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PROPOSED ATTORNEYS FOR DEBTORS

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

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

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE EMPLOYMENT AND RETENTION OF
ALIXPARTNERS, LLP AS FINANCIAL ADVISOR EFFECTIVE AS OF
THE PETITION DATE PURSUANT TO LOCAL BANKRUPTCY
RULE 2014-1(b)(1)**

**A HEARING WILL BE CONDUCTED ON THIS MATTER ON JULY 8, 2020, AT
2:00 P.M. AT THE EARLE CABELL FEDERAL BUILDING, 1100 COMMERCE
STREET, 14TH FLOOR, COURTROOM NO. 3, DALLAS, TEXAS 75242.**

**IF YOU OBJECT TO THE RELIEF REQUESTED, YOU MUST RESPOND IN
WRITING, SPECIFICALLY ANSWERING EACH PARAGRAPH OF THIS
PLEADING. UNLESS OTHERWISE DIRECTED BY THE COURT, YOU MUST
FILE YOUR RESPONSE WITH THE CLERK OF THE BANKRUPTCY COURT
WITHIN TWENTY-ONE (21) DAYS FROM THE DATE YOU WERE SERVED
WITH THIS PLEADING. YOU MUST SERVE A COPY OF YOUR RESPONSE ON
THE PERSON WHO SENT YOU THE NOTICE; OTHERWISE, THE COURT**

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

MAY TREAT THE PLEADING AS UNOPPOSED AND GRANT THE RELIEF REQUESTED.

Tuesday Morning Corporation and its debtor affiliates, as debtors and debtors-in-possession in the above-referenced chapter 11 cases (collectively, the “Debtors”) hereby file this *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of AlixPartners, LLP as Financial Advisor Effective as of the Petition Date Pursuant to Local Bankruptcy Rule 2014-1(b)(1)* (the “Application”). In support of the Application, the Debtors rely upon the *Declaration of Barry Folse in Support of the Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of AlixPartners, LLP as Financial Advisor Effective as of the Petition Date* (the “Folse Declaration”), which is attached hereto as **Exhibit C**. In further support of the Application, the Debtors respectfully state as follows:

Jurisdiction and Venue

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

Background

2. On May 27, 2020 (the “Petition Date”), the Debtors each filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) commencing the above captioned cases (the “Chapter 11 Cases”). The Debtors continue to manage

and operate their businesses as debtors-in-possession pursuant to Bankruptcy Code §§ 1107 and 1108.

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

4. A detailed description of the Debtors and their businesses, and the facts and circumstances supporting the Application and the Debtors' Chapter 11 Cases are set forth in greater detail in the *Declaration of Barry Folse in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "Folse Declaration"), which was filed on the Petition Date and is incorporated by reference in this Application.

Relief Requested

5. The Debtors seek entry of an order (the "Order"), substantially in the form attached hereto as **Exhibit A**, authorizing the Debtors to employ and retain AlixPartners, LLP ("AlixPartners") as their financial advisor effective as of the Petition Date (as defined herein), and in accordance with the terms and conditions set forth in that certain engagement letter dated as of March 18, 2020 (the "Engagement Letter"),² a copy of which is attached hereto as **Exhibit B**. In support of this Application, the Debtors submit the Declaration of Barry Folse, a Managing Director of AlixPartners (the "Folse Declaration"), which is attached hereto as **Exhibit C** and incorporated herein.

² Any references to, or summaries of, the Engagement Letter in this Application are qualified by the express terms of the Engagement Letter, which shall govern if there is any conflict between the Engagement Letter and such summaries or references herein. Additionally, any capitalized terms used in this Application and not otherwise defined herein have the meanings ascribed to them in the Engagement Letter.

Basis for Relief Requested

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

7. Bankruptcy Code § 327(a) provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor]’s duties under this title.

11 U.S.C. § 327(a).

8. Bankruptcy Code § 101 defines “disinterested person” as a person that:

is not a creditor, an equity security holder, or an insider; [or] is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and...does 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 debtor, or for any other reason.

11 U.S.C. § 101(14)(A)–(C).

9. Local Bankruptcy Rule 2014-1(b)(1) proves that, “[i]f a motion for approval of the employment of a professional is made within 30 days of the commencement of that professional’s provision of services, it is deemed contemporaneous.” N.D. Tex. L.B.R. 2014-1(b)(1).

10. The complexity of the Chapter 11 Cases has necessitated that the Debtors, AlixPartners, and the Debtors’ other professionals focus their immediate attention on time-sensitive matters and promptly devote substantial resources to the affairs of the Debtors pending submission and approval of this Application.

11. Prior to the commencement of the Chapter 11 Cases, the Debtors sought services of AlixPartners with respect to, among other things, preparation for the commencement of the Chapter 11 Cases. The Debtors employed AlixPartners in connection with the filing and, subject to the entry of an order approving the retention of AlixPartners, the prosecution of the Chapter 11 Cases.

12. Bankruptcy courts have discretion to grant approval of a professional's retention that is effective as of the Petition Date. *Fanelli v. Hensley (In re Triangle Chems., Inc.)*, 697 F.2d 1280, 1289 (5th Cir. 1983). AlixPartners has performed work in good faith, beginning at least on the Petition Date, to assist the Debtors with the Chapter 11 Cases. AlixPartners performed this work at the direction of the Debtors. Accordingly, it is appropriate that AlixPartners be retained effective as of the Petition Date.

AlixPartners' Qualifications

13. AlixPartners is an internationally recognized restructuring and turnaround firm with substantial experience in providing financial advisory services and has an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

14. AlixPartners' professionals have assisted, advised and provided strategic advice to, debtors, creditors, bondholders, investors and other entities in numerous chapter 11 cases of similar size and complexity to the Debtors' Chapter 11 Cases. AlixPartners has provided financial or crisis management services in numerous large cases in other districts. *See, e.g., In re McDermott Int'l, Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. May 20, 2020); *In re Sheridan Holding Co. I, LLC*, No. 20-31884 (MI) (Bankr. S.D. Tex. Apr. 24, 2020); *In re SRII Opco, LP and SRII Opco GP, LLC*, No. 19-35133 (MI) (Bankr. S.D. Tex. Apr. 21, 2020); *In re Sheridan Holding Co. II*,

LLC, No. 19-35198 (MI) (Bankr. S.D. Tex. Oct. 21, 2019); *In re Hexion Holdings LLC*, No. 19-10684 (KG) (Bankr. D. Del. May 1, 2019); *In re Ditech Holding Corp.*, No. 19-10412 (JLG) (Bankr. S.D.N.Y. Mar. 25, 2019); *In re David's Bridal, Inc.*, No. 18-12635 (LSS) (Bankr. D. Del. Dec. 18, 2018); *In re The Bon-Ton Stores, Inc.*, No. 18-10248 (MFW) (Bankr. D. Del. Mar. 6, 2018); *In re Mem'l Prod. Partners*, No. 17-30262 (MI) (Bankr. S.D. Tex. Feb. 27, 2017); *In re Linn Energy*, No. 16-60040 (DRJ) (Bankr. S.D. Tex. Jun. 27, 2016); *In re C&J Energy Servs.*, No. 16-33590 (DRJ) (Bankr. S.D. Tex. Sept. 2, 2016); *In re Aspect Software Parent, Inc.*, No. 16-10597 (MFW) (Bank D. Del. Apr. 22, 2016); *In re SH130 Concession Co., LLC*, No. 16-10262 (TMD) (Bank. W.D. Tex. Apr. 14, 2016); *In re Paragon Offshore PLC*, No. 16-10386 (CSS) (Bank. D. Del. Apr. 5, 2016); *In re Ryckman Creek Res., LLC*, No. 16-10292 (KJC) (Bankr. D. Del. Feb. 9, 2016); *In re Walter Energy, Inc.*, No. 15-02741 (TOM) (Bankr. N.D. Ala. Sept. 8, 2015); *In re Molycorp Inc.*, No. 15-11362 (CJS) (Bankr. D. Del. Jul. 17, 2015); *In re ERG Intermediate Holdings, LLC*, No. 15-31858 (HDH) (Bankr. N.D. Tex. Jun. 11, 2015); *In re Altegrity, Inc.*, No. 15-10226 (LSS) (Bankr. D. Del. Mar. 16, 2015); *In re Energy Future Holdings Corp.*, No. 14-10979 (CJS) (Bankr. D. Del. Jan. 12, 2015); and *In re Dendreon Corp.*, No. 14-12515 (LSS) (Bankr. D. Del. December 9, 2014).

15. Since approximately March 18, 2020, AlixPartners has provided services to the Debtors in connection with their restructuring efforts. In providing such prepetition professional services to the Debtors, AlixPartners has become familiar with the Debtors and their businesses, including the Debtors' financial affairs, debt structure, operations and related matters. Having worked closely with the Debtors' management and their other advisors, AlixPartners has developed relevant experience and expertise regarding the Debtors that will assist it in providing effective and efficient services in these Chapter 11 Cases. Accordingly, AlixPartners is both

well-qualified and uniquely able to represent the Debtors in these Chapter 11 Cases in an efficient and timely manner.

