) notice of the effective date of any plan; and

- (vii) all other notices, orders, pleadings, publications and other documents as the Debtors, Court, or Clerk may deem necessary or appropriate for an orderly administration of these Chapter 11 Cases;
- (b) maintain an official copy of the Debtors' schedules of assets and liabilities and statements of financial affairs (collectively, the "Schedules"), listing the Debtors' known creditors and the amounts owed thereto;
- (c) maintain (i) a list of all potential creditors, equity holders and other parties-in-interest and (ii) a "core" mailing list consisting of all parties described in Bankruptcy Rule 2002(i), (j), and (k) and those parties that have filed a notice of appearance pursuant to Bankruptcy Rule 9010, and update and make said lists available upon request by a party-in-interest or the Clerk;
- (d) to the extent applicable, furnish a notice to all potential creditors of the last date for filing proofs of claim and a form for filing a proof of claim, after such notice and form are approved by the Court, and notify said potential creditors of the existence, amount and classification of their respective claims as set forth in the Schedules, which may be effected by inclusion of such information (or the lack thereof, in cases where the Schedules indicate no debt due to the subject party) on a customized proof of claim form provided to potential creditors;
- (e) maintain a post office box or address for receiving claims and returned mail, and process all mail received;
- (f) for all notices, motions, orders or other pleadings or documents served, prepare and file or cause to be filed with the Clerk an affidavit or certificate of service no more frequently than every 7 days that includes: (i) either a copy of the notice served or the docket number(s) and title(s) of the pleading(s) served; (ii) a list of persons to whom it was mailed (in alphabetical order) with their addresses; (iii) the manner of service; and (iv) the date served;
- (g) receive and process all proofs of claim, including those received by the Clerk, check said processing for accuracy and maintain the original proofs of claim in a secure area;
- (h) provide an electronic interface for filing proofs of claim;
- (i) maintain the official claims register for each Debtor (collectively, the "Claims Registers") on behalf of the Clerk; upon the Clerk's request, provide the Clerk with certified, duplicate unofficial Claims Registers; and specify in the Claims Registers the following information for each claim docketed: (i) the claim number assigned; (ii) the date received; (iii) the name and address of the claimant and agent, if applicable, who filed the claim; (iv) address for payment, if different from the notice address; (v) the

amount asserted; (vi) the asserted classification(s) of the claim (*e.g.*, secured, unsecured, priority, etc.); (vii) the applicable Debtor; and (viii) any disposition of the claim;

- (j) provide public access to the Claims Registers, including complete proofs of claim with attachments, if any, without charge;
- (k) record all transfers of claims and provide any notices of such transfers as required by Bankruptcy Rule 3001(e);
- (l) implement reasonable security measures designed to ensure the completeness and integrity of the Claims Registers and the safekeeping of any proofs of claim;
- (m) relocate, by messenger or overnight delivery, all of the court-filed proofs of claim to the offices of Epiq not less than weekly;
- (n) upon completion of the docketing process for all claims received to date for each case, turn over to the Clerk copies of the Claims Register for the Clerk's review (upon the Clerk's request);
- (o) monitor the Court's docket for all notices of appearance, address changes, and claims-related pleadings and orders filed and make necessary notations on and/or changes to the claims register and any service or mailing lists, including to identify and eliminate duplicative names and addresses from such lists;
- (p) identify and correct any incomplete or incorrect addresses in any mailing or service lists (to the extent such information is available);
- (q) assist in the dissemination of information to the public and respond to requests for administrative information regarding these Chapter 11 Cases as directed by the Debtors or the Court, including through the use of a case website and/or call center;
- (r) assist with the preparation of the Debtors' schedules of assets and liabilities and statements of financial affairs and gather data in conjunction therewith;
- (s) if these Chapter 11 Cases are converted to cases under Chapter 7 of the Bankruptcy Code, contact the Clerk within 3 days of notice to Epiq of entry of the order converting the cases;
- (t) 30 days prior to the close of these Chapter 11 Cases, to the extent practicable, request that the Debtors submit to the Court a proposed order dismissing Epiq as claims, noticing, and solicitation agent and terminating its services in such capacity upon completion of its duties and responsibilities and upon the closing of these Chapter 11 Cases;

- (u) within 7 days of notice to Epiq of entry of an order closing these Chapter 11 Cases, provide to the Court the final version of the Claims Registers as of the date immediately before the close of the cases;
- (v) at the close of these Chapter 11 Cases: (i) box and transport all original documents, in proper format, as provided by the Clerk, to (i) the Federal Archives Record Administration, located at Central Plains Region, 200 Space Center Drive, Lee's Summit, MO 64064 or (ii) any other location requested by the Clerk's office; and
- (w) assist with solicitation, balloting, and tabulation of votes in connection with any chapter 11 plan proposed, and in connection with such services, processing requests for documents from any parties in interest;
- (x) prepare the certification of votes of any proposed chapter 11 plan submitted in connection with these chapter 11 cases in accordance with any solicitation order to be issued by the Court and testifying in support of such certification;
- (y) attend related hearings, as may be requested by the Debtors or their counsel;
- (z) manage any distribution pursuant to any confirmed plan prior to the effective date of such plan; and
- (aa) provide such other claims, noticing, processing, solicitation, balloting, and other administrative services described in the Services Agreement, that may be requested from time to time by the Debtors, the Court, or the Clerk.

12. The Claims Register shall be open to the public for examination without charge during regular business hours and on a case-specific website maintained by Epiq.

13. Epiq will follow the notice and claims procedures that conform to the guidelines promulgated by the Clerk, the Judicial Conference of the United States, and as may be entered by the Court's order.

Professional Compensation

14. The Debtors respectfully request that the undisputed fees and expenses incurred by Epiq in the performance of the above Services be treated as administrative expenses of the Debtors' chapter 11 estates pursuant to 28 U.S.C. § 156(c) and Bankruptcy Code § 503(b)(1)(A) and be paid in the ordinary course of business pursuant to the Services Agreement without further application

to or order of the Court.

15. Epiq agrees to maintain records of all services showing dates, categories of services, fees charged, and expenses incurred, and to serve, no less frequently than monthly, invoices on the Debtors, the Office of the United States Trustee, counsel for the Debtors, counsel for any official committee monitoring the expenses of the Debtors and any party in interest who specifically requests service of the monthly invoices. If any dispute arises relating to the Services Agreement or monthly invoices, the parties shall meet and confer in an attempt to resolve the dispute. If resolution is not achieved, the parties may seek resolution of the matter from this Court.

16. Prior to the Petition Date, the Debtors provided Epiq an advance in the amount of \$25,000 (the “Retainer”). Epiq seeks to first apply the Retainer to all prepetition invoices, and thereafter, to have the Retainer replenished to the original retainer amount, and thereafter, to hold the Retainer under the Services Agreement during these Chapter 11 Cases as security for the payment of fees and expenses incurred under the Services Agreement.

Indemnification

17. In addition, under the terms of the Services Agreement, the Debtors have agreed to certain indemnification and contribution obligations. The Services Agreement provides that the Debtors will indemnify, defend, and hold harmless Epiq and its members, directors, officers, employees, representatives, affiliates, consultants, subcontractors, and agents under certain circumstances specified in the Services Agreement, except in circumstances resulting from Epiq’s own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence, fraud, willful misconduct, or as otherwise provided in the Services Agreement or Retention Order. Both the Debtors and Epiq believe that such indemnification obligations are customary, reasonable, and

necessary to retain the services of a claims and noticing agent in these Chapter 11 Cases.

Epiq's Disinterestedness

18. The Debtors have many creditors, and accordingly, Epiq may have rendered and may continue to render services to certain of these creditors. Epiq has not and will not represent the separate interests of any such creditor in these cases. Additionally, Epiq employees may, in the ordinary course of their personal affairs, have relationships with certain creditors of the Debtors. For example, one or more of Epiq's employees may have obligations outstanding with financial institutions that are creditors of the Debtors or may have used the Debtors' services.

19. Although the Debtors do not propose to employ Epiq under Bankruptcy Code § 327, to the best of the Debtors' knowledge, information, and belief, and except as disclosed in the Frodsham Declaration, Epiq has represented that it neither holds nor represents any interest adverse to the Debtors' estate in connection with any matter on which it would be employed and that it is a "disinterested person," as referenced in Bankruptcy Code § 327(a) and as defined in Bankruptcy Code § 101(14), as modified by § 1107(b). Epiq will supplement its disclosure to the Court if any facts or circumstances are discovered that would require disclosure.

20. To the extent that there is any inconsistency between this Application, the Order, and the Services Agreement, the Order shall govern.

Applicable Authority

21. 28 U.S.C. § 156(c) authorizes the Court to use facilities other than those of the Clerk for the administration of chapter 11 cases, provided the Debtors' estates pay the cost of such services:

Any court may utilize facilities or services, either on or off the court's premises, which pertain to the provision of notices, dockets, calendars, and other administrative information to parties in cases filed under the provisions of title 11, United States Code, where the costs of such facilities

or services are paid for out of the assets of the estate and are not charged to the United States. The utilization of such facilities or services shall be subject to such conditions and limitations as the pertinent circuit council may prescribe.

26 U.S.C. § 156(c).

22. Accordingly, 28 U.S.C. § 156(c) empowers the Court to utilize outside agents and facilities for notice and claims purposes, provided that the Debtors' estate pay the cost of such services. Therefore, for all of the foregoing reasons, the Debtors believe that the retention of Epiq as the Claims and Noticing Agent in these chapter 11 cases is necessary and in the best interests of the Debtors, their estate, and their creditors. Furthermore, the Debtors respectfully submit that the fees and expenses that would be incurred by Epiq under the proposed engagement would be administrative in nature and, therefore, should not be subject to standard fee application procedures of professionals.

23. Courts in this jurisdiction and others have approved similar relief in other chapter 11 cases. *See, e.g., In re ATP Oil & Gas Corp.*, No. 12-36187 (Bankr. S.D. Tex. Aug. 17, 2012); *In re Reddy Ice Holdings, Inc.*, No. 12-32349 (Bankr. N.D. Tex. Apr. 12, 2012); *In re Seahawk Drilling, Inc.*, No. 11-20089 (Bankr. S.D. Tex. Feb. 11, 2011); *In re Eagle Bulk Shipping Inc.*, No. 14-12303 (Bankr. S.D.N.Y. Sept. 22, 2014).

Nunc Pro Tunc Relief is Appropriate

24. In light of the myriad motions and dealings pending and anticipated as of the date of the Debtors' selection of Epiq (April 23, 2020), the Debtors required the immediate assistance of Epiq commencing on the Petition Date. The Debtors, therefore, requests that the Debtors' retention of Epiq be effective *nunc pro tunc* to the Petition Date. *See In re Ark Co.*, 798 F.2d 645, 648 (3d Cir. 1986) (“[B]ankruptcy courts have the power to authorize retroactive employment of counsel and other professionals under their broad equity power.”). The Debtors submit that no

party in interest will be prejudiced by the granting of the *nunc pro tunc* employment because Epiq has provided and will continue to provide valuable services to the Debtors' estate in the interim period.

25. As Epiq is not being retained in these chapter 11 cases as a "professional person" under § 327(a), and because Epiq will only be charged with administrative functions in these chapter 11 cases, the Debtors do not make this Application under Bankruptcy Rule 2014, and therefore, Bankruptcy Rule 6003 does not apply. Thus, the Court has the authority under 28 U.S.C. § 156(c) and Bankruptcy Code § 105 to issue an order granting this Application as soon as possible.² The Debtors submit that such order is in the best interests of the Debtors' estate and their creditors as it would allow the Debtors to list the contact information for Epiq in the notice of commencement, which the Debtors would like to serve as soon as possible.

26. Based on the foregoing, the Debtors respectfully submit that they have satisfied the requirements of the United States Code and the Bankruptcy Local Rules. Accordingly, the Debtors respectfully request entry of an order pursuant to 28 U.S.C. § 156(c) and Bankruptcy Code § 105 authorizing the Debtors to retain and employ Epiq to act as the Claims and Noticing Agent for the Debtors effective *nunc pro tunc* to the Petition Date.

Notice

27. Notice of this Motion will be provided to: (i) the Office of the United States Trustee; (ii) the Debtors' secured creditors; (iii) any party whose interests are directly affected by this specific pleading; (iv) those persons who have formally appeared and requested notice and service in these proceedings pursuant to Bankruptcy Rules 2002 and 3017; (v) counsel for the proposed

² Courts in this and other jurisdictions have approved similar relief in other chapter 11 cases. *See, e.g., In re Energy & Exploration Partners, Inc.*, No. 15-44931 (RFN) (Bankr. N.D. Tex. Dec. 9, 2015); *In re ERG Intermediate Holdings, LLC*, No. 15-31858 (HDH) (Bankr. N.D. Tex. May 6, 2015); *In re Buccaneer Resources, LLC*, No. 14-60041 (DRJ) (Bankr. S.D. Tex. June 9, 2014).

DIP Agent;³ (vi) counsel for any official committees appointed by this Court; (vii) the consolidated list of the 40 largest unsecured creditors of the Debtors; and (viii) all governmental agencies having a regulatory or statutory interest in these cases (collectively, the “Notice Parties”). Based on the urgency of the circumstances surrounding this Motion and the nature of the relief requested herein, the Debtors respectfully submits that no further notice is required.

WHEREFORE, based on the foregoing, the Debtors respectfully request that the Court (i) grant the Application, and (ii) grant such other and further relief as is just and proper.

RESPECTFULLY SUBMITTED this 27th day of May, 2020.

Tuesday Morning Corporation, *et al.*

/s/ Steven Becker

Name: Steven Becker

Title: Chief Executive Officer

HAYNES AND BOONE, LLP

By: /s/ Ian T. Peck

Ian T. Peck

State Bar No. 24013306

Stephen M. Pezanosky

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PROPOSED ATTORNEYS FOR DEBTORS

³ “DIP Agent” means JPMorgan Chase Bank, N.A., in its capacity as administrative agent under that certain [Senior Secured Super Priority Debtor-in-Possession Credit Agreement] dated May 27, 2020 between Debtor Tuesday Morning, Inc., as borrower, Guarantors (as defined therein), the DIP Agent, and the lenders party thereto.

