

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

In re:

FRED'S, INC., *et al.*,¹

Debtors.

)

) Chapter 11

)

) Case No. 19-11984 (CSS)

)

) Jointly Administered

)

) **Obj. Deadline: Oct. 9, 2019 at 4:00 p.m. (ET)**

) **Hearing Date: Oct. 16, 2019 at 3:00 p.m. (ET)**

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE
RETENTION AND EMPLOYMENT OF KASOWITZ BENSON TORRES LLP
AS ATTORNEYS FOR THE DEBTORS AND DEBTORS IN POSSESSION
NUNC PRO TUNC TO THE PETITION DATE**

The debtors and debtors in possession (collectively, the “Debtors”) in the above-captioned chapter 11 cases (the “Chapter 11 Cases”) respectfully submit this application for entry of an order (the “Order”), pursuant to section 327(a) of title 11, United States Code (the “Bankruptcy Code”), substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing the Debtors to retain and employ Kasowitz Benson Torres LLP (“Kasowitz” or the “Firm”) as their attorneys *nunc pro tunc* to the Petition Date (as defined herein). In support of this Application, the Debtors submit the declaration of Adam L. Shiff, a partner at Kasowitz (the “Shiff Declaration”), which is attached hereto as **Exhibit B**, and the declaration of Joe Anto, the Debtors’ Chief Executive Officer, which is attached hereto as **Exhibit C** (the “Anto Declaration,” and together with the Shiff Declaration, the “Declarations”). In further support of this application, the Debtors respectfully state as follows:

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Fred’s, Inc. (4010); Fred’s Stores of Tennessee, Inc. (9888); National Equipment Management and Leasing, Inc. (4296); National Pharmaceutical Network, Inc. (9687); Reeves-Sain Drug Store, Inc. (4510); Summit Properties-Jacksboro, LLC (9161); Summit Properties-Bridgeport, LLC (2200); and 505 N. Main Opp, LLC (5850). The Debtors’ address is 2001 Bryan Street, Suite 1550, Dallas, TX 75201.

JURISDICTION AND VENUE

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory bases for the relief requested herein are section 327(a) of the Bankruptcy Code, Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 9013-1(f) of the Local Bankruptcy Rules for the District of Delaware (the “Local Rules”), pursuant to which the Debtors confirm their consent.

BACKGROUND

3. On September 9, 2019 (the “Petition Date”) each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code in this Court. The Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to Bankruptcy Code sections 1107(a) and 1108. No request for the appointment of a trustee or examiner has been made in these Chapter 11 Cases. On September 18, 2019, an official committee of unsecured creditors was appointed.

4. Additional information regarding the Debtors’ activities, capital structure, and the circumstances leading to the filing of these Chapter 11 Cases is contained in the *Declaration of Mark A. Renzi, Chief Restructuring Officer of Fred’s, Inc., in Support of Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”) [Docket No. 17], filed on the Petition Date.

RELIEF REQUESTED

5. By this Application, the Debtors seek entry of an order, pursuant to section 327(a) of the Bankruptcy Code, authorizing the employment and retention of Kasowitz as general bankruptcy counsel to the Debtors, to perform necessary legal services pertaining to the Debtors’

Chapter 11 Cases, effective as of the Petition Date. The Debtors request that Kasowitz's retention be made *nunc pro tunc* to the Petition Date to allow the Firm to be compensated for work performed on behalf of the Debtors on and after the Petition Date, but prior to the Court's consideration and approval of this Application.

A. Kasowitz's Qualifications

6. Kasowitz is a law firm with approximately 250 attorneys with its principal office in New York, New York, and other offices in Atlanta, Georgia; Houston, Texas; Los Angeles, California; Miami, Florida; Newark, New Jersey; Redwood Shores, California; San Francisco, California; and Washington, D.C. The Debtors have selected Kasowitz as their counsel because of the Firm's extensive experience and knowledge in the field of debtors' and creditors' rights, business reorganizations, and liquidations, and its expertise, experience, and knowledge practicing before bankruptcy courts, including this Court.

7. Attorneys at Kasowitz have served as counsel to debtors, trustees, creditors' committees and creditors in many of the country's largest bankruptcy proceedings, including but not limited to: *In re White Eagle Asset Portfolio, LP*, Ch. 11 Case No. 18-12808 (KG) (Bankr. D. Del. 2018); *In re Exco Resources*, Ch. 11 Case No. 18-30155 (MI) (Bankr. S.D. Tex. 2018); *In re Toys "R" Us, Inc.*, Case No. 17-34665 (KLP) (Bankr. E.D.V.A. 2017); *In re SunEdison Inc.*, Ch. 11 Case No. 16-10992 (SMB) (Bankr. S.D.N.Y. 2016); *In re Hercules Offshore, Inc., et al.*, Case No. 16-11385 (KJC) (Bankr. D. Del. 2016); *In re Energy Future Holdings Corp., et al.*, Case No. 14-10979 (CSS) (Bankr. D. Del. 2014); *In re LightSquared Inc., et al.*, Case No. 12-12080 (SCC) (Bankr. S.D.N.Y. 2012); *In re Dewey & LeBoeuf LLP*, Case No. 12-12321 (MG) (Bankr. S.D.N.Y. 2012); *In re Borders Group, Inc.*, Case No. 11-10614 (MG) (Bankr. S.D.N.Y. 2011); *In re Adelphia Communications Corp.*, Case No. 02-41729 (REG) (Bankr. S.D.N.Y. 2002); and *In re Enron Corp.*, Case No. 01-16034 (AJG) (Bankr. S.D.N.Y. 2001).

8. Kasowitz has worked closely with the Debtors in anticipation of potential chapter 11 filings since July 2019. As a result of this prepetition representation of the Debtors, Kasowitz is familiar with the Debtors and their affairs, including the Debtors' business and organizational structure, asset monetization plans, and the steps necessary to carry out successful chapter 11 cases for the Debtors.

9. Accordingly, Kasowitz has the necessary background to deal effectively with many of the potential legal issues and difficulties that may arise in the context of the Debtors' Chapter 11 Cases. The Debtors believe that Kasowitz is both well qualified and uniquely able to represent the Debtors in their Chapter 11 Cases in an efficient and timely manner.

B. Scope of Services

10. Subject to further order of the Court, and consistent with the engagement letter between the Debtors and Kasowitz executed prior to the Petition Date (the "Engagement Letter"), the Debtors request the retention and employment of Kasowitz for rendering the following necessary legal services required in this case, including, among others:

- (a) advising the Debtors with respect to their powers and duties as debtors in possession;
- (b) advising and consulting on the conduct of these Chapter 11 Cases, including all of the legal and administrative requirements of chapter 11;
- (c) attending meetings and negotiating with representatives of creditors and other parties in interest;
- (d) taking all necessary actions to protect, preserve, and maximize the value of the Debtors' estates, including prosecuting actions on the Debtors' behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation, including objections to claims filed against the Debtors' estates;
- (e) preparing pleadings in connection with these Chapter 11 Cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;

- (f) advising the Debtors in connection with obtaining financing and the sales and dispositions of assets;
- (g) appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- (h) taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- (i) performing all other necessary legal services for the Debtors in connection with the prosecution of these Chapter 11 Cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' property; and (iii) advising the Debtors on other legal matters.

C. Professional Compensation

11. The Debtors, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and further orders of the Court, propose to compensate Kasowitz at the Firm's regular hourly rates for legal and non-legal personnel, and to reimburse Kasowitz for all reasonable and necessary expenses pursuant to the provisions of sections 330 and 331 of the Bankruptcy Code. The hourly rates and corresponding rate structure Kasowitz will use in these Chapter 11 Cases, which are commensurate with (if not lower than) rates charged by similarly situated firms, are the same as those Kasowitz uses in other restructuring matters, as well as in similarly complex nonbankruptcy matters, whether in court or otherwise, regardless of whether a fee application is required.

12. Kasowitz's hourly rates are set at a level designed to compensate Kasowitz fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned.

13. Kasowitz's current hourly rates range as follows:

Partners	\$650 - \$1,900
Special Counsel	\$600 - \$1,500
Associates	\$375 - \$750

Staff Attorneys	\$350 - \$650
Paralegals	\$250 - \$375

These rates may change from time to time in accordance with the Firm's established billing practices and procedures to reflect economic and other conditions, and, generally, are adjusted in January of each year.

D. Kasowitz's Disinterestedness

14. To the best of the Debtors' knowledge, the members of, counsel to, and associates of Kasowitz do not have any connection with, or any interest adverse to, the Debtors, their creditors, or any other party in interest, or their respective attorneys and accountants, except as forth in the Shiff Declaration.

15. Based upon the Shiff Declaration, Kasowitz is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code. The Debtors have been informed that Kasowitz will conduct an ongoing review of its files to ensure that no disqualifying circumstances arise. If any new relevant facts or relationships are discovered, Kasowitz will supplement its disclosure to the Court accordingly.

NUNC PRO TUNC RELIEF IS WARRANTED

16. The Debtors believe that employment of Kasowitz effective *nunc pro tunc* to the Petition Date is warranted under the circumstances of these Chapter 11 Cases so that Kasowitz may be compensated for its services prior to entry of an order approving Kasowitz's retention. Further, the Debtors believe that no party in interest will be prejudiced by the granting of the *nunc pro tunc* employment because Kasowitz has provided, and will continue to provide, valuable services to the Debtors' estates in the interim period.

NOTICE

17. Notice of this Application shall be given to (a) the Office of the United States Trustee for the District of Delaware, (b) counsel to the DIP Agent, (c) counsel to the Unsecured Creditors' Committee (d) the United States Attorney for the District of Delaware, (e) the Internal Revenue Service, (f) the Securities and Exchange Commission; and (g) any party that has requested notice pursuant to Bankruptcy Rule 2002 as of the time of service. Due to the nature of the relief requested herein, the Debtors submit that no other or further notice need be provided.

NO PRIOR REQUEST

18. No prior request for the relief sought in this Application has been made to this or any court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: September 25, 2019
Wilmington, DE

By: /s/ Joe Anto
Joe Anto
Chief Executive Officer of Fred's, Inc.

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

In re:)	
	)	Chapter 11
FRED’S, INC., <i>et al.</i> , ¹)	
	)	Case No. 19-11984 (CSS)
)	
Debtors.	)	Jointly Administered
)	
	)	Objection Deadline: Oct. 9, 2019 at 4:00 p.m. (ET)
	)	Hearing Date: Oct. 16, 2019 at 3:00 p.m. (ET)

**NOTICE OF DEBTORS’ APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE RETENTION AND EMPLOYMENT OF KASOWITZ BENSON
TORRES LLP AS ATTORNEYS FOR THE DEBTORS AND DEBTORS IN
POSSESSION NUNC PRO TUNC TO THE PETITION DATE**

PLEASE TAKE NOTICE that today, the above-captioned debtors and debtors-in-possession (the “Debtors”) filed the **Debtors’ Application for Entry of an Order Authorizing the Retention and Employment Of Kasowitz Benson Torres LLP as Attorneys for the Debtors and Debtors in Possession *Nunc Pro Tunc* to the Petition Date** (the “Application”).

PLEASE TAKE FURTHER NOTICE that objections, if any, to approval of the Application must (a) be in writing; (b) be filed with the Clerk of the Bankruptcy Court, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, on or before **October 9, 2019 at 4:00 p.m. (Eastern Time)** (the “Objection Deadline”); and (c) served so as to be received on or before the Objection Deadline by the undersigned counsel to the Debtors.

PLEASE TAKE FURTHER NOTICE THAT only objections made in writing and timely filed and received, in accordance with the procedures above, will be considered by the Bankruptcy Court at such hearing.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE APPLICATION WILL BE HELD ON **OCTOBER 16, 2019 AT 3:00 P.M. (ET)** BEFORE THE HONORABLE CHRISTOPHER S. SONTCHI, AT THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5TH FLOOR, COURTROOM #6, WILMINGTON, DELAWARE 19801.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Fred’s, Inc. (4010); Fred’s Stores of Tennessee, Inc. (9888); National Equipment Management and Leasing, Inc. (4296); National Pharmaceutical Network, Inc. (9687); Reeves-Sain Drug Store, Inc. (4510); Summit Properties-Jacksboro, LLC (9161); Summit Properties-Bridgeport, LLC (2200); and 505 N. Main Opp, LLC (5850). The Debtors’ address is 2001 Bryan Street, Suite 1550, Dallas, Texas 75201.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: September 25, 2019
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL LLP

/s/ Joseph C. Barsalona II

Derek C. Abbott (No. 3376)
Andrew R. Remming (No. 5120)
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- and -

Adam L. Shiff (admitted *pro hac vice*)
Robert M. Novick admitted *pro hac vice*
Matthew B. Stein (admitted *pro hac vice*)
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Proposed Counsel for Debtors and Debtors in Possession

EXHIBIT A

Proposed Order

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

In re:)	
	)	Chapter 11
FRED’S, INC., <i>et al.</i> , ¹	)	Case No. 19-11984 (CSS)
)	
Debtors.	)	Jointly Administered
)	
	)	Re: D.I. _____

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
KASOWITZ BENSON TORRES LLP AS ATTORNEYS FOR THE DEBTORS
AND DEBTORS IN POSSESSION *NUNC PRO TUNC* TO THE PETITION DATE**

Upon consideration of the Application, dated September 25, 2019 (the “Application”),² of the above-captioned debtors and debtors in possession (the “Debtors”), pursuant to section 327(a) of title 11 of the United States Code (the “Bankruptcy Code”), for authorization to employ and retain, *nunc pro tunc* to the Petition Date, Kasowitz Benson Torres LLP (“Kasowitz”) as general bankruptcy counsel; and upon the Declaration of Adam L. Shiff (the “Shiff Declaration”), a partner at Kasowitz, and the declaration of Joe Anto, the Chief Executive Officer of Fred’s Inc., which were filed to the Application as **Exhibits B** and **C**, respectively; and the Court being satisfied, based on the representations made in the Application and the Declarations, that (i) Kasowitz does not hold or represent any interest adverse to the Debtors, and (ii) Kasowitz is a “disinterested person” as that phrase is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code; and the Court having jurisdiction to consider the Application and the relief requested therein in accordance with 28

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Fred’s, Inc. (4010); Fred’s Stores of Tennessee, Inc. (9888); National Equipment Management and Leasing, Inc. (4296); National Pharmaceutical Network, Inc. (9687); Reeves-Sain Drug Store, Inc. (4510); Summit Properties-Jacksboro, LLC (9161); Summit Properties-Bridgeport, LLC (2200); and 505 N. Main Opp, LLC (5850). The Debtors’ address is 2001 Bryan Street, Suite 1550, Dallas, TX 75201.

