

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

Whitehall Jewelers Holdings, Inc., et al.,¹

Debtors.

Chapter 11

Case No. 08-11261(KG)

Jointly Administered

AFFIDAVIT OF SERVICE

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

SAMUEL GARCIA, being duly sworn, deposes and says:

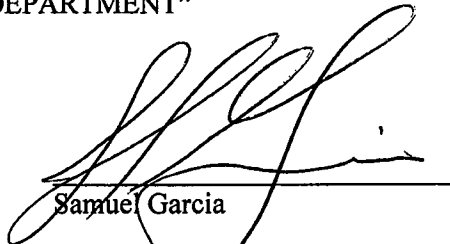
1. I am employed as a Noticing Coordinator by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.
2. On August 24, 2009, I caused to be served true and correct copies of the following:
 - a. "Debtors' Sixth (Substantive) Omnibus Objection to Claims Pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007 with Respect to Certain Claims Filed by Simon Property Group, Inc. as Agent for Various Landlords," dated August 24, 2009 [Docket No. 1662], (the "Sixth Omnibus Objection"), and
 - b. "Debtors' Seventh (Substantive) Omnibus Objection to Claims Pursuant to 11 U.S.C. § 502(b) and Bankruptcy Rule 3007," dated August 24, 2009 [Docket No. 1663], (the "Seventh Omnibus Objection"),

enclosed securely in separate postage pre-paid envelopes, to be delivered as follows:

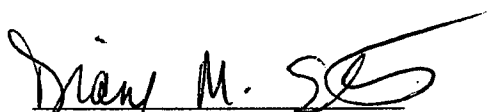
- i. the Sixth Omnibus Objection via first class mail to the party listed on the annexed Exhibit A, and
- ii. the Seventh Omnibus Objection via first class mail to those parties listed on the annexed Exhibit B.

¹ The Debtors in the cases, along with the last four digits of each Debtor's federal tax identification number, are: Whitehall Jewelers Holdings, Inc. (4126) and Whitehall Jewelers, Inc. (3610). The address for both Debtors is PO Box 469, Winnetka, IL 60093.

3. All items served by mail or overnight courier included the following legend affixed on the envelope: "LEGAL DOCUMENTS ENCLOSED: PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT"


Samuel Garcia

Sworn to before me this
26th day of August, 2009


Notary Public

DIANE M. STREANY
Notary Public, State of New York
No. 01ST5003825
Qualified in Westchester County
Commission Expires November 2, 20 10

EXHIBIT A

WJI_6THOMNI082409

SIMON PROPERTY GROUP
ATT: ROBYN WOODRUFF
225 W. WASHINGTON STREET
INDIAPOLIS IN 46204

EXHIBIT B

WHITEHALL JEWELERS HOLDINGS, INC.