EXHIBIT A

PROPOSED ORDER

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

| | | |
|---|---|--------------------------------|
| In re: | § | Chapter 11 |
| | § | |
| Tuesday Morning Corporation, <i>et al.</i> , ¹ | § | Case No. 20-31476-HDH-11 |
| | § | |
| Debtors. | § | Joint Administration Requested |

**ORDER GRANTING DEBTORS' EMERGENCY APPLICATION FOR
AUTHORIZATION TO RETAIN AND EMPLOY EPIQ CORPORATE
RESTRUCTURING, LLC AS CLAIMS AND NOTICING AGENT
NUNC PRO TUNC TO THE PETITION DATE**

*Upon the Debtors' Emergency Application for Authority to Retain and Employ Epiq
Corporate Restructuring, LLC as Claims and Noticing Agent Nunc Pro Tunc to the Petition Date*

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, include: Tuesday Morning Corporation (8532) ("TM Corp."); TMI Holdings, Inc. (6658) ("TMI Holdings"); Tuesday Morning, Inc. (2994) ("TMI"); Friday Morning, LLC (3440) ("FM LLC"); Days of the Week, Inc. (4231) ("DOTW"); Nights of the Week, Inc. (7141) ("NOTW"); and Tuesday Morning Partners, Ltd. (4232) ("TMP"). The location of the Debtors' service address is 6250 LBJ Freeway, Dallas, TX 75240.

(the “Application”)² of Tuesday Morning Corporation, *et al.* (collectively, the “Debtors”); and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc*, Miscellaneous Rule No. 33 (N.D. Tex. August 3, 1984) (Woodward, H.O.); and consideration of the Application and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Application; and the Court having held a hearing on the Application; and all objections, if any, to the Application have been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Application is approved on a final basis as set forth herein.
2. The Debtors are authorized to retain and appoint Epiq as Claims and Noticing Agent under the terms of the Services Agreement as set forth in this Order, and Epiq is authorized and directed to perform noticing services and to receive, maintain, record, and otherwise administer the proofs of claim filed in these chapter 11 cases, and other related tasks as described in the Application, the Services Agreement, and this Order. The Clerk shall provide Epiq with ECF credentials that allow Epiq to receive ECF notifications and file certificates of service.
3. In addition to the services set forth in the Application and the Services Agreement,

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

Epiq is authorized to provide other noticing, claims processing, and administrative services as the Debtors and the office of the Clerk of this Court (the “Clerk”) may request from time to time.

4. Epiq shall serve as the custodian of court records and shall be designated as the authorized repository for all proofs of claim filed in these chapter 11 cases and is authorized and directed to maintain official claims registers for each of the Debtors and to provide the Clerk with a certified duplicate thereof upon the request of the Clerk.

5. Epiq is authorized and directed to provide an electronic interface for filing proofs of claim and to obtain a post office box or address for the receipt of proofs of claim.

6. Epiq is authorized to take such other action to comply with all duties and Services set forth in the Application and the Services Agreement.

7. Pursuant to Bankruptcy Code § 503(b)(1)(A), the fees and expenses of Epiq incurred pursuant to the Services Agreement are to be treated as an administrative expense of the Debtors’ estate. Notwithstanding Bankruptcy Code §§ 330 and 331 and Bankruptcy Rule 2016, the Debtors are authorized to compensate Epiq in accordance with the terms of the Services Agreement upon the receipt of reasonably detailed invoices setting forth the services provided by Epiq and the rates charged for each, and to reimburse Epiq for all reasonable and necessary expenses it may incur, upon the presentation of appropriate documentation, without the need for Epiq to file fee applications or otherwise seek Court approval for the compensation of its services and reimbursement of its expenses.

8. Epiq shall maintain records of all services showing dates, categories of services, fees charged and expenses incurred, and shall serve monthly invoices on the Debtors, the Office of the United States Trustee, counsel for the Debtors, counsel for any official committee monitoring the expenses of the Debtors, and any party in interest who specifically requests service

of the monthly invoices.

9. The parties shall meet and confer in an attempt to resolve any dispute that may arise relating to the Services Agreement or monthly invoices; *provided* that the parties may seek resolution of the matter from the Court if resolution is not achieved.

10. Without further order of the Court, pursuant to Bankruptcy Code § 503(b)(1)(A), the fees and expenses of Epiq under this Order shall be an administrative expense of the Debtors' estates.

11. Epiq may apply its Retainer to all prepetition invoices, which Retainer may be replenished to the original advance amount, and thereafter, Epiq may hold its Retainer under the Services Agreement during these chapter 11 cases as security for the payment of fees and expenses incurred under the Services Agreement.

12. The Debtors shall indemnify Epiq under the terms of the Services Agreement, as modified pursuant to this Order.

13. Epiq shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Services Agreement for services other than the services provided under the Services Agreement, unless such services and the indemnification, contribution, or reimbursement therefor are approved by this Court.

14. Notwithstanding anything to the contrary in the Services Agreement, the Debtors shall have no obligation to indemnify Epiq, or provide contribution or reimbursement to Epiq, for any claim or expense that is either: (a) judicially determined (the determination having become final) to have arisen solely from Epiq's gross negligence, willful misconduct, fraud, bad faith, self-dealing, or breach of fiduciary duty (if any) as provided in this Order; (b) for a contractual dispute in which the Debtors allege the breach of Epiq's contractual obligations if

this Court determines that indemnification, contribution, or reimbursement would not be permissible under applicable law; or (c) of any type for which the Court determines that indemnification, contribution, or reimbursement would not be permissible pursuant to *In re Thermadyne Holdings Corp.*, 283 B.R. 749, 756 (B.A.P. 8th Cir. 2002); or (d) settled prior to a judicial determination under (a) or (b), but determined by this Court, after notice and a hearing, to be a claim or expense for which Epiq should not receive indemnity, contribution, or reimbursement under the terms of the Services Agreement as modified by this Order.

15. If, before the earlier of (a) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal), or (b) the entry of an order closing these chapter 11 cases, Epiq believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Services Agreement (as modified by this Order), including the advancement of defense costs, Epiq must file an application therefor in this Court, and the Debtors may not pay any such amounts to Epiq before the entry of an order by this Court approving the payment. If Epiq seeks reimbursement from the Debtors for attorneys' fees and expenses in connection with the payment of an indemnity claim pursuant to the Services Agreement, the invoices and supporting time records for the attorneys' fees and expenses shall be included in Epiq's own applications, both interim and final, but determined by this Court after notice and a hearing. This paragraph is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by Epiq for indemnification, contribution, or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify Epiq. All parties in interest shall retain the right to object to any demand by Epiq for indemnification, contribution, or reimbursement.

16. Epiq shall provide access to the Claims Register without charge, including access to copies of proofs of claim with attachments, if any.

17. In the event Epiq is unable to provide the Services set forth in this Order, Epiq will immediately notify the Clerk and the Debtors' attorney and, upon approval of this Court, cause to have all original proofs of claim and computer information turned over to another claims and noticing agent with the advice and consent of the Clerk and the Debtors' attorney.

18. After entry of an order terminating Epiq's services, upon the closing of these cases, or for any other reason, Epiq shall be responsible for archiving all proofs of claim with the Federal Archives Record Administration, if applicable, and shall be compensated by the Debtors in connection therewith.

19. Epiq shall not cease providing claims processing services during the chapter 11 case(s) for any reason, including nonpayment, without an order of the Court.

20. In the event of any inconsistency between the Services Agreement, the Application, and this Order, this Order shall govern.

21. The Debtors and Epiq are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

22. Notwithstanding any Bankruptcy Rule to the contrary, this Order shall be immediately effective and enforceable upon its entry.

23. Notice of the Application as provided therein shall be deemed good and sufficient notice of such Application, and the requirements of the Bankruptcy Rules are satisfied by such notice.

END OF ORDER

Submitted by:

Ian T. Peck
State Bar No. 24013306
Stephen M. Pezanosky
State Bar No. 15881850
Jarom J. Yates
State Bar No. 24071134
HAYNES AND BOONE, LLP
2323 Victory Avenue, Suite 700
Dallas, TX 75219
Telephone: 214.651.5000
Facsimile: 214.651.5940
Email: ian.peck@haynesboone.com
Email: stephen.pezanosky@haynesboone.com
Email: jarom.yates@haynesboone.com

PROPOSED ATTORNEYS FOR DEBTORS

EXHIBIT B

SERVICES AGREEMENT



EPIQ CORPORATE RESTRUCTURING

STANDARD SERVICES AGREEMENT

This Standard Services Agreement is being entered into by and between the undersigned parties, referred to herein as “Epiq” and “Client” as of the Effective Date, as defined below. In consideration of the premises herein contained and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

General Terms and Conditions

1. Services.

In accordance with the charges, terms and conditions contained in this agreement and in the schedule(s) attached hereto (collectively, the “Agreement”), Epiq agrees to furnish Client with the services set forth on the Services Schedule hereto (the “Services”) in connection with a corporate restructuring. Services will be provided on an as needed basis and upon request or agreement of Client. Charges for the Services will be based on the pricing schedule provided to Client hereto (the “Pricing Schedule”). The Pricing Schedule sets forth individual unit pricing for each of the Services provided by Epiq and represents a bona fide proposal for that Service. Client may request separate Services or all of the Services reflected in the Pricing Schedule.

2. Term.

This Agreement shall become effective on the date of its acceptance by both Epiq and Client; provided, however, Epiq acknowledges that Bankruptcy Court approval of its engagement may be required in order for Epiq to be engaged in a chapter 11 proceeding. The Agreement shall remain in effect until terminated: (a) by Client, on thirty (30) days’ prior written notice to Epiq and, to the extent Epiq has been retained by Bankruptcy Court order, entry of an order of the Bankruptcy Court discharging Epiq; or (b) by Epiq, on ninety (90) days’ prior written notice to Client and, to the extent Epiq has been retained by Bankruptcy Court order, entry of an order of the Bankruptcy Court discharging Epiq.

3. Charges.

- 3.1 For the Services and materials furnished by Epiq under this Agreement, Client shall pay the fees, charges and costs set forth in the Pricing Schedule subject to any previously agreed upon discount if applicable. Epiq will bill Client monthly. All invoices shall be due and payable upon receipt.
- 3.2 Epiq reserves the right to make reasonable increases to the unit prices, charges and professional service rates reflected in the Pricing Schedule on an annual basis effective January 2, 2021. If such annual increases exceed 10% from the prior year’s level, Epiq shall provide sixty (60) days’ prior written notice to Client of such proposed increases.



- 3.3 Client agrees to pay Epiq for all materials necessary for performance of the Services under this Agreement (other than computer hardware and software) and any reasonable out of pocket expenses including, without limitation, transportation, long distance communications, printing, photocopying, fax, postage and related items.
- 3.4 Client shall pay or reimburse all taxes applicable to services performed under this Agreement and, specifically, taxes based on disbursements made on behalf of Client, notwithstanding how such taxes may be designated, levied or based. This provision is intended to include sales, use and excise taxes, among other taxes, but is not intended to include personal property taxes or taxes based on net income of Epiq.
- 3.5 Client shall pay to Epiq any actual charges (including fees, costs and expenses as set forth in the Pricing Schedule) related to, arising out of or resulting from any Client error or omission. Such charges may include, without limitation, print or copy re-runs, supplies, long distance phone calls, travel expenses and overtime expenses for work chargeable at the rates set forth on the Pricing Schedule.
- 3.6 In the event of termination pursuant to Section 2 hereof, Client shall be liable for all amounts then accrued and/or due and owing to Epiq under the Agreement.
- 3.7 To the extent permitted by applicable law, Epiq shall receive a retainer in the amount of \$25,000 (the "Retainer") that may be held by Epiq as security for Client's payment obligations under the Agreement. The Retainer is due upon execution of this Agreement. Epiq shall be entitled to hold the Retainer until the termination of the Agreement. Following termination of the Agreement, Epiq shall return to Client any amount of the Retainer that remains following application of the Retainer to the payment of unpaid invoices.

4. Confidentiality.

Client data provided to Epiq during the term of this Agreement in connection with the Services ("Client Data") shall be maintained confidentially by Epiq in the same manner and to the same level as Epiq safeguards data relating to its own business; provided, however, that if Client Data is publicly available, was already in Epiq's possession or known to it, was required to be disclosed by law, was independently developed by Epiq without use or reference to any Client Data, or was rightfully obtained by Epiq from a third party, Epiq shall bear no responsibility for public disclosure of such data. Client agrees that Epiq shall not be liable for damages or losses of any nature whatsoever arising out of the unauthorized acquisition or use of any Client Data or other Client materials provided to Epiq in the performance of this Agreement.



5. Title to Property.

Epiq reserves all property rights in and to all materials, concepts, creations, inventions, works of authorship, improvements, designs, innovations, ideas, discoveries, know-how, techniques, programs, systems and other information, including, without limitation, data processing programs, specifications, applications, processes, routines, sub-routines, procedural manuals and documentation furnished or developed by Epiq for itself or for use by Client (collectively, the “Property”). Charges paid by Client do not vest in Client any rights to the Property, it being expressly understood that the Property is made available to Client under this Agreement solely for Client's use during and in connection with each use of the Epiq equipment and services. Client agrees not to copy or permit others to copy any of the Property.

6. Disposition of Data.

- 6.1 Client is responsible for the accuracy of the programs and Client Data it provides or gives access to Epiq and for the output resulting from such data. Client shall initiate and maintain backup files that would allow Client to regenerate or duplicate all programs and Client Data which Client provides or gives access to Epiq. Client agrees, represents and warrants to Epiq that, prior to delivery of any Client Data to Epiq, it has full authority to deliver Client Data to Epiq. Client agrees, represents and warrants to Epiq that it has obtained binding consents, permits, licenses and approvals from all necessary persons, authorities or individuals, and has complied with all applicable policies, regulations and laws, required by Client, in order to allow Epiq to use all Client Data delivered to it in connection with its Services. Epiq shall not be liable for, and Client accepts full responsibility for, any liability or obligation with respect to Client Data prior to Epiq’s receipt, including without limitation, any liability arising during the delivery of Client Data to Epiq.
- 6.2 Any Client Data, programs, storage media or other materials furnished by Client to Epiq in connection with this Agreement (collectively, the “Client Materials”) may be retained by Epiq until the services provided pursuant to this Agreement are paid for in full, or until this Agreement is terminated with the services provided herein having been paid for in full. Client shall remain liable for all out of pocket charges incurred by Epiq under this Agreement as a result of any Client Materials maintained by Epiq. Epiq shall dispose of Client Materials in the manner requested by Client (except to the extent disposal may be prohibited by law). Client agrees to pay Epiq for reasonable expenses incurred as a result of the disposition of Client Materials. Epiq reserves the right to dispose of any Client Materials if this Agreement is terminated without Client’s direction as to the return or disposal of Client Materials or Client has not paid all charges due to Epiq for a period of at least ninety (90) days; provided, however, Epiq shall provide Client with thirty (30) days’ prior written notice of its intent to dispose of such data and media.