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

U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and consideration of the Application and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being 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 found and determined that the relief sought in the Application is in the best interests of the Debtors, their estates and creditors, and all parties in interest, and that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the Application is granted; and it is further

ORDERED that, in accordance with section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-1, the Debtors are hereby authorized to employ and to retain Kasowitz as counsel to the Debtors on the terms set forth in the Application, the Shiff Declaration, and this Order, effective *nunc pro tunc* to the Petition Date; and it is further

ORDERED that if Kasowitz's rates, as set forth in the Application and Shiff Declaration, are adjusted, Kasowitz will provide notice of such changes to the U.S. Trustee; and it is further

ORDERED that Kasowitz shall apply for compensation and reimbursement of expenses in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, applicable Bankruptcy Rules, the Local Rules, and orders of the Court, guidelines established by the U.S. Trustee, and such other procedures that have been or may be fixed by order of this Court; and it is further

ORDERED that the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: October __, 2019
Wilmington, Delaware

THE HONORABLE CHRISTOPHER S. SONTCHI
CHIEF UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

Shiff Declaration

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

In re:)	
	)	Chapter 11
FRED’S, INC., <i>et al.</i> , ¹	)	Case No. 19-11984 (CSS)
)	
Debtors.	)	Jointly Administered
)	

**DECLARATION OF ADAM L. SHIFF IN SUPPORT OF THE DEBTORS’
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION
AND EMPLOYMENT OF KASOWITZ BENSON TORRES LLP AS
ATTORNEYS FOR THE DEBTORS AND DEBTORS IN POSSESSION
NUNC PRO TUNC TO THE PETITION DATE**

I, Adam L. Shiff, pursuant to 28 U.S.C. § 1746, hereby declare that the following is true and correct to the best of my knowledge, information and belief:

1. I am a member of Kasowitz Benson Torres LLP (“Kasowitz” or the “Firm”), a national law firm with its principal office at 1633 Broadway, New York, New York 10019, and other offices in Atlanta, Georgia; Houston, Texas; Los Angeles, California; Miami, Florida; Newark, New Jersey; San Francisco, California; Redwood Shores, California; and Washington, D.C.

2. I am an attorney at law duly admitted to the bar of the State of New York and the United States District Courts for the Southern District of New York, the Eastern District of New York, the Northern District of New York, and the Western District of New York and the United States Court of Appeals for the Seventh Circuit, and have been admitted *pro hac vice* in the above-captioned Chapter 11 Cases. No disciplinary proceedings are pending against me.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Fred’s, Inc. (4010); Fred’s Stores of Tennessee, Inc. (9888); National Equipment Management and Leasing, Inc. (4296); National Pharmaceutical Network, Inc. (9687); Reeves-Sain Drug Store, Inc. (4510); Summit Properties-Jacksboro, LLC (9161); Summit Properties-Bridgeport, LLC (2200); and 505 N. Main Opp, LLC (5850). The Debtors’ address is 2001 Bryan Street, Suite 1550, Dallas, TX 75201.

3. I submit this Declaration in connection with the application (the “Application”)² of the above-captioned debtors and debtors in possession (the “Debtors”) to retain and to employ Kasowitz as general bankruptcy counsel to the Debtors *nunc pro tunc* to the Petition Date, at its normal hourly rates in effect from time to time and in accordance with its normal reimbursement policies, and to provide the disclosures required under sections 327(a) and 329 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy Rules for the District of Delaware (the “Local Rules”).

4. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth herein. To the extent any information disclosed herein requires amendment or modification upon Kasowitz’s completion of further review, or as additional information regarding parties in interest becomes available, a supplemental declaration will be submitted to the Court reflecting such amended, supplemented, or otherwise modified information.

5. Neither I, Kasowitz, nor any member, counsel to, or associate of the Firm represents any entity other than the Debtors in connection with these Chapter 11 Cases. In addition, to the best of my knowledge, after due inquiry, neither I, Kasowitz, nor any member, counsel to, or associate of the Firm represents any party in interest in these Chapter 11 Cases other than the Debtors and the entities listed on the Match List. Additionally, Kasowitz is not a creditor of the Debtors.

6. Attorneys at Kasowitz have served as counsel to debtors, trustees, creditors’ committees and creditors in many of the country’s largest bankruptcy proceedings including, but not limited to: *In re White Eagle Asset Portfolio, LP*, Ch. 11 Case No. 18-12808 (KG) (Bankr. D.

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

Del. 2018); *In re Exco Resources*, Ch. 11 Case No. 18-30155 (MI) (Bankr. S.D. Tex. 2018); *In re Toys “R” Us, Inc.*, Case No. 17-34665 (KLP) (Bankr. E.D.V.A. 2017); *In re SunEdison Inc.*, Ch. 11 Case No. 16-10992 (SMB) (Bankr. S.D.N.Y. 2016); *In re Hercules Offshore, Inc., et al.*, Case No. 16-11385 (KJC) (Bankr. D. Del. 2016); *In re Energy Future Holdings Corp.*, et al., Case No. 14-10979 (CSS) (Bankr. D. Del. 2014); *In re LightSquared Inc., et al.*, Case No. 12-12080 (SCC) (Bankr. S.D.N.Y. 2012); *In re Dewey & LeBoeuf LLP*, Case No. 12-12321 (MG) (Bankr. S.D.N.Y. 2012); *In re Borders Group, Inc.*, Case No. 11-10614 (MG) (Bankr. S.D.N.Y. 2011); *In re Adelphia Communications Corp.*, Case No. 02-41729 (REG) (Bankr. S.D.N.Y. 2002); and *In re Enron Corp.*, Case No. 01- 16034 (AJG) (Bankr. S.D.N.Y. 2001).

7. Accordingly, Kasowitz is well qualified to represent the Debtors and to address both effectively and efficiently the potential legal issues and problems that may arise in the context of these Chapter 11 Cases.

SCOPE OF SERVICES

8. The professional services for which the Debtors desire to employ Kasowitz include, without limitation, the following:

- (a) advising the Debtors with respect to their powers and duties as debtors in possession;
- (b) advising and consulting on the conduct of these Chapter 11 Cases, including all of the legal and administrative requirements of chapter 11;
- (c) attending meetings and negotiating with representatives of creditors and other parties in interest;
- (d) taking all necessary actions to protect, preserve, and maximize the value of the Debtors’ estates, including prosecuting actions on the Debtors’ behalf, defending any action commenced against the Debtors, and representing the Debtors in negotiations concerning litigation, including objections to claims filed against the Debtors’ estates;

- (e) preparing pleadings in connection with these Chapter 11 Cases, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtors' estates;
- (f) advising the Debtors in connection with obtaining financing and the sales and dispositions of assets;
- (g) appearing before the Court and any appellate courts to represent the interests of the Debtors' estates;
- (h) taking any necessary action on behalf of the Debtors to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- (i) performing all other necessary legal services for the Debtors in connection with the prosecution of these Chapter 11 Cases, including: (i) analyzing the Debtors' leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtors' property; and (iii) advising the Debtors on other legal matters.

KASOWITZ'S CONNECTION WITH THE DEBTORS

9. Kasowitz utilizes a number of procedures (the "Procedures") to determine its relationships, if any, to parties that may have connections to a client debtor. In implementing the Procedures, Kasowitz took the following actions to identify parties that may have connections with the Debtors and Kasowitz's connections with such parties:

- Kasowitz reviewed a list of parties in interest, including, but not limited to, the Debtors, their directors, creditors of the Debtors, the Debtors' largest equityholders, and recent contract counterparties to the Debtors, each of which is identified on Schedule 1 hereto (the "Retention Checklist").
- Kasowitz compared the Retention Checklist with the names of its current and former clients³ in its electronic database. This database generally includes the

³ As referenced in Schedule 2, the term "current client" means an entity listed as a client in Kasowitz's conflicts search system to whom time was posted in the last 12 months preceding the Petition Date and the term "former client" means an entity listed as a client in Kasowitz's conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kasowitz's representation rather than its potential listing in Kasowitz's conflicts search system. The list generated from Kasowitz's conflicts search system is over-inclusive. As a general matter, Kasowitz discloses connections with "former clients" or "closed clients" for whom time was posted in the last 36 months but does not disclose connections if time was billed more than 36 months before the Petition date.

name of each client of Kasowitz, the contact person at each corporate client, and the names of each party known to be adverse or potentially adverse to the client.

- A memo was distributed to all of Kasowitz's attorneys asking whether they were aware of any representations adverse to the Debtors.

10. As part of its practice, Kasowitz appears in cases, proceedings, and transactions involving many different creditors, shareholders, attorneys, accountants, financial consultants, investment bankers, and other entities, some of which may be or may represent claimants and parties in interest in these Chapter 11 Cases. Kasowitz does not represent any such entity in connection with these Chapter 11 Cases or have a relationship with any such entity or professionals which would be adverse to the Debtors. Additionally, Kasowitz has represented, and may currently represent, entities which hold or may in the future hold certain of the Debtors' debt or securities in beneficial accounts on behalf of unidentified parties. Because distressed debt and securities are actively traded in the commercial markets, Kasowitz may be unaware of the actual holder of such debt or securities at any given moment. Kasowitz represents numerous entities in unrelated matters that may buy and/or sell debt or securities of Debtors.

11. In addition, if Kasowitz has or hires professionals who worked at a prior firm on any matter in a material way for any party actually or potentially adverse to the Debtors, Kasowitz will procedurally "wall off" such professionals from those that work on these Chapter 11 Cases.

12. Despite the efforts described above to identify and disclose Kasowitz's connections with parties in interest in these cases, Kasowitz is unable to state with certainty that every client relationship or other connection has been disclosed. In this regard, if Kasowitz discovers additional information that requires disclosure, Kasowitz will file a supplemental disclosure statement with the Court.

SPECIFIC DISCLOSURES

13. The list attached hereto as Schedule 2 (the “Match List”) is the product of implementing the Procedures. Kasowitz previously has represented, currently represents, and may represent in the future the entities described on the Match List (or their affiliates) in matters completely unrelated to the Debtors. An entity is listed as a “Current Client” on the Match List if Kasowitz has any open matters for such entity or a known affiliate of such entity and attorney time charges have been recorded on any such matters within the past year. An entity is listed as a “Former Client” on the Match List if Kasowitz represented such entity or a known affiliate of such entity within the past three years based on recorded attorney time charges on a matter, but such entity is not a Current Client. To the best of my knowledge and information, none of the individuals or entities listed on the Match List are clients or affiliates of clients that represent more than 1% of Kasowitz’s annual revenues over the past twelve months or twenty-four months.

14. Kasowitz has not represented, does not represent, and will not represent any of such foregoing entities in matters related to the Debtors or these Chapter 11 Cases.

15. Neither I, Kasowitz, nor any member, counsel or associate thereof, insofar as I have been able to ascertain, or have been informed, has any current connection with the Debtors’ creditors or any other party in interest herein, or their respective attorneys, other than the parties listed in the Match List. In addition to the foregoing, through diligent inquiry, I have ascertained no connection, as such term is used in section 101(14)(C) of the Bankruptcy Code, as modified by section 1107(b), and Bankruptcy Rule 2014(a), between Kasowitz and (i) the United States Trustee or any person employed by the Office of the U.S. Trustee, (ii) any attorneys, accountants, or financial consultants in the Chapter 11 Cases, or (iii) any claimants or other

parties in interest in these Chapter 11 Cases, except as set forth herein. I know of no other connections of Kasowitz to the Chapter 11 Cases.

16. To the extent issues may arise that would cause the Debtors to be adverse to the entities listed on the Match List, or any other client of Kasowitz, such that it would not be appropriate for Kasowitz to represent the Debtors with respect to the matters, Delaware counsel or special conflicts counsel will be retained if needed, to represent the Debtors with respect to such matters.

KASOWITZ'S DISINTERESTEDNESS

17. Based upon the above, I believe that Kasowitz is a “disinterested person” as that term is defined in section 101(14) and as required by section 327(a) of the Bankruptcy Code, and as further modified by section 1107(b) of the Bankruptcy Code in that Kasowitz, its partners, associates, and counsel: are not creditors, equity security holders or insiders of the Debtors; are not and were not within two years before the date of the filing of the petition, managers or employees of the Debtors; and do not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

KASOWITZ'S COMPENSATION

18. Prior to the Petition Date, Kasowitz received retainers from the Debtors in the aggregate amount of \$1,700,000 (the “Retainer”). Kasowitz applied the Retainer to Kasowitz’s fees for professional services performed and expenses incurred up to the time of the commencement of these Chapter 11 Cases and has reduced the balance of the retainer amount by the amount of such charges. The Retainer exceeded the amounts Kasowitz billed to the Debtors. As a result, Kasowitz does not hold a prepetition claim against the Debtors. There is a remaining

credit balance in favor of the Debtors in the approximate amount of \$240,000 (the “Retainer Balance”), which Kasowitz intends to apply to future fees and expenses allowed by the Court.

19. The Debtors, subject to the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and further orders of the Court, propose to compensate Kasowitz at the Firm’s regular hourly rates for legal and non-legal personnel, and to reimburse reasonable and necessary expenses pursuant to sections 330 and 331 of the Bankruptcy Code.

20. The principal attorneys designated to represent the Debtors and their current standard hourly rates are the following:⁴

Adam L. Shiff	\$1,200 per hour
Sheron Korpus	\$1,100 per hour
Robert M. Novick	\$1,100 per hour
Matthew B. Stein	\$925 per hour
Shai Schmidt	\$725 per hour
David R. Koch	\$625 per hour
Andrew H. Elkin	\$545 per hour
Andrew S. Golden	\$380 per hour

21. Kasowitz’s hourly rates are set at a level designed to compensate Kasowitz fairly for the work of its attorneys and paraprofessionals and to cover fixed routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. The hourly rates and corresponding rate structure Kasowitz will use in these Chapter 11 Cases are the same as those Kasowitz uses in other restructuring matters, as well as in similarly complex nonbankruptcy matters, whether in court or otherwise, regardless of whether a fee application is required.

Current hourly rates range as follows:

Partners	\$650 - \$1,900
Special Counsel	\$600 - \$1,500
Associates	\$375 - \$750
Staff Attorneys	\$350 - \$650

⁴ Kasowitz’s rates are subject to periodic adjustment. If Kasowitz adjusts these rates for 2020, it will provide notice of such changes.

Paralegals \$250 - \$375

22. These rates may change from time to time in accordance with the Firm's established billing practices and procedures to reflect economic and other conditions, and, generally are adjusted January of each year.

23. The Debtors, subject to orders of this Court, the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the guidelines promulgated by the U.S. Trustee (the "U.S. Trustee Guidelines"), will reimburse Kasowitz's expenses incurred in connection with its representation of the Debtors in accordance with Kasowitz's normal reimbursement policies. Kasowitz's disbursement policies pass through all out-of-pocket expenses at actual cost or an estimated actual cost when the actual cost is difficult to determine. Other reimbursable expenses (whether the service is performed by Kasowitz in house or through a third-party vendor) include, but are not limited to, facsimiles, overtime meals, deliveries, court costs, transcript fees, travel, and clerk fees.

24. No promises have been received by Kasowitz, or any member, counsel, or associate thereof, as to payment or compensation in connection with these Chapter 11 Cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the guidelines established by the U.S. Trustee, and such other procedures that have been or may be fixed by order of this Court. Kasowitz has no agreement with any other entity to share with such entity any compensation received by Kasowitz or by such entity.