Scope of Services

16. Prior to the Petition Date, the Debtors and AlixPartners entered into the Engagement Letter, which governs the relationship between them. The terms and conditions of the Engagement Letter were negotiated between the Debtors and AlixPartners and reflect the parties' mutual agreement as to the substantial efforts that will be required in this engagement. Subject to further order of the Court, AlixPartners may provide the services described in the Engagement Letter as AlixPartners and the Debtors shall deem appropriate and feasible in order to advise the Debtors in the course of these Chapter 11 Cases, including, but not limited to, the following:

- Assist the Debtors with management of its financial and treasury functions.
- Provide assistance to the financial function including, without limitation, assisting the Debtors in (i) strengthening the core competencies in the finance organization, particularly cash management, planning, general accounting and financial reporting information management and (ii) formulation and negotiation with respect to a plan of reorganization.
- Assist in developing and implementing cash management strategies, tactics and processes.
- Work with the Debtors and its team to further identify and implement both short-term and long-term liquidity generating initiatives.
- Provide assistance to management in connection with the Debtors' development of its revised business plan, and such other related forecasts as may be required by the bank lenders in connection with negotiations or by the Debtors for other corporate purposes.
- Assist Debtors' management and its professionals specifically assigned to sourcing, negotiating and implementing any financing, including DIP and exit financing facilities, in conjunction with the Plan of Reorganization and the overall restructuring.
- Assist management of the Debtors in the design and implementation of a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of all constituencies. Assist the Debtors' management in developing a restructuring strategy.

- Assist the Debtors to develop contingency plans and financial alternatives in the event an out-of-court restructuring cannot be achieved.
- Work with senior management to negotiate and implement restructuring initiatives and evaluate strategic alternatives.
- Assist in negotiations with stakeholders and their representatives.
- Assist in negotiations with potential acquirers of the Debtors' assets.
- Assist in communication and/or negotiation with outside constituents including the banks and their advisers.
- Assist in preparing for and filing a Bankruptcy Petition, coordinating and providing administrative support for the proceeding and developing the Debtors' Plan of Reorganization or other appropriate case resolution, if necessary.
- Assist with the preparation of the statement of affairs, schedules and other regular reports required by the Bankruptcy Court as well as providing assistance in such areas as testimony before the Bankruptcy Court on matters that are within AlixPartners' areas of expertise.
- Assist as requested in analyzing preferences and other avoidance actions.
- Manage the claims and claims reconciliation processes.
- Assist the Debtors with electronic data collection.
- Work with the senior management of the Debtors to obtain covenant relief from its bank lenders and other creditors.
- Assist management with the development of the Debtors' revised business plan and forecast.
- Assist in the monitoring of the Debtors' liquidity initiatives.
- Assist with such other matters as may be requested that fall within AlixPartners' expertise and that are mutually agreeable.

17. Such financial advisory services are necessary to the Debtors' restructuring efforts and in the ongoing operation and management of the Debtors' businesses while subject to chapter 11 of the Bankruptcy Code.

18. When necessary, the individuals working on this matter (the “AlixPartners Personnel”) will be assisted by or replaced by various professionals at various levels.

19. To the extent AlixPartners uses the services of independent contractors (each an “Independent Contractor”) in these Chapter 11 Cases, AlixPartners will (i) pass-through the cost of such Independent Contractors to the Debtors at the same rate that AlixPartners pays the Independent Contractors; (ii) ensure that the Independent Contractors review the list of interested parties; and (iii) coordinate with the Independent Contractors to file with the Court any such disclosures required by Bankruptcy Rule 2014.

No Duplication of Services

20. The financial advisory services provided by AlixPartners will complement, and not duplicate, the services to be rendered by any other professional retained in these Chapter 11 Cases.

AlixPartners’ Disinterestedness

21. To the best of the Debtors’ knowledge, information and belief, and except to the extent disclosed herein and in the Folsle Declaration, AlixPartners (a) is a “disinterested person” within the meaning of Bankruptcy Code § 101(14), (b) has no connection with the Debtors, their creditors, or other parties in interest, or the attorneys or accountants of the foregoing, or the Office of the U.S. Trustee for the Northern District of Texas (“U.S. Trustee”) or any person employed in the Office of the U.S. Trustee; and (c) does not hold any interest adverse to the Debtors’ estates.

22. To the extent that any new relevant facts or relationships bearing on the matters described herein during the period of AlixPartners’ retention are discovered or arise, the Debtors are advised that AlixPartners will use reasonable efforts to promptly file a supplemental declaration.

Professional Compensation and Expense Reimbursement

23. AlixPartners' decision to accept this engagement to provide services to the Debtors is conditioned upon its ability to be retained in accordance with its customary terms and conditions of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices, as set forth in **Schedule 1** of the Engagement Letter (the "**Fee and Expense Structure**").

24. AlixPartners' current standard hourly rates for 2020, subject to periodic adjustments, are as follows:

Title	Hourly Rate
Managing Director	\$1,000 – \$1,195
Director	\$800 – \$950
Senior Vice President	\$645 – \$735
Vice President	\$470 – \$630
Consultant	\$175 – \$465
Paraprofessional	\$295 – \$315

25. In the ordinary course of business, AlixPartners may periodically adjust its billing rates. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates become effective.

26. In addition to compensation for professional services rendered by AlixPartners' Personnel, AlixPartners will seek reimbursement for reasonable, necessary, and documented out-of-pocket expenses incurred in connection with the Chapter 11 Cases, including transportation costs, lodging, and meals.

27. To the extent AlixPartners requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

28. The Debtors understand that AlixPartners intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these Chapter 11 Cases consistent with the Fee and Expense Structure, subject to this Court's approval and in compliance with applicable provisions of the Bankruptcy Code, including §§ 330 and 331, the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of this Court. AlixPartners will file monthly, interim and final fee applications for this retention.

29. AlixPartners will also maintain records in support of any fees (in one-tenth (1/10) of an hour increments), costs, and expenses incurred in connection with services rendered in these Chapter 11 Cases. Records will be arranged by category and nature of the services rendered and will include reasonably detailed descriptions of those services provided on behalf of the Debtors. AlixPartners' applications for compensation of fees and reimbursement of expenses will be paid by the Debtors pursuant to the terms of the Engagement Letter, as amended and any procedures established by the Court, pursuant to an interim compensation order or otherwise.

30. AlixPartners often works for compensation that includes hourly-based fees and performance-based, contingent-incentive compensation earned upon achieving meaningful results. AlixPartners is not seeking a success fee in connection with these Chapter 11 Cases.

31. The Fee and Expense Structure is consistent with and typical of compensation arrangements entered into by AlixPartners and other comparable firms that render similar services under similar circumstances. The Debtors believe that the Fee and Expense Structure is reasonable,

market-based, and designed to compensate AlixPartners fairly for its work and to cover fixed and routine overhead expenses.

32. AlixPartners received unapplied advance payments from the Debtors in the amount of \$500,000.00 (the “Retainer”). According to AlixPartners’ books and records, during the 90-day period prior to the Petition Date, the Debtors paid AlixPartners, in aggregate, \$2,078,058.69 for professional services performed and expenses incurred, including the Retainer.

33. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior to, and subsequent to, the Petition Date, AlixPartners may have incurred but not billed fees and reimbursable expenses that relate to the prepetition period. Approval is sought from this Court for AlixPartners to apply the Retainer to these amounts. To the extent AlixPartners incurred any unbilled fees or reimbursable expenses in excess of the Retainer, AlixPartners has agreed not to seek payment of such amounts and to waive any claim against Debtors for such amounts. Accordingly, Debtors will not owe AlixPartners any sums for prepetition services as of the Petition Date.

Indemnification

34. The Engagement Letter contains standard indemnification language with respect to AlixPartners’ services including, without limitation, an agreement by the Debtors to indemnify AlixPartners and its affiliates, partners, directors, officers, employees and agents (each, an “AlixPartners Party”) from and against all claims, liabilities, losses, expenses and damages arising out of or in connection with the engagement of AlixPartners that is the subject of the Engagement Letter, except to the extent caused by gross negligence, willful misconduct, or fraud of any AlixPartners Party.

35. The Debtors and AlixPartners believe that the indemnification provisions contained in the Engagement Letter (the “Indemnification Provisions”) are customary and reasonable for AlixPartners and comparable firms providing financial advisory services.