7. Indemnification.

Client shall indemnify, defend and hold Epiq, its affiliates, parent, and each such entity’s officers, members, directors, agents, representatives, managers, consultants and employees (each an “Indemnified Person”) harmless from and against any and all losses, claims, damages, liabilities, costs



(including, without limitation, costs of preparation and attorneys' fees) and expenses as incurred (collectively, "Losses"), to which any Indemnified Person may become subject or involved in any capacity arising out of or relating to this Agreement or Epiq's rendering of services pursuant hereto, regardless of whether any of such Indemnified Persons is a party thereto, other than Losses resulting solely from Epiq's gross negligence or willful misconduct. Without limiting the generality of the foregoing, "Losses" includes any liabilities resulting from claims by third persons against any Indemnified Person. Client and Epiq shall notify the other party in writing promptly of the commencement, institution, threat, or assertion of any claim, action or proceeding of which Client is aware with respect to the services provided by Epiq under this Agreement. Such indemnity shall remain in full force and effect regardless of any investigation made by or on behalf of Client, and shall survive the termination of this Agreement until the expiration of all applicable statutes of limitation with respect to Epiq's liabilities.

8. Limitation of Liability

NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, THIS SECTION SHALL CONTROL.

(a) EACH PARTY AND ITS RESPECTIVE AGENTS SHALL NOT HAVE ANY OBLIGATION OR LIABILITY TO THE OTHER PARTY OR TO ANY THIRD PARTY (WHETHER IN TORT, EQUITY, CONTRACT, WARRANTY OR OTHERWISE AND NOTWITHSTANDING ANY FAULT, NEGLIGENCE, PRODUCT LIABILITY, OR STRICT LIABILITY IN ACCORDANCE WITH APPLICABLE LAW, RULE OR REGULATION) FOR ANY INDIRECT, GENERAL, PUNITIVE, INCIDENTAL, SPECIAL, OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO BUSINESS INTERRUPTION, LOST WAGES, BUSINESS OR PROFITS, OR LOSS OF DATA INCURRED BY CLIENT OR ANY OTHER PERSON, ARISING OUT OF RELATING TO THIS AGREEMENT, OR ANY USE, INABILITY TO USE OR RESULTS OF USE OF THE SERVICES OR SOFTWARE OR OTHERWISE, EVEN IF SUCH PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

(b) EPIQ SHALL NOT BE LIABLE TO CLIENT FOR ANY LOSSES REGARDLESS OF THEIR NATURE THAT ARE CAUSED BY OR RELATED TO A FORCE MAJEUREVENT.

(c) THE TOTAL LIABILITY OF EACH PARTYAND ITS AGENTS TO THE OTHER PARTY OR TO ANY THIRD PARTY FOR ALL LOSSES ARISING OUT OF OR RELATING TO THIS AGREEMENT, OR THE SERVICES SHALL NOT EXCEED \$2,000,000.

9. Representations / Warranties.

Epiq makes no representations or warranties, express or implied, including, without limitation, any implied or express warranty of merchantability, suitability, fitness or adequacy for a particular purpose or use, quality, productiveness or capacity.



10. Confidential On-Line Workspace

Upon request of Client, Epiq shall be authorized to: (a) establish a confidential on-line workspace with an outside vendor in connection with the provision of its services to Client pursuant to this Agreement; and (b) with the consent of Client and/or its designees, publish documents and other information to such confidential workspace. By publishing documents and other information to this confidential workspace in accordance with the foregoing, Epiq shall not be considered in violation of any of the provisions of this Agreement, including, but not limited to, Section 4 (Confidentiality).

11. General

- 11.1 No waiver, alteration, amendment or modification of any of the provisions of this Agreement shall be binding upon either party unless signed in writing by a duly authorized representative of both parties.
- 11.2 This Agreement may not be assigned by Client without the express written consent of Epiq, which consent shall not be unreasonably withheld. The services provided under this Agreement are for the sole benefit and use of Client, and shall not be made available to any other persons.
- 11.3 This Agreement shall be governed by the laws of the State of Texas, without regard to that state's provisions for choice of law. Client and Epiq agree that any controversy or claim arising out of or relating to this Agreement or the alleged breach thereof shall be settled by mandatory, final and binding arbitration before the American Arbitration Association in Dallas, Texas and such arbitration shall comply with and be governed by the rules of the American Arbitration Association, provided that each party may seek interim relief in court as it deems necessary to protect its confidential information and intellectual property rights. Any arbitration award rendered pursuant to this provision shall be enforceable worldwide.
- 11.4 The parties hereto agree that this Agreement is the complete and exclusive statement of the agreement between the parties which supersedes all proposals or prior agreements, oral or written, and all other communications between the parties relating to the subject matter of this Agreement.
- 11.5 Client will use its best efforts to cooperate with Epiq at Client's facilities if any portion of the Services requires its physical presence thereon.
- 11.6 In no event shall Epiq's Services constitute or contain legal advice or opinion, and neither Epiq nor its personnel shall be deemed to practice law hereunder.
- 11.7 Except for Client's obligation to pay fees, expenses and charges hereunder when due, neither party shall be in default or otherwise liable for any delay in or failure of its performance under this Agreement to the extent such delay or failure arises by reason of any act of God, any governmental requirement, act of terrorism, riots, epidemics, flood, strike, lock-out, industrial or transportation disturbance, fire, lack of materials, war, event of force majeure, or other acts beyond the reasonable control of a performing party.



- 11.8 This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement.
- 11.9 All clauses and covenants in this Agreement are severable; in the event any or part of them are held invalid or unenforceable by any court, such clauses or covenants shall be valid and enforced to the fullest extent available, and this Agreement will be interpreted as if such invalid or unenforceable clauses or covenants were not contained herein. The parties are independent contractors and, except as expressly stated herein, neither party shall have any rights, power or authority to act or create an obligation on behalf of the other party.
- 11.10 Notices to be given or submitted by either party to the other, pursuant to this Agreement, shall be sufficiently given or made if given or made in writing and sent by hand delivery, overnight or certified mail, postage prepaid, and addressed as follows:

If to Epiq:

Epiq Corporate Restructuring, LLC
777 Third Avenue, 12th Floor
New York, New York 10017
Attn: Robert A. Hopen

If to Client:

Bridgett C. Zeterberg
Executive Vice President, Human Resources
General Counsel and Corporate Secretary
Tuesday Morning, Inc.
6250 LBJ Freeway, Dallas, TX 75240
bzeterberg@tuesdaymorning.com

With a copy to:

Ian Peck
Haynes and Boone, LLP
2323 Victory Avenue
Suite 700
Dallas, TX 75219-7672
ian.peck@haynesboone.com

- 11.11 Invoices sent to Client should be delivered to the following address:

Bridgett C. Zeterberg
Executive Vice President, Human Resources
General Counsel and Corporate Secretary
Tuesday Morning, Inc.



6250 LBJ Freeway, Dallas, TX 75240
bzeterberg@tuesdaymorning.com

11.12 The "Effective Date" of this Agreement is April 23, 2020.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

EPIQ CORPORATE RESTRUCTURING, LLC

Name: Robert A. Hopen
Title: President

TUESDAY MORNING CORPORATION

By: Bridgett C. Zeterberg
Name: Bridgett Zeterberg
Title: ERP HR, General Counsel

SERVICES SCHEDULE

SCHEDULES/STATEMENT PREPARATION

- Assist the Debtors with administrative tasks in the preparation of their bankruptcy Schedules of Assets and Liabilities (“Schedules”) and Statements of Financial Affairs (“Statements”), including (as needed):
 - Coordinate with the Client and its advisors regarding the Schedules and Statements process, requirements, timelines and deliverables.
 - Create and maintain databases for maintenance and formatting of Schedules and Statements data.
 - Coordinate collection of data from Client and advisors.
 - Provide data entry and quality assurance assistance regarding Schedules and Statements, including, specifically, the creation of Schedule G.

CLAIMS MANAGEMENT

- Maintain copies of all proofs of claim and proofs of interest filed (in hard copy and electronic form).
- Provide a secure on-line tool through which creditors can file proofs of claim and related documentation, eliminating costly manual intake, processing and data entry of paper claims and ensuring maximum efficiency in the claim-filing process.
- Create and maintain electronic databases for creditor/party in interest information provided by the debtor (e.g., creditor matrix and Schedules of Statements of Assets and Liabilities) and creditors/parties in interest (e.g., proof of claim/interests).
- Process all proof of claim/interest submitted.
- Provide access to the public for examination of copies of the proofs of claim or interest without charge during regular business hours.
- Maintain official claims registers, including, among other things, the following information for each proof of claim or proof of interest:
 - Name and address of the claimant and any agent thereof, if the proof of claim or proof of interest was filed by an agent;
 - Date received;
 - Claim number assigned; and
 - Asserted amount and classification of the claim.

- Create and maintain a website with general case information, key documents, claim search function, and mirror of ECF case docket.
- Transmit to the Clerk's office a copy of the claims registers on a monthly basis, unless requested by the Clerk's office on a more or less frequent basis or, in the alternative, make available the claims register on-line.
- Implement necessary security measures to ensure the completeness and integrity of the claims registers.
- Record all transfers of claims pursuant to Bankruptcy Rule 3001(e) and provide notice of such transfers as required by Bankruptcy Rule 3001(e).
- Maintain an up-to-date mailing list for all entities that have filed a proof of claim, proof of interest or notice of appearance, which list shall be available upon request of a party in interest or the Clerk's office.

NOTICING

- Prepare and serve required notices in these Chapter 11 cases, including:
 - Notice of the commencement of these Chapter 11 cases and the initial meeting of creditors under Bankruptcy Code § 341(a);
 - Notice of any auction sale hearing;
 - Notice of the claims bar date;
 - Notice of objection to claims;
 - Notice of any hearings on a disclosure statement and confirmation of the plan of reorganization; and
 - Other miscellaneous notices to any entities, as the debtor or the Court may deem necessary or appropriate for an orderly administration of these Chapter 11 cases.
- After service of a particular notice - whether by regular mail, overnight or hand delivery, email or facsimile service - file with the Clerk's office an affidavit of service that includes a copy of the notice involved, a list of persons to whom the notice was mailed and the date and manner of mailing.
- Update claim database to reflect undeliverable or changed addresses.

- Coordinate publication of certain notices in periodicals and other media.
- Distribute Claim Acknowledgement Cards to creditor having filed a proof of claim/interest.

BALLOTING/TABULATION

- Provide balloting services in connection with the solicitation process for any chapter 11 plan for which a disclosure statement has been approved by the court, including (as needed):
 - Consult with Client and its counsel regarding timing issues, voting and tabulation procedures, and documents needed for the vote.
 - Review of voting-related sections of the voting procedures motion, disclosure statement and ballots for procedural and timing issues.
 - Assist in obtaining information regarding members of voting classes, including lists of holders of bonds from DTC and other entities (and, if needed, assist Client in requesting these listings).
 - Coordinate distribution of solicitation documents.
 - Respond to requests for documents from parties in interest, including brokerage firm and bank back-offices and institutional holders.
 - Respond to telephone inquiries from lenders, bondholders and nominees regarding the disclosure statement and the voting procedures.
 - Receive and examine all ballots and master ballots cast by voting parties. Date- stamp the originals of all such ballots and master ballots upon receipt.
 - Tabulate all ballots and master ballots received prior to the voting deadline in accordance with established procedures, and prepare a certification for filing with the court.

Undertake such other duties as may be requested by the Client.

CALL CENTER

- Provide state-of-the-art Call Center facility and services, including (as needed):
 - Create frequently asked questions, call scripts, escalation procedures and call log formats.
 - Record automated messaging.
 - Train Call Center staff.
 - Maintain and transmit call log to Client and advisors.

MISCELLANEOUS

- Provide such other claims processing, noticing and related administrative services as may be requested from time to time by the Client.
- Promptly comply with such further conditions and requirements as the Court may at any time prescribe.
- Comply with applicable federal, state, municipal, and local statutes, ordinances, rules, regulations, orders and other requirements.
- Provide temporary employees to the Clerk's Office to process claims, as necessary.

PRICING SCHEDULE

CLAIM ADMINISTRATION HOURLY RATES

| <u>Title</u> | <u>Rates</u> |
|--|---------------------|
| Clerical/Administrative Support | \$25.00 – \$45.00 |
| IT / Programming | \$65.00 – \$85.00 |
| Case Managers | \$70.00 – \$165.00 |
| Consultants/ Directors/Vice Presidents | \$160.00 – \$190.00 |
| Solicitation Consultant | \$190.00 |
| Executive Vice President, Solicitation | \$215.00 |
| Executives | No Charge |

CLAIMS AND NOTICING RATES¹

| | |
|------------------------------|----------------------------|
| Printing | \$0.10 per image |
| Personalization / Labels | WAIVED |
| Envelopes | VARIES BY SIZE |
| Postage / Overnight Delivery | AT COST AT PREFERRED RATES |
| E-Mail Noticing | WAIVED FOR MSL * |
| Fax Noticing | \$0.05 per page |
| Claim Acknowledgement Letter | \$0.05 per letter |
| Publication Noticing | Quoted at time of request |

DATA MANAGEMENT RATES

| | |
|--|---|
| Data Storage, Maintenance and Security | \$0.10 per record/month |
| Electronic Imaging | \$0.10 per image; no monthly storage charge |
| Website Hosting Fee | NO CHARGE |
| CD- ROM (Mass Document Storage) | Quoted at time of request |

ON-LINE CLAIM FILING SERVICES

| | |
|----------------------|-----------|
| On-Line Claim Filing | NO CHARGE |
|----------------------|-----------|

¹ Noticing via overnight delivery after traditional overnight drop-off times (e.g., 9:00 p.m. in NYC) may result in additional print charges.