STATEMENT REGARDING U.S. TRUSTEE GUIDELINES

25. Kasowitz shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' Chapter 11 Cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the

Bankruptcy Court. Kasowitz also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective As of November 1, 2013* (the "Revised UST Guidelines"), both in connection with this application and the interim and final fee applications to be filed by Kasowitz in these Chapter 11 Cases.

ATTORNEY STATEMENT PURSUANT TO REVISED UST GUIDELINES

26. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

Question: Did Kasowitz agree to any variations from, or alternatives to, Kasowitz's standard billing arrangements for this engagement?

Answer: No. Kasowitz and the Debtors have not agreed to any variations from, or alternatives to, Kasowitz's standard billing arrangements for this engagement. The rate structure provided by Kasowitz is appropriate and is not significantly different from (a) the rates that Kasowitz charges for other nonbankruptcy representations or (b) the rates of other comparably skilled professionals.

Question: Did any of the Kasowitz professionals in this engagement vary their rate based on the geographic location of the Debtors' Chapter 11 Cases?

Answer: No. The hourly rates used by Kasowitz in representing the Debtors are consistent with the rates that Kasowitz charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.

Question: If Kasowitz has represented the Debtors in the 12 months prepetition, disclose Kasowitz's billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If Kasowitz's billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Answer: Kasowitz's billing rates and material financial terms have not changed postpetition from the rates and financial terms that were agreed to in the Engagement Letter.

Question: Did the Debtors approve Kasowitz's budget and staffing plan, and, if so, for what budget period?

Answer: Kasowitz, in conjunction with the Debtors, will develop a budget and staffing plan for these Chapter 11 Cases for the period beginning September 9, 2019, ending November 30, 2019. Kasowitz and the Debtors will review such budget following the close of the budget period to determine a budget for the following period.

COORDINATION WITH OTHER PROFESSIONALS OF THE DEBTOR

27. Kasowitz is aware that the Debtors may submit applications to retain other professionals and advisors. Kasowitz intends to carefully monitor and coordinate efforts with such professionals throughout these Chapter 11 Cases and will clearly delineate its respective duties so as to prevent duplication of effort whenever possible.

CONCLUSION

28. The Application requests approval of the Debtors' retention of Kasowitz at Kasowitz's normal hourly rates in effect at the time the services are rendered and in accordance with Kasowitz's normal reimbursement policies, subject to any modifications to such policies that Kasowitz may be required to make to comply with orders of this Court, the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the U.S. Trustee Guidelines. Subject to these terms and conditions, Kasowitz intends to apply, pursuant to section 330 of the Bankruptcy Code, for allowances of compensation for professional services rendered in these Chapter 11 Cases and for reimbursement of actual and necessary expenses incurred in connection therewith in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and the U.S. Trustee Guidelines.

29. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

KASOWITZ BENSON TORRES LLP

By: /s/ Adam L. Shiff

Adam L. Shiff

Partner, Kasowitz Benson Torres LLP

Schedule 1

SCHEDULE 1

List of Schedules

<u>Schedule</u>	<u>Category</u>
1(a)	Debtors & Non Debtor Affiliates
1(b)	Officers and Directors
1(c)	Banks
1(d)	Lenders
1(e)	US Trustee
1(f)	Insurance
1(g)	Landlords-Lessors
1(h)	Judges
1(i)	Advisors
1(j)	Utilities
1(k)	Suppliers & Trade Creditors
1(l)	Litigation Parties

SCHEDULE 1(a)

Debtors & Non Debtor Affiliates

Fred's Stores of Tennessee, Inc.

Fred's, Inc.

National Equipment Management and
Leasing, Inc.

National Pharmaceutical Network, Inc.

Reeves-Sain Drug Store, Inc.

Summit Properties-Jacksboro, LLC

Summit Properties Bridgeport, LLC

505 N. Main Opp, LLC

SCHEDULE 1(b)

Officers and Directors

Ben Morgan
Dana Needleman
Heath Freeman
Joe Anto
Mike Ladd

Rit Chatterjee
Steven Rossi
Thomas Zacharias
Tim Barton

SCHEDULE 1(c)

Banks

Ameris	City National Bank
Ameris Bank	Colony Bank
Anderson Brothers Bank	Commercial State Bank
Arvest	Community Bank
Arvest Bank	Community Bank & Trust
Bancorp South	Community Bank Of Louisiana
Bank Of America	Community One
Bank Of Anguilla	Compass Bank
Bank Of Cadiz & Trust	Concordia Bank
Bank Of Dade	Concordia Bank & Trust Co.
Bank Of Dudley	Copiah Bank
Bank Of Early	Cornerstone Bank
Bank Of Lake Village	Delta Bank
Bank Of Montgomery	Edmonton State Bank
Bank Of Morton	F & M Bank
Bank Of Putnam County	Farmer State Bank
Bank Of Ripley	Farmers & Merchants Bank
Bank Of Social Circle	Farmers And Merchants Bank
Bank Of The Ozarks	Farmers Bank & Trust
Bank Of Vernon	Farmers State Bank
Bank Of Wiggins	First American National Bank
Bank Of Winona	First Arkansas Bank & Trust
Bank Plus	First Bank
Bank South	First Century Bank
Bankfirst Financial Services	First Choice Bank
Banterra Bank	First Citizens
Bb&T	First Citizens Bank
Cadence Bank	First Community Bank
Caldwell Bank & Trust	First Farmers & Merchants
Capital City Bank	First Farmers & Merchants Bank
Cb&S Bank	First Federal Bank Of Louisiana
Cb&T Bank Of Middle Georgia	First Guaranty Bank
Centennial Bank	First Madison Bank & Trust
Central Bank	First National Bank
Century Next Bank	First National Bank Of Central Alabama
Charter Bank	First National Bank Of Wynne
Chester County Bank	First Security Bank
Citizens Bank	First State Bank
Citizens Bank & Trust Company	First State Bank & Trust Co. Inc.
Citizens Bank Of Cumberland County	First State Community Bank
Citizens First Bank	First Volunteer Bank
Citizens Tri-County Bank	FNB South

FNBC
German American Bank
Germantown Trust & Savings
Gibbsland Bank
Gibbsland Bank & Trust
Glennville Bank
Greenfield Banking Company
Hancock Bank
Headland National Bank
Helena National Bank
Home Trust Bank
Iberia Bank
Independence Bank
Jacksboro National Bank
Jd Banklegence Bank
Magnolia State Bank
Malvern National Bank
Marion State Bank
Mckenzie Banking Co.
Mechanics Bank
Merchants & Farmers Bank
Metabank
Metro Bank
Monticello Banking Co.
Morgantown Bank & Trust
Mount Vernon Bank
NBSC
Northeast Georgia Bank
Omni Bank
Origin Bank
Peoples Bank
Peoples Bank Of Alabama
Peoples National Bank
Peoples Trust Bank
Piggott State Bank
Pike National Bank
Pilgrim Bank
Pineland Bank
Pinnacle Bank
Planter's First
Planters First Bank
Prime South
Priority One Bank
Queensborough National Bank & Trust Co.
Queensborough National Bank & Trust Co.
Rayne State Bank

Red River Bank
Red River Federal Credit Union
Regions Bank
Regions Bank
Renasant Bank
Richton Bank And Trust Co.
River Wind Bank
Robertson Banking Company
Sabine State
Sabine State Bank
Sabine State Bank & Trust Co.
Security State Bank
Signature Bank Of Arkansas
Simmons Bank
Simmons First
Simmons First Bank
Simmons First National Bank
South Crest
South Crest Bank
South State Bank
Southern Bancorp
Southern Bank & Trust
Southwest Georgia Bank
State Bank & Trust
Suntrust
Synovus
Synovus Bank
Td Bank
Tensas State Bank
The Bank Of Eastman
The Bank Of Lafayette
The Citizens Bank
The Hardin County Bank
The Heritage Bank
The Malvern National Bank
Tippins Bank & Trust Co.
Tower Community Bank
Town & Country National Bank
Traders & Farmers
Traders & Farmers Bank
Trustmark National Bank
Unico Bank
Union Bank
United Community Bank
Valley National Bank
Vera Bank

Warren Bank & Trust Co.
Wells Fargo

West Alabama Bank & Trust

SCHEDULE 1(d)

Lenders

Bank of America Merrill Lynch
Cardinal Bank
Regions Financial Corporation

SCHEDULE 1(e)

US Trustees

Attix, Lauren
Buchbinder, David
Casey, Linda
Dice, Holly
Dortch, Shakima L.
Fox, Jr., Timothy J.
Giordano, Diane
Green, Christine
Hackman, Benjamin
Heck, Jeffery
Leamy, Jane
McCollum, Hannah M.
O'Malley, James R.

Panacio, Michael
Richenderfer, Linda
Sarkessian, Juliet
Schepacarter, Richard
Serrano, Edith A.
Starr, Karen
Tinker, T. Patrick
Vara, Andy (Acting US Trustee)
Vinson, Ramona
Weissgerber, Jaclyn
West, Michael
Wynn, Dion

SCHEDULE 1(f)

Insurance

Allied World National Assurance Company
AFCO Insurance Premium Finance
Aon Risk Insurance Services
Axis Insurance Company
Beazley Insurance Company, Inc.
Chubb
Federal Insurance Company
Insurance Company of State of PA
Landmark American Insurance Company
Liberty International Underwriters Inc.
Liberty Mutual Insurance

National Union Fire Insurance Company of
Pittsburgh, PA
Navigators Insurance Company
Old Republic Professional Liability, Inc.
Provident Life & Accident Insurance
Company
Safety National Casualty Corp.
Travelers Casualty and Surety Company of
America
XL Insurance America, Inc.
XL Specialty Insurance Company

SCHEDULE 1(g)

Landlords-Lessors

3 Tb Properties, LLC	Boone, Inc.
710 Church Road LLC	Boyd L Hyder
Aaron B Morris III	Brady's Pharmacy, Inc.
Abbeville Shopping Center	Breese Fred's LLC
Acee Company	Brenda Minchey
Agree Realty	Brent And Ami Ducoing
Aileene Minton	Brian Bevins And Amy L. Bevins
Albanese Real Estate	Bright-Meyers
Alfred B. Robinson	Brookway Village, LLC
Als Telfair-Perlis	Brookwood Square LLC
Alvin Rosson, Danny	Burnsville Plaza LLC
Andrew J Lineberry	C & G Properties LLC
Andrew Turturici	C. Whitfield Middlecoff
Apm Assoicates, LLC	Cal Acadia Properties, LLC
Arch Tree Partnership	Canaan Land Properties, LLC
Archie Howell	Cardinal Management
Arrow Capital, LLC	Carley Enterprises,
Auburn Avenue Plaza	Carolina Chesnee
Avery Plaza	Carolina Partners, LLC
B & L Incorporated	Caswand, Inc.
B & R Enterprises	Cathy G Poppell
B Miller Enterprises	Center Point Building
Baltimore Convenience Mart - IL, LLC	Center Point Center
Barbara Blackburn	Cgs&M Southaven LLC
Barnesville Perlmix	Channell Enterprises
Barney 'N Fred's LLC	Chappell Family Realty Partnership
Bbg & One LLC	Charles And Becky MI
Bc Wood Properties	Charles E. Carson AN
Bcd, LLC	Charles K. Linville
Beau Riviere LLC	Charleston Group, LLC
Benjamin Wesley Brady And David Craig	Chastain Mississippi
Brady	Childress LLC
Benton Freds, Inc.	Chochran Ga Ng2 LLC
Bill Hall Company	Choctaw Investments, Ltd.
Bill Mays	Christopher E. Rich
Billy N. Abernathy Or Paula A. Coggin	Church Street Retail Properties
Bj Retail Partners	City Of Clanton
Bj Retail Partners LLC	Cjc Royston, LLC
Blai	Clements Investments, LLC
Blakely, LLC - Perlis	College Park Center
Blanchard Park, LLC	Collierville Realty
Blanchi LLC	Commercial Bank

Community Spirit Ban
 Cove Plaza, LLC
 Covington Rental Pro
 Cpm Associates, LP
 Crystal Lodge Inc.
 Ctc Jr. Trust
 Cts Services, Inc.
 Curry Relators
 Cwc Ii LP
 D & L Chad Inc.
 D&T Properties LLC
 Dale R. Hershberger
 Daniel G Kamin Hodges LLC
 Daniel G. Kamin, Hodges
 Darnell Stockton Inc.
 Darrell L Burris LLC
 Dattle Realty
 David G. Wallace
 David L Woods
 Db Partners
 Demopolis Towne Center
 Dennis L Pierce
 Dhd
 Dianne S Hathorn
 Dixon Properties
 Donald E. Wilkerson
 Doris Ferguson
 Doris Ruth Russell
 Dot's Jack, LLC
 Drimmer Family Trust
 Dyer LLC
 E & J Development, LLC
 E & L, LLC
 E & R Group, LLC
 Eastbank Ltd, LLC
 Eddie Rogers Rsr, LLC
 Edprop Development Co.
 Edwin McIntyre & Co.
 Elberta, Ltd.
 Elliot Family of Adel LLC
 Equity One (Louisiana)
 Erscho. LLC
 Esi Properties LLC
 Fairco 61 LLC
 Faulk & Foster Real
 Fine Fabricsga, Inc.