36. The terms and conditions of the Indemnification Provisions were negotiated by the Debtors and AlixPartners at arm’s length and in good faith. The provisions contained in the Engagement Letter, viewed in conjunction with the other terms of AlixPartners’ proposed retention, are reasonable and in the best interest of the Debtors, their estates, and creditors in light of the fact that the Debtors require AlixPartners’ services to successfully reorganize. The Debtors request that this Court approve the Indemnification Provisions as set forth in the Engagement Letter.

Applicable Authority

37. Bankruptcy Code § 327(a) provides that a debtor, subject to court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor’s] duties under this title.

11 U.S.C. § 327(a).

38. Bankruptcy Rule 2014 requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for compensation, and, to the best of the applicant’s knowledge, all of the [firm’s] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

FED. R. BANKR. P. 2014.

39. The Debtors respectfully submit that Bankruptcy Code § 327 permits them to hire a professional firm like AlixPartners to undertake an advisory role in these Chapter 11 Cases.

Furthermore, the requirements set forth by Bankruptcy Rule 2014 are satisfied by this Application. The retention of AlixPartners as financial advisor in these Chapter 11 Cases is in the best interests of the Debtors' estates, creditors, and the parties in interest.

Notice

40. Notice of this Application will be provided to: (i) the Office of the United States Trustee; (ii) the Debtors' secured creditors; (iii) any party whose interests are directly affected by this specific pleading; (iv) those persons who have formally appeared and requested notice and service in these proceedings pursuant to Bankruptcy Rules 2002 and 3017; (v) counsel for the DIP Agent;³ (vi) counsel for any official committees appointed by this Court; (vii) the 20 largest unsecured creditors of each of the Debtors; and (viii) all governmental agencies having a regulatory or statutory interest in these cases (collectively, the "Notice Parties"). Based on the urgency of the circumstances surrounding this Application and the nature of the relief requested herein, the Debtors respectfully submits that no further notice is required.

Conclusion

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

RESPECTFULLY SUBMITTED this 2nd day of June, 2020.

Tuesday Morning Corporation, *et al.*

Steven Becker

Name: Steven Becker

Title: Chief Executive Officer

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

HAYNES AND BOONE, LLP

By: /s/ Ian T. Peck

Ian T. Peck

State Bar No. 24013306

Stephen M. Pezanosky

State Bar No. 15881850

Jarom J. Yates

State Bar No. 24071134

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PROPOSED ATTORNEYS FOR DEBTORS

Certificate of Service

I certify that on June 2, 2020, I caused a copy of the foregoing document to be served by the Electronic Case Filing System for the United States Bankruptcy Court for the Northern District of Texas.

/s/ Ian T. Peck

EXHIBIT A

Proposed Order

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

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

**ORDER AUTHORIZING
THE EMPLOYMENT AND RETENTION OF ALIXPARTNERS, LLP
AS FINANCIAL ADVISOR EFFECTIVE AS OF THE PETITION DATE
PURSUANT TO LOCAL BANKRUPTCY RULE 2014-1(b)(1)**

Upon the application (the “Application”)² of the above-captioned debtors and debtors in possession (together, the “Debtors”) for entry of an order (this “Order”) (i) authorizing the employment and retention of AlixPartners as financial advisor to the Debtors, in accordance with

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

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

the terms and conditions set forth in the Engagement Letter, a copy of which is attached to the Application as **Exhibit B**, effective as of the Petition Date; and (ii) granting such other and further relief as is just and proper, all as more fully set forth in the Application; and upon consideration of the Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. § 1334; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b); and that this Court may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the terms and conditions of AlixPartners' employment, including but not limited to the Fee and Expense Structure set forth in the Engagement Letter and summarized in the Application, are reasonable as required by Bankruptcy Code § 328(a); and this Court having found that AlixPartners is a "disinterested person" as that term is defined in Bankruptcy Code § 101(14); and this Court having found that the relief requested in the Application is necessary and essential for the Debtors' reorganization and such relief is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT:**

1. Pursuant to Bankruptcy Code § 327(a), Bankruptcy Rules 2014(a) and 2016 and Bankruptcy Local Rules 2014-1 and 2016-1, the Debtors are authorized to employ and retain AlixPartners as their financial advisor in these Chapter 11 Cases effective as of the Petition Date, in accordance with the terms and conditions set forth in the Application and Engagement Letter, except as provided by this Order. The terms of the Engagement Letter, including without limitation, the Indemnification Provisions and the Fee and Expense Structure, are reasonable terms and conditions of employment and are approved in all respects, as modified by this Order.

2. AlixPartners shall file monthly, interim and final fee requests for allowance of compensation and reimbursement of expenses pursuant to the procedures set forth in Bankruptcy Code §§ 330 and 331, applicable Bankruptcy Rules and the Local Rules, the U.S. Trustee Guidelines and any other such procedures as may be fixed by order of this Court. For billing purposes, AlixPartners shall keep its time in one-tenth (1/10) hour increments in accordance with the U.S. Trustee Guidelines.

3. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these Chapter 11 Cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these chapter 11 cases to cases under chapter 7.

4. AlixPartners shall use its reasonable best efforts to avoid duplication of services provided by any of the Debtors' other retained professionals in these Chapter 11 Cases.

5. To the extent that there is any inconsistency between this Order and the Engagement Letter, Application or the False Declaration, the provisions of this Order shall govern.

6. The indemnification provisions included in the Engagement Letter and its attachments are approved, subject during the pendency of these Chapter 11 Cases to the following:

- a. AlixPartners shall not be entitled to indemnification, contribution or reimbursement pursuant to the Engagement Letter for services, unless such

services and the indemnification, contribution or reimbursement therefore are approved by this Court;

- b. The Debtors shall have no obligation to indemnify AlixPartners, or provide contribution or reimbursement to AlixPartners, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from AlixPartners' gross negligence, willful misconduct, fraud, breach of fiduciary duty, if any or bad faith or self-dealing; or (ii) settled prior to a judicial determination as to AlixPartners gross negligence, willful misconduct, breach of fiduciary duty, or bad faith or self-dealing but determined by this Court after notice and hearing to be a claim or expense for which AlixPartners should not receive indemnity, contribution or reimbursement under the terms of the Engagement Letter, as modified by this Order; and
- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in the Chapter 11 Cases (that order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these Chapter 11 Cases, AlixPartners believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution and/or reimbursement obligations under the Engagement Letter (as modified by this Order), including without limitation, the advancement of defense costs, AlixPartners must file an application therefor in this Court, and the Debtors may not pay any such amounts to AlixPartners before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by AlixPartners for indemnification, contribution and/or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify, or make contributions or reimbursements to, AlixPartners. All parties in interest shall retain the right to object to any demand by AlixPartners for indemnification, contribution and/or reimbursement.

7. Notwithstanding anything in the Application to the contrary, to the extent that AlixPartners uses the services of independent or third-party contractors or subcontractors (the "Contractors") in these cases and AlixPartners seeks to pass through the fees and/or costs of the Contractors to the Debtors, AlixPartners shall (i) pass through the fees of such Contractors to the Debtors at the same rate that AlixPartners pays the Contractors; and (ii) seek reimbursement for actual costs of the Contractors only. In addition, AlixPartners shall ensure that the Contractors

perform the conflict checks and file such disclosures as required by Bankruptcy Code and Bankruptcy Rules.

8. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

9. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

END OF ORDER

Submitted by:

HAYNES AND BOONE, LLP

Ian T. Peck
State Bar No. 24013306
Stephen M. Pezanosky
State Bar No. 15881850
Jarom J. Yates
State Bar No. 24071134
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Email: jarom.yates@haynesboone.com

PROPOSED ATTORNEYS FOR DEBTORS

EXHIBIT B

Engagement Letter

AlixPartners

Mr. Steve Becker
Chief Executive Officer Tuesday
Morning Corporation 6250 LBJ
Freeway
Dallas, Texas 75240

March 18, 2020

Re: Agreement for Financial Advisory and Consulting Services

Dear Mr. Becker:

This letter, together with the attached Schedule(s) and General Terms and Conditions, sets forth the agreement ("Agreement") between AlixPartners, LLP ("AlixPartners") and Tuesday Morning Corporation and certain of its affiliates and subsidiaries (the "Company") for the engagement of AlixPartners to provide financial advisory and consulting services to the Company.

All defined terms shall have the meanings ascribed to them in this letter and in the attached Schedule(s) and General Terms and Conditions. The Company and AlixPartners are each a "party," and together the "parties."

AlixPartners understands that the Company plans to file for protection under Chapter 11 of the United States Bankruptcy Code on or around April 1, 2020.

