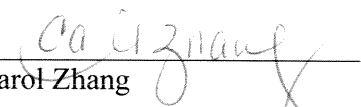


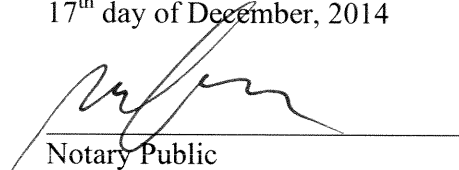


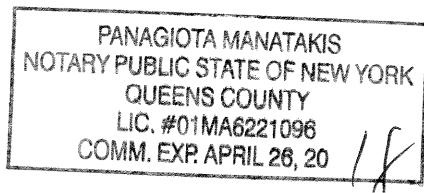
by causing true and correct copies of the:

- i. Sale Order and IPFS Corporation Order, to be enclosed securely in separate postage pre-paid envelopes and delivered via first class mail to those parties listed on the annexed Exhibit A,
  - ii. Sale Order, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit B, and
  - iii. IPFS Corporation Order, to be enclosed securely in separate postage pre-paid envelopes and delivered via overnight mail to those parties listed on the annexed Exhibit C.
3. All envelopes utilized in the service of the foregoing contained the following legend:  
"LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF  
ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."

  
Carol Zhang

Sworn to before me this  
17<sup>th</sup> day of December, 2014

  
Notary Public



## **EXHIBIT A**

| Claim Name                                         | Address Information                                                                                                                                                                                                                 |
|----------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| AEP INDUSTRIES, INC                                | ERWIN F. STORZ, DIRECTOR OF CREDIT 95 CHESTNUT RIDGE ROAD MONTVALE NJ 07645                                                                                                                                                         |
| AKERMAN SENTERFITLLP                               | (COUNSEL FOR SWAVELLE/MILL CREEK FABRICS, INC., BRAVO INTERNATIONAL, LLC AND TEXTILE FABRIC ASSOCIATES, LLC) ATTN: WAYNE WALD, ESQ. ATTN: SUSAN F. BALASCHAK, ESQ. 666 FIFTH AVENUE, 20TH FLOOR NEW YORK NY 10103                   |
| ARCHER & GREINER, A PROFESSIONAL CORPORATION       | (COUNSEL FOR "COED", "LIMOSS", "TEPA", "SCP", AND "LEE COUNTY", INFOR) ATTN: DAVID W. CARICKHOFF, ESQ. ATTN: JENNIFER DERING, ESQ. 300 DELAWARE AVENUE, SUITE 1370 WILMINGTON DE 19801                                              |
| ASHBY & GEDDES, P.A.                               | (COUNSEL FOR "LOGILITY") ATTN: WILLIAM P. BOWDEN, ESQ. ATTN: AMANDA WINFREE HERRMANN, ESQ. 500 DELAWARE AVENUE, 8TH FLOOR P.O. BOX 1150 WILMINGTON DE 19899-1150                                                                    |
| BAKER, DONNELSON, BEARMAN, CALDWELL & BERKOWITZ PC | (COUNSEL FOR "LOGILITY") ATTN: GARY A. BARNES, ESQ. MONARCH PLAZA 3414 PEACHTREE ROAD, N.E. SUITE 1600 ATLANTA GA 30326                                                                                                             |
| BALLARD SPAHR LLP                                  | (COUNSEL TO CONGRESSIONAL PLAZA ASSOCIATES, LLC FEDERAL REALTY INVESTMENT TRUST, AND BRIXMOR PR G) ATTN: DAVID L. POLLACK, ESQ. ATTN: JEFFREY MEYERS, ESQ. 51ST FLOOR - MELLON BANK CENTER 1735 MARKET STREET PHILADELPHIA PA 19103 |
| BALLARD SPAHR LLP                                  | (COUNSEL FOR CONGRESSIONAL PLAZA ASSOCIATES, LLC FEDERAL REALTY INVESTMENT TRUST, AND BRIXMOR PR G) ATTN: TOBEY MARIE DALUZ, ESQ. ATTN: MATTHEW SUMMERS, ESQ. 919 MARKET STREET, 11TH FLOOR WILMINGTON DE 19801                     |
| BALLARD SPAHR LLP                                  | (COUNSEL FOR COLE DH HICKORY, NC, LLC) ATTN: CRAIG SOLOMON GANZ, ESQ. ONE EAST WASHINGTON STREET, #2300 PHOENIX AZ 85004                                                                                                            |
| BANKRUPTCY ADMINISTRATION                          | GE INFORMATION TECHNOLOGY SOLUTIONS, INC. F/D/B/A IKON FINANCIAL SERVICES 1738 BASS ROAD P.O. BOX 13708 MACON GA 31208-3708                                                                                                         |
| BARNES & THORNBURG LLP                             | (COUNSEL FOR "HUNTERSVILLE") ATTN: DAVID M. POWLEN ATTN: KEVIN G. COLLINS 1000 N. WEST STREET, SUITE 1500 WILMINGTON DE 19801                                                                                                       |