Finley Plaza, Inc.
 First Choice Property
 Forcum Lannom, Inc.
 Fpp Associates, LLC
 Frances Haddad
 Franchise
 Fred Selz
 Frederick Hayes Pickett
 Fred's Andrews LLC
 Fred's Bamberg LLC
 Fred's Mcleansboro, LLC
 Fred's Of Natchez Inc.
 Fred's On Houston LLC
 Freds Partners LLC
 Fulton Commons LLC
 Fund 21 Durham, LLC
 Gann's Inc.
 Garland L Norton
 Garren Family Real Estate
 Gary Mcalister
 Gateway Plaza, Inc.
 Gateway Shopping Center LLC
 Gci Partnership
 Gill Enterprises LLC
 Gill Enterprises Of Utah, LLC
 Gorjian Hollywood LLC
 Gorjian Vancleave LLC
 Grantham Development
 Greenwell Springs
 Greg S Curry
 Gregory L Edgin
 Grimsley Properties, LLC
 Guaranty Bank & Trust
 Gulf Land Company
 Gwenlyn Butler
 Hardeman-Pounders II
 Helen Purvis-Fleming
 Hervey Square Ltd. PA
 Hg Hill Realty Co.
 Hillsman Properties
 Hollywood Associates
 Hoodenpyle Family
 Hootie LLC
 Horton Family Holdings
 Howard Properties
 Hutton Properties

Indian Hills LLC
Investors In Oakland
Isaf Properties Group
J & B Foods Of Sikes
Jack Hill
Jack R Byrd
Jackson Rental Properties
Jade, Inc.
James A Wayne
James A. Martens
James E. Pickering & Jimmy Pickerling
James E. Rice, Jr.
James L. Peach, Sr.
James S. Henderson
Janice S. Hammons
Jaswant S. Gill
Jbdt Deerfoot LLC
Jeff Mounce
Jensen Center, Ltd.
Jim Myers
Jimmy Pope
Jimmy Wilson
Jmbl, Inc.
Joe K Faught Trust
Joepam LLC
John C Griffin, Trustee
Johnnie L & Iva P Co.
Jones Bros Properties
Jones-Airline LLC
Joseph H Goble
JRTM LLC
JTM LLC
Juanita Cleveland
Jude, Inc.
Julia Storey
K.S.W. Enterprises Inc.
Katayon Morovati
Keltner Properties Co.
Kentwood Land, LLC
Kerin Motors Inc.
Key Shopping Center
Keyser Avenue Properties
Kimble Development
KMIG II LLC
Krmr Investments, LLC
Krome Mining Partners

L J Ventures, LLC
Lacr, LLC
Ladd Real Estate Mgm.
Lakey Enterprises, Inc.
Lamar E. Myrick & Wife
Lamb's Of Melbourne
Lanett Cherry LP
Larry W. & Janet K.S.
Lassiter Investments
Lavista Associates
Len-Lee, Inc.
Leo Melissaris
Lineberry Properties
Live Oak Center
Lone Star Equities
Lorna Village LLC
Louis Wiener
Lynn Hickey
M & T Enterprises Inc.
Maevers Investments, LLC
Major Mcalister, LLC
Marc M Ledoux
Marden, Inc.
Margaret Green Ford
Maribel Vera Lineber
Mark Ray, Inc.
Marks Group, LLC
Marvin E. Williams
Mary K. Davis, Trustee
Maurin-Ogden Ltd. Pro
May Pro Development, LLC
Mayflower AR Holding
MB Development LLC
MBA Corp.
Mccollum Real Estate
Mclawrence Foods LLC
Mclemore Brothers Rental
Medford Street Realty
Meridian Group, LLC
MG Midwest Inc.
MHL Management LLC
Michael Reed
Michael Young
Midland Parkside LLC
Mid-State Investors
Mike Powell

Milan Plaza Shopping
 Mini Systems Holding Co.
 Mini Systems Holding Company, LLC
 Minsky-Salemi, Inc.
 Mosley Family Ventures
 Mount Vernon Holding
 Mr. Bruce Kirk
 Mrs. Evelyn W. Pounders
 Ms Regional Housing
 Mural Ray Cormie Jr.
 Murray Simon
 Nancy Foote Spivey
 National Commercial Brokers
 Ncb Florida Real Estate LLC
 New South Development Corporation
 Newberry Commercial
 North Hills, LLC
 Northside Village
 Nuckolls Drug Stores, Inc. D.B.A. Hudson
 Drug Store
 Oak Thicket Shopping Center
 Okolona Ms Holdings
 Olen E. Self And Jim Morris Jr.
 Online Inc.
 Orange Bay Properties
 Ort, LLC
 Osceola Properties
 Oso Ave LLC
 Ozment Four Fred LLC
 Pacific Management Group
 Pageant Properties
 Palmetto Real Estate
 Patten Children Co. LLC
 Paula A Coggin
 Pb Arkansas Holdings
 Perlis Investments, LLC
 Phil Reed Properties
 Phillips Distributor
 Phong Nguyen
 Piggley Wiggley
 Piggly Wiggly Of Bruce
 Place Du Marche LLC
 Plum Tree Center
 Poplarville 2013 LLC
 Portland Station, LI
 Prescott Land Development

Ps, LLC C/O London &
 PTLJ Investment Comp.
 Quad, LLC
 Queens Blvd Commons, LLC
 R & M Joint Venture
 R & S Properties
 R & W Development
 Rack Service Co., Inc.
 Rally Automotive, LLC
 Randy And Deirdre Lavoie
 Randy Sparks
 Randy Wilcher
 Raven Investments LLC
 Ray Lewis Corporation
 Ray Or Brenda Miller
 Rci Mgmt Co. LLC
 Rdo Properties LLC
 Reed Development
 Reeds Supermarkets's Inc.
 Reeves-Sain
 Regency Management
 Rehkopf Brothers
 Rent A Space Columbus LLC
 Richard And Laura C Smith
 Richland Park Corporation
 Riner Wholesale Supply Company
 Riverside Shopping
 Rkl Properties, LLC
 Rmi Holdings
 Robert B Erlich
 Robert C. Bryan
 Robert F. Canada
 Robert I. Redish
 Robert N. Graham LLC.
 Robert N. Graham, LLC
 Robert Turner
 Robert W. Chandler Jr. & Diana Chandler
 Robert White Trust
 Roby W Pierce
 Ronald W. Baker
 Ronnie Shelton
 Rsc Development, LLC
 Russell Supermarket
 Ryals & Gwendolyn Thomas Living Trust
 Ryan Investments Inc.
 Salter Properties LLC

Sand Springs LLC
Scrg II, LLC
Searcy Square LLC
Searcy Square, LLC
Second Avenue Partners
Shelley B Detrick
Sibley Investments, LLC
Sidco Real Estate LLC
Skyline Joint Venture
Smitherman-Clark Ltd. Co.
Smp Investments, Inc.
Snel-Tro Level 2 LLC
Sod Harrison LLC
South Delta Planning And Development
Southland Investment Partners
Spirit Master Funding VI, LLC
Spruce Pine Shopping
Stacey Debord
Stafford 1001 Slappey, LLC
State Mutual Insurance Co.
Stephen Phillip Pannell
Stice Hill Holding LLC
Stirling Properties, LLC
Stone Investment Co.
Store Capital Corporation
Store Fixtures Warehouse, LLC
Stribling Investments LLC
Suhil Y. Isaac
Summit Properties
Summit Properties, Benton LLC
Sundee And Elaine Gill Living Trust
Sunwise LLC
Sutton Square, LLC
Swainsboro Retail
Swanson Developments
Tam-Am Foods Inc.
Terry Development LLC
The Bilbrey Family
The City Of Guin, AL
The Perkins Corporation
The Ripley Co. Ltd.
The Temples Co.
The Vested Group
The Village Shopping Center
Theresa W Bishop
Thomas F. James Realty

Thomas Wyatt Broughton
Tim Rhodes Properties LLC
Tim Rhodes Properties, LLC
Timepiece Properties Venture II, LLC
Tippah Union, Inc.
Trigg Family Limited
Trinity Development
Triple C Land Company, LLC
Troy A Byran Sole MBR
Truman G. Mcalister
Tsr, LLC
Tsunami Mb, LLC
Ttm Holdings LLC
Up Enterprise
Upstream Shopping Center
Usc - Texag, LLC
Usc Properties LLC
V M Cleveland
V&V Limited Liability
Valentine Pharmacy, Inc.
Vera Amanda L Byrd
Village West, LLC
Vmcpp, LLC
W. H. Sledgle
W.H.P., LLC
Warehouse Home Furnishing Distributors
Inc.
Washinton Square Properites
Watson Village, LLC
Weissser & Shupack
Wells & West Commercial Properties LLC
West Side Plaza, LLC
Westbrook Memphis LLC
Westco Family Properties
Westgate Holding LLC
Westmart LLC
White Realty
William B. Jones
William R Stanford
Williams Properties
Wilson & Wilson S/C
Winkal Holdings, LLC
Wolff Investments Co.
Worth Rental, LLC
Wtp Retail LLC
Yazooville Commons

Yellow Mama Music LL
Yoder Properties, LLC

Younts Properties Inc.

SCHEDULE 1(h)

Judges

Brendan L. Shannon
Christopher S. Sontchi
Kevin Gross
Kevin J. Carey
Laurie Selber Silverstein
Mary F. Walrath

SCHEDULE 1(i)

Advisors

Akin Gum Strauss Hauer & Field LLP
Berkeley Research Group
Malfitano Partners
PJ Soloman
SB360 Capital Partners
Kasowitz Benson Torres
Epiq.

SCHEDULE 1(i)**Utilities**

4County Electric Power Association	Calpine Energy Solutions
Abbeville Public Utilities	Camden Water and Wastewater Department
Aiken Electric Cooperative	Canton Municipal Utilities
Alabama Power	Carencro Utilities System
Alamo Water and Sewerage Commission, TN	Carroll County Electrical Department, TN
Albany Municipal Water Works	Carroll Electric Cooperative Corp.
Albany Utilities - GA	Carthage Water Department, NC
Alcorn County Electric Power Assn.	Caveland Environmental Authority
Ameren Illinois	Center Point Center Owner LLC
Ameren Missouri	CenterPoint Energy/1325/4981/2628
AmeriGas - 9630	CenterPoint Energy/4583
Anniston Water Works, AL	Cherokee Electric Coop, AL
Ashville Water & Sewer	Cherokee Village Water Works
Atmos Energy/790311	Chester County Natural Gas
Augusta Utilities Department	Chester Metropolitan District
Bald Knob Water & Sewer	Chickamauga Utilities, GA
Baldwyn Gas & Water Dept.	Chickasaw Electric Cooperative, TN
Bay Springs Utility Dept. MS	City Corporation - Russellville W & S
Benton County Electric System, TN	City Light, Water & Gas Plant, AR
Benton Water and Sewer Dept./IL	City of Aberdeen Public Utilities, MS
Bessemer Utilities	City of Adairsville, GA
Black Hills Energy	City of Adel, GA
Blue Ridge Mountain EMC GA - 9	City of Alma, GA
Board of Public Utilities - Paris, TN	City of Amory Utilities, MS
Board of Public Works-Bamberg, SC	City of Ashburn, GA
Bolivar Energy Authority	City of Baker, LA
Bolivar Utility Department, TN	City of Barnesville, GA
Booneville Municipal MS	City of Bartlett, TN
Bossier City Utilities Dept. LA	City of Batesville, MS
BrightRidge	City of Baxley, GA
Brinkley Municipal Waterworks, AR	City of Belton, SC
Broad River Water Authority, NC	City of Belzoni, MS
Brownsville Utilities Department	City of Bishopville, SC
Burkesville Gas Company	City of Blackshear, GA
C&L Electric Cooperative Corp., AR	City of Blakely, GA - 350
Cabot Waterworks	City of Bonifay
Caddo Parish Sewage Dist. #7	City of Breese Municipal Utilities, IL
Cadiz Water Department, KY	City of Brewton Utilities AL
Calhoun City Water Dept. MS	City of Bridgeport, TX
Calhoun County Water Authority	City of Brookhaven, MS
Calhoun Utilities, GA	City of Bruce, MS
	City of Brundidge / AL

City of Bunkie LA
 City of Burkesville, KY
 City of Byram, MS
 City of Byron, GA
 City of Camden, AL
 City of Camden, SC
 City of Camilla, GA
 City of Cape Girardeau, MO
 City of Carthage, MS
 City of Chatsworth Water Works Comm.
 City of Chesnee, SC
 City of Clanton, AL
 City of Clarkesville, GA
 City of Claxton, GA
 City of Cleveland, GA
 City of Cleveland, MS
 City of Clinton, MS
 City of Clinton, SC
 City of Collins, MS
 City of Columbia, MS
 City of Columbiana, AL
 City of Commerce, GA
 City of Cordele, GA
 City of Covington, GA
 City of Crawford Waterworks, GA
 City of Cuthbert, GA
 City of Dadeville, AL
 City of Daingerfield, TX
 City of Daleville, AL
 City of Darien, GA
 City of Dawson, GA
 City of Dayton, TN
 City of DeQueen, AR
 City of Donalsonville, GA
 City of Douglas, GA
 City of Dresden, TN
 City of Dublin, GA
 City of Dumas, AR
 City of Dunn, NC
 City of East Brewton, AL
 City of East Dublin, GA
 City of East Prairie, MO
 City of Eastman, GA
 City of El Dorado Water & Sewer, IL
 City of Elba Utility Department, AL
 City of Erin Dept. of Municipal Utilities

City of Eunice, LA
 City of Eupora Water and Sewer Dept.
 City of Eutaw, AL
 City of Evergreen, AL
 City of Fairfield, TX
 City of Fayette, AL
 City of Florence Public Works Dept.
 City of Flowood, MS
 City of Forest, MS
 City of Franklin, LA
 City of Gautier Billing Department
 City of Gladewater, TX
 City of Glennville, GA
 City of Glenwood, GA
 City of Gonzales, LA
 City of Gray, Ga
 City of Green Cove Springs, FL
 City of Greenbrier, AR
 City of Greensboro GA
 City of Greenville, Water Department
 City of Hamilton, AL
 City of Harrison, AR
 City of Hartford, KY
 City of Hattiesburg, MS/1897
 City of Hawkins, TX
 City of Hawkinsville, GA
 City of Hayti Water Dept., MO
 City of Headland, AL
 City of Hernando, MS
 City of Hiawassee, GA
 City of Highland, AR
 City of Hinesville, GA
 City of Hogansville, GA
 City of Homerville, GA
 City of Houston Water Dept., MS
 City of Indianola, MS
 City of Iuka Utilities, MS
 City of Jacksboro
 City of Jackson, MS
 City of Jasper, GA
 City of Jesup, GA
 City of Johnsonville SC
 City of Kilgore, TX
 City of Kingsland, GA
 City of Lafayette, GA
 City of Lafayette, TN

City of Lake Park, GA	City of Moss Point
City of Lakeland, GA	City of Moultrie, GA
City of Lanett, AL	City of Mount Vernon, GA
City of Lavonia, GA	City of Mountain Home, AR
City of Lebanon, TN	City of Mt. Pleasant, TN
City of Leesburg, GA	City of Munford, TN
City of Lenoir, NC	City of Nashville, GA
City of Lewisport - KY	City of Nettleton, MS
City of Lexington, MS	City of Newberry, SC
City of Liberty, SC	City of Oakland City
City of Lincoln, AL	City of Ocean Springs, MS
City of Lindale, TX	City of Ocilla, GA
City of Lineville, AL- Water Board	City of Okolona Electric Dept.
City of Live Oak FL	City of Okolona Public Works, MS
City of Livingston, AL-Utilities Board	City of Olive Branch, MS
City of Loretto Utilities, TN	City of Opp, AL
City of Louisville, GA	City of Oxford, MS
City of Lucedale, MS	City of Pearl, MS
City of Lumberton, NC	City of Phenix City, AL
City of Luverne AL	City of Pickens, SC
City of Macon Elec & Water	City of Pineville, LA
City of Madison, FL	City of Pittsburg, TX
City of Manchester, GA	City of Pontotoc, MS
City of Mansfield, LA	City of Poplarville/Water and Sewer, MS
City of Marion, AR	City of Portageville Water Dept., MO
City of Marion, IL	City of Purvis, MS
City of Marion, NC	City of Quitman, GA
City of Marks, MS	City of Rainsville, AL
City of Marshall, AR	City of Reidsville, GA
City of Mayflower, AR	City of Ringgold, GA
City of McComb, MS	City of Robertsedale, AL
City of McDonough, GA	City of Rolling Fork, MS
City of McGregor, TX	City of Rome, GA
City of McLeansboro	City of Royston, GA
City of McRae-Helena, GA	City of Russell Springs Sewer & Water
City of Mendenhall, MS	City of Ruston, LA
City of Meridian, MS	City of Senatobia, MS
City of Metter Water Department, GA	City of Shelby, NC
City of Middleton, TN	City of Social Circle, GA
City of Millen, Ga	City of Soperton, GA
City of Milton, FL	City of Southaven, MS
City of Monroe, LA	City of Springhill, LA
City of Monroeville, AL	City of St Martinville, LA
City of Montezuma, GA	City of Star City, AR
City of Monticello, FL	City of Statesboro, GA
City of Morton, MS	City of Sulligent, AL