Objectives and Tasks

The responsibilities of AlixPartners will be as follows:

- Assist the Company with management of its financial and treasury functions.
- Provide assistance to the financial function including, without limitation, assisting the Company in (i) strengthening the core competencies in the finance organization, particularly cash management, planning, general accounting and financial reporting information management and (ii) formulation and negotiation with respect to a plan of reorganization.
- Assist in developing and implementing cash management strategies, tactics and processes.
- Work with the Company and its team to further identify and implement both short-term and long-term liquidity generating initiatives.
- Provide assistance to management in connection with the Company's development of its revised business plan, and such other related forecasts as may be required by the bank lenders in connection with negotiations or by the Company for other corporate purposes.
- Assist Company's management and its professionals specifically assigned to sourcing, negotiating and implementing any financing, including DIP and exit financing facilities, in conjunction with the Plan of Reorganization and the overall restructuring.
- Assist management of the Company in the design and implementation of a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of all constituencies. Assist the Company's management in developing a restructuring strategy.

AlixPartners

Tuesday Morning Corporation
March 18, 2020
Page 2 of 10

- Assist the Company to develop contingency plans and financial alternatives in the event an out-of-court restructuring cannot be achieved.
- Work with senior management to negotiate and implement restructuring initiatives and evaluate strategic alternatives.
- Assist in negotiations with stakeholders and their representatives.
- Assist in negotiations with potential acquirers of Company assets.
- Assist in communication and/or negotiation with outside constituents including the banks and their advisers.
- Assist in preparing for and filing a Bankruptcy Petition, coordinating and providing administrative support for the proceeding and developing the Company's Plan of Reorganization or other appropriate case resolution, if necessary.
- Assist with the preparation of the statement of affairs, schedules and other regular reports required by the Bankruptcy Court as well as providing assistance in such areas as testimony before the Bankruptcy Court on matters that are within

AlixPartners' areas of expertise.

- Assist as requested in analyzing preferences and other avoidance actions.
- Manage the claims and claims reconciliation processes.
- Assist the Company with electronic data collection.
- Work with the senior management of the Company to obtain covenant relief from its bank lenders and other creditors.
- Assist management with the development of the Company's revised business plan and forecast.
- Assist in the monitoring of the Company's liquidity initiatives.
- Assist with such other matters as may be requested that fall within AlixPartners' expertise and that are mutually agreeable.

Staffing

Barry Folse will be the managing director responsible for the overall engagement, assisted by a staff of consultants at various levels who have a wide range of skills and abilities related to this type of assignment. In addition, AlixPartners has relationships with, and may periodically use, independent contractors with specialized skills and abilities to assist in this engagement.

We will periodically review the staffing levels to determine the proper mix for this assignment. We will only use the necessary staff required to complete the requested or planned tasks.

Timing, Fees and Retainer

AlixPartners will commence this engagement on or about March 18, 2020 after receipt of a copy of the executed Agreement accompanied by the retainer, as set forth on Schedule 1.

AlixPartners

Tuesday Morning Corporation
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Page 3 of 10

The Company will promptly apply to the Bankruptcy Court to obtain approval of AlixPartners' retention and retainer nunc pro tunc to the date of this Agreement. AlixPartners acknowledges that its retention and the terms thereof are subject to Bankruptcy Court approval.

The Company shall compensate AlixPartners for its services, and reimburse AlixPartners for expenses, as set forth on Schedule 1.


* * *

If these terms meet with your approval, please sign and return a copy of this Agreement and wire transfer the amount to establish the retainer.

We look forward to working with you.

Sincerely yours,

ALIXPARTNERS, LLP

DocuSigned by:

7A392DD08BA54A3...

Barry Folse Managing
Director

Acknowledged and Agreed to:

TUESDAY MORNING CORPORATION

By: *Steve Becker*

Its: Chief Executive Officer

Dated: March 20, 2020



Schedule 1 Fees and Expenses

- Fees:** AlixPartners' fees will be based on the hours spent by AlixPartners personnel at AlixPartners' hourly rates, which are:

Managing Director	US\$1,000 – US\$1,195
Director	US\$800 – US\$950
Senior Vice President	US\$645 – US\$735
Vice President	US\$470 – US\$630
Consultant	US\$175 – US\$465
Paraprofessional	US\$295 – US\$315

AlixPartners reviews and revises its billing rates on January 1 of each year.

- Success Fee:** AlixPartners does not seek a success fee in connection with this engagement.
- Expenses:** In addition to the Fees set forth in this Schedule, the Company shall pay directly, or reimburse AlixPartners upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with this assignment, such as travel, lodging and meals.
- Break Fee:** AlixPartners does not seek a break fee in connection with this engagement.
- Retainer:** The Company shall pay AlixPartners a retainer of US\$500,000 to be applied against Fees and expenses as set forth in this Schedule and in accordance with Section 2 of the General Terms and Conditions.
- Payment:** AlixPartners will submit weekly invoices for services rendered and expenses incurred. All invoices shall be due and payable immediately upon receipt.



Data Protection Schedule Processing, Personal Data and Data

Subjects

In connection with this Agreement, AlixPartners will not be receiving any Personal Data subject to the General Data Protection Regulation ((*EU*) 2016/679) (the "GDPR") or any applicable legislation implementing any provisions of the GDPR as may be enacted time to time (together the "Data Protection Legislation").

AlixPartners, LLP
General Terms and Conditions

These General Terms and Conditions ("Terms") are incorporated into the Agreement to which these Terms are attached. In case of conflict between the wording in the letter and/or schedule(s) and these Terms, the wording of the letter and/or schedule(s) shall prevail.

Section 1. Company Responsibilities

The Company will undertake responsibilities as set forth below:

1. Provide reliable and accurate detailed information, materials, documentation and
2. Make decisions and take future actions, as the Company determines in its sole discretion, on any recommendations made by AlixPartners in connection with this Agreement.

AlixPartners' delivery of the services and the fees charged are dependent on (i) the Company's timely and effective completion of its responsibilities; and (ii) timely decisions and approvals made by the Company's management.

Section 2. Retainer, Billing, Payments and Taxes

Retainer. Upon execution of the Agreement, the Company shall promptly pay AlixPartners the agreed-upon advance retainer as set forth on Schedule 1. Invoices shall be offset against the retainer. Payments of invoices will be used to replenish the retainer to the agreed-upon amount. Any unearned portion of the retainer will be applied against the final invoice or returned to the Company at the end of the engagement.

Billing and Payments. All payments to be made to AlixPartners shall be due and payable upon delivery of invoice via check or wire transfer to AlixPartners' bank account, as shown on the invoice. All amounts invoiced are based on services rendered and expenses incurred to date, and are not contingent upon future services or Work Product (as defined below), or the outcome of any case or matter. "Fees," as used in this Agreement, shall include all amounts payable by the Company to AlixPartners in accordance with Schedule 1, including any success fee or break fee, but excluding reimbursable expenses.

Taxes. AlixPartners' fees are exclusive of taxes or similar charges, which shall be the responsibility of the Company (other than taxes imposed on AlixPartners' income generally). If AlixPartners' fees are subject to any taxes, such as State sales tax, Goods and Services Tax/Harmonized Sales Tax or Value Added Tax, then AlixPartners will include such taxes on its invoices as separate line items.

Section 3. Relationship of the Parties

The parties intend that an independent contractor relationship will be created by the Agreement. As an independent contractor, AlixPartners will have complete and exclusive charge of the management and operation of its business, including hiring and paying the wages and other compensation of all its employees and agents, and paying all bills, expenses and other

charges incurred or payable with respect to the operation of its business. Employees of AlixPartners will not be entitled to receive from the Company any vacation pay, sick leave, retirement, pension or social security benefits, workers' compensation, disability, unemployment insurance benefits or any other employee benefits. AlixPartners will be responsible for all employment, withholding, income and other taxes incurred in connection with the operation and conduct of its business. Nothing in this Agreement is intended to create, nor shall be deemed or construed to create a fiduciary or agency relationship between AlixPartners and the Company.

AlixPartners is providing advisory and consulting services only, and will not make management decisions for the Company. While AlixPartners may from time to time suggest options that may be available to the Company, the ultimate decision as to such options rests with the Company, and AlixPartners makes no promise or guarantee about the outcome of the Company's matters.

AlixPartners is not an accounting firm and does not give accounting advice or guidance. While AlixPartners' work may involve analysis of accounting, business and other related records, this engagement does not constitute an audit in accordance with either generally accepted auditing standards or the standards of the Public Company Accounting Oversight Board or any other similar governing body.

AlixPartners is not authorized to practice law or provide legal advice. No services provided under this Agreement are intended to be, nor should be construed to be, legal services.

Section 4. Confidentiality

Each party shall use reasonable efforts, but in no event less effort than it would use to protect its own confidential information, to keep confidential all non-public confidential or proprietary information obtained from the other party during the performance of AlixPartners' services hereunder (the "Confidential Information"), and neither party will disclose any Confidential Information to any other person or entity. "Confidential Information" includes the terms of this Agreement, non-public confidential and proprietary data, plans, reports, schedules, drawings, accounts, records, calculations, specifications, flow sheets, computer programs, source or object codes, results, models or any work product relating to the business of either party, its subsidiaries, distributors, affiliates, vendors, customers, employees, contractors and consultants.