| BAYARD, P.A.                                       | (COUNSEL FOR CASALLE, LLC) ATTN: GIANCLAUDIO FINIZIO, ESQ. ATTN: JUSTIN R. ALBERTO, ESQ. 222 DELAWARE AVENUE, SUITE 900 WILMINGTON DE 19801                                                                                         |
| BECKET AND LEE LLP                                 | (COUNSEL FOR AMERICAN EXPRESS TRAVEL RELATED SERVICES CP, INC) ATTN: GILBERT B. WEISMAN, ESQ. 16 GENERAL WARREN BOULEVARD MALVERN PA 19355                                                                                          |
| BERGER SINGERMAN LLP                               | (COUNSEL FOR RFLP MABRY, LLC) ATTN: BRIAN G RICH 125 SOUTH GADSDEN STREET, SUITE 300 TALLAHASSEE FL 32301                                                                                                                           |
| BERNSTEIN-BURKLEY, P.C.                            | (COUNSEL FOR AD HOC COMM CHINA CRED, HAINING KASE EN LEATHER, DONGGUAN CITY FURNITURE MAN CO LTD) ATTN: ROBERT S. BERNSTEIN, ESQ., KIRK B. BURKLEY, ESQ., ALLISON L. CARR 707 GRANT STREET 2200 GULF TOWER PITTSBURGH PA 15219      |
| BERNSTEIN-BURKLEY, P.C.                            | ATTN: ROBERT S. BERNSTEIN, ESQUIRE ALLISON L. CARR, ESQUIRE 707 GRANT STREET 2200 GULF TOWER PITTSBURGH PA 15219                                                                                                                    |
| BLANK ROME LLP                                     | (COUNSEL FOR THE COMMITTEE) ATTN: MICHAEL B. SCHAEDEL, ESQ. ONE LOGAN SQUARE PHILADELPHIA PA 19103                                                                                                                                  |
| BLANK ROME LLP                                     | (COUNSEL FOR THE COMMITTEE) ATTN: ALAN M. ROOT, ESQ. ATTN: VICTORIA A. GUILFOYLE, ESQ. 1201 MARKET STREET, SUITE 800 WILMINGTON DE 19801                                                                                            |
| BROWARD COUNTY                                     | RECORDS, TAXES AND TREASURY DIVISION BANKRUPTCY SECTION 115 S. ANDREWS AVENUE A-100 FORT LAUDERDALE FL 33301                                                                                                                        |
| BROWN STONE NIMEROFF LLC                           | (COUNSEL FOR LF PRODUCTS PTE, LTD., MICROSOFT CORP ATTN: JAMI B. NIMEROFF, ESQ. 901 N. MARKET STREET, SUITE 1300 WILMINGTON DE 19801                                                                                                |
| BROWN WYNN MCGARRY NIMEROFF LLC                    | (COUNSEL FOR TRUE INNOVATIONS LLC AND TRUE INNOVATIONS INC.) ATTN: JAMI B. NIMEROFF, ESQ. 901 N. MARKET STREET, SUITE 1300 WILMINGTON DE 19801                                                                                      |
| BRYAN CAVE LLP                                     | (COUNSEL FOR XTRA LEASE LLC) ATTN: MICHELLE MCMAHON, ESQ. 1290 AVENUE OF THE AMERICAS NEW YORK NY 10104                                                                                                                             |
| BRYAN CAVE LLP                                     | (COUNSEL FOR XTRA LEASE LLC) ATTN: DAVID M. UNSETH, ESQ. 211 NORTH BROADWAY, SUITE 3600 SAINT LOUIS MO 63102                                                                                                                        |
| BUCHALTER NEMER, A PROFESSIONAL CORPORATION        | (COUNSEL FOR ORACLE USA, INC & ORACLE CREDIT CORP) ATTN: SHAWN M. CHRISTIANSON, ESQ. 55 SECOND STREET, 17TH FLOOR SAN FRANCISCO CA 94105-3493                                                                                       |
| BUCKLEY LAW P.C.                                   | (COUNSEL FOR PAUL SCHATZ FURNITURE CO.) ATTN: CHARLES E. HARRELL 5300 MEADOWS ROAD, SUITE 200 LAKE OSWEGO OR 97035                                                                                                                  |
| CAMPBELL & LEVINE, LLC                             | (COUNSEL FOR AD HOC COMM CHINA CRED, HAINING KASEN LEATHER, DONGGUAN CITY                                                                                                                                                           |