City of Summerville, GA
 City of Sumter, SC
 City of Swainsboro, GA
 City of Sylvania, GA
 City of Sylvester, GA
 City of Thomaston, GA
 City of Tifton, GA
 City of Toccoa, GA
 City of Tompkinsville, KY
 City of Tyler, TX
 City of Union City, TN
 City of Union, MS
 City of Vilonia Sewer Department, AR
 City of Washington, GA
 City of Water Valley Electric Dept., MS
 City of Waynesboro Water-Natural Gas Sys.
 City of West Monroe, LA
 City of West Point Water & Light Dept.
 City of Westlake, LA
 City of White Oak, TX
 City of Whitehouse, TX
 City of Wiggins, MS
 City of Winnfield, LA
 City of Woodruff, SC
 City of Wrens, GA
 City of Yellville, AR
 City of Zebulon, GA
 City Water & Light (CWL)
 City Water Works TN
 City Water Works, LA
 Clarksdale Public Utilities MS
 Clarksville Department of Electricity
 Clarksville Gas & Water Department
 Clarksville Light & Water Company
 Clay County Water & Sewer District/NC
 Clayton County Water Authority
 Cleco Power LLC
 Clinton Newberry Natural Gas Auth.
 Colquitt EMC, GA
 Columbia Heights Water District
 Columbia Power & Water Systems (CPWS)
 Columbus Light and Water Dept.
 Columbus Water Works
 Commission of Public Works-Saluda, SC
 Commissioners of Public Wks - Grnwood
 SC

Consolidated Waterworks/Sewerage
 Constellation NewEnergy Gas Div.
 LLC/5472
 Conway Corporation
 Conway County Regional Water
 Coosa Valley Electric Cooperative
 Corinth Gas & Water Dept.
 Craighead Electric Cooperative Corp.
 Crisp County Power Commission
 Crockett Public Utility District, TN
 Crystal Springs Water Department, MS
 Cullman Electric Cooperative
 Cullman-Jefferson Counties Gas District
 Cumberland EMC
 Cumberland Heights Utility Dist., TN
 Dade County Water & Sewer Authority
 Dalton Utilities
 Dekalb-Cherokee Counties Gas District
 DEMCO (Dixie Electric Membership Corp.)
 Demopolis Water Works & Sewer Board
 Dickson Electric System
 Dillard Sewer Maintenance
 Dominion Energy North Carolina
 Dominion Energy South Carolina
 Dothan Utilities
 Dover Water & Sewer Dept., TN
 Duck River Electric Membership Corp., TN
 Duke Energy Progress
 Duke Energy/1004
 Duke Energy/1326
 Duke Energy/70515/70516
 Durant Municipal Utilities, MS
 Dyersburg Electric
 Dyersburg Gas & Water Dept.
 E Leflore Water & Sewer District
 East Central Alabama Gas District
 East Charleston Water Dept.
 East Mississippi Electric Power Assoc.
 Eclectic Water Works & Sewer Board
 Edgefield County, Water & Sewer Auth.
 El Dorado Water Utilities
 Electric Board of Guntersville AL
 Entergy Arkansas, Inc./8101
 Entergy Gulf States LA, LLC/8103
 Entergy Louisiana, Inc./8108
 Entergy Mississippi, Inc./8105

Enterprise Water Works Board
 Etowah Utilities - TN
 Excelsior EMC
 Fairhope Public Utilities
 Farmers Rural Electric Cooperative
 Fayette Gas Board
 Fayette Water Board, AL
 Ferrellgas - 300069/Chicago
 First Electric Cooperative Corp.
 First Utility District, TN
 Florence Utilities, AL
 Florida Power & Light Company (FPL)
 Floyd County Water Department
 Forrest City Water Utility
 Fort Hill Natural Gas Authority
 Fort Valley Utility Commission
 Franklin Electric Cooperative
 French Broad Electric
 Fulton Municipal Utilities, MS
 Gallatin Department of Electricity
 Gallatin Public Utilities
 Gas South/530552
 Gaston Rural Water District
 Georgia Natural Gas
 Georgia Power
 Georgiana Water and Sewer Board
 Gibson Electric Membership Corp.
 Golden Environmental, LLC
 Grambling Water Dept., LA
 Greater Dickson Gas Authority
 Greater Ouachita Water Company
 Greenfield Utilities, TN
 Greenville Water Works & Sewer
 Greenville Water, SC
 Greenwood Utilities, MS
 Greer CPW
 Gulf Power
 Gum Springs Water Supply Corp.
 Guntersville Water & Sewer Board
 Haleyville Water & Sewer Board
 Hamburg Water Dept.
 Hamilton Water District
 Harrisburg Water & Gas Division, AR
 Hartsville-Troutsdale Water & Sewer
 Haskell Municipal Water System
 Heber Springs Water & Sewer, AR

Heflin Water Works & Sewer Board
 Henderson Utility Dept., TN
 Highland Water
 Holiday Island Suburban Improvement Dist.
 Holly Springs Utility Department, MS
 Homeland Park Water
 Hopkinsville Electric System, KY
 Hopkinsville Water Environment Auth.
 Horn Lake Utilities
 Horn Lake Water Association, Inc.
 Humboldt Utilities
 Idabel Public Works Authority
 Jackson County Utility Authority
 Jackson Electric Membership Corp., GA
 Jackson Energy Authority
 Jacksonville Water Works
 Jamestown Gas & Water Department
 Jasper Waterworks & Sewer Board, Inc. AL
 Jefferson County Solid Waste Dept.
 Jefferson Energy Cooperative
 Jefferson Parish, LA
 Johnson City Utility System
 Jointly Owned Natural Gas
 Kenergy Corp.
 Kershaw County Utilities Department
 Key Shopping Center, Inc.
 Kosciusko Water and Light Plant
 KUB-Knoxville Utilities Board
 KU-Kentucky Utilities Company
 Lake County Utility Dist. Natural Gas
 Lake Village Water Dept., AR
 Lamar County Gas District
 Lawrenceburg Utility Systems, TN
 Lee County Utilities Authority
 Leland Light & Water Dept.
 Lexington Electric System
 Lexington Utilities, TN
 Liberty Utilities Arkansas
 Liberty Utilities Georgia
 Liberty Utilities Midstates
 Liberty-Chesnee-Fingerville, SC
 London & Stetelman Commercial Realtors
 Louisiana Water Company (2) Eunice
 Louisiana Water Company (4) DeQuincy
 Louisville Electric System, MS
 Lowcountry Regional Water System

Lowndes County Utilities Dept., GA
 Macon Water Authority, GA
 Magnolia Electric Power Association
 Magnolia Utilities
 Malvern Water Works
 Manila Water & Sewer, AR
 Mantachie Water District
 Marianna Water & Sewer Dept.
 Marion Natural Gas System (Board of Wtr)
 Marion Water & Sewer System
 Marked Tree Water & Sewer Dept., AR
 Marksville Water System, LA
 Maynardville Utility Dept.
 McKenzie Water Commission
 McMinnville Electric System
 McMinnville TN-Water & Sewer Dept.
 Melbourne Water & Sewer, AR
 Memphis Light, Gas & Water Division
 Meriwether Lewis Electric Cooperative
 Middle Tennessee Electric Membership
 Middle Tennessee Natural Gas
 Milan Department of Public Utilities
 Mississippi Power
 Mitchell Electric Membership Corp. EMC
 Monroe County Electric Power Assn.
 Monteagle Public Utility Board
 Montevallo Water Works & Sewer Board
 Monticello Water Department
 Morgantown Utilities
 Mountain Electric Coop, TN
 Mt. Pleasant Power System, TN
 Munfordville Municipal Water & Sewer,
 KY
 Municipal Light & Power/New Madrid
 Municipal Light, Water, and Sewer, AR
 Municipal Utilities/Poplar Bluff, MO
 Murfreesboro Electric Department (MED)
 Murfreesboro Water Resources Department
 Murray Electric System
 Murray Municipal Utilities
 Nashville Water Department
 Natchez Trace Electric Power Assn.
 Natchez Water Works, MS
 Navitas KY NG, LLC
 NE Mississippi Natural Gas District
 New Albany Light, Gas & Water

Newport Municipal Water Co.
 Newport Utilities Board
 North Crossett Utilities, AR
 North Lamar Water Assn., Inc.
 Northcentral EPA
 Northwest Alabama Gas District
 Odenville Utility Board
 Oklahoma Natural Gas Co.: Kansas City
 Osceola Municipal Light & Power Plant
 Paris - Henry County Public Utility Dist.
 Parsons Waterworks & Natural Gas System
 Pascagoula Utilities, MS
 Pea Ridge Water Dept. AR
 Pearl River Valley EPA
 Pennyrile Rural Electric Coop Corp.
 Peoples Water Service Co. of Bastrop
 PESPetit Jean Electric Cooperative Corp.
 Philadelphia Utilities
 Philadelphia Water, MS
 Pickwick Electric Cooperative
 Piedmont Natural Gas
 Piedmont Water Company
 Pikeville Waterworks & Natural Gas, TN
 Pinehill Water Works District 8
 Pontotoc Electric Power Association, MS
 Portland Utilities
 Prattville Water Works Board
 Prentiss County EPA/Booneville
 Prescott Water and Light Plant
 Public Service Commission-Yazoo City, MS
 Public Service Company of Oklahoma
 Pulaski Natural Gas & Water
 Red Bay Water & Gas
 Reform Water Department
 Rent A Space
 Ripley Gas & Water Department
 Ripley Power and Light Company
 Ripley Water & Gas System, MS
 Riviera Utilities - Foley, AL
 Rogersville Water Works & Sewer Board
 Saltillo Water Works
 Sand Mountain Electric Cooperative
 Satilla Rural Electric Membership Corp.
 Savannah Utility Department, TN
 Searcy County Solid Waste and Recycling
 Searcy Water & Sewer System

Selmer Utility Division, TN	Town of Andrews, NC
Sequachee Valley Electric Cooperative	Town of Andrews, SC
Sewer & Water Utility Bill	Town of Arcadia, LA
Shannon Hills Water Department, AR	Town of Bryson City, NC
Sheridan Water & Sewer Works, AR	Town of Burnsville, NC
Shiloh Falls Utilities, Inc.	Town of Butler - Utilities Board, AL
Singing River Electric Cooperative	Town of Byhalia, MS
SJWD Water District	Town of Canton, NC
South Alabama Gas/Evergreen	Town of Centerville, TN
South Alabama Utilities	Town of Centre, AL
South Kentucky Rural Electric Coop Corp.	Town of Centreville, MS
Southeast Gas - Brundidge	Town of Chesterfield, SC
Southeast Gas - Elba	Town of Church Point Waterworks, LA
Southeast Gas - Greenville	Town of Coldwater, MS
Southeast Utilities LLC	Town of Collierville, TN
Southern Pine Electric Power Association	Town of Dekalb, MS
Southwest Mississippi Electric Power	Town of Fairmont, NC
Southwest Tennessee EMC	Town of Ferriday, LA
Southwestern Electric Power	Town of Flora, MS
Sparta Electric & Water Systems, TN	Town of Franklinton, LA
Spartanburg Water System	Town of Gaston Sewer System
Spire/Atlanta	Town of Greensburg, LA
Spire/Birmingham	Town of Haughton, LA
Spire/St Louis	Town of Haynesville, LA
Springfield Water & Sewer	Town of Heidelberg, MS
Stamps Water Works, AR	Town of Homer, LA
Starkville Utilities	Town of Honea Path, SC
Stewart County Propane Gas, Inc.	Town of Huntingdon, TN
Suburban Propane/NJ-1166	Town of Iva Water Works
Suburban Propane-1414	Town of Jasper, TN
Sweetwater Utilities Board	Town of Jonesboro, LA
Sylacauga Utilities Board - 207	Town of Kentwood, LA
Tallahatchie Valley Electric Power Assoc.	Town of Kershaw, SC
Tennessee Valley Electric Coop, TN	Town of Kinder, LA
Tennessee Valley Electric Cooperative	Town of Kingstree, SC
Texas Gas Service	Town of Lake Providence, LA
The City of Hanceville	Town of Leakesville, MS
The Utilities Board-City Bayou La Batre	Town of Linden Utilities, TN
Thomasville Utilities, GA	Town of Livingston, TN
Three Notch Electric Membership Corp.	Town of Monterey/TN
Tippah Electric Power Association, MS	Town of Monticello, MS
Tiptonville Water Dept.	Town of Mountain City Water Dept. TN
Tishomingo County Electric Association,	Town of Old Fort
Tombigbee Electric Power Assoc-Fulton	Town of Pelahatchie, MS
Tombigbee Electric Power Assoc-Tupelo	Town of Prentiss, MS
Town of Ackerman	Town of Richton, MS

Town of Ringgold, LA
Town of Sardis, MS
Town of Scotts Hill, TN
Town of Somerville Utility Dept., TN
Town of Spruce Pine, NC
Town of St. Francisville, LA
Town of St. Joseph, LA
Town of Sterlington
Town of Sumrall, MS
Town of Taylorsville, MS
Town of Terry Water Department
Town of Tryon, NC
Town of Tunica, MS
Town of Tylertown, MS
Town of Vardaman
Town of Vinton, LA
Town of Ware Shoals, SC
Town of Westmoreland Utilities, TN
Town of Williamston, SC
Town of Woodville
Trenton Light & Water Dept. TN
Tri-County Electric Membership Corp./GA
Tri-County Electric/TN
Tupelo Water & Light Dept.
TXU Energy/650638
Union City Energy Authority
Upper Cumberland Electric Membership Corp.
Utilities Board - City of Roanoke, AL

Utilities Board of Rainbow City, AL
Utility Billing Services-AR
Utility Payment Processing/BR Water
Vectren Energy Delivery/6250
Vilonia Waterworks Association, AR
Volunteer Energy Cooperative/Benton
Volunteer Energy Cooperative/Jamestown
Volunteer Energy Cooperative/Monterey
Wagoner Public Works Auth.
Warren RECC
Warren Water & Sewer System, AR
Washington-St. Tammany Electric, LA
Water & Sewer Board City of Aliceville
Water & Sewer Board of Vernon
Water Authority of Dickson County
Water Users, LLC
Water Works District #3
Water Works District 1, LA
Waterworks and Sewer Board, AL
Waterworks Board of Section, AL
Weakley County Municipal Electric System
West Baton Rouge Parish
West Helena Water Utilities
West Memphis Utility Commission
West Tennessee Public Utility District
Winona Public Utility, MS
Wood County Electric Cooperative
Woodbury Water Department, TN
Woodruff-Roebuck Water District, SC