The foregoing is not intended to prohibit, nor shall it be construed as prohibiting, either party from making such disclosures of Confidential Information that AlixPartners reasonably believes are required by law or any regulatory requirement or authority to clear client

AlixPartners, LLP
General Terms and Conditions

conflicts as part of its internal review process. AlixPartners may also disclose Confidential Information to its partners, directors, officers, employees, independent contractors and agents who have a need to know the Confidential Information as it relates to the services being provided under this Agreement, provided AlixPartners is responsible for any breach of these confidentiality obligations by any such parties. AlixPartners may make reasonable disclosures of Confidential Information to third parties, such as the Company's suppliers and/or vendors, in connection with the performance of AlixPartners' obligations and assignments hereunder, provided AlixPartners first obtains the Company's prior written consent. In addition, after such time that the Company has filed for bankruptcy, AlixPartners will have the right to disclose to any person that it provided services to the Company or its affiliates and a general description of such services, but shall not provide any other information about its involvement with the Company. The obligations of the parties under this Section 4 shall survive the end of any engagement between the parties for a period of three (3) years.

Work Product (as defined in Section 5) may contain AlixPartners proprietary information or other information that is deemed to be Confidential Information for purposes of this Agreement, and the parties may not want to make public. Therefore, the parties acknowledge and agree that (i) all information (written or oral), including advice and Work Product (as defined in Section 5), generated by AlixPartners in connection with this engagement is intended solely for the benefit and use of the Company in connection with this Agreement, and (ii) no such information shall be used for any other purpose or disseminated to any third parties, or, quoted or referred to with or without attribution to AlixPartners at any time in any manner or for any purpose without AlixPartners' prior approval (not to be unreasonably withheld or delayed), except as required by law. The Company may not rely on any draft or interim Work Product.

Section 5. Intellectual Property

All analyses, final reports, presentation materials, and other work product (other than any Engagement Tools, as defined below) that AlixPartners creates or develops specifically for the Company and delivers to the Company as part of this engagement (collectively known as "Work Product") shall be owned by the Company and shall constitute Company Confidential Information as defined above. AlixPartners may retain copies of the Work Product and any Confidential Information necessary to support the Work Product subject to its confidentiality obligations in this Agreement.

All methodologies, processes, techniques, ideas, concepts, know-how, procedures, software, tools, templates, models, utilities and other intellectual property that AlixPartners has created, acquired or developed or will create, acquire or develop (collectively, "Engagement Tools"), are, and shall be, the sole and exclusive property of AlixPartners. The Company shall not acquire any interest in the

Engagement Tools other than a limited worldwide, perpetual, non-transferable license to use the Engagement Tools to the extent they are contained in the Work Product.

The Company acknowledges and agrees, except as otherwise set forth in this Agreement, that any Engagement Tools provided to the Company are provided "as is" and without any warranty or condition of any kind, express, implied or otherwise, including, implied warranties of merchantability or fitness for a particular purpose.

Section 6. Framework of the Engagement

The Company acknowledges that it is retaining AlixPartners solely to assist and advise the Company as described in the Agreement. This engagement shall not constitute an audit, review or compilation, or any other type of financial statement reporting engagement.

Section 7. Indemnification and Other Matters

The Company shall indemnify, hold harmless and defend AlixPartners and its affiliates and its and their partners, directors, officers, employees and agents (collectively, the "AlixPartners Parties") from and against all claims, liabilities, losses, expenses and damages arising out of or in connection with the engagement of AlixPartners that is the subject of the Agreement except for those finally determined or otherwise agreed by the parties to be the direct result of the gross negligence, bad faith or willful misconduct of any of the AlixPartners Parties. The Company shall pay damages and expenses as incurred, including reasonable legal fees and disbursements of counsel. If, in the opinion of counsel, representing both parties in the matter covered by this indemnification creates a potential conflict of interest, the AlixPartners Parties may engage separate counsel, reasonably acceptable to the Company, to represent them at the Company's expense.

The Company's indemnification obligations in this Section 7 shall be primary to, and without allocation against, any similar indemnification obligations that AlixPartners may offer to its personnel generally.

AlixPartners is not responsible for any third -party products or services separately procured by the Company. The Company's sole and exclusive rights and remedies with respect to any such third-party products or services are against the third-party vendor and not against AlixPartners, whether or not AlixPartners is instrumental in procuring such third-party product or service.

Section 8. Governing Law and Arbitration

The Agreement is governed by and shall be construed in accordance with the laws of the State of New York with respect to contracts made and to be performed entirely therein and without regard to choice of law or principles thereof.

Any controversy or claim arising out of or relating to

AlixPartners, LLP
General Terms and Conditions

the Agreement, or the breach thereof, shall be settled by arbitration. Each party shall appoint one non-neutral arbitrator. The two-party arbitrators shall select a third arbitrator. If within 30 days after their appointment the two-party arbitrators do not select a third arbitrator, the third arbitrator shall be selected by the American Arbitration Association (AAA). The arbitration shall be conducted in New York, New York under the AAA's Commercial Arbitration Rules, and the arbitrators shall issue a reasoned award. The arbitrators may award costs and attorneys' fees to the prevailing party. Judgment on the award rendered by the arbitrators may be entered in any court having jurisdiction thereof.

Notwithstanding the foregoing, either party may proceed directly to a court of competent jurisdiction to enforce the terms of this Agreement for any claim in connection with (i) the non-payment of Fees or expenses due under this Agreement, or (ii) the non-performance of obligations under Section 7.

In any court proceeding arising out of this Agreement, the parties hereby waive any right to trial by jury.

Section 9. Termination and Survival

The Agreement may be terminated at any time by written notice by one party to the other; provided, however, that notwithstanding such termination AlixPartners will be entitled to any Fees and expenses due under the provisions of the Agreement (for fixed fee engagements, fees will be pro rata based on the amount of time completed). Such payment obligation shall inure to the benefit of any successor or assignee of AlixPartners.

Additionally, unless the Agreement is terminated by the Company due to AlixPartners' material breach (and such material breach continues after 30 days' written notice thereof and opportunity to cure) AlixPartners shall remain entitled to the success fee(s), if any, that otherwise would be payable during the 12 months after the date of termination of the Agreement.

Sections 2, 4, 5, 7, 8, 9, 10, 11, 12, 13 and 14 of these Terms, the provisions of Schedule 1 and the obligation to pay accrued fees and expenses shall survive the expiration or termination of the Agreement.

Section 10. Non-Solicitation of Employees

The Company acknowledges and agrees that AlixPartners has made a significant monetary investment recruiting, hiring and training its personnel. During the term of this Agreement and for a period of two years after the final invoice is rendered by AlixPartners with respect to this engagement (the "Restrictive Period"), the Company and its affiliates agree not to directly or indirectly hire, contract with, or solicit the employment of any of AlixPartners' Managing Directors, Directors, or other employees/contractors.

If during the Restrictive Period the Company or its affiliates directly or indirectly hires or contracts with any of AlixPartners' Managing Directors, Directors, or

other employees/contractors in violation of the preceding paragraph, the Company agrees to pay to AlixPartners as liquidated damages and not as a penalty the sum total of: (i) for a Managing Director, \$1,000,000; (ii) for a Director, \$500,000; and (iii) for any other employee/contractor, \$250,000. The Company acknowledges and agrees that liquidated damages in such amounts are (x) fair, reasonable and necessary under the circumstances to reimburse AlixPartners for the costs of recruiting, hiring and training its employees as well as the lost profits and opportunity costs related to such personnel, and to protect the significant investment that AlixPartners has made in its Managing Directors, Directors, and other employees/consultants; and (y) appropriate due to the difficulty of calculating the exact amount and value of that investment.