*Quoted at time of request for high volume blasts to all creditors

CALL CENTER RATES

| | |
|----------------------------|-------------------|
| Standard Call Center Setup | NO CHARGE |
| Call Center Operator | \$55 per hour |
| Voice Recorded Message | \$0.34 per minute |

OTHER SERVICES RATES

| | |
|--|---|
| Custom Software, Workflow and Review Resources | Quoted at time of request |
| Escrow Services | Competitive interest rates |
| eDiscovery | Quoted at time of request, bundled pricing |
| available Virtual Data Room -- | |
| Confidential On-Line Workspace | Quoted at time of request Disbursements -- Check and/or Form |
| 1099 | Quoted at time of request Disbursements -- Record to Transfer Agent Quoted at time of reque |

EXHIBIT C

FRODSHAM DECLARATION

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF TEXAS
DALLAS DIVISION**

| | | |
|---|---|--------------------------------|
| In re: | § | Chapter 11 |
| | § | |
| Tuesday Morning Corporation, <i>et al.</i> , ¹ | § | Case No. 20-31476-HDH-11 |
| | § | |
| Debtors. | § | Joint Administration Requested |

**DECLARATION OF SOPHIE FRODSHAM IN SUPPORT OF DEBTORS'
APPLICATION FOR AUTHORITY TO RETAIN AND EMPLOY EPIQ
CORPORATE RESTRUCTURING, LLC AS CLAIMS AND NOTICING
AGENT NUNC PRO TUNC TO THE PETITION DATE**

I, Sophie Frodsham, under penalty of perjury, declare as follows:

1. I am a Senior Consultant at Epiq Corporate Restructuring, LLC (“Epiq”), a chapter 11 administrative services firm whose offices are located at 777 Third Avenue, 12th Floor, New York, New York 10017. Except as otherwise noted in this declaration (this “Declaration”), I have personal knowledge of the matters set forth herein, and if called and sworn as a witness, I could and would testify competently thereto.

2. I submit this Declaration in support of the above-captioned Debtors’ (collectively, the “Debtors”) *Emergency Application for Authorization to Retain and Employ Epiq Corporate Restructuring, LLC as Claims and Noticing Agent Nunc Pro Tunc to the Petition Date* (the “Application”).²

3. Epiq is comprised of leading industry professionals with significant experience in both the legal and administrative aspects of large, complex chapter 11 cases. Epiq’s professionals have experience in noticing, claims administration, and facilitating other administrative aspects of

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, include: Tuesday Morning Corporation (8532) (“TM Corp.”); TMI Holdings, Inc. (6658) (“TMI Holdings”); Tuesday Morning, Inc. (2994) (“TMI”); Friday Morning, LLC (3440) (“FM LLC”); Days of the Week, Inc. (4231) (“DOTW”); Nights of the Week, Inc. (7141) (“NOTW”); and Tuesday Morning Partners, Ltd. (4232) (“TMP”). The location of the Debtors’ service address is 6250 LBJ Freeway, Dallas, TX 75240.

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

chapter 11 cases and experience in matters of this size and complexity. Epiq has substantial experience providing services, including claims and noticing services, in matters comparable in size and complexity to these chapter 11 cases. *See, e.g., In re Tarrant County Senior Living Center, Inc.*, Case No-19-33756 (Bankr. N.D. Tex. December 17, 2019); *In re ADPT DFW Holdings LLC*, Case No. 17-31432 (Bankr. N.D. Tex. April 19, 2017); *In re Victory Medical Center Mid-Cities, LP*, Case No. 15-42373 (Bankr. N.D. Tex. Jun. 12, 2015) *In re ERG Intermediate Holdings, LLC*, Case No. 15-31858 (Bankr. N.D. Tex. Aug. 3, 2015); *In re Life Partners Holdings, Inc.*, Case No. 15-40289 (Bankr. N.D. Tex. Jan. 20, 2015); *In re Regional Care Services Corp.*, Case No. 14-01383 (Bankr. D. AZ. Feb. 4, 2014); *In re Alsip Acquisition, LLC*, Case No. 14-12596 (Bankr. D. Del. Nov. 20, 2014); *In re IBCS Mining, Inc.*, Case No. 14-61215 (Bankr. W.D. VA Jun. 27, 2014); *In re Licking River Mining, LLC*, Case No. 14-10201 (Bankr. E.D. KY. May 22, 2014); *In re James River Coal Company*, Case No. 14-31848 (Bankr. E.D. VA. Apr. 7, 2014); *In re Regional Care Servs. Corp.*, Case No. 14-01383 (Bankr. D. AZ. Feb. 4, 2014); *In re Goldking Holdings, LLC*, Case No. 13-37200 (Bankr. S.D. Tex. Oct. 30, 2013); *In re Trinity Coal Corp.*, Case No. 13-50364 (Bankr. E.D. Ky. Feb. 14, 2013); *In re ATLS Acquisition, LLC*, Case No. 13-10262 (Bankr. D. Del. Feb. 2, 2013); *In re Pinnacle Airlines Corp.*, Case No. 12-11343 (Bankr. S.D.N.Y. Apr. 3, 2012); *In re Dynege Holdings, LLC*, Case No. 11-38111 (Bankr. S.D.N.Y. Nov. 15, 2011); *In re 4Kids Entertainment, Inc.*, Case No. 11-11607 (Bankr. S.D.N.Y. Apr. 8, 2011); *In re Saint Vincent's Catholic Medical Ctrs. of N.Y.*, Case No. 10-11963 (Bankr. S.D.N.Y. Apr. 16, 2010); *In re Old Carco LLC (f/k/a Chrysler LLC)*, Case No. 09-50002 (Bankr. S.D.N.Y. May 4, 2009); *In re Lyondell Chem. Co.*, Case No. 09-10023 (Bankr. S.D.N.Y. Jan. 7, 2009); *In re Lehman Bros. Holdings Inc.*, Case No. 08-13555 (Bankr. S.D.N.Y. Sept. 16, 2008).

4. As agent and custodian of Court records pursuant to 28 U.S.C. § 156(c), Epiq will perform, at the request of the Office of the Clerk of the Bankruptcy Court (the “Clerk”), the services specified in the Application and the Services Agreement. In addition, at the Debtors’ request, Epiq will also perform any related administrative, technical, and support services as specified in the Application and the Services Agreement. In performing such services, Epiq will charge the Debtors the rates set forth in the Services Agreement, which is attached as **Exhibit B** to the Application.

5. Epiq represents, among other things, the following:

- (a) With the possible exception of *de minimis* fees and expenses incurred prior to the Petition Date, Epiq is not a creditor of the Debtors;
- (a) Epiq will not consider itself employed by the United States government and shall not seek any compensation from the United States government in its capacity as the Claims, Noticing and Solicitation Agent in these chapter 11 cases;
- (b) By accepting employment in these chapter 11 cases, Epiq waives any rights to receive compensation from the United States government in connection with these chapter 11 cases;
- (c) In its capacity as the Claims and Noticing Agent in these chapter 11 cases, Epiq will not be an agent of the United States and will not act on behalf of the United States;
- (d) Epiq will not employ any past or present employees of the Debtors in connection with its work as the Claims and Noticing Agent in these chapter 11 cases;
- (f) Epiq is a “disinterested person” as that term is defined in Bankruptcy Code § 101(14) with respect to the matters upon which it is to be engaged;
- (i) Epiq will comply with all requests of the Clerk and the guidelines promulgated by the Judicial Conference of the United States for the implementation of 28 U.S.C. § 156(c); and
- (j) None of the services provided by Epiq as Claims and Noticing Agent in these chapter 11 cases shall be at the expense of the Clerk.

6. Although the Debtors do not propose to retain Epiq under Bankruptcy Code § 327 pursuant to the Application, I caused to be submitted for review by our conflicts system the names of all known potential parties in interest (the “Potential Parties in Interest”) in the Chapter 11 Cases. The list of Potential Parties in Interest was provided by the Debtors and included, among other parties, the Debtors, non-Debtor affiliates, current and former directors and officers of the Debtors, significant stockholders, secured creditors, the Debtors’ 30 largest unsecured creditors on a consolidated basis, and other parties. The results of the conflict check were compiled and reviewed by Epiq professionals under my supervision. At this time and as set forth in further detail herein, Epiq is not aware of any relationship that would present a disqualifying conflict of interest. Should Epiq discover any new relevant facts or relationships bearing on the matters described herein during the period of its retention, Epiq will use reasonable efforts to file promptly a supplemental declaration.

7. To the best of my knowledge and based solely upon information provided to me by the Debtors, and except as provided herein, neither Epiq, nor any of its personnel, has any materially adverse connection to the Debtors, their creditors, or other relevant parties with respect to any matter for which Epiq will be employed. Epiq may have relationships with certain of the Debtors’ creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as claims and noticing agent and/or administrative advisor for another chapter 11 debtor. However, to the best of my knowledge, such relationships are materially unrelated to these chapter 11 cases.

8. Epiq has and will continue to represent clients in matters unrelated to these chapter 11 cases. In addition, Epiq and its personnel have and will continue to have relationships in the ordinary course of its business with certain vendors, professionals and other parties in interest that

may be involved in the Debtors' chapter 11 cases. Epiq may also provide professional services to entities or persons that may be creditors or parties in interest in these chapter 11 cases, which services do not directly relate to, or have any direct connection with, these chapter 11 cases or the Debtors.

9. Epiq and its personnel in their individual capacities regularly utilize the services of law firms, accounting firms and financial advisors. Such firms engaged by Epiq or its personnel may appear in chapter 11 cases representing the Debtors or parties in interest. All engagements where such firms represent Epiq or its personnel in their individual capacities are unrelated to these chapter 11 cases.

10. Epiq is a wholly owned subsidiary of Epiq Systems, Inc., which is corporate parent to certain companies that provide integrated technology products and services to the legal profession for electronic discovery, class action settlements, financial transactions, chapter 7 and 13 bankruptcy, litigation, and regulatory compliance. Given the legal and operational separateness of Epiq from its affiliates and the administrative nature of the services performed by such companies, Epiq does not believe that a conflict would arise solely from any relationship or claim of an Epiq affiliate or its corporate parent.

11. Epiq Systems, Inc., is a wholly owned subsidiary of Document Technologies, LLC ("DTI"), a global legal process outsourcing company, which is an ultimate wholly owned subsidiary of DTI Topco, Inc. ("DTI Topco"). DTI Topco is a privately-held entity with majority ownership held by OMERS Administration Corporation ("OAC"), the administrator of the OMERS pension funds, and managed by OMERS Private Equity Inc. ("OPE", which together with OAC are referred to as "OMERS"), and funds managed by Harvest Partners, LP, ("Harvest") a leading private equity investment firm.

12. Neither OMERS nor Harvest are currently identified on the Potential Parties in Interest list. However, the following disclosure is made out of an abundance of caution and in an effort to comply with the Bankruptcy Code and Bankruptcy Rules.

13. Designees of OMERS and Harvest are members of the Board of Directors of DTI Topco (“Parent Board Designees”). No designees of OMERS or Harvest are members of the Board of Directors of DTI or Epiq, or any other subsidiaries of DTI. Further, Epiq has the following restrictions in place (collectively, the “Barrier”): (i) prior to the Debtors commencing these cases, Epiq did not share the names or any other information identifying the Debtors with OMERS, Harvest, or the Parent Board Designees; (ii) Epiq has not and will not furnish any material nonpublic information about the Debtors to OMERS, Harvest, or the Parent Board Designees; (iii) no OMERS or Harvest personnel, including the Parent Board Designees, work on Epiq client matters or have access to Epiq client information, client files, or client personnel; (iv) no OMERS or Harvest personnel, including the Parent Board Designees, work in Epiq’s offices; (v) other than the Parent Board Designees, Epiq operates independently from OMERS and Harvest, including that it does not share any employees, officers or other management with OMERS or Harvest, has separate offices in separate buildings, and has separate IT systems; and (vi) no Epiq executive or employee is a director, officer or employee of OMERS or Harvest (or vice versa other than the Parent Board Designees).

14. Epiq has searched the names of OMERS and Harvest against the Debtors and the Potential Parties in Interest list provided by the Debtors. Based solely on the foregoing search, Epiq has determined, to the best of its knowledge, that there are no material connections that require disclosure. Because of any applicable securities laws and the fact that Epiq operates independently from OMERS and Harvest, prior to the Petition Date, Epiq was unable to further

investigate with either OMERS or Harvest, to the extent necessary, any potential or actual connection between either OMERS or Harvest and the Debtors and the potential parties in interest.

15. In addition, after the Petition Date, Epiq will request that both OMERS and Harvest search the names of the Debtors against OMERS' and Harvest's respective private equity investments. To the extent Epiq learns of any connections involving such entities and/or such investments with the Debtors, Epiq will promptly file a supplemental disclosure.

16. Based on, among other things, the business separation between Epiq, OMERS and Harvest, and in light of the administrative nature of the services proposed to be performed by Epiq for the Debtors, Epiq believes that it does not hold or represent an interest adverse to the Debtors.

17. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry:

- a. neither Epiq nor any of its personnel has any materially adverse connection with the Debtors, their creditors, the Office of the United States Trustee or any employees thereof, or any party in interest herein'
- b. Epiq and its personnel are "disinterested persons," as that term is defined in Bankruptcy Code § 101(14), except that Epiq was employed by the Debtors prior to the Petition Date as allowed under Bankruptcy Code § 1107(b); and
- c. neither Epiq nor any of its personnel hold or represent an interest materially adverse to the Debtors' estate in connection with any matter upon which Epiq would be employed. Should Epiq discover any new relevant facts or relationships bearing on the matters described herein during the period of its retention, Epiq will use reasonable efforts to file promptly a supplemental declaration.

18. No personnel of Epiq is related or connected to any United States Bankruptcy Judge or the United States Trustee for the Northern District of Texas or to any employee in the offices thereof.

19. There is no agreement or understanding between Epiq and any other person or entity (other than affiliates, employees, and contractors) for sharing compensation received or to be received for services rendered by Epiq in connection with this chapter 11 case.

20. Based on the foregoing, I believe that Epiq is a “disinterested person” as that term is defined in Bankruptcy § 101(14) with respect to the matters upon which it is to be engaged. Moreover, to the best of my knowledge and belief, neither Epiq nor any of its employees hold or represent any interest materially adverse to the Debtors’ estates with respect to any matter upon which Epiq is to be employed.

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Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my information, knowledge and belief.

Dated: May 27, 2020

/s/ Sophie Frodsham

Sophie Frodsham
Senior Consultant
Epiq Corporate Restructuring, LLC
777 Third Avenue, 12th Floor
New York, New York 10017

Schedule 1

Potential Parties in Interest

In re: TUESDAY MORNING CORPORATION, *et al.*

Debtors:

Tuesday Morning Corporation
TMI Holdings, Inc.
Tuesday Morning, Inc.
Friday Morning, LLC
Days of the Week, Inc.
Nights of the Week, Inc.
Tuesday Morning Partners, Ltd.