SERVICE LIST

Claim Name	Address Information
ANNE ARUNDEL COUNTY, MARYLAND	ANNE ARUNDEL COUNTY FINANCE OFFICE,ATTN: BANKRUPTCY ADMINISTRATOR,P.O. BOX 2700, M.S. 1103, ANNAPOLIS, MD 21404
BREVARD COUNTY	ROD NORTHCUTT BREVARD CO TAX COLLECTOR,400 SOUTH STREET 6TH FLOOR,PO BOX 2500, TITUSVILLE, FL 32781-2500
BROWARD COUNTY REVENUE COLLECTOR	REVENUE COLLECTION DIVISION,GOV. CTR. ANNEX-ATTN: LITIGATION SECTION,115 S ANDREWS AVENUE, FORT LAUDERDALE, FL 33301
CHARLES COUNTY, MARYLAND	C/O MEYERS, RODBELL & ROSENBAUM , P.A.,6801 KENILWORTH AVENUE, SUITE 400, ACCOUNT NO. F05225081 RIVERDALE, MD 20737-1385
CITY AND COUNTY OF BROOMFIELD	ATTN: DAVID SCHMIDT,ONE DESCOMBES DRIVE, ACCOUNT NO. 5209 BROOMFIELD, CO 80020
CITY OF FAYETTEVILLE	433 HAY STREET, ACCOUNT NO. 0004 FAYETTEVILLE, NC 28301
CITY OF LYNCHBURG COLLECTION DIVISION	COLLECTION DIVISION,P.O. BOX 603, ACCOUNT NO. 215720 LYNCHBURG, VA 24505
CITY OF MESQUITE & MESQUITE ISD	C/O SCHUERENBERG & GRIMES, P.C.,GARY ALLMON GRIMES,120 W. MAIN, # 201, MESQUITE, TX 75149
COLLIER COUNTY TAX COLLECTOR	3301 EAST TAMiami TRAIL,COURTHOUSE BUILDING C-1, NAPLES, FL 34112
CONTRA COSTA COUNTY	ATTENTION: MEREDITH BOEGER,P.O. BOX 967, MARTINEZ, CA 94553
DIRECTOR OF FINANCE, HOWARD COUNTY	3430 COURT HOUSE DRIVE, ELLICOTT CITY, MD 21043
DOUGLAS COUNTY	ATTN: STEPHANIE COOK,PO BOX 1208,100 THIRD STREET, ACCOUNT NO. P0506797 CASTLE ROCK, CO 80104
ECTOR CAD	DAVID G. AELVOET,LINEBARGER GOGGAN BLAIR & SAMPSON, LLP,711 NAVARRO, SUITE 300, SAN ANTONIO, TX 78205
EL PASO COUNTY TREASURER	ATTN: SANDRA J. DAMRON,PO BOX 2007, ACCOUNT NO. 65282 COLORADO SPRINGS, CO 80901-2007
ESCAMBIA COUNTY TAX COLLECTOR	P.O. BOX 1312, ACCOUNT NO. 1745 & 4891 PENSACOLA, FL 32591
FORT BEND COUNTY	JOHN P. DILLMAN,LINEBARGER GOGGAN BLAIR & SAMPSON, LLP,PO BOX 3064, HOUSTON, TX 77253-3064
HENRICO COUNTY, VIRGINIA	RHYSA GRIFFITH SOUTH, ASST. COUNTY ATTY.,P.O. BOX 90775, ACCOUNT NO. M91198000 HENRICO, VA 23273-0775
HILLSBOROUGH COUNTY TAX COLLECTOR	ATTN: DOUG BELDEN,P.O. BOX 172920,601 E. KENNEDY BLVD 14TH FLOOR, ACCOUNT NO. 41997.0899 TAMPA, FL 33672-2920
KING COUNTY TREASURY OPERATIONS	500 4TH AVE,#600, ACCOUNT NO. 01311273 SEATTLE, WA 98104-2387
KITSAP COUNTY TREASURER	614 DIVISION STREET MS - 32, ACCOUNT NO. 11002532 PORT ORCHARD, WA 98366
L.A. COUNTY TREASURER AND TAX COLLECTOR	P.O. BOX 54110, ACCOUNT NO. 02/49201271 & OTHERS LOS ANGELES, CA 90054-0110
MARICOPA COUNTY TREASURER	ATTN: MADELEINE C. WANSLEE,GUST ROSENFELD, P.L.C.,201 EAST WASHINGTON, SUITE 800, ACCOUNT NO. VARY PHOENIX, AZ 85004
MARTIN COUNTY TAX COLLECTOR	3485 SE WILLOUGHBY BLVD, STUART, FL 34994
METROPOLITAN TRUSTEE	METROPOLITAN DEPT. OF LAW,PO BOX 196300, ACCOUNT NO. 000115569; 000117284 NASHVILLE, TN 37219
MIAMI-DADE COUNTY TAX COLLECTOR	MIAMI-DADE COUNTY PARALEGAL UNIT,ATTN: ELSA C. MACHADO,140 WEST FLAGLER STREET, SUITE 1403, ACCOUNT NO. 40155258 AND OTHERS MIAMI, FL 33130
MOBILE COUNTY	MARILYN E. WOOD, REVENUE COMMISSIONER,P.O. DRAWER 1169, ACCOUNT NO. 2190747 MOBILE, AL 36633-1169
OKLAHOMA COUNTY TREASURER	FORREST "BUTCH" FREEMAN,320 ROBERT S. KERR, RM 307, ACCOUNT NO. 23-95122 OKLAHOMA CITY, OK 73102
ORANGE COUNTY TAX COLLECTOR	EARL K. WOOD,200 SOUTH ORANGE AVENUE,POST OFFICE BOX 2551, ORLANDO, FL 32802
PALM BEACH COUNTY TAX COLLECTOR	PO BOX 3715, ACCOUNT NO. 149092 WEST PALM BEACH, FL 33402-3715
PIERCE COUNTY BUDGET & FINANCE	615 SO 9TH ST, STE 100, ACCOUNT NO. 1200023921 TACOMA, WA 98405
POLK COUNTY TAX COLLECTOR	JOE G. TEDDER, CFC,BONNIE HOLLY, PARALEGAL D&E,PO BOX 2016, ACCOUNT NO. 1607 BARTOW, FL 33831
RIVERSIDE COUNTY TREASURER TAX COLLECTOR	PAUL MCDONNELL TREASURER - TAX COLLECTOR,P.O. BOX 12005, RIVERSIDE, CA 92502-2205
SAN DIEGO COUNTY TREASURER-TAX	DAN MCALLISTER,1600 PACIFIC HIGHWAY, ROOM 162, SAN DIEGO, CA 92101