SCHEDULE 1(k)

Suppliers & Trade Creditors

3b International LLC	American Exchange Time
3m Company	American Stock Transfer &
A.I.T. Int'l./Southern Te	Ameriplus Inc.
A.T. Kearney Inc.	Amerisource Funding Inc.
Aaa Pharmaceutical Inc.	Ampro Industries Inc.
Aberdeen Coca Cola	Amrapur Overseas Inc.
Abimar Foods Inc.	Anc (American News Co.)
Absolute Eyewear	Anchor Hocking Corp.
Acadiana Bottling Company	Ansell Healthcare
Acco Brands USA LLC	Ap Auto
Ace Bayou Inc.	Ap Deauville LLC
Achim Importing Inc. Co.	Apl (America) LLC
Acino Products LLC	Apollo Health&Beauty Care
Acme United Corp.	Apollo Investment Holding
Ad Sutton & Sons	Apothecary Products
Adams & Brooks Inc.	Arc America's
Adams Mrg. Corp.	Argee America Inc.
Advance Beauty Care Inc.	Ariela And Associates
Advanced Beauty Systems	Aries Manufacturing A
Advanced Enterprises Inc.	Arion Perfume & Beauty
Ahs Staffing LLC	Arizona Beverages USA LLC
Aiken Chemical Co.	Arkwright LLC
Airgas USA LLC	Arlee Group/Arlee Home Fa
Ajax Distributing Co. Inc.	Arrow Home Products
Alabama Retail Association	Arrowpoint Capital Corp.
Alco Manufacturing Co.	Ascent Consumer Products
Allegiant Health	Ase Direct Inc.
Allen Beverages Inc.	Ashko Group
Alliance Wholesale Corp.	Aso LLC
Allison Richardson	Aspect Loss Prevention
Allstar Marketing	Aspen Products Inc.
Allstate Beverage Company	Associated Packaging Inc.
All-Tag Corporation	Asysco
Allura Imports Inc.	At&T Mobility Inc.
Alva/Amco Pharmacal Company	Atco Fire Protection Inc.
Always Home International	Ateb Inc.
American Accessories Inc.	Athens Paper Inc.
American Beverage	Atkins Nutritionals Inc.
American Beverage Corp.	Audio Architex Inc.
American Book Company	Aurohealth LLC
American Cleaning Supply	Australian Gold LLC
American Dawn Inc.	Authentic Warehouse LLC

Awesome Products Inc.
B W I Companies
B&G Sales Inc.
B&K Trading International
Babyfair
Baden Sports
Baker Donelson Bearman
Bank Of America
Barber Dairy Inc.
Baton Rouge Beer Agency
Bay Valley Foods
Bayer Healthcare LLC
Bcbs of MS
Bdt Beverage LLC
Beatrice Home Fashions
Beatrise Pet Products LLC
Beauty 21 Cosmetics
Beauty Enterprises Inc.
Beautyge Brands USA Inc.
Beiersdorf Inc.
Bektrom Foods Inc.
Belcam Inc.
Bell Pharmaceuticals Inc.
Bendon Publishing Int'l.
Bengal Products Inc.
Benson Mills Corp.
Bergen Brunswick Drug Co.
Berkshire Fashions Inc.
Berwick Industries Inc.
Best Brands
Bestco Inc.
Better Brands Dist.-MS
Better Brands Of South
Better Home Plastics
Bevco Sales
Beverage South LLC
Beverly Hills Teddy
Bg Staffing Services
Bic USA
Big Heart Pet Brands
Big Time Products
Bio-Lab Inc.
Biolabs
Bio-Pro Research
Birmingham Tobacco Co.
Bissell Homecare Inc.

Bissell Rental LLC
Blaster Corporation
Blistex Inc.
Blue Dog Bakery
Blue Skies Marketing Inc.
Bmgm Company LLC
Body Touch Lingerie LLC
Boehringer Ingelheim
Bond Manufacturing
Boss Manufacturing Co.
Box Resellers
Bp Lubricants USA
Bradley Arant Boulton
Bradley Wooldridge
Braha Ind. Inc.
Brandywine Product Grp.
Brentwood Inn and Suites
Bridgford Marketing
Brimhall Foods Co. Inc.
Brisco Apparel Co. Inc.
Britelite Enterprises
Brmb Inc.
Bronner Brothers
Brown Bottling
Brown's Dairy
Brunos Supermarker Inc.
Brunton International Inc.
Buddeez Inc.
Buds Best Cookies
Buffalo Rock Co./Pepsi
Buffalo Rock Columbus
Buffalo Rock Company
Buffalo Rock Of Birm.
Buffalo Rock Of Gadsden
Buffalo Rock Of Mobile
Buffalo Rock-Tuscumbia
Burks Beverage LP
Burpee Garden Products
Butcher & Lawson Air
Buzzy Inc.
C & S Products Co. Inc.
C. B. Fleet Company Inc.
C.H. Robinson Company Inc.
C.S.S. Inc.
Cadbury Schweppes/Motts
Cado Products Inc.

Calhoun Bend Mill Inc.
 Calico Brands Inc.
 Caltex Apparel
 Camco Manufacturing Inc.
 Campaigner-J2 Global
 Campbell Sales Co.
 Candle Warmers Etc
 Car Freshner Corporation
 Cardinal Health Inc.
 Carlson Pet Products
 Carlton Technologies Inc.
 Carma Laboratories Inc.
 Carolina Bottling Co.
 Carolina Handling LLC
 Cascades Tissue Group
 Ccm Wholesale LLC
 Ce North America LLC
 Central Garden & Pet
 Central Printing
 Cg Roxane LLC
 Chaby International
 Chambers Bottling Co.
 Champion Brands
 Chapter 3 Inc.
 Chattem Inc.
 Chef Craft Corporation
 Chemence
 Chemstation Mid South
 Chep USA
 Chesapeake Mdse Inc.
 Chevron Products Company
 Chicago American Mfg. LLC
 Chickasaw & Little Rock
 Childrens Apparel Network
 Chillys LLC
 China Doll Rice & Beans
 Choice Brands Inc.
 Church & Dwight Co.
 Cingo By Allgood Pest
 Cit
 Cit Commerical Services
 Clarion Security LLC
 Clark Beverage Corp.
 Clark Distributing Co.
 Clorox Company
 Coast To Coast Computer

Coca Cola Bottling Co.
 Coca Cola Bottling Of
 Coca Cola Of Minden
 Coca-Cola Bottler's Sales
 Coca-Cola Bottling Comp.
 Coca-Cola Of Tullahoma
 Coca-Cola Southwest
 Coffee Holding Co.
 Cokem International Ltd.
 Coleman Merchant Lockbox
 Colgate-Palmolive
 Colombina Candy Company
 Columbian Home Products
 Comar LLC
 Combe Inc.
 Comfort Home USA LLC
 Comfort Research LLC
 Community Coffee Company
 Compliance Associates LLC
 Computershare Inc.
 Con Agra Gro. Hunt-Wesson
 Conair Corporation
 Concern Employee
 Concorde
 Confortaire Inc.
 Connors & Associates LLC
 Core Home Inc.
 Corinth Coca Cola Bottlin
 Corinth Coca Cola Co.
 Cott Beverage
 Cottage Garden Inc.
 Counsel On Call LLC
 Craig Electronic Inc.
 Creative Co-Op Inc.
 Crescent Crown Dist LLC
 Crider Inc.
 Crown Candy Corporation
 Crown Crafts Infant Produ
 Crown Equipment Corp.
 Crown Rentals LLC
 Crystal Art
 Crystal Ice Company
 Curtis Wagner Plastics
 Custom Accessories Inc.
 Custom Promotions
 D & D Commodities Ltd.

D.F.Stauffer Biscuit Co.
Daddy Ray's
Dale's Sauces Inc.
Dart Container Corp.
Dayspring Landscaping
Dc Services Solutions LLC
De Beukelaer Corporation
Del Monte Foods Inc.
Deloitte Consulting LLP
Delta Brands Inc.
Delta Brands Incorporated
Delta Enterprises
Delta Sales & Marketing
Dgl Group Ltd.
Dial Corporation
Diamond Foods Inc.
Diamond Wipes International
Dippin Dots LLC
Diversified Brands
Dixie Belle Textiles Inc.
Djo LLC
Dm Merchandising Inc.
Don Gator Inc.
Dorel Juvenile Group
Dorskocil Manufacturing
Dothan Buffalo Rock Co.
Dowin Enterprises (USA)
Dr Fresh LLC
Dr G H Tichenor
Dr Reddy's Laboratories
Dreamgear LLC.
Dreamwear
Drm/Jpc Brands
Drug & Alcohol Testing Of
Dublin Tire Company
Dublin-Laurens County
Durable Packaging
Duracell Distributing Inc.
Eagle Distributing Of
Eagle Home Products Inc.
East Alabama Fire
Eclectic Products Inc.
Ecoco Inc.
Ecolab Inc.
Eddie Domani Corp.
Edgewell Personal Care

Elco Laboratories Inc.
Element Fleet
Elmer's Products Inc.
Emerson Healthcare LLC
Emilia Personal Care Inc.
Emson
Energizer Brands LLC
Energy Beverage
Energy Beverage Mgmt.
Engie Insight Services
Englewood Marketing Group
Enterprise-Journal
Envision Business
Eos Products LLC
Erx Network
Esi Cases & Accessories
Et Browne Drug Co.
Et Browne Drug Co. Inc.
Etna Products Co. Inc.
Evenflo Company
Evenflo Feeding Inc.
Evolution Lighting LLC
Excell Brands LLC
Excell Marketing
Exide Technologies
Exisor
Expedient/Continental
Ezpz International
F&M Tool And Plastics Inc.
Family Four Construction
Fantasia Industries Corp.
Fantus Paper Products
Faultless Starch /Bon Ami
Fgx International Inc.
Fi Extinguisher Ser. Co.
Fibro Source USA Inc.
Fidelity Investments
Filo America
Fire King Commercial
First Quality Consumer
First-Line Fire
Firstline Incorporated
Fisher-Price
Fj Holdings I LLC
Flanders Corporation
Flexon Industries

Flowerpot Children's
 Flowers Baking Company
 Flowers Foods Specialty
 Flowers Inc.
 FLP LLC
 Ford & Harrison LLP
 Foundation Consumer
 Fourstar Group USA Inc.
 Fps Company
 Frankford Candy LLC
 Freudenberg Household
 Frito-Lay Inc.
 Fruit Of The Earth Inc.
 Funai Service Corp.
 Funrise Inc.
 G & S Metal Products
 Galderma Laboratories LP
 Garcoa Inc.
 Garland Sales
 Gateway Group Personnel
 Ge Comm. Finance Business
 Geeknet Inc.
 Gel Spice Co. LLC
 Gemini Pharmaceuticals
 General Mills Inc.
 Genieco
 Georgia Pacific LLC
 Gerber Childrenswear LLC
 Gericare Pharmaceuticals
 Gessner Products Company
 Gg Distributing LLC
 Ghc Group
 Gibson Overseas Inc.
 Gilbar Trading Inc.
 Gildan USA Inc.
 Giles Fire Prot. Co. Inc.
 Gilster-Mary Lee Corp.
 Giulianos' Specialty
 Glaxosmithkline
 Glazer's Distributors Of
 Global Equipment Co. Inc.
 Global Fashions (USA) Inc.
 Global Merchandise LLC
 Global-Swibo/Tnp
 Go Beyondclean LLC
 Gojo Industries Inc.

Gold Eagle Company
 Golden Eagle Sales LLC
 Goldring Gulf
 Goliath Games LLC
 Good Humor Ice Cream/
 Goody Products
 Gourmet Home Products
 Gov Docs Inc.
 Grainger
 Grant Thornton LLP
 Great American
 Guardian Drug Company
 Gulf Distributing Co.
 Gulf Distributing Co. Of
 H & P Leasing Inc.
 H.E.R. Accessories
 H3 Sportgear
 Hallmark Marketing
 Hamilton Beach Brands Inc.
 Hanesbrands Inc.
 Hanesbrands Inc.
 Haribo Of America
 Harpercollins Christian
 Harry E Haddad
 Hartz Mountain Corp.
 Hasbro Inc.
 Hay Distributing Inc.
 Hds Trading Corp.
 Hdw Inc.
 Healy Wholesale Co. Inc.
 Heartland Coca-Cola
 Heath Manufacturing Prod
 Heinz North America
 Henkel Corporation
 Hershey Chocolate U.S.A.
 Hfc Prestige
 Hfc Prestige Intl U.S.
 Hg Global LLC
 High Ridge Brands
 Higi Sh LLC
 Hilco Wholesale
 Hillside Candy LLC
 Hines Nut Company
 Hogan Dedicated Services
 Hogan Logistics Inc.
 Hollywood Beauty

Home City Ice
 Home Dynamix LLC
 Home Prod Intl-Na Inc.
 Homeolab USA Inc.
 Hooper Sales Co. Inc.
 Hoover Inc.
 Hopkins Manufacturing
 Hopkinsville Milling Co.
 Hormel Financial Services
 Hostess Brands LLC
 Hot Chocolate Inc.
 Hot Pink Inc.
 House Of Cheatham Inc.
 Housewares International
 Hoya America Co.
 Hp Industries Inc.
 Hughes Network Systems
 Humco Holding Group Inc.
 Husqvarna
 Hy-Ko Products Co.
 Hyland's
 Idahoan Foods LLC
 Ideastream Consumer
 Ideavillage Products Corp.
 Igloo Corp.
 I-Health Inc.
 Illinois Tool Works Inc.
 Imperial Toy Corp.
 Implus Footcare LLC
 In Demand Marketing LLC
 Ina International Ltd.
 Incredible Solutions Inc.
 Independent Furniture
 Indio Products Inc.
 Infirst USA
 Infor (Us) Inc.
 Innovative Technology
 Inovatex LLC
 Inspired Beauty Brands
 Intelligrated Systems LLC
 Inteplast Group Corp.
 Inter-American Products
 Interface Security
 International Intimates
 Interplast Group Ltd.
 Inventel LLC

Ion Security
 Ips Industries Inc.
 Iron Mountain
 Ironhorse Inc.
 Irwin Naturals
 Ischolar Inc.
 J.A. Fulmer & Sons
 J.B. Clark Oil Co. Inc.
 J.D. Yeatts And Sons Inc.
 J.Strickland
 J2 Global Communications
 Jackson & Coker
 Jakks Pacific Inc.
 Jarden Consumer Solutions
 Ja-Ru Inc.
 Jasco Products Company
 Jay Franco And Sons Inc.
 Jay Import Company
 Jazwares LLC
 J-B Weld Company
 Jev Group LLC
 Jda Software Inc.
 Jdresources Inc.
 Je Premier Inc.
 Jel Sert Co.
 Jelmar LLC
 Jf Labs
 Jfl Enterprises Inc.
 Jim Gardner
 Jinny Beauty Supply Co.
 Jlj Home Furnishings
 Jm Products-Isoplus LLC
 Jm Smucker LLC
 Johnson & Johnson
 Jones Naturals LLC
 Jordan Mfg. Co.
 Jrs Ventures Inc.
 Just Born Inc.
 Just Inventory Solutions
 Justin Blair & Company
 Jvckenwood USA
 K M S Inc.
 K&Y Intimate/Swim LLC
 K.C. Pharmaceuticals Inc.
 Kai USA Ltd.
 Kao Brands Company

Kappa Book Publishers LLC
 Karlin Foods
 Kar's Nuts
 Kasey Rae Bridges
 Kashi Enterprise Inc.
 Kaz Inc.
 Kellogg Company
 Kenney Mfg.
 Kent Precision Foods
 Kentucky Lottery Draw
 Kentucky Lottery Scratch
 Kids Preferred LLC
 Kik Cp-Prestige
 Kik Custom Products
 Kimberly-Clark
 Kiss Products Inc.
 Kittrich Corporation
 Kobayashi Healthcare Intl.
 Kole Imports
 Komodo International Corp.
 Konica Minolta Business
 Konica Minolta Premier
 Kost USA Inc.
 Kraft Beverage Division
 Kraft Foods
 Kse Manufacturing
 Ksf Acquisition Corp.
 Kw Textile Inc.
 L & R Distributors Inc.
 L. Frances Caramel
 Lafayette Bay Products
 Laguna Salada
 Lamar Leader
 Langley Empire Candle
 Larose Industries LLC
 Lati Fashions Intl Inc.
 Lc Industries
 Lcg Sales Inc.
 Leaf
 Leap Year Publishing
 Leg Apparell LLC
 Legility
 Levinsohn Textile Co Inc.
 Lexmark Interntional Inc.
 Liaison Technologies Inc.
 Libbey Inc.