Section 11. Limitation of Liability

THE ALIXPARTNERS PARTIES SHALL NOT BE LIABLE TO THE COMPANY, OR ANY PARTY ASSERTING CLAIMS ON BEHALF OF THE COMPANY, EXCEPT FOR DIRECT DAMAGES FOUND IN A FINAL DETERMINATION TO BE THE DIRECT RESULT OF THE GROSS NEGLIGENCE, BAD FAITH, SELF-DEALING OR INTENTIONAL MISCONDUCT OF ALIXPARTNERS. THE ALIXPARTNERS PARTIES SHALL NOT BE LIABLE FOR INCIDENTAL, CONSEQUENTIAL OR SPECIAL DAMAGES, LOST PROFITS, LOST DATA, REPUTATIONAL DAMAGES, PUNITIVE DAMAGES OR ANY OTHER SIMILAR DAMAGES UNDER ANY CIRCUMSTANCES, EVEN IF THEY HAVE BEEN ADVISED OF THE POSSIBILITY OF SUCH DAMAGES. THE ALIXPARTNERS PARTIES' AGGREGATE LIABILITY, WHETHER IN TORT, CONTRACT, OR OTHERWISE, IS LIMITED TO THE AMOUNT OF FEES PAID TO ALIXPARTNERS FOR SERVICES UNDER THIS AGREEMENT (OR IF THE CLAIM ARISES FROM AN ADDENDUM TO THIS AGREEMENT, UNDER THE APPLICABLE ADDENDUM) (THE "LIABILITY CAP"). The Liability Cap is the total limit of the AlixPartners Parties' aggregate liability for any and all claims or demands by anyone pursuant to this Agreement, including liability to the Company, to any other parties hereto, and to any others making claims relating to the work performed by AlixPartners pursuant to this Agreement. Any such claimants shall allocate any amounts payable by the AlixPartners Parties among themselves as appropriate, but if they cannot agree on the allocation it will not affect the enforceability of the Liability Cap. Under no circumstances shall the aggregate of all such allocations or other claims against the AlixPartners Parties pursuant to this Agreement exceed the Liability Cap.

Section 12. General

Equitable Remedies. Each party acknowledges and agrees that money damages alone may not be an adequate remedy for a breach of the Agreement. Each party agrees that the non-breaching party shall have the right to seek a restraining order and/or an injunction for any breach of the Agreement. If any provision of the Agreement is found to be invalid or unenforceable, then it shall be deemed modified or

<p style="text-align: center;">AlixPartners, LLP General Terms and Conditions</p>
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restricted to the extent and in the manner necessary to render the same valid and enforceable.

Severability. If any portion of the Agreement shall be determined to be invalid or unenforceable, the remainder shall be valid and enforceable to the maximum extent possible.

Entire Agreement. This Agreement, including the letter, the Terms and the schedule(s), contains the entire understanding of the parties relating to the services to be rendered by AlixPartners and supersedes any other communications, agreements, understandings, representations, or estimates among the parties (relating to the subject matter hereof) with respect to such services. The Agreement, including the letter, the Terms and the schedule(s), may not be amended or modified in any respect except in a writing signed by the parties. AlixPartners is not responsible for performing any services not specifically described herein or in a subsequent writing signed by the parties.

Related Matters. If an AlixPartners Party is required by applicable law, legal process or government action to produce information or testimony as a witness with respect to this Agreement, the Company shall reimburse AlixPartners for any professional time and expenses (including reasonable external and internal legal costs and e-discovery costs) incurred to respond to the request, except in cases where an AlixPartners Party is a party to the proceeding or the subject of the investigation.

Joint and Several. If more than one party signs this Agreement, the liability of each party shall be joint and several. In addition, in the event more than one entity is included in the definition of Company under this Agreement, the Company shall cause each other entity which is included in the definition of Company to be jointly and severally liable for the Company's liabilities and obligations set forth in this Agreement.

Third-Party Beneficiaries. The AlixPartners Parties shall be third-party beneficiaries with respect to Section 7 hereof.

Notices. All notices required or permitted to be delivered under the Agreement shall be sent, if to AlixPartners, to:

AlixPartners, LLP
 2000 Town Center, Suite 2400
 Southfield, MI 48075 Attention:
 General Counsel

and if to the Company, to the address set forth in the Agreement, to the attention of the Company's General Counsel, or to such other name or address as may be given in writing to AlixPartners. All notices under the Agreement shall be sufficient only if delivered by overnight mail. Any notice shall be deemed to be given only upon actual receipt.

Section 13. Bankruptcy Related Matters

Notwithstanding any to the contrary in these Terms, in the event the Company files for protection under the U.S. Bankruptcy Code, the following provisions will prevail:

The Company shall promptly apply to the Bankruptcy Court for approval of the Company's retention of AlixPartners under the terms of the Agreement. The form of retention application and proposed order shall be reasonably acceptable to AlixPartners. AlixPartners shall have no obligation to provide any further services if the Company becomes a debtor under the U.S. Bankruptcy Code unless AlixPartners' retention under the terms of the Agreement is approved by a final order of the Bankruptcy Court reasonably acceptable to AlixPartners. The Company shall assist, or cause its counsel to assist, with filing, serving and noticing of papers related to AlixPartners' fee and expense matters.

The Company and AlixPartners agree that the Bankruptcy Court shall have exclusive jurisdiction over any and all matters arising under or in connection with this Agreement.

AlixPartners will have the right to obtain independent legal counsel to obtain advice with respect to its services under this engagement. The Company will reimburse AlixPartners' for the reasonable fees and expenses of such independent legal counsel.

AlixPartners acknowledges that, during the pendency of any Bankruptcy Court approved retention, the indemnification provisions and Liability Cap set forth above may be subject to modification as stated within the Bankruptcy Court's retention order.

Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior to, and subsequent to, the date of filing, AlixPartners may have incurred but not billed fees and reimbursable expenses which relate to the prepetition period. AlixPartners will seek Bankruptcy Court approval to apply the retainer to these amounts.

If AlixPartners finds it desirable to augment its consulting staff with independent contractors (an "I/C") in this case, (i) AlixPartners will file, and require the I/C to file, 2014 affidavits indicating that the I/C has reviewed the list of the interested parties in this case, disclosing the I/C's relationships, if any, with the interested parties and indicating that the I/C is disinterested; (ii) the I/C must remain disinterested during the time that AlixPartners is involved in providing services on behalf of the Company; and (iii) the I/C must represent that he/she will not work for the Company or other parties in interest in this case during the time AlixPartners is involved in providing services to the Company. AlixPartners' standard practice is to charge for an I/C's services at the rate equal to the compensation provided by AlixPartners to such I/C.

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General Terms and Conditions

Section 14. Data Protection

All capitalized terms used in this Section and not otherwise defined in this Agreement shall have the meanings given to them in the General Data Protection Regulation ((EU) 2016/679) (the "GDPR") and all applicable legislation implementing any provisions of the GDPR as may be enacted from time to time (together the "Data Protection Legislation").

The parties acknowledge and agree that, in performing services pursuant to this Agreement, AlixPartners may from time to time be required to Process certain Personal Data on behalf of the Company. In such cases: (1) the Company will ensure that it is lawfully permitted to transfer the Personal Data to AlixPartners for the purposes of AlixPartners performing services under this Agreement; and (2) AlixPartners shall (i) act as the Company's Processor for the purposes of the Data Protection Legislation; (ii) only Process such Personal Data in accordance with the Company's written instructions (including when making an international transfer of Personal Data) unless required to do so by law; (iii) implement appropriate technical and organisational measures to reasonably protect that Personal Data against unauthorized or unlawful Processing and accidental, unauthorized or unlawful loss, destruction, alteration, damage, disclosure or access; and (iv) obtain commitments from all AlixPartners' personnel who have access to and/or Process such Personal Data to keep such Personal Data confidential.

If AlixPartners is Processing Personal Data relating to individuals located in the EU or otherwise subject to the Data Protection Legislation, (x) AlixPartners and the Company shall each comply with all relevant provisions of the Data Protection Legislation, and (y) the nature and extent of such Processing shall be set out in the GDPR Data Protection Schedule of this Agreement. AlixPartners shall, in relation to any Personal Data processed by AlixPartners in connection with this Agreement: (1) at the Company's cost, assist the Company in complying with its obligations as the Controller (or as Processor, as the case may be) of the Personal Data, to respond to requests from Data Subjects exercising their rights set out in Articles 12 to 22 of the GDPR; (2) notify the Company without undue delay on becoming aware of a Personal Data Breach; (3) upon termination or expiration of this Agreement, at the written direction of the Company either delete or return any Personal Data and any copies thereof to the Company (except to the extent AlixPartners is required by law to retain such Personal Data, and except for Personal Data located on AlixPartners' disaster recovery or backup systems where it will be destroyed upon the normal expiration of the backup files); and (4) maintain appropriate records to demonstrate compliance with this Section.

AlixPartners is part of an international business, headquartered in the United States of America ("US"). AlixPartners may in the ordinary course of its business, including the performance of the services under this Agreement, transfer Personal Data received outside the US to its US-based affiliates. AlixPartners' US-based affiliates are certified under the EU-US

Privacy Shield framework and any transfer of Personal Data from outside the US to its US-based affiliates will be transferred subject to, and in accordance with, the Privacy Shield requirements. AlixPartners' entities located in the EU have also entered into standard data protection clauses (in accordance with Article 46.2 (c) of the GDPR) with their non-EU-based affiliates. The Company acknowledges and agrees that AlixPartners, as reasonably required for the performance of the services pursuant to this Agreement, be permitted to transfer Personal Data to its affiliates, subject to, and in accordance with, the Privacy Shield requirements and/or the aforementioned standard data protection clauses. Except as allowed above, AlixPartners shall not transfer any Personal Data received in the EU and subject to the Data Protection Legislation outside of the European Economic Area without the prior written consent of the Company.