Debtor Affiliates & JVs:

Pitcairn, LLC

Directors:

Terry Burman
Steven R. Becker
James Corcoran
Barry Gluck
Frank M. Hamlin
Reuben Slone
Sherry M. Smith
Richard S Willis

Officers:

Steven R. Becker
Stacie Shirley
Kelly Munsch
Bridgett C. Zeterberg
Phillip D. Hixon
Trent Taylor
Catherine Davis
Douglas B. Sullivan
Shelly Rothermund
Brian Turner
Mark Katz
Mindi Coday
Shelly Trosclair
Brigham (Dell) Young
Terri Simon
Jodie George
Mike Willingham
Paul Schleef
Ginger Stoddard
Mitchell Laman
Denise Davis

Former Directors & Officers:

Ashley Weaver

Belinda Byrd-Rohlede
Jennifer Snellgrove
Mike Griffith
Peter Fowler

Equity Holders:

T. Rowe Price Associates, Inc.
Delta Value Group Investment Partnership, LP
The Vanguard Group, Inc.
Grace & White, Inc.
Becker, Steven R
PRIMECAP Management Company
Dimensional Fund Advisors, L.P.
Renaissance Technologies LLC
Uziel Capital Management, L.L.C
Macmahon, Douglas M.
BlackRock Institutional Trust Company, N.A.
Bridgeway Capital Management, Inc.
B. Riley Financial, Inc
Jeereddi Investments, LP (Sibling)
Jeereddi Partners, LLC
Acadian Asset Management LLC
Fuller & Thaler Asset Management Inc.

Insurers:

AFCO Insurance Premium Finance
Allied World Assurance Company
American International Group Inc (AIG)
AXIS Capital
Beazley
Chubb/ACE American Insurance Company
CNA Financial Corp.
LIBERTY MUTUAL INSURANCE GROUP
Lloyds
Paragon
Platte River Insurance Company
Price Forbes
Safety National
Starr Insurance Companies
USI Insurance Services
Zurich Insurance Group

Landlords:

1128 BOARDMAN-POLAND ROAD, LLC
1313 INVESTORS LLC
1505-1557 EAST NEW CIRCLE ROAD HOLDINGS
1997 GRP LIMITED PARTNERSHIP
200 LINCOLN RETAIL LLC
2011 VENTURES LLC
2550 FOB LLC
280 METRO LIMITED PARTNERSHIP

32ND INDIAN SCHOOL INVESTORS, LLC
3715 East North Street, LLC
4707 Alpha LP
690 WESTFIELD WAY, LLC
A.I. CORTE, JR., FTP
AAM GREEN BAY PLAZA LLC
AAM-2001 AIRLINE DRIVE LLC
ACADIA MERRILLVILLE REALTY
ACH ALEXANDRIA LLC
AEJ DEVELOPMENT, LLC
AGASSIZ SQUARE LLP
Aiken Exchange Plaza, LLC
ALBRIGHT INVESTMENTS LLC
Alexandria Marketplace LLC
ALPHA LAKE LTD
ALPHA PLAZA INVESTMENTS, LTD
ALPS VILLAGE LLC
AMARILLO DUNHILL LLC-SPANISH CROSSROADS
AMCAP HARMONY LLC
AMCAP NORTHPOINT II LLC
AMERICAN CAPITAL PROPERTIES LLC
ANDERSON & ASSOCIATES
ANE LLC
ANTHONY G DAVI
AP OSWEGO VILLAGE, LLC
APEX CAPITAL INVESTMENTS INC
ARC MCLVSNV001 LLC
ARC TSKCYMO001, LLC
ARROWHEAD PLAZA LLC
ASHLEY CENTER INC
ATASCOCITA MARKET SQUARE LLC
AVALON CROSSING LP
B & R REAL ESTATE LEASING LLC
B33 PARK PLACE LLC
BAILEY COVE LLC
BAKER & BAKER REAL ESTATE DEV LLC
BARCLAY SQUARE VENTURE LLC
BATTLEGROUND ACQUISITION LLC
BAYCAL INGLEWOOD PARTNERS, LLC
BBA WEST MAIN SHOPPING LLC
BCS HOPPER LLC
BD HATTIESBURG LLC
BEAR CREEK PARTNERS
BEAUCHAMP FAMILY LLC
Beaver Creek Crossings Owner LLC
BEDFORD AVENUE REALTY INC
BELL HALL SHOPPING CENTER III LLC
BELTLINE/AIRPORT FREEWAY LTD
BELTWAY CROSSING KODIAK LLC
BENBROOKE RIDGE PARTNERS LP
BENBROOKE UNION PARTNERS, L.P.

BENTON INVESTMENT PARTNERS. LLC
BERNE SQUARE LLC
BETA PLAZA AT THE PARKS LP
BEY LEA JOINT VENTURE
BIECK MANAGEMENT INC
BK 2920 LTD
BLUE RIDGE MALL LLC
BLUECAP LTD
BLUM BOULDERS ASSOCIATES I, LLC
BORDEAUX ASSOCIATES LLC
BOUNTIFUL CORNER, LLC.
BOWMAN HEIGHTS LLC
BRANCH ISLAND WALK ASSOCIATES, LP
BRANDON ASSOCIATES
BRANSON COMMERCIAL PROPERTIES LLC
BRE DDR BR CORNERSTAR CO LLC
BRE DDR BR NATURE COAST FL LLC
BRE DDR IVA ASHBRIDGE PA LLC
BRE RETAIL RESIDUAL OWNER 1 LLC
BRE RETAIL RESIDUAL OWNER 1, LLC
BRE RETAIL RISIDUAL SHOPPES AT VALLEY
BRE TARPON WHITAKER SQUARE, LLC
BRENNAN STATION 1671 LP
BRIGHTEN PARK
BRIGHT-MEYERS MILLAGEVILLE ASS
BRIXMOR GA SOUTHLAND SHOPPING CENTER LC
BRIXMOR HOLDINGS 1 SPE. LLC
BRIXMOR HOLDINGS 12 SPE LLC
BRIXMOR OPERATING PARTNERSHIP LP
BRIXMOR SPE 3 LLC
BRIXMOR VENETIAN ISLE LLC
BRIXMOR VENICE VILLAGE SHOPPES LLC
BROADWAY VILLAGE LIMITED PARTNERSHIP
BROOKFIELD PROPERTIES C/O CORAL RIDGE MALL, LLC
BROOKFIELD PROPERTIES C/O CORAL RIDGE MALL, LLC
BROOKS CROSSING SC LTD
BROOKWOOD SQUARE LLC
BUFFALO MOORESVILLE II, LP
BURLESON SHOPPING CENTER LP
BUSINESS PROPERTIES NO. 6
BVA Harbison Court LLC
BVA LEXINGRON TC LLC
BVA Pocono Crossing LLC
BVA WESTSIDE SPE LLC
BVC LANIER LLC
C H GRESHAM LLC
CA NEW PLAN FIXED RATE PARTNERSHIP LP
CACHE ROAD SQUARE LP
CAM 7A, LLC
Camp Bowie Dunhill LLC
Campbell Blacklidge Plaza DE LLC

CAP ASSOC DBA CASCADE PLAZA PARTNERSHIP
CAPITAL DEVELOPMENT COMPANY
CAPITAL PLAZA PARTNERS LTD
CAPREALTY 14-VILLAGE LLC
CARL PIKE PROPERTIES LLC
CARMELO PLAZA
CARRIAGE TOWNE LLC
CARWOOD SKYPARK LLC C/O INVESTEC MNGMNT
CASHUA PLACE LLC
CASTLE RIDGE PLAZA LLC
Cedar Realty Trust Partnership, L.P.
CELEBRATION CHURCH
CENTER DEVELOPMENTS OREG., LLC
CENTER LYNCHBURG ASSOCIATES LP
CENTERPOINT OWNER LLC
CENTRE NORTH II, LLC
CGP SOUTHLAND PLAZA LLC
CH SHOPPES LLC
CHAMPAIGN MARKETVIEW, LLC
CHARLES J. BICKIMER, TRUSTEE
Ches Cross SC, LLC
CHESTNUT VILLAGE SHOPPING CENTER LP
CHIPP NORTH 9, LLC
CHISHOLM SHOPPING CENTER
CHURCH LANE SHOPS LLC C/O MD FIN INV INC
CIRCUIT INVESTORS #2 LTD
CJ ORANGE LLC
CLEAR LAKE CENTER LP
CLEVELAND ASSOCIATES
CLOCKTOWER SQUARE BACELINE LLC
Clover Cortez LLC
COBALT REALTY LLC
COBBLESTONE VICTOR NY LLC
COCONUT POINT TOWN CENTER LLC
COEUR DALENE CENTER LLC
COLONIAL ACRES LIMITED PARTNERSHIP
COMMERCIAL REALTY ENTERPRISES LLC
Concord Square Associates LLC
CONGRESSIONAL PLAZA ASSOCIATES LLC
CONLAW LLC
COPPERFIELD SPENCER ROAD ASSOCIATES LLC
CORUM STATION II LLC
COSNER MANAGEMENT LLC
COWSHED LLC
CP6MF, LLC
CPSA-SANTA ROSA, LLC
CR PLANTATION COMMONS LLC
CRENSHAW ENTREPRENEURS, LLC
CREVE COEUR PLAZA ASSOCIATES LLC
CRI EASTON SQUARE LLC
CROSS COUNTRY PLAZA LLC

CROSS CREEK PLAZA INC
CROSSROADS ASSOCIATES
CS Shopping Center, LLC
CUMMINGS & WHITE-SPUNNER
CW PILGRIM GARDENS GP LLC
D & L DEVELOPMENT
DACUR INVESTMENT COMPANY INC
DAVID M NICHOLS TRUST
DAYTON TOWN & COUNTRY
DC MRH MEDICAL LLC
DDR DB STONE OAK LP
DDR SOUTHEAST SNELLVILLE LLC
DDRTC CYPRESS TRACE LLC
DDRTC FAYETTE PAVILION III AND IV LLC
DDRTC NEWNAN PAVILION LLC
DDRTC T&C LLC
DDRTC VILLAGE CROSSING PHASE III LLC
DEDHAM PLAZA
DEERBROOK INVESTMENT PROPERTIES LTD
DELRAY PLACE, LLC
DLE SEVEN LLC
DLH Core St Cloud LLL
DONALDSONS CROSSROADS ASSOCIATES
DRFC SOUTHDALE SQUARE LLC
DRURY LAND DEVELOPMENT, INC.
DS MARIGOLD LP
DSRG-CAMARILLO VILLAGE SQUARE
DT Prado LLC
DUBLIN OAKS LIMITED
EAST LIBERTY STATION ASSOCIATES
EAST NOOGA LLC
Eastern Shore Plaza LLC
EASTGATE CENTER, LLC
EASTGATE LLP
EASTWOOD VILLAGE SHOPPING CENTER 2 LLC
EDCO LLC
EDGEWATER VILLAGE LLC
EDWARDS MACY BRENNERS EAST INC
EG TEJAS LLC
EL CAMINO COMMONS C/O EUSTON MANAGEMENT
ELLA L DROLLINGER COMPANY
EQUITY ONE (CULVER) LLC
EQUITY ONE (FLORIDA PORTFOLIO) LLC
EQUITY ONE (FLORIDA PORTFOLIO) INC
ER/CPC HAMMOND LLC
EREP Market Place I, LLC
EREP VENTANA II LLC
ERIES RENTAL HEADQUARTERS INC
ERSHING PROPERTIES INC
ETC Woodlind LLC
Expedition Center, LLC

FAIRFIELD COMMONS STATION LLC
FAMILY CENTER OREM SHOPPING CENTER LLC
FARMEX RAIL LLC
Farmington Center Michigan, LLC
Fateh Investments, Inc.
FAULK & FOSTER REAL ESTATE INC
FEDERAL REALTY INVESTMENT TRUST
FEEL THE LOVE FUND LLC
FELIZ COMMONS LLC
FERNCROFT SUMMERVILLE PLAZA LLC
FICKLING CO INC
FIRC WESTGATE LLC
FIREWHEEL COMMONS, LLC
FLORENCE ENTERPRISES LLC
FLRF, INC.
FLV GREENLAWN PLAZA LP
FMI MANAPORT LLC
FNRP ASHAND LLC
FOLEY SQUARE LLC
FORSONS INVESTMENTS, LLC
FORUM CROSSING LLC
FORUM SHOPPING CENTER
FOSTORIA ASSOCIATES LLC
FOUR PLUS CORPORATION
FOX RIVER GROVE LIMITED PARTNERSHIP
FRANKLIN SQUARE INVESTMENTS LLC
FS DEVELOPERS LLC
FT. WAYNE ASSOCIATES
FTL-95 LP
G & I VII BELLAIR PLAZA LLC
G & I VIII RIVERCHASE LP
G & IX BROOK HIGHLAND LLC
G & T BUILDING CO
G E PAN AM PLAZA LLC
G&I VIII HAMMOND LLC
GALVESTON CAPTAIN'S CORNER ASSOC LLC
Gateway Arthur, Inc.
GATEWAY RETAIL PARTNERS I, LLC
GATEWAY WASHINGTON INC A CA CORP
GBR MIDDLESEX LLC
GC Ambassador Courtyard LLC
GEORGETOWN SHOPPING CENTER LLC
GIACOMO & YOLANDA ZANCHI
GILBERT CENTER HOLDINGS LLC
Giordano Realty & Management
GLADE INLINE 1, LLC
GLENSTONE BATTLEFIELD LLC & GLENSTONE BA
GLENWAY CROSSING LLC
GLIMCHER GROUP INC AGENT
GPH HUNTERSVILLE LLC
GRACE NORTHPORT LLC