Liberty Management Co
 License 2 Play Toys LLC
 L'image Home Products
 Lindt & Sprungli USA Inc.
 Link Snacks Inc.
 Liqui-Mark Corp.
 Lnk International
 Lofton Armed Security
 Lofton Security Service
 Longstreet
 Look Beauty Inc.
 Lotus Bakeries North
 Louisiana Fish Fry
 Loyalty Lane Inc.
 Lsi Graphics LLC
 Luster Products
 Luv N' Care
 Lybrand Machine And Tool
 M & A Imports
 M Leeds Marketing Srvs. Inc.
 Mac Wholesale
 Mad Style
 Madison Industries
 Magic Video Inc.
 Magnolia Beverage Company
 Maisto International Inc.
 Majestic Drug Company Inc.
 Majesty Brands LLC
 Mall Gift/Preholding
 Manthan Software Services
 Marion Pepsi Cola Bottlin
 Marketouch Media Inc.
 Markwins Beauty Products
 Mars Foods (Uncle Ben's)
 Mars Petcare Us Inc.
 Matador Distributing LLC
 Mattel Sales Corp.
 Max Sales Group
 Maxell Corporation Of
 Maybelline Garnier
 Mayfield Dairy Farms
 Mazel Company L.P.
 Mc Group
 Mccall Farms Inc.
 Mccarthy Industries
 Mccomb Coca Cola

McCormick & Company Inc.
 Mcilhenny Company
 Mckee Foods Corporation
 Mcsunley LLC
 Mead Johnson Nutrition
 Medline Industries Inc.
 Medtech Lab OTC
 Medturn Inc.
 Megatoys
 Memphis Contract
 Mentholum Company
 Merchant Factors Corp.
 Meridian Coca Cola
 Michelangelo Rocco
 Middlesboro Coca-Cola
 Midwest Service Holdings
 Midwest Trading Group Inc.
 Milan Pacific USA LLC
 Milestone Clothing
 Militti Sales &
 Mill Creek Ice Company
 Mio/Preholding
 Miracle Products LLC
 Miss Sportswear Inc.
 Mitchell Delta Distr LLC
 Mj Accessories LLC
 Modern Marketing Concepts
 Mondelez Global LLC
 Mondelez International
 Monster Inc.
 Montgomery Buffalo Rock
 Moose Toys Pty Ltd.
 Morgan Confections Comp
 Morgan Foods Inc.
 Morris Nichols Arsht &
 Mountain View Industries
 Msc Holding Co.
 Mt. Olive Pickles
 Mti Digital Inc.
 Multipet International
 Murfreesboro Pure Milk
 Murray's Worldwide Inc.
 Mvp Group International
 My Imports USA LLC
 Natco Products Corp.
 National Cap

National Cart Co. Inc.
 National Health
 National Mail-It
 National Security & Trust
 Natureplex LLC
 Natures Bounty
 Navajo Mfg.
 Naxa Electronics Inc.
 NCH Corporation/Partsmstr.
 Nehi Bottling Co. Inc.
 Neoteric Cosmetics Inc.
 Nestle Purina Petcare
 Nestle Water North
 New Commercial Capital
 New World Pasta
 Nexstar Broadcasting
 Nextech Solutions LLC
 Nfi Consumer Products
 Nhc Distributors Inc.
 Niagara Bottling LLC
 Nielsen Bainbridge Group
 Nissin Foods (USA)Co Inc.
 Niteo Products LLC
 Nitro Distributing Inc.
 Noelle LLC
 Norcom Inc.
 Normerica International
 North Summit Marketing
 Northpoint Trading
 Novartis Consumer
 Novel Brands LLC
 Novelty Inc.
 Novus Media LLC
 Nuckles And Son LLC
 Nve Inc.
 Ny Access. / Jordan Acces.
 Nygala Corporation
 Oak Farms Dairies
 Oberto Sausage Co.
 Ohm Laboratories Inc.
 Oil Dri Corporation Of
 Oldcastle Architectural
 Omaha Distributing Co.
 One Source International
 One Step Up Ltd.
 Ontel Products

Oralabs Inc.
 Orbis Plastic Molding Inc.
 Orchids Paper Products
 Orderinsite LLC
 Orkin Inc.
 Orkin-National Accounts
 Orly Shoe Corporation
 Ourpet's Company
 Outset Media Corporation
 Ozarks Coca Cola-Dr. Pepper
 Ozwest Inc.
 P & E Transport Inc.
 P & L Developments LLC
 Pacer Technology/Super
 Pacific Coast Producers
 Pacific Teaze Inc.
 Package Express Centers
 Pacon Corporation
 Paley Products LLC
 Panacea Products Corp.
 Panasonic Energy
 Panties Plus Inc.
 Papyrus-Recycled
 Parata Systems LLC
 Parfums De Coeur
 Paris Accessories Inc.
 Park Designs
 Patch Products
 Pcca
 Pdx Inc.
 Peanut Butter*Jellies*
 Pegasus Home Fashions
 Pem-America Inc.
 Pennington Seed Inc.
 Pentel Of America Ltd.
 Peppers Unlimited
 Pepsi America
 Pepsi Bottling Ventures
 Pepsi Cola Of Luverne
 Pepsi Cola-Atmore
 Pepsi Cola-Bennettsville
 Pepsi Cola-Chicago
 Pepsi Huntsville
 Pepsi-Cola Bottling Co.
 Pepsi-Cola Bottling Co.
 Pepsi-Cola Bottling-Selma

Pepsi-Cola Hickory NC
 Pepsi-Cola Winfield
 Perennial Lawn &
 Performance Seed
 Perio Inc.
 Pet Dairy
 Pet King
 Peter Pan Novelty Co.
 Petron Sports Limited Co.
 Pfizer Inc.
 Ph Beauty Labs Inc.
 Pharmacy Automation
 Pharmavite LLC
 Philips Lighting
 Phillips Bark Processing
 Pic Corp.
 Piedmont Cheerwine
 Pilot Corporation Of
 Pinnacle Foods
 Pinnacle Propane Express
 Piping Rock Health
 Popular Bath Products
 Popz USA
 Post Consumer Brands LLC
 Ppa Industries Inc.
 Pps Data LLC
 Prarie Farms Dairy Inc.
 Precision Door Service Of
 Premier Brands Of America
 Premier Gm Source LLC
 Premier Nutrition Corp.
 Premium Beverage Co. Inc.
 Premium Guard Inc.
 Premium Waters
 Prescription Center
 Pressman Toy Corp.
 Pretzels Inc.
 PRGX
 Prima Imports Inc.
 Primrose Candy
 Prince Of Peace
 Pro-Ad Sports
 Procter & Gamble
 Products Plus Inc.
 Profusion Cosmetics
 Promotions In Motion

Prym Consumer USA Inc.
 Ptx Performance Products
 Purity Dairies Inc.
 Quality Beverage LLC
 Quality Fragrance Group
 Quality Home Products
 Queen City Candy
 Quetico LLC
 R&B Foods
 Radiator Specialty Co.
 Radiuspoint
 Ranir LLC
 Raritan Pharmaceuticals
 Rawls Enterprises
 Raz Imports Inc.
 Rb Health (Us) LLC
 Re Transportation Inc.
 Rebecca Tripp
 Reckitt Benckiser
 Reclaim Center Inc.
 Recommerce Group Inc.
 Red Devil Inc.
 Red Gold Inc.
 Red River Beverage Group
 Red River Commodities Inc.
 Reddy Ice
 Redi Form Inc.
 Reese Pharmaceutical
 Reevevmark LLC
 Reflexis Systems Inc.
 Regent Baby Products
 Regent Products
 Renfro Corporation
 Renpure LLC
 Republic Plastics Ltd.
 Republic Services
 Repurpose Inc.
 Retail Tech
 Revlon Consumer Products
 Reynolds Consumer
 Reynolds Presto Prod Inc.
 Rfp Atlas Sales LLC
 Richard H Sain
 Ricola USA Inc.
 Rndc Of South Carolina
 Robinson Home Products

Rockline Industries Inc.
 Rosenthal & Rosenthal
 Rosenthal & Rosenthal Inc.
 Rotary Corporation/ DBA
 Royal Appliance Mfg. Co.
 Royal Crown Bottling Corp.
 Royal Deluxe Accessories
 Royal Oak Sales Inc.
 Rph On The Go
 Rtc Industries Inc.
 Rubbermaid Food & Home
 Rubbermaid Incorporated
 Rugged Equipment
 Rush Direct Inc.
 Russell Stover Candies
 Rust-Oleum Corporation
 S Lichtenberg & Co. Inc.
 S. C. Johnson
 Sakar International
 Sales Affiliates LLC
 Sam Martin Well Drilling
 Sanford Berol
 Sante Classics
 Saramax Apparel Group
 Savory Time Pet Treats
 Schroeder & Tremayne Inc.
 Schuster Products LLC
 Sci International Inc.
 Scott Pet Products
 Scott's Liquid Gold Inc.
 Scriptcycle LLC
 Scriptpro USA Inc.
 Scripture Candy Company
 Seasonal Designs Inc.
 Security Equipment Corp.
 Select Brands Inc.
 Seneca Foods Corp.
 Seneca Foods Corporation
 Sensual Inc.
 Sentry Industries Inc.
 Sergeant's Pet Care
 Shalom International Corp.
 Shearer's Foods
 Shewak Lajwanti Home
 Shred-It USA
 Shurtech Brands LLC

Siemens Industry Inc.
 Siffron
 Sigma Supply Inc.
 Silly String Products
 Simmons Pet Food
 Simon Scales
 Sinderella Dist LLC
 Sinfulcolors Inc.
 Skinny Mixes LLC
 S-L Snacks National LLC
 Smartworks Consumer
 Smiles Aromatics Inc.
 Sms Assist LLC
 Socius Care LLC
 Sock & Accessory Brands
 Sofidel America
 Softex Paper Inc.
 Solskyn Personal Care LLC
 Sopus Products
 Southeastern Mills Inc.
 Southern Dock Product
 Southern Seasonings Inc.
 Sovos Compliance LLC
 Spangler Candy Co.
 Spark Innovators
 Spartan Brands Inc.
 Specialty Products
 Spectrum Brands Inc.
 Spectrum Diversified
 Spic And Span Company
 Spin Master Inc.
 Sportex Us Inc.
 Sprayco
 Staffmark Investment LLC
 Stanco Metal Products Inc.
 Staples Business
 Staples Business Credit
 Star Candle Company LLC
 Star Ride Kids
 Star Snack Co. Inc.
 Stemilt Growers
 Sterilite Corp.
 Sterling Building
 Sterling Global Products
 Stl Global Sales
 Stokes Distributing Co.

Store Supply Warehouse
 Store Systems Technology
 Stout Stuff LLC
 Straight Arrow Products
 Stratas Foods LLC
 Strategic Merchande Group
 Strength Of Nature
 Sturm's Foods
 Summit Labs Inc.
 Sun Maid Growers Of California
 Suncast Corporation
 Sun-Drop Bottling Co. Inc.
 Sundrop Bottling Inc.
 Sunny Delight Beverages
 Sun-Pine Corp.
 Sunshine Mills Inc.
 Super-Pufft Snacks Corp.
 Supreme Beverage Company
 Sutton Industries
 T.G. Lee
 T.W. Garner Food Co.
 Take 5 Media Group
 Talking Rain Beverage
 Talking Tables Inc.
 Taro Pharmaceuticals USA
 Taste Of Nature Inc.
 Tc Heartland LLC
 Tec Laboratories Inc.
 Tech Pac LLC
 Technical Chemical
 Technical Consumer
 Telebrands
 Tella-Tech Inc.
 Tevra Brands LLC
 Textile From Europe Inc.
 The Ames Companies Inc.
 The Bazaar Inc.
 The Cit Group/Commercial
 The Cotton Gallery Ltd.
 The Crone Law Firm PLC
 The Fanatic Group
 The Foreign Candy
 The Fremont Company
 The Gerson Company
 The Gorilla Glue Company
 The Hygenic Corporation

The Lilly Company
 The Made-Rite Co.
 The Master Gardner Co.
 The Mekelburg Co. Inc.
 The Pencil Grip Inc.
 The Southeast Co. Inc.
 The United States Playing
 The Wholesale Group LLC
 The Yankee Candle
 Thomson Reuters
 Tiger Accessory Group
 Timberland Supply Co. Inc.
 Tmp International
 Tn Dept. Of Revenue
 Tony Chachere's
 Too Good Gourmet
 Top Chemical Co.
 Top Flight
 Top Hits Inc.
 Top Notch Closeouts
 Totally Today Housewares
 Tower Laboratories
 Tracfone Wirless Inc.
 Trans Western Polymers
 Transnational Foods Inc.
 Trends International LLC
 Trendstar Corporation
 Tri Coastal Design
 Tri Sales Marketing
 Tri State Distriution
 Trintech Inc.
 Tristar Products Inc.
 Triumph Hosiery
 T-Shirt International Inc.
 Tung Yung International
 Turner Dairy
 Turtle Wax Inc.
 Ty Inc.
 Tyden Brooks
 U.S. Wire & Cable Corp.
 Unilever Hpc - USA
 Union City Coca Cola
 Union Underwear Co. Inc.
 Uniplast Industries Inc.
 Unique Industries Inc.
 United Comb & Novelty