| Claim Name                                     | Address Information                                                                                                                                                                                                                 |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| CAMPBELL & LEVINE, LLC                         | FURNITURE MAN CO LTD) ATTN: AYESHA CHACKO BENNETT 222 DELAWARE AVENUE, SUITE 1620 WILMINGTON DE 19801                                                                                                                               |
| CHATHAM COUNTY TAX COMMISSIONER                | ATTN: DANIEL T. POWERS POST OFFICE BOX 8324 SAVANNAH GA 31412                                                                                                                                                                       |
| CLARK HILL PLC                                 | (COUNSEL FOR VFS LEASING CO.) ATTN: WILLIAM KENT CARTER 150 NORTH MICHIGAN, SUITE 2700 CHICAGO IL 60601-7553                                                                                                                        |
| COMPTROLLER OF PUBLIC ACCOUNTS OF THE STATE OF | TEXAS ATTN: JASON A. STARKS ATTN: ARTHUR A. STEWART ASSISTANT ATTORNEYS GENERAL BANKRUPTCY & COLLECTIONS DIVISION,P.O. BOX 12548 AUSTIN TX 78711-2548                                                                               |
| COUNTY OF LOUDOUN, VIRGINIA                    | ATTN: BELKYS ESCOBAR ASSISTANT COUNTY ATTORNEY ONE HARRISON STREET, S.E., 5TH FLOOR LEESBURG VA 20175-3102                                                                                                                          |
| CROWELL & MORING LLP                           | (COUNSEL FOR LF PRODUCTS PTE LTD.) ATTN: MARK S. LICHENSTEIN, ESQ. ATTN: STEVEN B. EICHEL, ESQ. 590 MADISON AVENUE, 20TH FLOOR NEW YORK NY 10022-2544                                                                               |
| CROWELL & MORING LLP                           | (COUNSEL FOR TRUE INNOVATIONS LLC AND TRUE INNOVATIONS INC.) ATTN: MARK S. LICHENSTSTEIN, ESQ. ATTN: STEVEN B. MORING LLP 590 MADISON AVENUE, 20TH FLOOR NEW YORK NY 10022-2544                                                     |
| DUANE MORRIS LLP                               | (COUNSEL FOR NEXBANK SSB) ATTN: RICHARD W. RILEY, ESQ. 222 DELAWARE AVENUE, SUITE 1600 WILMINGTON DE 19801-1659                                                                                                                     |
| FOX ROTHSCHILD LLP                             | (COUNSEL FOR NEW YORK DESIGN CENTER, INC.) ATTN: SETH NIEDERMAN ESQ. 919 N. MARKET STREET, SUITE 300 WILMINGTON DE 19801                                                                                                            |
| FOX ROTHSCHILD LLP                             | (COUNSEL FOR NEW YORK DESIGN CENTER, INC.) ATTN: L. JOHN BIRD, ESQ. 919 N. MARKET STREET SUITE 1600 P.O. BOX 2323 WILMINGTON DE 19899-2323                                                                                          |
| FRANK, WEINBURG & BLACK, P.L.                  | (COUNSEL FOR GRE ALTAMONTE) ATTN: DAVID NEAL STERN 1875 NW CORPORATE BLVD, SUITE 100 BOCA RATON FL 33431                                                                                                                            |
| FRANKLIN & PROKOPIK                            | (COUNSEL FOR TIMBER WOLF FOREST PRODUCTS, INC. AND LIGHNING TRANSPORTATION CO. AND DIVERSITEX, INC.) ATTN: ANDREW L. COLE, ESQ. ATTN: DANIEL A O'BRIEN, ESQ. 300 DELAWARE AVENUE, SUITE 1210 WILMINGTON DE 19801                    |