GRANADA SHOPPES ASSOCIATES, LTD
Granbury 491 LLC
GRATIOT CENTER ASSOC LTD PARTERSHIP
GREAT BRIDGE RETAIL LLC
GREAT HILLS RETIL INC
GREEN RIVER PLAZA
GREENFIELD LP
GREENWAY STATION SPE, LLC
GRI BROOKSIDE SHOPS LLC
GS II BIG OAKS LLC
GULF GATE PLAZA LLC
GULF GATE PLAZA LLC
GULF SHORES UNITED METHODIST CHURCH
GUMBERG ASSOCIATES - QUAKER VILLAGE
GUNNING INV LLC
HAFT/EQITIES ROSE HILL LP
HANSON INDUSTRIES INC
HARDIN CORP
HARDMAN-MYERS ASSOCIATES INC
HASTINGS RANCH INVESTMENT COMPANY LP
HAZEL DELL MARKETPLACE LLC
HE BUTT STORE PROPERTY COMPANY NO ONE
HEB GROCERY COMPANY LP
HENDON-BRE DAWSON MARKETPLACE LLC
HIGHLAND PINEVILLE QUAKERTOWN K ASSOCIAT
HILFIKER STATION LLC
HMC LEWISVILLE TC, LLC
HMVP HILLTOP INC
HOBBY LOBBY STORES, INC
HORIZON PROPERTIES, LLC
HOWARD CENTER LLC
HSV PROPERTY OWNER LP
HUMBOLDT WEST LLC
HURSTBORNE TOWNFAIR STATION LLC
HYANNIS VISTA LLC
IA ST PETERSBURG GATEWAY LLC
ILENE L FLAUM DBA FLAUM PROPERTIES CO
INDIAN LAKE W. DEVELOPMENT PARTNERS LLC
IPERS RIVERGATE INC
ISKALO 140 PINE LLC C/O ISKALO DEV CORP
IVT PARKE CEDAR PARK LLC
IVT WESTFORK PLAZA PEMBROKE PINES, LLC
IVY CAPITALS, LLC
J FRANKLIN DAMA
JACKSON CLP, LP
JACKSON SQUARE LLC
JACOBS REAL ESTATE ADVISORS LLC
JAHCO KELLER CROSSING LLC
JAHCO OKLAHOMA PROPERTIES I, LLC
Jakobovits Family, LLC
JAMES R HUESING/EXPRESSWAY PLAZA

JAMESTOWN 4880 LOWER ROSWELL, LP
JAMESTOWN PARKSIDE SHOPS, LP
Jefferson Green LLC
JHPC ENTERPRISES LP
JLJI PC LLC
JMCR BUCKHEAD LLC
JOHNSTOWN PLAZA LLC
JS BEAR LAKE LLC
JT PROPERTY LLC
JUBAN PROPERTIES INC
JUBILEE-SPRINGDALE LLC
KALIS HOLDINGS LLC
KAPPA REALTY LLC
KENNEWICK ASSOC LP-WELLS FARGO LBX SVCS
KENTUCKY OAKS MALL
Keowee Village LLC
KIMCO WESTMONT 614 INC
KINETIC ERINDALE CENTER LLC
KIR NEW HOPE COMMONS LP
KIR Smoketown Station LP
KIR TEMECULA L.P
KIR TUKWILA LP
KITSAP PLACE LP
KOHL'S DEPARTMENT STORE
KRG NORTHDAL, LLC
KRG VERO LLC
KUGLER MILL PARTNERS LLC
L MOON, P LOCKHART, JESSE B & C MCCOY
LAGUNA PAVILLION SC
LAKE AIR HOLDINGS LLC
LAKE GROVE OWNERS LLC
LAKE WASHINGTON SQ LLC
LAKES VENTURE, LLC
LAKEVIEW PLAZA - ORLAND, LLC
LAKEVIEW POINTE SHOPPING CENTER LLC
LAKEWOOD MARKETPLACE LLC
LAKEWOOD VILLAGE SHOPPING PARK, LLC
LANCASTER PARTNERS VIII LTD
LANDLORD: HEN HOUSE MARKETPLACE LLC
LARAMIE LITHIA LIMITED PARTNERSHIP
Lavander19, LP
LCFRE AUSTIN BRODIE OAKS, LLC
LDG INC
LEETSDALE CENTER LLC
LEON SA INCOME PARTNERS LP
LEVIN PROPERTIES LP
LEVIN PROPERTIES LP
Liberty Property Limited Partnership
LIGHTMAN SOUTH LAKE CO., LLC
LIMESTONE VALLEY ENTERPRISES, LLC
LINDMARSH LLC

LOHMANS LAKEWAY PARTNERS, LP
LONDON BRIDGE CENTER LLC
LOOP WEST (ORLANDO), LLC
LOY / MARY BURCH II
M&O PARTNERS LP A CA LIMITED PARTNERSHIP
M&O PROPERTIES LTD
MACARTHUR PARK LP
MACARTHUR VILLAGE LP
MAGOTHY ASSOCIATES LLLP
MALON D MIMMS DBA/SHALLOWFORD CRSING LLC
MANDARIN POINTE LAND TRUST
MAPLE JOINT VENTURE
MAPTRAN LLC
MARKET AT MCKNIGHT I LLC
MARKET AT SOUTHPARK 1674, LLC
MARKET SQUARE SHOPPING CENTER LLC
MARSH REALTY COMPANY
MASON CREEK SHOPPING CENTER
MATHIAS SHOPPING CENTERS INC
MATLOCK GREEN HOLDING
MAURICE FARZAM
MBSB SEGUIN LLC
MCALLEN-83-MCCOLL, INC
MCGREGOR POINTE SHOPPING CENTER LLC
MCKINLEY TOWN & CNTRY SHP CTR LTD
MCNEL LIMITED PARTNERSHIP
MEE REAL ESTATE, TS COLLINS LLC A, MUMM
Menifee Lakes Plaza, LLC
Menifee Lakes Plaza, LLC
MERIDEN ASSOCIATES LLC
Mesa Pavilions Retail, LLC
MFBY OCALA LLC
MG PICO ASSOCIATES
MGP XI PROPERTIES LLC
MICHAEL LIGHTMAN
MICHAEL J HILLSMAN & FRANCES F HILLSMAN
MICKEL HAVASU LLC
MIMCO, INC
MIRAMAR BELTLINE GP LLC
Mission Bay R2G Owner LLC
MISSION MART SHOPPING CENTER
MONARCH AT MONTGOMERY LLC
MONTPEN SC LLC
MOREHEAD PLAZA LLC
MORRIS REALTY COMPANY LLC
MP Northglenn LLC
MP SADDLEBROOK RETAIL CENTER LLC
MR STEALTH LLC
MSAB LLC
MURPHY MARKETPLACE STATION, LLC
NAGS HEAD CO LLC

NALL HILLS RETAIL LLC
NALLEY COMMERCIAL PROPERTIES
NAPERW LLC
NARE BUTTERFIELD, LLC
NATCHEZ HARDWARE CENTER INC
New 7000 East Shea, LLC
NEW BRAUNFELS MARKETPLACE LP
New Fri, LLC
New Gretna Partners LLC
New Market - Free State, LLC
NEW MARKET-CHAMPIONS, LLC
NEW TOWNE CENTER OWNER LLC
NEWSEM TYRONE GARDENS PROPERTY OWNER LLC
NEXUS-PHOENIX
NICO WHEATLAND, LLC
NMMS TWIN PEAKS, LLC
NNN PONTE VERDA FL OWNER LPT
NOBLE CENTERS I LLC
NORTH HILLS VILLAGE MALL
NORTH STAR PROPERTIES & INVESTMENTS LLC
NORTHLAKE CENTER PARTNERS, LTD
NORTHWEST ASSET MANAGEMENT CO
NT DUNHILL I LLC
OL3 BP ASSOCIATES, LLC
OLD EL PASO I L.P.
OLD TOWN SQUARE LLC
OLMOS PARK VILLAGE SHOPPING CENTER LP
ORANGE BLANDING LLC
ORF II MCDONOUGH COMMONS, LLC
PACIFIC CASTLE REDWOOD, LLC
PACIFIC PLAZA SHOPPING CENTER
PALM DESERT TOWN CENTER LLC
PANTOPS SHOPPING CENTER I LLC
PAPPAS UNION CITY LP
PARKER CENTRAL PLAZA, LTD.
PARKWAY POINTE-FCA, LLC
PATHFINDER TOWN & COUNTRY LLC
PAWLEYS PLAZA LLC
PCE PARTNERS LLC
PEACHTREE CORNERS PARKWAY LLC
PENFIELD TK OWNER LLC
PERLIS NEASE CANTON LLC
PETER P BOLLINGER 2003 LLC
PHIL SIMON ENTERPRISES INC
Phillips Investments and Construction Inc
PIGEON RIVER CROSSINGS LLC
PK I NORTH COUNTY PLAZA LP
PK II SUNSET SQUARE LLC
PKII MILWAUKEE MARKETPLACE LLC
PLANTATION POINT DEVELOPMENT LLC
PLAZA SANTA FE OWNER LLC

PLUM CREEK CENTRE LLC
PMAT MC LLC
PNC BANK C/O HARTFORD LUBBOCK LP II
POLESTAR LLC
POMPANO PLAZA, LLC
PREP Hillside Real Estate LLC
PRESIDIO TOWNE CROSSING, L.P.
PRESTON SHEPARD RETAIL LP
PRESTON VALLEY (SOUTH) JOINT VENTURE
PRIDE CENTER CO LLC
PRIME 205, LLC
PROMENADE SHOPPING CENTER, LLC
PUBLIX SUPER MARKETS INC
PUEBLO SHOPPING CENTER LLC
PZ SOUTHLAND LP
QUEEN CITY LEASE MANAGEMENT LLC
R.S. SHOPPING CENTER ASS.
RACE STREET PLAZA LLC
RAILHEAD ASSOCIATES LLC
RALEIGH CREEKSIDE CROSSING LLC
RAMCO GERSHENSON PROPERTIES L.P.
RAMSBOTTOM PARTNERS LP
RANCH ACRES ASSOCIATES, LP
Rayzor Ranch Marketplace Associates LLC
RBF DEVELOPMENT LLC
RCC TRADEWINDS, LLC
RCC WAKEFIELD CROSSING LLC
RED CLIFF POINTE LLC
Red Mountain Estates Three LLC
REDLANDS TOWN CENTER RETAIL III, LLC
REGENCY CENTERS LP
REGENCY CENTERS LP
REGENCY CENTERS LP
REHOBOTH MALL LIMITED PARTNERSHIP
RETAIL PROP INC A FLORIDA CORPORATION
REVENUE PROPERTIES WESTWARD INC
RICE LAKE SQ LP A DELAWARE LP
RICH DEVELOPMENT ENTERPRISES, LLC
RICHARD LEVIN
RICHARDSON CONSOLIDATED LLC
RICHKA LLC
RIVER OAKS PROPERTIES LTD
RIVEROAKS KERRVILLE LTD
ROBERT E. HAMPTON
ROCKSTEP MERIDIAN, LLC
ROCKWOOD PLAZA DEVELOPMENT LLC
ROLLING HILLS DEVELOPMENT CO LLC
ROMNEY LUMBER COMPANY
Rose Hill Development LLC
ROSECROFT CENTER, LLC
ROSEDALE BAKERSFIELD RETAIL, VI, LLC

ROSEN SURFWOOD LLC
ROSEWOOD VILLAGE LLC
ROSWELL TOWN CENTER LLC
RP TOWN N COUNTRY LLC
RPAI Georgetown Rivery LP
RPAI SOUTHWEST MANAGEMENT LLC
RPI SALISBURY MALL LLC
RPT Realty, L.P.
S & W - AL, LLC
S CLARK BUTLER PROPERTIES LTD
S.L. NUSBAUM RELTY CO. S CORP
SAAB VENTURES LLC
SAB BOYNTON HOLDINGS LLC
SADLER SQUARE LAND TRUST
SAGAMORE TOV, LLC
SAN ANGELO SW REALTY LP
SAN JUAN ASSOCIATES LP
SAN MARIN PARTNERS LLC
SANDS PARAGON MANAGEMENT LLC
SANTA RITA SQUARE LLC
SAUL HOLDINGS LIMITED PTNRSHIP
SBMC FRANKLIN
SBV- FOX RIVER LLC
SC WINDSOR SQUARE, LLC
SCG BUCKINGHAM SQUARE, LLC.
SCHOOLER PROPERTIES OF GARRISONVILLE LLC
SCP PE CHAN LLC
SCV RETAIL, LLC
SEAHAWK LANDING II LLC
Sealy Uptown LLC
SEATAC VILLAGE SHOPPING CENTER, LLC.
SEDONA PINETREE VENTURES, LLC
SELIG ENTERPRISES INC
SEMINOLE MALL, LP
SEVENTY FIFTH LLC
SFERS REAL ESTATE CORP II
SHERIDAN CENTER LLC
SIGMA PROPERTY GROUP LLC
Signature Square Springdale LLC
SM CENTER CONROE LTD
SMITH WEST TEXAS PROPERTIES
SMOKEY POINT COMMERCIAL, LLC
SN INVESTMENT PROPERTIES LLC
SOLON SQUARE LLC
Sonora Village LLC
SO-Southampton LLC
SOUTH END INVESTORS LLC
SOUTH HILLS SHOPPING CENTER INC
SOUTHERN CROSS SHOPPING, LLC
SOUTHGATE SHOPPING CENTER
SOUTHGATE SHOPPING CENTER, INC.