The Company consents to AlixPartners appointing third party Processors of Personal Data under this Agreement. AlixPartners confirms that it will enter into a written agreement with any third-party Processor prior to supplying them with the Personal Data, incorporating terms which are substantially similar to those set forth in this Section. As between the Company and AlixPartners, AlixPartners shall remain fully liable for all acts or omissions of any third-party Processor appointed by AlixPartners pursuant to this paragraph

EXHIBIT C

Folse Declaration

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

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

**DECLARATION OF BARRY FOLSE IN SUPPORT OF THE DEBTORS’
APPLICATION FOR ENTRY OF AN ORDER APPROVING THE EMPLOYMENT
AND RETENTION OF ALIXPARTNERS, LLP AS FINANCIAL ADVISOR EFFECTIVE
AS OF THE PETITION DATE PURSUANT TO LOCAL BANKRUPTCY
RULE 2014-1(b)(1)**

I, Barry Folse, make this Declaration pursuant to 28 U.S.C. § 1746, and state:

1. I am a Managing Director with AlixPartners, LLP (“AlixPartners”), which has a place of business at 909 Third Avenue, New York, New York 10022.

2. I submit this declaration on behalf of AlixPartners in support of the Debtors’ *Application for an Order Authorizing the Employment and Retention of AlixPartners, LLP as Financial Advisor Effective as the Petition Date Pursuant to Local Bankruptcy Rule 2014-1(b)(1)* (the “Application”)² by which the Debtors are seeking retention of AlixPartners on the terms and conditions set forth in the Application and the engagement letter and addendum between the Debtors and AlixPartners attached to the Application as **Exhibit B** (the “Engagement Letter”).

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

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

Except as otherwise noted,³ I have personal knowledge of the matters set forth herein. If called and sworn as a witness, I could, and would, testify competently to the matters set forth herein.

AlixPartners' Qualifications

3. AlixPartners provides financial advisory services to debtors in chapter 11 cases and out-of-court restructurings. AlixPartners is an internationally recognized restructuring and turnaround firm and has substantial experience in providing financial advisory services and enjoys an excellent reputation for services it has rendered in large and complex chapter 11 cases on behalf of debtors and creditors throughout the United States.

4. AlixPartners' professionals have assisted, advised and provided strategic advice to, debtors, creditors, bondholders, investors and other entities in numerous chapter 11 cases of similar size and complexity to the Debtors' Chapter 11 Cases. AlixPartners has provided financial or crisis management services in numerous large cases in other districts. *See, e.g., In re McDermott Int'l, Inc.*, No. 20-30336 (DRJ) (Bankr. S.D. Tex. May 20, 2020); *In re Sheridan Holding Co. I, LLC*, No. 20-31884 (MI) (Bankr. S.D. Tex. Apr. 24, 2020); *In re SRII Opco, LP and SRII Opco GP, LLC*, No. 19-35133 (MI) (Bankr. S.D. Tex. Apr. 21, 2020); *In re Sheridan Holding Co. II, LLC*, No. 19-35198 (MI) (Bankr. S.D. Tex. Oct. 21, 2019); *In re Hexion Holdings LLC*, No. 19-10684 (KG) (Bankr. D. Del. May 1, 2019); *In re Ditech Holding Corp.*, No. 19-10412 (JLG) (Bankr. S.D.N.Y. Mar. 25, 2019); *In re David's Bridal, Inc.*, No. 18-12635 (LSS) (Bankr. D. Del. Dec. 18, 2018); *In re The Bon-Ton Stores, Inc.*, No. 18-10248 (MFW) (Bankr. D. Del. Mar. 6, 2018); *In re Mem'l Prod. Partners*, No. 17-30262 (MI) (Bankr. S.D. Tex. Feb. 27, 2017); *In re Linn Energy*, No. 16-60040 (DRJ) (Bankr. S.D. Tex. Jun. 27, 2016); *In re C&J Energy Servs.*, No. 16-33590 (DRJ) (Bankr. S.D. Tex. Sept. 2, 2016); *In re Aspect Software Parent, Inc.*,

³ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at AlixPartners and are based on information provided by them.

No. 16-10597 (MFW) (Bank D. Del. Apr. 22, 2016); *In re SH130 Concession Co., LLC*, No. 16-10262 (TMD) (Bank. W.D. Tex. Apr. 14, 2016); *In re Paragon Offshore PLC*, No. 16-10386 (CSS) (Bank. D. Del. Apr. 5, 2016); *In re Ryckman Creek Res., LLC*, No. 16-10292 (KJC) (Bankr. D. Del. Feb. 9, 2016); *In re Walter Energy, Inc.*, No. 15-02741 (TOM) (Bankr. N.D. Ala. Sept. 8, 2015); *In re Molycorp Inc.*, No. 15-11362 (CJS) (Bankr. D. Del. Jul. 17, 2015); *In re ERG Intermediate Holdings, LLC*, No. 15-31858 (HDH) (Bankr. N.D. Tex. Jun. 11, 2015); *In re Altegrity, Inc.*, No. 15-10226 (LSS) (Bankr. D. Del. Mar. 16, 2015); *In re Energy Future Holdings Corp.*, No. 14-10979 (CJS) (Bankr. D. Del. Jan. 12, 2015); and *In re Dendreon Corp.*, No. 14-12515 (LSS) (Bankr. D. Del. December 9, 2014).

5. In addition, since approximately March 18, 2020, AlixPartners has provided services to the Debtors in connection with their restructuring efforts. In providing such prepetition professional services to the Debtors, AlixPartners has become familiar with the Debtors and their businesses, including the Debtors financial affairs, debt structure, operations and related matters. Having worked closely with the Debtors management and their other advisors, AlixPartners has developed relevant experience and expertise regarding the Debtors that will assist it in providing effective and efficient services in these Chapter 11 Cases. Accordingly, AlixPartners is both well-qualified and uniquely able to represent the Debtors in these Chapter 11 Cases in an efficient and timely manner.

6. If the Application is approved, AlixPartners will continue to provide services to the Debtors. AlixPartners' personnel will work closely with the Debtors' management and other professionals throughout the reorganization process. By virtue of the expertise of its restructuring personnel and the significant prepetition work that AlixPartners performed for the Debtors its

prepetition representation of the Debtors, AlixPartners is well qualified to provide services to and represent the Debtors' interests in these Chapter 11 Cases.

Services to be Provided

7. Subject to further order of the Court, AlixPartners may provide the services described in the Engagement Letter, including, but not limited to, the following:⁴

- Assist the Debtors with management of its financial and treasury functions.
- Provide assistance to the financial function including, without limitation, assisting the Debtors in (i) strengthening the core competencies in the finance organization, particularly cash management, planning, general accounting and financial reporting information management and (ii) formulation and negotiation with respect to a plan of reorganization.
- Assist in developing and implementing cash management strategies, tactics and processes.
- Work with the Debtors and its team to further identify and implement both short-term and long-term liquidity generating initiatives.
- Provide assistance to management in connection with the Debtors' development of its revised business plan, and such other related forecasts as may be required by the bank lenders in connection with negotiations or by the Debtors for other corporate purposes.
- Assist Debtors' management and its professionals specifically assigned to sourcing, negotiating and implementing any financing, including DIP and exit financing facilities, in conjunction with the Plan of Reorganization and the overall restructuring.
- Assist management of the Debtors in the design and implementation of a restructuring strategy designed to maximize enterprise value, taking into account the unique interests of all constituencies. Assist the Debtors' management in developing a restructuring strategy.
- Assist the Debtors to develop contingency plans and financial alternatives in the event an out-of-court restructuring cannot be achieved.
- Work with senior management to negotiate and implement restructuring initiatives and evaluate strategic alternatives.
- Assist in negotiations with stakeholders and their representatives.

⁴ The summaries of the Engagement Letter contained in this Application are provided for purposes of convenience only. In the event of any inconsistency between the summaries contained herein and the terms and provisions of the Engagement Letter, the terms of the Engagement Letter shall control.

- Assist in negotiations with potential acquirers of the Debtors' assets.
- Assist in communication and/or negotiation with outside constituents including the banks and their advisers.
- Assist in preparing for and filing a Bankruptcy Petition, coordinating and providing administrative support for the proceeding and developing the Debtors' Plan of Reorganization or other appropriate case resolution, if necessary.
- Assist with the preparation of the statement of affairs, schedules and other regular reports required by the Bankruptcy Court as well as providing assistance in such areas as testimony before the Bankruptcy Court on matters that are within AlixPartners' areas of expertise.
- Assist as requested in analyzing preferences and other avoidance actions.
- Manage the claims and claims reconciliation processes.
- Assist the Debtors with electronic data collection.
- Work with the senior management of the Debtors to obtain covenant relief from its bank lenders and other creditors.
- Assist management with the development of the Debtors' revised business plan and forecast.
- Assist in the monitoring of the Debtors' liquidity initiatives.
- Assist with such other matters as may be requested that fall within AlixPartners' expertise and that are mutually agreeable.