| FRIEDMAN & SPRINGWATER, LLP                    | (COUNSEL FOR GE CAPITAL RETAIL BANK) ATTN: ELLEN A. FRIEDMAN, ESQ. 33 NEW MONTGOMERY STREET SUITE 290 SAN FRANCISCO CA 94105                                                                                                        |
| GANFER & SHORE, LLP                            | (COUNSEL FOR NEW YORK DESIGN CENTER, INC.) ATTN: DAVID M. PERLMUTTER, ESQ. ATTN: WILLIAM A. JASKOLA, ESQ. 360 LEXINGTON AVENUE NEW YORK NY 10017                                                                                    |
| GE CAPITAL                                     | ATTN: JOSHUA OSHER, JOE SACCHETTI, AND CRAIG WINSLOW 401 MERRITT 7 NORWALK CT 06851                                                                                                                                                 |
| GE CAPITAL RETAIL BANK                         | C/O RECOVERY MANAGEMENT SYSTEMS CORPORATION 25 SE 2ND AVENUE, SUITE 1120 MIAMI FL 33131-1605                                                                                                                                        |
| GE INFORMATION TECHNOLOGY SOLUTIONS, INC.      | F/D/B/A IKON FINANCIAL SERVICES BANKRUPTCY ADMINISTRATION 1738 BASS ROAD, P.O. BOX 13708 MACON GA 31208-3708                                                                                                                        |
| GELLERT SCALI BUSENKELL & BROWN LLC            | (COUNSEL FOR YANG MING (AMERICA) CORPORATION) ATTN: GARY F. SEITZ, ESQ. ATTN: JENNIFER M. ZELVIN, ESQ. 913 NORTH MARKET STREET, 10TH FLOOR WILMINGTON DE 19801                                                                      |
| GELLERT SCALI BUSENKELL & BROWN LLC            | (COUNSEL FOR THE CHAPTER 7 TRUSTEE) ATTN: CHARLES J. BROWN, III 913 N. MARKET STREET, 10TH FLOOR WILMINGTON DE 19801                                                                                                                |
| GENOVESE, JOBLOVE & BATTISTA, P.A.             | (COUNSEL FOR THE CENTRE AT WELLINGTON GREEN, LLLP) ATTN: PAUL J. BATTISTA, ESQ & ALLISON R. DALY, ESQ 100 SE 2ND STREET, SUITE 4400 MIAMI FL 33131                                                                                  |
| GRE ALTAMONTE, L.P.                            | C/O STILES ATTN: MR. RICHARD STEIN 301 EAST LAS OLAS BLVD. FORT LAUDERDALE FL 33301                                                                                                                                                 |
| GREENBERG TRAURIG, LLP                         | (COUNSEL FOR WMCV PHASE 1, LLC WMCV PHASE 2, LLC ABD IHFC PROPERTIES, LLC, BRISTOL GROUP, INC., NORTHERN WOOD HILL, LLC) ATTN: DENNIS A. MELORO, ESQ. THE NEMOURS BUILDING 1007 NORTH ORANGE STREET, SUITE 1200 WILMINGTON DE 19801 |
| GREENBERG TRAURIG, LLP                         | (COUNSEL FOR BRISTOL GROUP, INC., NORTHERN WOOD HILL, LLC) ATTN: MATTHEW T. GENSBURG, ESQ. ATTN: MICHAEL T. FISHMAN, ESQ. 77 WEST WACKER DRIVE, SUITE 3100 CHICAGO IL 60601                                                         |
| GREENBERG TRAURIG, LLP                         | (COUNSEL FOR WMCV PHASE 1, LLC, WMCV PHASE 2, LLC AND IHFC PROPERTIES, LLC) ATTN: KARA HENDRICKS, ESQ. 3773 HOWARD HUGHES PARKWAY SUITE 400 NORTH LAS VEGAS NV 89169                                                                |
| HAHN & HESSEN LLP                              | (COUNSEL FOR THE COMMITTEE) ATTN: MARK S. INDELICATO, ESQ. ATTN: MARK T.                                                                                                                                                            |