SOUTHLAND MALL LTD
SOUTHWEST PROPERTY MANAGEMENT INC
SRK LADY LAKE 21 ASSOC LLC
ST ANDREWS CENTER 254 LLC
Stanley Square LLC
Stateline Station MO LLC
STOREY FAMILY LIMITED PARTNERSHIP TWO
STOW HUDSON INVESTMENT CO
SUGAR LLC
SUGARLAND PLAZA LP
SUMMIT PLACE ASSOCIATES LLC
SUN CITY LLC
SUN SHADOWS SHOPPING CENTER
SUNSHINE PLAZA INC
SUPER LLC
SUSO 2 UPTOWN LP
SUTHERLAND BUILDING MATERIAL COMPANY LLC
SWED PROPERTIES LLC
SYNERGY CENTER LTD
T.A. COX TRUST, DBA CITY CENTER
TANNOURJI FAMILY TRUST
TAYLOR 23855 HAWTHORNE LLC
TC SHOPPING CENTER LIMITED PTNSHP
TEAM VISALIA LLC
TETON VILLAGE LLC
TFG SAN MARCOS SC, L.P.
THE COLONNADE AT WOOD PARK WOODCREST LP
THE MAJZOUB FAMILY LIMITED PARTNERSHIP
THE PAYNE CENTER LLC
THE REALTY ASSOC FUND XI PORTFOLIO LP
THE SHOPPES LP
THE VIENNA SHOPPING CENTER LP
THF CHESTERFIELD FIVE DEVELOPMENT LLC
TIMBERHILL SHOPPING CENTER LLC
TITUSVILLE HARRISON ONE LLC
TOM AND BARBARA MCCARTHY
TOMOKA TOWN CENTER PHASE 1 LLC
TOWERS RETAIL LLC
Town & Country Group LLC
TOWN & COUNTRY SHOPPING CENTER LLC
TOWN & COUNTRY SQUARE, LTD.
TOWN CENTER RETAIL LLC
TOWN EAST CENTER LLC
TOWN SQUARE LP
TOWSON UE LLC
TPP 306 Ground Lease, LLC
TRED AVON LLC
Trestle Regency II, LLC
TRIPLE B 3 LLC
TROY COMMONS LLC
TSG COLORADO SPRINGS LLC

TSM VENTURES INC
TUCKERNUCK ASSOCIATES LLC
TURTLE CROSSING CORAL SPRINGS LLC
UB MIDLAND PARK LLC
UC MARKETPLACE OWNER LLC
UE MUNDY STREET LP
UNIVERSITY HILLS SOUTH SHOPPING CENTER
UNIVERSITY SQUARE, LLC
US RETAIL PARTNERS LLC
USPA GREENBRIER, LLC
USRP WILLOW EAST, LLC
VA BEACH AF LLC C/O TIME EQUITES LLC
VAA IMPROVEMENTS LLC
VALUEROCK ALISO VIEJO LLC
VAR ISLA PLAZA LLC
VENTURA RIVIERA RECHE RETAIL XL LLC
VENTURE HULEN LP
Vestar Alderwood Parkway Place, LLC
Vestar Bowles Crossing, LLC
VESTAR CALIFORNIA XVII, L.L.C.
VESTAR CALIFORNIA XXII LLC
VESTAR LPTC, LLC
Victoria Northcross LLC
VINTAGE PLAZA PROPERTIES
VURGEC ROUTE 66 LLC
W & F PLAZA INVESTMENTS LTD
W P GENERAL PARTNERSHIP
WACO PARKDALE LP
WASA PROPERTIES ARAPAHO VILLAGE LLC
WASHINGTON COMMONS NEWCO, LLC
WATERFORD PARK STATION LLC
Waterstone Southeast Portfolio LLC
Watson Plaza LLC
WAXAHACHIE DUNHILL LLC
WB HOLDINGS DEERFIELD PLACE LLC
WE 51 STUEB DIXIE LLC
WEATHERFORD DUNHILL LAND LLC
WEINGARTEN REALTY INVESTORS
WEINGARTEN REALTY INVESTORS
WEINGARTEN REALTY INVESTORS
WEINGARTEN SHERIDAN LLC
WESLAYAN PLAZA EAST & WEST
WEST 2 EAST LAND LP
WEST SPRINGFIELD CENTER LLC
WEST VOLUSIA INVESTORS LLC
Western Development, LLC, Wilmington Capi
WESTGATE SHOPPING CENTER LTD
WESTPARK SHOPPING CENTER LLC
Westwood Holdings LLC
WHITE REALTY & SERVICE CORP
WHLR-RIVERGATE, LLC C/O WHEELER REAL EST

WILLIS ENTERPRISES INC
WNI TENNESSEE LP C/O WEINGARTEN REALTY
WOC GULF BREEZE, LLC
WOOD ROCKHILL CENTER LLC
WOOD SALEM CENTER LLC
WOODBURY VILLAGE SHOPPING CENTER, LP
WOODCREST AKERS LLC
WOODLAND WEST REALTY LLC
WOODLAWN PARK LLC
WPI/VILLAGE PARTNERS
WPW LIMITED PARTNERSHIP
WRI AEW LONE STAR RETAIL PORTFOLIO LLC
WRI COUNTRYSIDE CENTRE LLC
WRI FIESTA TRAILS, LP
WRI URS MERIDIAN LLC
YORK VALUE CENTER LP
YYRC INVESTMENTS LLC
ZFS HOLDING 2005 LLC

ABL Lenders:

JPMorgan Chase Bank, N.A.
Cahill Gordon & Reindel LLP
Wells Fargo Bank, National Association
J.P. Morgan Securities LLC
Bank of America, N.A.

Letters of Credit:

ARCH INSURANCE COMPANY
Arrowood Indemnity Company
Bond Safeguard Insurance Co.
Safety National Casualty Corp
Zurich American Insurance Company

Surety Bonds:

City of Huntsville
Dominion Energy South Carolina
East Caln Township
Paducah Power Systems
Platte River Insurance Company
State of Nevada, Department of Taxation

Litigation Parties:

BALABBO, PRECILA
BELL, EMA
BREMER, JAZMINN
BRYAN, JANIS
COX, PATSY
FAHEY, MICHAEL
FERREIRO, ANTHONY
MASENG, LISA
NATANILOVA, ZOYA

NEKOUUE, FRED
ORTMAN, SUSAN & LYNN PARKER
PASCONE, ELIZABETH
RAND, DIANE
SMITH, ROBBIE LEE
State of Texas v Miramar Et. Al.
TERSTEN, JILL
WOLRICH, RUTH
Coleman, Charlie Moorer and Sherita
Covenant, Mhoram "Mo"
Kawasmeh, Zackary
Madrid, Patricia
Martin, Barbara
Ortman, Susan
Smart, Justin
Wagner, Mary

Ordinary Course Professionals:

ARNOLD & PORTER LLP
BAKER & MCKENZIE LLP
Brodsky & Smith, LLC
DREW ECKL & FARNHAM, LLP
ERNST & YOUNG, LLP-DALLAS
GARDERE WYNNE SEWELL LLP
HAYNES AND BOONE LLP
MUNSCH HARDT KOPF & HARR, PC
OEHHA
PERKINS COIE LLP
ROGGE DUNN GROUP, PC
SEYFARTH SHAW FAIRWEATHER & GERALDSON
SIDLEY AUSTIN LLP
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
WEIL, GOTSHAL & MANGES LLP
WELTER LAW FIRM, P.C.

Restructuring Professionals:

AlixPartners LLP
Berkeley Research Group, LLC (BRG)
Great American Group
Haynes and Boone, LLP
Miller Buckfire & Co.
Stifel, Nicolaus & Co., Inc.

Banks:

BancFirst Bank
Bank of America
BB & T Bank
BBVA/Compass Bank
Chase Bank
Citizens Bank
Community First National Bank

Fifth Third Bank
Hancock Bank
IBC Bank
International Bank of Commerce
JPMorgan Chase Bank
Key Bank
People Bank
PNC Bank
Regions Bank
US Bank
Wells Fargo

Top 30 Unsecured Creditors:

THREE HANDS CORP
MCGARRAH JESSEE
REVMAN INTERNATIONAL INC
AMERICAN CRAFTS
TRADE LINES INC
L R RESOURCES INC
HOME DYNAMIX
NOURISON INDUSTRIES INC
BLUE RIDGE HOME FASHIONS, INC
PRIVILEGE
SUN N SAND ACCESSORIES
JOFRAN INC
S.L. HOME FASHIONS, INC.
AQ TEXTILES
AMERICAN TEXTILE COMPANY
POOLMASTER INC
YANKEE CANDLE CO INC
YMF CARPET INC
R.G. BARRY CORPORATION
LIFETIME BRANDS INC
LOLOI RUGS
PEACOCK ALLEY (IMP)
CHD HOME TEXTILES LLC
BENSON MILLS INC
ROYALE LINENS, INC
CREATIVE CONVERTING
POPULAR BATH PRODUCTS
HASBRO
CASUAL CUSHION CORP
LENOX CORPORATION

Largest Unsecured Vendors:

SWIFT TRANSPORTATION CORPORATION
MCGARRAH JESSEE
ROSENTHAL & ROSENTHAL, INC
THE CIT GROUP/COMMERCIAL
MILBERG FACTORS INC
UNITEDHEALTHCARE

AMERICAN CRAFTS
PERFORMANCE TEAM FREIGHT SYSTEM INC
KUEHNE & NAGEL INC
SMS ASSIST, LLC
AGILITY LOGISTICS CORP
L R RESOURCES INC
PREMIER TRANSPORTATION
MERCHSOURCE LLC
CHARLES SCHWAB TRUST CO-401K WIRES
PEACOCK ALLEY
RANDSTAD - CAROL STREAM, IL
LIDORADO LTD
LIFETIME BRANDS INC
WELLS FARGO BANK NA
SUNSET VISTA DESIGNS INC
HOME ESSENTIALS AND BEYOND INC
PUNCH STUDIO
LOLOI RUGS
E & E CO LTD
WHITACRE LOGISTICS SERVICES LLC
AVERITT EXPRESS INC
TRI COASTAL DESIGN
ROYAL HERITAGE HOME LLC
ENCHANTE ACCESSORIES, INC.
RIVERROAD WASTE SOLUTIONS INC
BLUE RIDGE HOME FASHIONS, INC
BLUEINK STUDIOS
STERLING NATIONAL BANK
COLOR DYNAMICS
PEM-AMERICA (H.K.) CO LTD
LIBERTY PROPERTY LIIMITED PARTNERSHIP
AMERICAN TEXTILE COMPANY
CREATIVE CONVERTING
FORWARD AIR SOLUTIONS INC
ROSENTHAL & ROSENTHAL
GHIRARDELLI CHOCOLATE COMPANY
MICHEL DESIGN WORKS
HOME EXPRESSIONS INC
TRADE LINES INC
SFERRA FINE LINENS LLC
HOME DYNAMIX
SFERRA FINE LINES LLC
SATORI HOME LIMITED
VERA BRADLEY SALES LLC
JANSEN SUENDER & CO
COLONIAL HOME TEXTILES
LINDT & SPRUNGLI INC
PACIFIC ACCENT INC
JOFRAN INC
PERFORMANCE FOOD GROUP
J HUNT HOME

BARTON LOGISTICS
SKINNY MIXES LLC
FLOJEN
CRESTVIEW COLLECTION
POLYFECT TOYS CO., LTD
REVMAN INTERNATIONAL INC
NORTHPOINT TRADING INC
BUNZL RETAIL SERVICES
VSS TRANSPORTATION GROUP, INC.
GOURMET HOME PRODUCTS LLC
THE MAZEL COMPANY
YMF CARPET INC
NOURISON INDUSTRIES INC
MATTEL
R.G. BARRY CORPORATION
UPPER CANADA SOAP & CANDLE MAKERS CORP
CUISINART
RANDA LUGGAGE INC
EUROPEAN HOME DESIGN
MELISSA & DOUG
LYON CAPITAL CORP
SAMSONITE CORP
KEURIG GREEN MOUNTAIN INC
HOMEWARE(CHINA)CO, LTD
KENNEDY INTERNATIOANL INC
JAY IMPORT CO INC
CLASSIC CONCEPTS
LEISURE MERCHANDISING CORP
CORE HOME
SYMETRA LIFE INSURANCE COMPANY
BOSTON WAREHOUSE
LINCOLN NATIONAL LIFE INSUREANCE COMPANY
THE INDIA CONNECTION LLC
LADY JAYNE LTD
BELMONT PEANUTS OF SOUTHAMPTON
SPIN MASTER INC
HOMEVIEW DESIGN INC
TEXAS BARCODE SYSTEMS
PRIMA DONNA DESIGNS, INC
ELITE HOME PRODUCTS INC
FABRIC EDITIONS LTD
MODE TRANSPORTATION LLC
HOME FASHIONS DISTRIBUTORS INC
LSQ FUNDING GROUP LC
PORT TO PORT IMPORTS INC
GLOBAL BEST INDUSTRIAL LTD
ROSENTHAL & ROSENTHAL INC
CASUAL CUSHION CORP
PEM-AMERICA
TIMCO LOGISTICS SYSTEMS INC
SAGEBROOK HOME

BALKAN EXPRESS LLC
ROBELY TRADING INC
MUD PIE
TRAVELPRO PRODUCTS, INC
PLAYGRO USA LLC
RICARDO BEVERLY HILLS INC
MANHATTAN KIDS LLC
JANSEN, SUENDER & CO.
MOMENTA
BEST BRANDS CONSUMER PRODUCTS INC
INTEGRATED DESIGN PRODUCTS
JB HUNT TRANSPORT INC
LOZIER STORE FIXTURES LLC
POOLMASTER QUALITY PRODUCTS
USA GLOBAL LOGISTICS, LLC
BRENTWOOD ORIGINALS
WEBER DISTRIBUTION, LLC
HARRY & DAVID
CRYSTAL ART OF FLORIDA INC
GOURMET INTERNATIONAL LTD
DESIGN SOURCE INT'L, INC
SIGNATURE COLLECTION TEXTILE INC
STYLECRAFT HOME COLLECTION INC

Utilities:

AEP - Appalachian Power
Alabama Power
Alliant Energy/IPL
Amarillo Dunhill LLC
Ameren Illinois
Ameren Missouri
American Electric Power
American Electric Power
Appalachian Power
Applewood Shopping Center
APS
Arbor Village Sun Shadows LLC
Arlington Utilities
AT&T
Atmos Energy
Avista Utilities
Baldwin EMC
Beaches Energy Services
Benton PUD
Benton Utilities
BGE
Black Hills Energy
Bountiful Department of Utilities
Bowling Green Municipal Utilities
Bowman Heights LLC
BRE Retail Residual Owner 2, LLC

BrightRidge
Broadvoice
Brownsville Public Utilities Board
BullsEye Telecom
CenterPoint Energy Minnegasco
CenterPoint Energy
CenterPoint Owner LLC
Central Georgia EMC
CenturyLink
City of Alcoa Utilities, TN
City of Alexandria, LA
City of Athens Utilities
City of Austin, TX
City of Bradenton, FL
City of Cartersville, GA
City of Clovis, CA
City of Columbia, MO
City of Dallas, TX
City of Daytona Beach, FL
City of Deland, FL
City of Denton, TX
City of Edmond, OK
City of Farmers Branch, TX
City of Farmington, NM
City of Fayetteville, AR
City of Fort Walton Beach, FL
City of Frisco, TX
City of Garland Utility Services
City of Gastonia, NC
City of Georgetown, TX
City of Gulf Breeze, FL
City of Kirkland, WA
City of Longmont, CO
City of Lubbock Utilities, TX
City of Lufkin, TX
City of Naperville, IL
City of New Bern, NC
City of Norman, OK
City of Ocala, FL
City of Ormond Beach, FL
City of Oxford, MS
City of Pasadena, CA
City of Phoenix, AZ
City of Raleigh, NC
City of Redding, CA
City of Richmond, VA
City of Rock Hill, SC
City of Salem, VA
City of San Marcos, TX
City of Santa Fe, NM
City of Santa Monica, CA