WHITEHALL JEWELERS HOLDINGS, INC.

SERVICE LIST

Claim Name	Address Information
COLLECTOR	DAN MCALLISTER, 1600 PACIFIC HIGHWAY, ROOM 162, SAN DIEGO, CA 92101
SARASOTA COUNTY TAX COLELCTOR	101 S. WASHINGTON BLVD., ACCOUNT NO. B00990.0907 SARASOTA, FL 34236
SEMINOLE COUNTY	ATTN RAY VALDES, TAX COLLECTOR, 1101 EAST FIRST STREET, PO BOX 630, SANFORD, FL 32772
SHELBY COUNTY TRUSTEE	ATTN: KENDRA WILSON, PO BOX 2751, ACCOUNT NO. 160047000000000 MEMPHIS, TN 38101-2751
SHELBY COUNTY TRUSTEE	ATTN: KENDRA WILSON, PO BOX 2751, ACCOUNT NO. 142556000000000 MEMPHIS, TN 38101-2751
SNOHOMISH COUNTY TREASURER	ATTN: BANKRUPTCY OFFICER, 3000 ROCKEFELLER AVE, M/S 501, ACCOUNT NO. 6546 EVERETT, WA 98201-4060
SOLANO COUNTY TAX COUNTY COLLECTOR	675 TEXAS ST STE 1900, ACCOUNT NO. 115630 FAIRFIELD, CA 94533
TAX COLLECTOR, ALACHUA COUNTY	ATTN: CAMMIE TALLEY, P.O. BOX 1439, GAINESVILLE, FL 32602
THURSTON COUNTY TREASURER	ROBIN L. HUNT, THURSTON COUNTY COURTHOUSE, 2000 LAKERIDGE DR SW, ACCOUNT NO. 99002065574 OLYMPIA, WA 98502-6080
TRAVIS COUNTY	C/O KARON Y. WRIGHT, P.O. BOX 1747, ACCOUNT NO. 664550 AUSTIN, TX 78767
TREASURER'S OFFICE	DELTA CHARTER TOWNSHIP, 7710 W. SAGINAW HIGHWAY, ACCOUNT NO. 1800 LANSING, MI 48917
TREASURER, ARLINGTON COUNTY	2100 CLARENDON BLVD., SUITE # 217, ACCOUNT NO. 1249043 ARLINGTON, VA 22201
WATERFORD TAX COLLECTOR	15 ROPE FERRY ROAD, ACCOUNT NO. 1215 WATERFORD, CT 06385-2886

Total Creditor Count 45