| Claim Name                                      | Address Information                                                                                                                                                                 |
|-------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| HAHN & HESSEN LLP                               | POWER, ESQ. ATTN: JANINE M. FIGUEIREDO, ESQ. 488 MADISON AVENUE 14TH AND 15TH FLOOR NEW YORK NY 10022                                                                               |
| HAYNSWORTH SINKLER BOYD, P.A.                   | (COUNSEL FOR SONOCO PROTECTIVE SOLUTIONS) ATTN: STANLEY H. MCGUFFIN POST OFFICE BOX 11889 COLUMBIA SC 29211                                                                         |
| HORACK, TALLEY, PHARR & LOWNDES                 | (COUNSEL FOR MILLER HILL LENOIR, LLC) ATTN: HENRY N. PHARR, III 301 S. COLLEGE STREET, SUITE 2600 CHARLOTTE NC 28202-6038                                                           |
| IBM CORPORATION                                 | ATTN: NATIONAL BANKRUPTCY COORDINATOR 275 VIGER EAST, SUITE 400 MONTREAL QC H2X3R7 CANADA                                                                                           |
| INTERNAL REVENUE SERVICE                        | ATTN: DISTRICT AND REGIONAL DIRECTORS P.O. BOX 7346 PHILADELPHIA PA 19101-7346                                                                                                      |
| INTERNAL REVENUE SERVICE                        | ATTN: DISTRICT AND REGIONAL DIRECTORS 844 KING STREET WILMINGTON DE 19801                                                                                                           |
| IRON MOUNTAIN INFORMATION MANAGEMENT, LLC       | ATTN: JOSEPH CORRIGAN 1 FEDERAL ST FL 7 BOSTON MA 02110-2003                                                                                                                        |
| JD THOMPSON LAW                                 | (COUNSEL FOR CULP, INC.) ATTN: JUDY D. THOMPSON, ESQ. P.O. BOX 33127 CHARLOTTE NC 28233                                                                                             |
| JOHNSON, HEARN, VINEGAR, GEE & GLASS, PLLC      | (COUNSEL FOR THE ROSEMYR CORPORATION) ATTN: JEAN WINBORNE BOYLES, ESQ. POST OFFICE BOX 1776 RALEIGH NC 27602                                                                        |
| KATSKY KORINS LLP                               | (COUNSEL FOR THOMAS O'BRIEN) ATTN: STEVEN H. NEWMAN, ESQ. 605 THIRD AVENUE, 16TH FLOOR NEW YORK NY 10158                                                                            |
| KELLEY DRYE & WARREN LLP                        | (COUNSEL FOR DDR CORP., NATIONAL RETAIL PROPERTIES LP AND WEINGARTEN REALTY INVESTORS) ATTN: ROBERT L. LEHANE, ESQ. ATTN: TIMOTHY B. MARTIN, ESQ. 101 PARK AVENUE NEW YORK NY 10178 |
| KING & SPAULDING LLP                            | (COUNSEL FOR NEXBANK SSB) ATTN: JESSE H. AUSTIN, ESQ. ATTN: THADDEUS D. WILSON, ESQ. 1180 PEACHTREE STREET ATLANTA GA 30309                                                         |
| KIRKLAND & ELLIS LLP                            | (COUNSEL TO OAKTREE CAPITAL MANAGEMENT, L.P.) ATTN: BRIAN SCHARTZ, ESQ. 601 LEXINGTON AVENUE NEW YORK NY 10022-4611                                                                 |
| KIRKLAND & ELLIS LLP                            | (COUNSEL FOR OAKTREE CAPITAL MANAGEMENT, L.P.) ATTN: PATRICK J. NASH, JR, P.C. ATTN: ROSS M. KWASTENIET, ESQ. 300 NORTH LASALLE CHICAGO IL 60654                                    |
| KLEHR, HARRISON, HARVEY. BRANZBURG & ELLERS LLP | (COUNSEL FOR OAKTREE CAPITAL MANAGEMENT, L.P.) ATTN: DOMENIC E. PACITTI, ESQ. 919 MARKET STREET, SUITE 1000 WILMINGTON DE 19801                                                     |
| KOGAN LAW FIRM, APC                             | (COUNSEL FOR CENTENNIAL GATEWAY) ATTN: MICHAEL S. KOGAN 1901 AVENUE OF THE STARS, SUITE 1050 LOS ANGELES CA 90067                                                                   |
| LINEBARGER GOGGAN BLAIR & SAMPSON, LLP          | (COUNSEL FOR DALLAS COUNTY) ATTN: ELIZABETH WELLER 2777 N STEMMONS FWY STE 1000 DALLAS TX 75207-2328                                                                                |
| LINEBARGER GOGGAN BLAIR & SAMPSON, LLP          | (COUNSEL FOR FORT BEND COUNTY, HARRIS COUNTY) ATTN: JOHN P. DILLMAN P.O. BOX 3064 HOUSTON TX 77253-3064                                                                             |
| LINEBARGER GOGGAN BLAIR & SAMPSON, LLP          | (COUNSEL FOR CITY OF EL PASO) ATTN: DAVID G. AELVOET 711 NAVARRO STE 300 SAN ANTONIO TX 78205                                                                                       |
| LOIZIDES, P.A.                                  | (COUNSEL FOR COOL SPRINGS LOT 29 PARTNERS AND THE NORTH HIGHLAND COMPANY) ATTN: CHRISTOPHER D. LOIZIDES 1225 KING STREET, SUITE 800 WILMINGTON DE 19801                             |
| LOWENSTEIN SANDLER LLP                          | (COUNSEL FOR A&R MANCHESTER, INC., "EPIC") ATTN: JEFFREY D. PROL, ESQ. ATTN: BETH L. WILLIAMS, ESQ. 65 LIVINGSTON AVENUE ROSELAND NJ 07068                                          |
| LOWENSTEIN SANDLER LLP                          | (COUNSEL FOR THE "PLAINTIFFS") ATTN: MICHAEL S. ETKIN ATTN: IRA M. LEVEE, ESQ. 65 LIVINGSTONE AVENUE ROSELAND NJ 07068                                                              |
| MAGNOZZI & KYE, LLP                             | (COUNSEL FOR ORACLE AMERICA, INC.) ATTN: AMISH R. DOSHI, ESQ. 23 GREEN STREET, SUITE 302 HUNTINGTON NY 11743                                                                        |
| MARGOLIS EDELSTEIN                              | (COUNSEL FOR "ISC", ORACLE AMERICA) ATTN: JAMES E. HUGGETT, ESQ. ATTN: STEPHANIE NOBLE TICKLE, ESQ. 300 DELAWARE AVENUE, SUITE 800 WILMINGTON DE 19801                              |
| MILLER NASH LLP                                 | (COUNSEL FOR COILPLUS, INC.) ATTN: JOHN R. KNAPP, JR. 4400 TWO UNION SQUARE 601 UNION STRTEET SEATTLE WA 98101                                                                      |
| MISSOURRI DEPARTMENT OF REVENUE                 | BANKRUPTCY UNIT ATTN: STEVEN A. GINTHER PO BOX 475 JEFFERSON CITY MO 65105-0475                                                                                                     |
| MITCHELL MCNUTT AND SAMS, P.A.                  | (COUNSEL FOR LIMOSS, US, LLC; "TEPA","TW&L" AND "LEE COUNTY" ATTN: D. ANDREW                                                                                                        |