City of Seabrook, TX
City of Seguin, TX
City of St. George, UT
City of Stillwater, OK
City of Tacoma Public Utilities
City of Tallahassee, FL
City of Tampa Utilities
City of Visalia, CA - Utility Billing
City of Watauga
City of Weatherford, TX
City of West Palm Beach/Utilities
City of Wichita Falls, TX
City of Winter Park, FL
City Utilities of Springfield, MO
City Water & Light (CWL)
City Water Light & Power, Springfield IL
Clark Public Utilities
Clarksville Department of Electricity
Clay Electric Cooperative/Orange Park
Cleco Power LLC
Cleveland Utilities
Cobb EMC
College Station Utilities - TX
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
Columbia Gas of Virginia
Columbus Light and Water Dept.
Com Ed
COMMUNITY WASTE DISPOSAL
Conservice
Constellation NewEnergy Gas Div LLC
Constellation NewEnergy
Consumers Energy
Conway Corporation
CoServ
Coweta-Fayette EMC
CPS Energy
Cullman Power Board
Dakota Electric Association
Dalton Utilities
Dayton Power & Light
Decatur Utilities, AL
DELMARVA POWER
Direct Energy
Dominion Energy North Carolina
Dominion Energy Ohio
Dominion Energy South Carolina
Dominion Energy
Dominion VA/NC Power

Dothan Utilities
DTE Energy
Duke Energy Progress
Duke Energy
Duke Energy
Duke Energy
Duquesne Light Company
Easley Combined Utilities, SC
Easton Utilities
El Paso Electric
El Paso Water Utilities
Electricities of NC, Inc
ENGIE Resources
Entergy Arkansas, Inc.
Entergy Gulf States LA, LLC
Entergy Louisiana, Inc.
Entergy Mississippi, Inc.
Entergy Texas, Inc.
EPB - Electric Power Board-Chattanooga
Evergy KS MO Metro MO West
Evergy
Eversource Energy
FACILITY SOLUTIONS GROUP
Fairhope Public Utilities
Farmers Electric Cooperative, TX
Fayetteville Public Works Commission
Flint EMC, GA
Florence Utilities, AL
Florida Power & Light Company (FPL)
Florida Public Utilities
Fort Collins Utilities
Frankfort Plant Board
FRIEDMAN RECYCLING COMPANY
Frontier Communications
Gainesville Regional Utilities
Gateway Washington Inc.
Georgia Natural Gas
Georgia Power
Glenway Crossing LLC
Granbury Municipal Utility
Granite Telecommunications
Gratiot Center Associates
Great Hills Retail Inc
Greenville Utilities Commission, NC
Gulf Power
Harrisonburg Electric Commission
HG Holdings Inc
Hobby Lobby Stores
Huntsville Utilities, AL
Idaho Power
Indiana Michigan Power

Indianapolis Power & Light (IPL)
Intermountain Rural Electric Association
Internap Network Services
Jackson Energy Authority
JEA
Jersey Central Power & Light
Johnson City Utility System
Kansas Gas Service
Kerrville PUB
KIR Smoketown Station LP
Kissimmee Utility Authority
Kit Carson Electric Cooperative Inc.
KUB-Knoxville Utilities Board
KU-Kentucky Utilities Company
Lafayette Utilities Systems (LUS)
Lakeland Electric/City of Lakeland, FL
Lenoir City Utilities Board (LCUB)
Level 3 Communications LLC
LG&E - Louisville Gas & Electric
Liberty Utilities - Empire District
Los Angeles Dept of Water & Power
Madison Gas and Electric, WI
Marietta Power
McAllen Public Utilities -TX
Memphis Light, Gas & Water Division
Metropolitan Utilities District
MidAmerican Energy Company
MidAmerican Energy Services LLC
Middle Tennessee Electric Membership
Mishawaka Utilities, IN
Mississippi Power
Modesto Irrigation District
Murfreesboro Electric Department (MED)
Nashville Electric Service
National Fuel
National Grid - New York
New Braunfels Utilities, TX
New Mexico Gas Company
Nicor Gas
NIPSCO - Northern Indiana Public Serv Co
NJNG
North Little Rock Electric
Northern Virginia Electric Cooperative
NV Energy/ North Nevada
NV Energy/ South Nevada
NW Natural
Oakland Utilities Service Company, MI
OG&E -Oklahoma Gas & Electric Service
Ohio Edison
Oklahoma Natural Gas Co: Kansas City
Omaha Public Power District

Owensboro Municipal Utilities (OMU)
Ozarks Electric Cooperative
Pacific Gas & Electric
Pacific Power-Rocky Mountain Power
Paducah Power System
Palmetto Electric Coop
PCE Partners LLC
Pearl River Valley EPA
PECO
Pedernales Electric Cooperative, Inc.
Peoples
PEPCO (Potomac Electric Power Company)
Piedmont Natural Gas
PNM
Portland General Electric (PGE)
PPL Electric Utilities/Allentown
PSE&G-Public Service Elec & Gas Co
PSEGLI
Public Service Company of Oklahoma
Puget Sound Energy
RE Pecan LLC
Reliant Energy Solutions
Reliant Energy
RG&E - Rochester Gas & Electric
Richka LLC
RIVERROAD WASTE SOLUTIONS INC
Riviera Utilities - Daphne, AL
Rochester Public Utilities
Rockland Electric Company (O&R)
Salt River Project/80062
San Diego Gas & Electric
Santee Cooper
Sawnee EMC
SeaTac Village Shopping Center LLC
Seneca Light & Water
Sevier County Electric System
Sewer & Water Utility Bill
SIEMENS INDUSTRY INC
SMUD
Snohomish County PUD
South End Investors LLC
South Louisiana Electric Cooperative
Southern California Edison
Southern California Gas (The Gas Co.)
Southern Pine Electric Power Association
Southwestern Electric Power
Spire/St Louis
Sprint
Starkville Utilities
SWG - Southwest Gas Corporation
Teco Tampa Electric Company

Texas Gas Service
The Illuminating Company
The Payne Center LLC
T-Mobile
TOG
Tombigbee Electric Power Assoc-Tupelo
Town of Addison, TX
Town of Apex, NC
Tucson Electric Power Company
TXU Energy
UGI Utilities Inc
UNS Electric Inc
VAA Improvements LLC
Vectren Energy Delivery
Walton EMC
Washington Gas
WE Energies/Wisconsin Electric/Gas
West Penn Power
Wisconsin Public Service
Withlacoochee River Electric Cooperative
Xcel Energy
XCEL Energy:Northern States Power Co.

Court Personnel:

Hon. Barbara J. Houser
Dawn Harden, Courtroom Deputy
Hon. Harlin D. Hale
Jenni Bergreen, Courtroom Deputy
Hon. Stacey G. Jernigan
Traci Ellison, Courtroom Deputy
Robert P. Colwell, Clerk of Court

U.S. Trustee Personnel:

William T. Neary, U.S. Trustee
Lisa L. Lambert, Assistant U.S. Trustee
Meredyth Kippes, Trial Attorney
Stephen McKitt, Trial Attorney
Nancy S. Resnick, Trial Attorney
Erin Schmidt, Trial Attorney
Elizabeth Young, Trial Attorney

Tax and Regulatory Authorities:

CITY OF AURORA
ARIZONA DEPT OF REV
ARIZONA DEPT OF REV- LIC AND REG
ALABAMA DEPT OF REV (MONTGOMERY, AL)
ALABAMA DEPT REVENUE FOREIGN
STATE OF ALABAMA TREAS OFFICE
CITY OF ASHEVILLE
CITY OF BATON ROUGE
BOONE COUNTY FISCAL COURT

BOWLING GREEN/CITY OF - TAX
BELLINGHAM/CITY OF-LIC/PER
BALDWIN COUNTY
BOSSIER CITY - PARISH
CITY OF BELLEVUE
STATE OF COLORADO
COLORADO DEPARTMENT OF REVENUE
CALCASIEU PARISH SALES & USE
COLORADO SPRINGS/CITY OF-SALES TAX
CADDO SHREVEPORT SALES & USE
COLORADO DEPT OF TREASURY
HENDERSON/CITY OF
WARNER ROBINS/ CITY OF
FRANKFORT/ CITY OF
CALIFORNIA BOARD OF EQUALIZATION
CASTLEROCK/TOWN OF
CAMPBELL CO FISCAL COURT
CAMPBELL COUNTY FISCAL COURT
CITY OF RENO, NEVADA
DELAWARE SECRETARY OF STATE (MD)
STATE OF DELAWARE
DELAWARE DIVISION OF REV
DELAWARE DIVISION OF REVENUE
DELAWARE/ STATE OF
DENVER/CITY & CNTY OF-SALES TAX
DEPT OF FINANCE, TREASURY DIVISION
CALIFORNIA STATE CONTROLLER
FORT COLLINS/CITY OF-SALES TAX
FLORIDA DEPARTMENT OF FINANCIAL SERVICES
CITY OF FLORENCE
FARIAS INC
FRANCISCO MORALES
GEORGIA DEPARTMENT OF REVENUE
GRAND JUNCTION/CITY OF-SALES TAX
GRAND JUNCTION/CITY OF-FINANCE DEPT
GEORGIA SALES & USE TAX DIVISION
ILLINOIS SECRETARY OF STATE
JESSE WHITE SECRETARY OF STATE
INDIANA DEPARTMENT OF REVENUE
INCORPORATED VILLAGE OF LAKE GROVE
ILLINOIS STATE TREASURERS OFFICE
INDIANA ATTORNEY GENERALS OFFICE
SYDNEY J HARRISON, CLERK OF CIRCUIT CRT
JOHNSTOWN PLAZA METROPOLITAN DISTRICT
KANSAS DEPARTMENT OF REVNUUE (TOPEKA)
KENTUCKY REVENUE CABINET-SALES TAX
KENTON COUNTY FISCAL COURT
KANSAS CITY TREASURER
KENTUCKY DEPT OF TREASURY-FRANKFORT, KY
KENTUCKY STATE TREASURER/DEPT OF REV
LOUISIANA DEPT OF THE TREASURY

LAKESWOOD/CITY OF-SALES TAX
LEXINGTON-FAYETTE URBAN CO GVT -PROP
LAFAYETTE PARISH SCHOOL BOARD
LONGMONT/CITY OF-PROP&SALES TAX
CITY OF LACEY
CITY OF LITTLETON
MICHIGAN DEPT OF TREASURY - LANSING
MISSISSIPPI STATE TAX COMMISS
NORTH CAROLINA DEPT OF REVENUE
MARYLAND/ COMPTROLLER OF
MINNESOTA DEPT OF REV-LIC/PER
MINNESOTA DEPT OF REVENUE
CITY OF MONROE
MISSISSIPPI DEPARTMENT OF REVENUE
STATE OF MARYLAND
MISSOURI STATE TREASURER
Montgomery County, Maryland
NEVADA DEPT OF TAXATION-PROP
NEVADA DEPT OF TAXATION
NEW MEXICO TAXATION & REV DEPT
NEW JERSEY/STATE OF-SALES TAX
NEW JERSEY CORP. TAX
NEVADA DEPT OF TAXATION
NEVADA EMPLOYMENT SECURITY
NEW YORK SALES TAX PROCESSING
NEW YORK STATE CORPORATION TAX
NORTH DAKOTA TAX COMMISSIONER
NEW JERSEY DEPARTMENT OF THE TREASURY
CITY OF NORTHGLENN
N C DEPT STATE TREASURER
OREGON DEPARTMENT OF REVENUE
OKLAHOMA TAX COMMISSION
OKLAHOMA TAX COMM - AR
OHIO DEPT OF TAXATION-TAX
OCCUPATIONAL TAX ADMINISTRATOR
OKLAHOMA STATE TREASURER
OHIO DEPT OF COMMERCE
ORGEON DEPARTMENT OF STATE LANDS
OREGON DEPARTMENT OF AGRICULTURE - FOOD
DEPARTMENT OF REVENUE
PENNSYLVANIA DEPARTMENT OF REVENUE
CITY OF PUEBLO
PARISH OF JEFFERSON
CITY OF PORTLAND
CITY OF PIGEON FORGE
CITY OF PADUCAH
PA TREASURY DEPARTMENT
TOWN OF PARKER
TERREBONNE, PARISH OF - SALES & USE TAX
PARISH OF RAPIDES
STATE OF RHODE ISLAND

SOUTH CAROLINA DEPT OF REVENUE-TAX
SOUTH DAKOTA STATE TREASURER
ST TAMMANY PARISH-SALES TAX
SOUTH CAROLINA ST TREASURERS OFFICE
STATE COMPTROLLER
STATE TREASURER'S OFFICE
ARKANSAS/ STATE OF
SOUTH WHITEHALL TOWNSHIP
STATE TREASURER OF MISSISSIPPI
TOWN OF SILVERTHORNE
CITY OF SHERIDAN
TENNESSEE DEPT. OF REVENUE-AR
TAX COLL. PARISH OF ST TAMMANY
TEXAS COMPTROLLER OF PUBLIC ACCTS
TANGIPAHOA PARISH SCHOOL SYSTEM
CITY OF TACOMA
TENNESSEE TREASURY DEPARTMENT
UTAH STATE TREASURER
VA DEPARTMENT OF THE TREASURY
STATE OF VERMONT
WISCONSIN DEPT OF REVENUE - TAX
WASHINGTON STATE DEPT OF REVENUE
CITY OF WHEAT RIDGE
WISCONSIN DEPT OF FINANCIAL

Benefits Providers:

Symetra
OPTUM HSA FUNDING
VSP Vision Care
CHARLES SCHWAB TRUST CO
UNITEDHEALTHCARE
BENEFITFOCUS COM INC
CIGNA HEALTHCARE (DENTAL)
LINCOLN FINANCIAL GROUP
NATIONWIDE
Milliman Benefits

Other Related Parties:

Adecco USA, Inc.
ADP, LLC
American Express Travel Related Services Company, Inc.
Annie Modica, Inc.
Baker Tilly Virchow Krause, LLP
Banc of America Merchant Services, LLC
Bank of America, NA
BDO USA, LLP
Cisco Systems Capital Corporation
Daniel J. Edelman, Inc.
Dolphin, Incorporated
ENGIE Insight Services, Inc.
Epicor Software Corporation

GBT US LLC d/b/a American Express Global Business Travel
Marvin F. Poer and Company
Money Network Financial, LLC
Randstad General Partner (US), LLC
Syndeo LLC dba Broadvoice
Telegistics, Inc.
Towers Watson Delaware Inc.
USI Southwest, Inc.