United Exchange Corp.
 United Industries Corp.
 United Pet Group Company
 United Sugars Corp.
 Universal Beauty Products
 Universal Charge Accounts
 Universal Security
 Us Alliance Paper Inc.
 Us Nonwovens Corp.
 Us Wholesale LLC.
 Utz Quality Foods LLC
 Uxc Eclipse (USA) LLC
 Value Smart Products
 Van Zyverden Inc.
 Vanilla/Preholding
 Vendor Inactive
 Veridian Healthcare LLC
 Verisk Crime Analytics
 Verizon Wireless
 Vf Jeanwear LP
 Victory Wholesale Grocers
 Vietti Foods Co. Inc.
 Vigo Importing Company
 Vi-Jon Inc.
 Virtual Communication
 Vital Records Control
 Voortman
 Voxx International
 Vtech Communications Inc.
 W E Bassett Company
 W M Barr & Company Inc.
 Waller Lansden Dortch &
 Waltman Pharmaceuticals
 Warren Oil Company Inc.
 Washington Inventory SVC
 Waste Management
 Watch Us Inc.
 Weatherford Cushion Co.
 Weaver Popcorn Company
 Wee Play Kids
 Weeks & Leo Co. Inc.
 Wei Sales LLC
 Weiman Products LLC
 Welch's Foods Inc.
 Wells Fargo Bank
 Wells Fargo Bank C/O

Wells Fargo Bank Na
Wells Fargo Capital Fin.
Wells Fargo Trade Capital
Westerman Hattori Daniels
Western Kentucky Coke Co.
Westinghouse Lighting
Westport Corporation
Weveel LLC
Whatnot Toys Inc.
White Line Footwear
Whitmor Inc.
Wiese USA
Willert Home Products
Wilson Sporting Goods
Wincraft Inc.
Windchimes By Russco III
Winiadaewoo Electronics
Winn-Way Pharmacy
Winsupply Of Dublin

Wireless/Preholding
Wise Foods Inc.
Wm Wrigley Jr. Co.
Woeber Mustard
Wonderful Pistachios &
Working Solutions Of MPHS
World And Main (Cranbury)
World Tech Toys
Worx Toys
WQZX
Xerox Corporation
Yenkin Majestic Paint Corp.
Ymi Jeanswear
Zak Designs Inc.
Zarbee's Inc.
Zebra Pen Corporation
Ztar Mobile Inc.
Zutano Inc.
Zwanenberg Food Group Inc.

SCHEDULE 1(l)

Litigation Parties

Abernathy, Shelia
Acclaim Holdings
Adams, James
Adcock, Charlotte
Agree Limited Partnership
Allen, Angela L.
Allen, Jody
Allen, Scherril
Allen, Shirley
Almas Jr., John
Amos, Robbie
Anderson Carthern, Pauline
Andrews, Janice
Arnold, Ashley
Atkinson, Catherine
Aw, Moussa
Bagwell, Emma
Ball, Christy A.
Banks, Lakesha
Barbour, Carolyn
Barr, Tonya
Belflower, Constance
Bell, Pearl
Bertch, James Lee
Beuerlein, Catherine
Bevins, Amy
Bevins, Brian
BLAI, LLC
Booker, Shelby
Bowers, Katherine
Boyd, Andra
Brown, Brittnie
Brown, Harry
Brown, Judy
Brown, Leola
Brown, Patricia
Bryan, Tommy
Bryant, Alise
Burks, Helga
Byrd, Billy
Calvert, Susie
Carmona, Salustia

Cartlidge, Betty
Catching, Dorothy
Chastain Mississippi Group
Cheshire, Ben
Clay, James
Clayton, Flossie
Clements, Brian
Clutts, Sheri
Coady, Daisy
Collins, Becky
Comen, Christine
Cornelson, David
Cove Plaza, LLC
Crawford, Jerome
Crowe, Lisa
Culver, Jillian
Curry, Ava
Dauzat, Shauntel
Davis, Andrew
Davis, Brian
Davis, Donna
Davis, Susan
Dear, Shelly
Dement, Shayna
Dickenson, Mary
Doucet, Marlon
Downard, Laura
Doxtater, Jacqueline
Duggar, Marcee
Duke, Linda
Eddington, Abel
Edwards, Glenda
Edwards, Montoya
Edwards, Rickey
Ellis, Debra
Ellison, Barbara
Ervin, Twinellie
EyeOn Technologies
Fields, Thaddeus
Forrester, Carol
Fountain, Martha
Foy, Orrical

Freaner, Daniele
Fund 21 Durham, LLC
Gamble, Maxine
Garner, Alvin
Geren, Barry
Gilbert, Patty
Graves, Rachelle
Gray, Marlana
H.G. Hill Realty Company
Haley, Michael
Hanson, Thomas
Harper, Beth
Harris, Markelly
Hart, Francis
Hayes, Leland
Head, Sarah
Height, Jaqueila
Holcombe, Tatyana
Horne, Janet
Horton Family Holdings
Hubbardjr., William
Hudgins, Dracy
Hudson, Judy
Ivory, Tiffany
Jackson, Atiya
Jackson, Dora
Jackson, Mary
Jackson, Susie
Jacobs, Rita
Jiminez, Jorge
Jones, Dell
Jones, Lameka
K.S.W. Enterprises
Kalista, Jamie
Kelly, Amanda
Lamb, Della
Langford, Julie
Lann, James
Leemaster, Deborah
Lineberry, Maribel
Lowery, Cindy
Mack, Wanda
Macoy, Gloria
Major, Patricia
Malave, John
Mallard Webb, Alyce

May, Francis
Mccalip, Lavonne
Mcferrin, Garry
Mcwhorter, Deandrea
Meadows, Mildred
Mellion, Kristi
Meridian Group
Metcalf, Tammy
Milliner, Delores
Mitchell, Steffie
Moore, Cynthia
Morgan, Glenda
Motter, Jamie
Murdock, Mary
Murray, Mike
Music, Aiden
Nance, Joshua
Natureplex
Nix, Jacob
Nossiter, Chloe
Novick, Sonya
O Neal, Charlotte
Office of Civil Rights
O'Neal, Haley
O'Neal, Haley
Palmer, Annie
Patterson, Kay
Patton, Veronica
Pete, Steven
Peterson, Alethia
Peterson, Amanda
Phillips Distributors
Plaisance, Elizabeth
Pope, Alfreeda
Powell, Stephanie
Prescott Dev. Inc.
Pressburg, Karen
Price, Michelle
Pricket, Tammy Jean
Pro-4 Marketing
Proveaux, Judy
Puerto, Ramon
Pullom, Carolyn
Raney, Bradley
Ray, Linda
Rhodes, Nobie

Richardson, Hillary
 Richardson, Williestine
 Rivere, Beau
 Roberts, Janie
 Robinson, Melbaly
 Roundtree, Ayana D
 Rucker, Terrence
 Sanders, Charlotte
 Sawyer, Camille
 Schultz, Irene
 Scrutchins, Marcus
 Sessum, Roma
 Shane, Glenda
 Shavers, Judy
 Shearin, William Junior
 Sims, Teresa
 Slater, Mary
 Smalls, Bobbie
 Smalls, Montrease Anna
 Smith, Dennis
 Smith, Ramona
 Smith, Rev. Billy Ray
 Soraghan, Michelle
 Southern Independent Bank
 Stanford, Karen
 State of Mississippi
 Stephens, Cheryl
 Stephenson, Connie
 Stribling Investments
 Stringer, Linda
 Styles, Janie
 Summit Properties
 Swenson, Faith
 Swinton, Anzzie
 Tartt, Deann
 Tatavitto, Heather
 Taylor, Maxine
 Taylor, Tiffany
 Terry Development
 The Michaels Companies
 Thomas, Andrew
 Thomas, Elijah
 Thomas, Felicia
 Thomas, Patricia
 Tibble, Rebecca
 Tippitt, Hollie

Triggs, Sallie Mae
 Tucker, John
 Turner, Keyaura
 Turner, Terry
 Tyus, Cherry
 Unk, Unk
 Walker, Linda
 Walker, Lucille
 Wallace, Melanie
 Watkins, Lawrence
 Watkins, Shelbra
 Webb, Lakeisha
 Weeks, Johnnie
 Weeks, Stephen
 White, Elixies
 White, Shirley
 Whitley, Roxie
 Wiggly, Linda
 Wilder, Diana
 Williams, Audwin
 Williams, Fleeda
 Willingham, Tamara
 Wilson, Carolyn
 Winkal Holdings, LLC
 Winkal Management, LLC
 Witherspoon, Jamie
 Woodley, Delores
 Woods, Larry
 Wright, Brenda
 Wyatt, Lakisha Rochelle
 Wyrick, Ronnie
 Young, Tracey
 Zaller, Theodore

Schedule 2

Match List

Schedule 2**Match List**

Name Searched	Match	Match's Relationship to the Firm
Alden	MNG Enterprises, Inc.	Former Client
Ameris Bank	Ameris Bank	Current Client
Apollo Investment Holding	Apollo Global Management LLC	Former Client
Axis Insurance Company	Axis Capital Inc.	Former Client
Bancorp South	Bancorp Services, LLC	Former Client
Bank of America	Bank of America Merrill Lynch	Former Client
Cadbury Schweppes/Motts	Cadbury Hedge Fund Alternatives Portfolio	Current Client
Cadence Bank	Cadence 13 Inc.	Current Client
CCM Wholesale LLC	CCM Rochester, Inc.	Former Client
Chevron Products Company	Chevron USA Inc.	Current Client
Compass Bank	Compass Systems Corp.	Current Client
Fantasia Industries Corp.	Fantasia	Former Client
Fidelity Investments	Fidelity Management & Research	Former Client
Hershey Chocolate U.S.A.	The Hershey Company	Former Client
Hilco Wholesale	Hilco Brands, LLC	Current Client
Landmark American Insurance Company	LandMark Fiduciary Management LLC	Former Client

Name Searched	Match	Match's Relationship to the Firm
National Health	National Health Care Associates, Inc.	Current Client
Peoples Bank	People's United Bank	Current Client
Pic Corp	Pure Insurance Company (PIC)	Former Client
Red River Bank	Red River HYPI, L.P.	Current Client
Red River Commodities Inc	Red River HYPI, L.P.	Current Client
Verisk Crime Analytics	Verisk Analytics	Former Client
Verizon Wireless	Verizon Communications	Current Client
Wells Fargo	Wells Fargo Securities, LLC	Former Client
Westport Corporation	Westport Capital Partners LLC	Former Client
XL Insurance America, Inc.	AXA XL Catlin	Current Client

EXHIBIT C

Anto Declaration

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

In re:)	
	)	Chapter 11
)	
FRED’S, INC., <i>et al.</i> , ¹	)	Case No. 19-11984 (CSS)
)	
Debtors.	)	Jointly Administered
)	

**DECLARATION JOE ANTO IN SUPPORT OF DEBTORS’ APPLICATION FOR
ENTRY OF AN ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF
KASOWITZ BENSON TORRES LLP AS ATTORNEYS FOR THE DEBTORS AND
DEBTORS IN POSSESSION *NUNC PRO TUNC* TO THE PETITION DATE**

I, Joe Anto, being duly sworn, state the following under penalty of perjury:

1. I am the Chief Executive Officer of Fred’s Inc. (“Fred’s” and together with its affiliated debtors and debtors-in-possession, the “Debtors”), located at 2001 Bryan Street, Suite 1550, Dallas, TX 75201.

2. I submit this declaration (the “Declaration”) in support of the Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Kasowitz Benson Torres LLP as Attorneys for the Debtors and Debtors in Possession *Nunc Pro Tunc* to the Petition Date (the “Application”).² Except as otherwise noted, I have personal knowledge of the matters set forth herein.

THE DEBTORS’ SELECTION OF COUNSEL

3. The Debtors recognize that a comprehensive review process is necessary when selecting and managing chapter 11 counsel to ensure that bankruptcy professionals are subject to

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor’s federal tax identification number, are: Fred’s, Inc. (4010); Fred’s Stores of Tennessee, Inc. (9888); National Equipment Management and Leasing, Inc. (4296); National Pharmaceutical Network, Inc. (9687); Reeves-Sain Drug Store, Inc. (4510); Summit Properties-Jacksboro, LLC (9161); Summit Properties-Bridgeport, LLC (2200); and 505 N. Main Opp, LLC (5850). The Debtors’ address is 2001 Bryan Street, Suite 1550, Dallas, TX 75201.

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

the same client-driven market forces, scrutiny, and accountability as professionals in nonbankruptcy engagements.

4. To that end, the review process utilized by the Debtors here assessed potential counsel based on their expertise in the relevant legal issues and in similar proceedings. As such, Kasowitz became intimately familiar with the Debtors and their affairs.

5. Ultimately, the Debtors retained Kasowitz in connection with this restructuring in July of 2019 because of the Firm's extensive experience in corporate reorganizations, both out of court and under chapter 11 of the Bankruptcy Code. As a result of its prepetition efforts, Kasowitz is familiar with the Debtors' corporate structure and many of the potential legal issues that may arise in the context of these Chapter 11 Cases. I believe that Kasowitz is both well qualified and uniquely able to represent the Debtors in these Chapter 11 Cases in an efficient and timely manner.

RATE STRUCTURE

6. In my capacity as Chief Executive Officer, I am responsible for hiring outside counsel retained by the Debtors in the ordinary course of business. Kasowitz has informed the Debtors that its rates for bankruptcy representations are comparable to the rates Kasowitz charges for nonbankruptcy representations. Kasowitz charges the Debtors using the rates below:

Partners	\$650 - \$1,900
Special Counsel	\$600 - \$1,500
Associates	\$375 - \$750
Staff Attorneys	\$350 - \$650
Paralegals	\$250 - \$375

COST SUPERVISION

7. The Debtors will review and plan to approve the budget and staffing plan for the period from September 9, 2019 through November 30, 2019, recognizing that in the course of Chapter 11 Cases, it is possible that there may be a number of unforeseen fees and expenses that

will need to be addressed by the Debtors and Kasowitz. The Debtors further recognize that they have a responsibility to closely monitor the billing practices of their counsel to ensure the fees and expenses paid by the estate remain consistent with the Debtors' expectations and the exigencies of these Chapter 11 Cases.

8. The Debtors will continue to bring discipline, predictability, client involvement, and accountability to the counsel fees and expenses-reimbursement process. While every chapter 11 case is unique, the budget will provide guidance on the periods of time involved, the level of the attorneys and professionals that will work on various matters, and projections of average hourly rates for the attorneys and professionals for various matters.

9. 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 knowledge and belief.

Dated: September 25, 2019
Dallas, Texas

By: /s/ Joe Anto
Joe Anto
Chief Executive Officer, Fred's, Inc.