| Claim Name                                      | Address Information                                                                                                                                                                                                                |
|-------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| MITCHELL MCNUTT AND SAMS, P.A.                  | PHILLIPS, ESQ. 1216 VAN BUREN POST OFFICE BOX 947 OXFORD MS 38655                                                                                                                                                                  |
| MITCHELL MCNUTT AND SAMS, P.A.                  | (COUNSEL FOR "SCP"; "TEPA", MONROE COUNTY) ATTN: DAVID W. HOUSTON, III ESQ. ATTN: SCOTT R. HENDRIX, ESQ 105 S. FRONT STREET P.O. BOX 7120 (38802-7120) TUPELO MS 38804                                                             |
| MONZACK MERSKY MCLAUGHLIN AND BROWDER, P.A.     | (COUNSEL TO KIMCO REALTY CORPORATION, CLASSIC DESIGN SERVICES, INC., ACADIA BRANDYWINE, SWANN INVESTMENTS, LLP, KIR MAPLE GROVE, KIMCO LEWISVIL) ATTN: RACHEL B. MERSKY, ESQ. 1201 N. ORANGE STREET, SUITE 400 WILMINGTON DE 19801 |
| MORGAN LEWIS & BOCKIUS LLP                      | (COUNSEL FOR GENERAL ELECTRIC CAPITAL CORPORATION) ATTN: WENDY S. WALKER, ESQ. ATTN: PATRICK D. FLEMING, ESQ. 101 PARK AVENUE NEW YORK NY 10178-6001                                                                               |
| MORGAN, LEWIS & BOCKIUS LLP                     | (COUNSEL FOR GENERAL ELECTRIC CAPITAL CORPORATION) ATTN: ROBERT A. J. BARRY, ESQ. ATTN: MATTHEW F. FURLONG, ESQ. ATTN: VICTORIA A. LAMBRIOLA, ESQ. 225 FRANKLIN STREET, 16TH FLOOR BOSTON MA 02110-4104                            |
| MORGAN, LEWIS & BROCKIUS LLP                    | ATTN: WENDY S. WALKER 101 PARK AVENUE NEW YORK NY 10178                                                                                                                                                                            |
| MORGAN, LEWIS & BROCKIUS LLP                    | ATTN: MARC LEDUC AND MATTHEW FURLONG 225 FRANKLIN STREET, 16TH FLOOR BOSTON MA 02110-4104                                                                                                                                          |
| MORRIS JAMES LLP                                | (COUNSEL FOR INTERFACE HIGH POINT, LLC) ATTN: BRETT D. FALLON 500 DELAWARE AVENUE, SUITE 1500 P.O. BOX 2306 WILMINGTON DE 19899-2306                                                                                               |
| MURPHY & LANDON                                 | ATTN: JONATHAN L. PARSHALL 1011 CENTRE ROAD, SUITE 210 COUNSEL TO BILLY GLENN POWELL WILMINGTON DE 19805                                                                                                                           |
| NOWELL AMOROSO KLEIN BIERMAN, P.A.              | (COUNSEL TO NYK LINE, HANJIN SHIPPING CO., LTD.) ATTN: RICK A. STEINBERG, ESQ. 155 POLIFLY ROAD HACKENSACK NJ 07601                                                                                                                |
| NYS DEPARTMENT OF TAXATION AND FINANCE          | ATTN: ROBERT L. COOK, ESQ. DISTRICT TAX ATTORNEY, OFFICE OF COUNSEL 340 EAST MAIN ST. ROCHESTER NY 14604                                                                                                                           |
| OFFICE OF THE UNITED STATES TRUSTEE             | ATTN: JANE LEAMY 844 KING STREET, SUITE 2207 LOCKBOX 35 WILMINGTON DE 19801                                                                                                                                                        |
| PENSION BENEFIT GUARANTY CORPORATION            | (PBG) OFFICE OF THE CHIEF COUNSEL ATTN: RALPH L. LANDY, ATTORNEY ATTN: FRANK A. ANDERSON, ATTORNEY 1200 K STREET N.W. WASHINGTON DC 20005                                                                                          |
| PERDUE, BRANDON, FIELDER, COLLINS & MOTT, L.L.P | (COUNSEL FOR GRAPEVINE-COLLEYVILLE INDEPENDENT SCHOOL DISTRICT) C/O ELIZABETH BANDA CALVO PO BOX 13430 ARLINGTON TX 76094-0430                                                                                                     |
| POTTER ANDERSON & CORROON LLP                   | (COUNSEL FOR US BANK NATIONAL ASSOCIATION AS SUCCESSOR TRUSTEE FOR THE "TRUST") ATTN: JEREMY W. RYAN, ESQ. ATTN: NICHOLAS J. BRANNICK, ESQ. 1313 NORTH MARKET STREET, 6TH FLOOR P.O. BOX 951 WILMINGTON DE 19801                   |
| PROSKAUER ROSE LLP                              | (COUNSEL FOR KPS CAPITAL PARTNERS, LP) ATTN: MARK K. THOMAS ATTN: PETER J. YOUNG THREE FIRST NATIONAL PLAZA 70 WEST MADISON SUITE 3800 CHICAGO IL 60602-4342                                                                       |
| REED SMITH LLP                                  | (COUNSEL FOR THE "GE ENTITIES") ATTN: KURT F. GWYNNE, ESQ. ATTN: LUCY QIU, ESQ. 1201 MARKET STREET - SUITE 1500 WILMINGTON DE 19801                                                                                                |
| REED SMITH LLP                                  | (COUNSEL FOR GENERAL ELECTRIC CAPITAL CORPORATION) ATTN: KURT F. GWYNNE, ESQ. ATTN: JOSEPH M. GRIECO, ESQ. 1201 MARKET STRET, SUITE 1500 WILMINGTON DE 19801                                                                       |
| RICHARDS, LAYTON & FINGER, P.A.                 | (COUNSEL FOR KPS CAPITAL FINANCIAL PARTNERS, LP) ATTN: MARK D. COLLINS ATTN: MICHAEL J. MERCHANT ONE RODNEY SQUARE 920 NORTH KING STREET WILMINGTON DE 19801                                                                       |
| RICOH USA                                       | RECOVERY & BANKRUPTCY GROUP 3920 ARKWRIGHT ROAD, SUITE 400 MACON GA 31210                                                                                                                                                          |
| RIVERSIDE CLAIMS LLC                            | PO BOX 626 PLANETARIUM STATION NEW YORK NY 10024                                                                                                                                                                                   |
| ROBBINS GELLER RUDMAN & DOWD LLP                | (COUNSEL FOR THE "PLAINTIFFS" ATTN: SAMUEL H. RUDMAN, ESQ. ATTN: DAVID A. ROSENFELD, ESQ. ATTN: MARIO ALBA, JR., ESQ. 58 SOUTH SERVICE ROAD, SUITE 200 MELVILLE NY 11747                                                           |
| SECURITIES AND EXCHANGE COMMISSION              | 233 BROADWAY NEW YORK NY 10279                                                                                                                                                                                                     |
| SHIPMAN & GOODWIN LLP                           | (COUNSEL FOR UNITEDHEALTHCARE INSURANCE COMPANY AND UNITED HEALTHARE SERVICES, INC.) ATTN: ERIC S. GOLDSTEIN, ESQ. ONE CONSTITUTION PLAZA HARTFORD CT 06103-1919                                                                   |
| SILLS CUMMIS & GROSS P.C.                       | (COUNSEL FOR EATONTOWN MONMOUTH MALL LLC TWO GUYS, MERCHANDISE MART) ATTN: VALERIE A. HAMILTON, ESQ. 650 COLLEGE ROAD EAST PRINCETON NJ 08540                                                                                      |
| SMITH, GAMBRELL & RUSSELL, LLP                  | (COUNSEL FOR "DH JAX") ATTN: BRIAN P. HALL, ESQ. PROMENADE, SUITE 3100 1230 PEACHTREE STREET, N.E ATLANTA GA 30309                                                                                                                 |

| Claim Name                                          | Address Information                                                                                                                                                                                                                                              |
|-----------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| SPARBER ANNEN MORRIS & GABRIEL, APLC                | (COUNSEL FOR TRC) ATTN: TODD R. GABRIEL, ESQ. 501 WEST BROADWAY, SUITE 1720<br>SAN DIEGO CA 92101-3555                                                                                                                                                           |
| SQUIRE SANDERS (US) LLP                             | (COUNSEL FOR US BANK NATIONAL ASSOCIATION AS SUCCESSOR TRUSTEE FOR THE<br>"TRUST") ATTN: KRISTIN E. RICHNER, ESQ. 2000 HUNTINGTON CENTER 41 SOUTH HIGH<br>STREET COLUMBUS OH 43215                                                                               |
| STEPTOE & JOHNSON LLP                               | (COUNSEL FOR WATKINS & SHEPARD TRUCKING, INC.) ATTN: ROBBIN L. ITKIN, ESQ.<br>2121 AVENUE OF THE AMERICAS, SUITE 2800 LOS ANGELES CA 90067                                                                                                                       |
| STEVENS & LEE, P.C.                                 | (COUNSEL FOR QAD, INC.) ATTN: BETH STERN FLAMING, ESQ. 1818 MARKET STREET,<br>29TH FLOOR PHILADELPHIA PA 19103                                                                                                                                                   |
| STEVENS & LEE, P.C.                                 | (COUNSEL FOR QAD, INC.) 1105 N. MARKET STREET, SUITE 700 WILMINGTON DE 19801                                                                                                                                                                                     |
| STITES & HARBISON PLLC                              | (COUNSEL FOR COOL SPRINGS LOT 29) ATTN: J. PATRICK WARFIELD, ESQ. 401 COMMERCE<br>STREET, SUITE 800 NASHVILLE TN 37219                                                                                                                                           |
| STUTZMAN, BROMBERG, ESSERMAN & PLIFKA,<br>PROF CORP | (COUNSEL FOR GATEWAY FRONTIER PROPERTIES, INC.) ATTN: JO E. HARTWICK 2323<br>BRYAN STREET SUITE 2200 DALLAS TX 75201-2689                                                                                                                                        |
| TENNESSEE DEPARTMENT OF REVENUE                     | C/O TN ATTORNEY GENERAL'S OFFICE BANKRUPTCY DIVISION PO BOX 20207 NASHVILLE TN<br>37202-0207                                                                                                                                                                     |
| THE HOGAN FIRM                                      | (COUNSEL FOR GATEWAY FRONTIER PROPERTIES, INC.) ATTN: DANIEL K. HOGAN 1311<br>DELAWARE AVENUE WILMINGTON DE 19806                                                                                                                                                |
| THE ROSNER LAW GROUP LLC                            | (COUNSEL FOR OMEXEY HOME FURNISHING CORP. (VIETNAM) AND DONGGUAN HUNG SHENG<br>ARTWARE PRODUCTS CO., LTD., NEC) ATTN: FREDERICK B. ROSNER, ESQ. ATTN: SCOTT<br>J. LEONHARDT, ESQ. ATTN: JULIA B. KLEIN, ESQ. 824 MARKET STREET, SUITE 810<br>WILMINGTON DE 19801 |
| THE SADER LAW FIRM                                  | (COUNSEL FOR DEER CREEK LOT 4, L.L.C) ATTN: BRADLEY D. MCCORMACK 2345 GRAND<br>BOULEVARD, SUITE 1925 KANSAS CITY MO 64108                                                                                                                                        |
| TRAINOR FAIRBROOK                                   | (COUNSEL FOR CPT CREEKSIDE TOWN CENTER, LLC) ATTN: JENNIFER L. PRUSKI, ESQ.<br>POST OFFICE BOX 255824 SACRAMENTO CA 95865                                                                                                                                        |
| TUGGLE DUGGINS P.A.                                 | (COUNSEL FOR NORMAN HEKLER DESIGN, INC. DIRECTIONS TALENT AGENCY, INC.) ATTN:<br>SARAH F. SPARROW, ESQ. 100 N. GREEN ST., SUITE 600 POST OFFICE BOX 2888<br>GREENSBORO NC 27402                                                                                  |
| TW TELECOM INC.                                     | ATTN: LINDA BOYLE 10475 PARK MEADOWS DRIVE, #400 LITTLETON CO 80124                                                                                                                                                                                              |
| UNITED STATES ATTORNEY                              | ATTN: CHARLES M. OBERLY, III 1007 ORANGE STREET, SUITE 700 WILMINGTON DE 19801                                                                                                                                                                                   |
| WATKINS & SHEPARD TRUCKING, INC.                    | JESSIE ELISON, ESQ. GENERAL COUNSEL NORTH 6400 HIGHWAY 10 WEST MISSOULA MT<br>59808                                                                                                                                                                              |
| WHITE & WOLNERMAN, PLLC                             | (COUNSEL FOR OMEXEY HOME FURNISHING CORP. (VIETNAM) AND DONGGUAN HUNG SHENG<br>ARTWARE PRODUCTS CO., LTD.) ATTN: DAVID Y. WOLNERMAN, ESQ. ATTN: RANDOLPH E.<br>WHITE, ESQ. 110 E. 59TH STREET, 25TH FLOOR NEW YORK NY 10022                                      |
| WHITE AND WILLIAMS LLP                              | (COUNSEL FOR "KELLER", ACE AMERICAN INSURANCE CO) ATTN: MARC S. CASARINO, ESQ.<br>824 NORTH MARKET STREET, SUITE 902 P.O. BOX 709 WILMINGTON DE 19899-0709                                                                                                       |
| WILES & WILES, LLP                                  | (COUNSEL FOR SWANN INVESTMENTS, LLLP) ATTN: VICTOR W. NEWMARK, ESQ. 800<br>KENNESAW AVENUE, SUITE 400 MARIETTA GA 30060-7946                                                                                                                                     |
| WINSTON & STRAWN LLP                                | (COUNSEL FOR BANK OF AMERICA AS DIP LENDER) ATTN: TIMOTHY J. DABLE 35 W.<br>WACKER DRIVE CHICAGO IL 60601-9703                                                                                                                                                   |
| WOODS ROGERS PLC                                    | (COUNSEL FOR A.C. FURNITURE COMPANY, INC.) ATTN: RICHARD C. MAXWELL, ESQ. 10<br>SOUTH JEFFERSON STREET, SUITE 1400 (24011) P.O. BOX 14125 ROANOKE VA 24038                                                                                                       |

**Total Creditor count 121**



## **EXHIBIT B**

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## **EXHIBIT C**

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