No Duplication of Services

8. AlixPartners understands that the Debtors may retain additional professionals during the term of its engagement and will work cooperatively with such professionals to integrate any respective work conducted by the professionals on behalf of the Debtors. The financial advisory services provided by AlixPartners will complement, and not duplicate, the services rendered by any other professional retained in these Chapter 11 Cases.

Professional Compensation and Reimbursement

9. AlixPartners' decision to accept this engagement to provide services to the Debtors is conditioned upon its ability to be retained in accordance with its customary terms and conditions

of employment, compensated for its services, and reimbursed for the out-of-pocket expenses it incurs in accordance with its customary billing practices, as set forth in **Schedule 1** of the Engagement Letter (the “Fee and Expense Structure”).

10. AlixPartners’ current standard hourly rates for 2020, subject to periodic adjustments, are as follows:

Title	Hourly Rate
Managing Director	\$1,000 – \$1,195
Director	\$800 – \$950
Senior Vice President	\$645 – \$735
Vice President	\$470 – \$630
Consultant	\$175 – \$465
Paraprofessional	\$295 – \$315

11. In the normal course of business, AlixPartners may periodically adjust its billing rates. Changes in applicable hourly rates will be noted on the invoices for the first time period in which the revised rates became effective.

12. In addition to compensation for professional services rendered by AlixPartners’ Personnel, AlixPartners will seek reimbursement for reasonable and necessary expenses incurred in connection with these Chapter 11 Cases, including but not limited to transportation costs, lodging, and meals.

13. To the extent that AlixPartners requires services of its international divisions or personnel from specialized practices, the standard hourly rates for that international division or specialized practice will apply.

14. AlixPartners intends to apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these Chapter 11 Cases consistent with the Fee and Expense Structure, subject to this Court's approval and in compliance with applicable provisions of the Bankruptcy Code, including sections 330 and 331, the Bankruptcy Rules, the Local Rules, and all other applicable procedures and orders of this Court.

15. AlixPartners will maintain records in support of any fees (in 1/10th of an hour increments), costs, and expenses incurred in connection with services rendered in these Chapter 11 Cases. Records will be arranged by category and nature of the services rendered and will include reasonably detailed descriptions of those services provided on behalf of the Debtors.

16. AlixPartners often works for compensation that includes hourly-based fees and performance-based, contingent-incentive compensation earned upon achieving meaningful results. AlixPartners is not seeking a success fee in connection with these Chapter 11 Cases.

17. The Fee and Expense Structure is consistent with and typical of compensation arrangements entered into by AlixPartners and other comparable firms that render similar services under similar circumstances. I believe that the Fee and Expense Structure is reasonable, market-based, and designed to compensate AlixPartners fairly for its work and to cover fixed and routine overhead expenses.

18. AlixPartners received unapplied advance payments from the Debtors in the amount of \$500,000.00 (the "Retainer"). According to AlixPartners' books and records, during the 90-day period prior to the Petition Date, the Debtors paid AlixPartners \$2,078,058.69 in aggregate for professional services performed and expenses incurred, including the Retainer. Due to the ordinary course and unavoidable reconciliation of fees and submission of expenses immediately prior to, and subsequent to, the Petition Date, AlixPartners may have incurred but not billed fees and

reimbursable expenses that relate to the prepetition period. Approval is sought from this Court for AlixPartners to apply the Retainer to these amounts. To the extent AlixPartners incurred any unbilled fees or reimbursable expenses in excess of the Retainer, AlixPartners has agreed not to seek payment of such amounts and to waive any claim against Debtors for such amounts. Accordingly, Debtors will not owe AlixPartners any sums for prepetition services as of the Petition Date.

19. Any balance of the Retainer will constitute an evergreen retainer as security for postpetition services and expenses.

Indemnification Provisions

20. The Engagement Letter contains standard indemnification language with respect to AlixPartners' services including, without limitation, an agreement by the Debtors to indemnify AlixPartners and its affiliates, partners, directors, officers, employees and agents (each, an "AlixPartners Party") from and against all claims, liabilities, losses, expenses and damages arising out of or in connection with the engagement of AlixPartners that is the subject of the Engagement Letter, except to the extent caused by gross negligence, willful misconduct, or fraud of any AlixPartners Party.

21. AlixPartners believes that the indemnification provisions contained in the Engagement Letter (the "Indemnification Provisions") are customary and reasonable for AlixPartners and comparable firms providing financial advisory services.

22. The terms and conditions of the Indemnification Provisions were negotiated by the Debtors and AlixPartners at arm's length and in good faith. The provisions contained in the Engagement Letter, viewed in conjunction with the other terms of AlixPartners' proposed retention, are reasonable and in the best interest of the Debtors, their estates, and creditors.

Accordingly, as part of this Application, I believe that this Court should approve the Engagement Letter.

AlixPartners' Disinterestedness

23. In connection with its proposed retention by the Debtors in these Chapter 11 Cases, AlixPartners undertook a lengthy review to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, AlixPartners obtained from the Debtors and/or their representatives the names of individuals and entities that may be parties in interest in these Chapter 11 Cases ("Potential Parties in Interest"). Such parties are listed on **Schedule 1** attached hereto. A search was performed for connections to the Potential Parties in Interest as to AlixPartners Holdings, LLP ("Holdings"), AlixPartners' parent company, and each of Holdings' U.S. and non-U.S. subsidiaries. Results are disclosed for connections to Potential-Parties-in-Interest. In addition, an email is sent to all of their professionals inquiring of any potential.

24. Based on that review, AlixPartners represents that, to the best of its knowledge, AlixPartners knows of no fact or situation that would represent a conflict of interest for AlixPartners with regard to the Debtors. Unless otherwise noted, references to AP below collectively refer to AlixPartners, AP Holdings and each of their respective subsidiaries. AlixPartners wishes to disclose the following:

- The equity capital of Holdings is owned individually by: (i) the Managing Directors of AlixPartners; (ii) Lakeview Capital Holdings, Inc., the Jay Alix Living Trust and other affiliates of Jay Alix (collectively the "Lakeview Parties"); (iii) affiliates of each of (a) Caisse de dépôt et placement du Québec ("CDPQ"), (b) Investcorp Bank B.S.C. ("IVC"), and (c) Public Sector Pension Investment Board ("PSP Investments"); and (iv) other individuals and trusts. Neither CDPQ, nor IVC, nor the Lakeview Parties, nor PSP Investments (collectively, the "Investors"), nor any Managing Director, other individual or trust separately owns a majority of the equity capital of Holdings directly or indirectly or separately controls the Boards of either Holdings or AlixPartners. None of the Investors own any of the bank or other debt of AlixPartners.

CDPQ is an institutional investor that manages funds primarily on behalf of a number of Quebec-based public pension and insurance plans. As one of Canada's leading institutional fund managers, CDPQ invests globally in major financial markets, private equity, infrastructure and real estate.

Investcorp is a leading global provider and manager of alternative investment products.

The Lakeview Parties and related entities are entities owned or controlled by Jay Alix that, among other things, make investments on behalf of Mr. Alix and his family.

PSP Investments is a Canadian Crown corporation established in 1999 to manage employer and employee contributions made after April 1, 2000 to the Canadian Federal Public Service, the Canadian Forces and the Royal Canadian Mounted Police pension funds. It is also responsible for contributions made after March 1, 2007 to the Canadian Reserve Force Pension Fund. PSP Investments manages a diversified global portfolio composed of investments in public financial markets, private equity, infrastructure, natural resources, real estate and private debt.

Designees of the Investors or their subsidiaries serve as some of the members of the Boards of Directors of each of AlixPartners and Holdings (collectively, the "Boards"). In addition to their investments in Holdings, all of the Investors have substantial investments unrelated to AP. Accordingly, as a precautionary matter, AP maintains information barriers designed to prevent confidential client information, including the names of clients likely to be involved in reorganization proceedings under the Bankruptcy Code, from being shared with the Investors or their designees on the Boards.

To that end, no material nonpublic information about the Debtors has been or will be furnished by AP to the Investors, the InvestCos (as defined below) or their Board designees, and AP will continue to abide by its confidentiality obligations to the Debtors. AP operates independently of the Investor Conflicts Parties (as defined below), and does not share employees, officers or other management with any such Investor Conflicts Parties (as defined below). AP and each of the Investor Conflicts Parties have separate offices in separate buildings, use separate Internet email addresses, and do not otherwise share IT systems. No personnel of the Investor Conflicts Parties work on AlixPartners client matters or have access to AlixPartners client information or client files or client personnel. No AP executive or employee is a director, officer or employee of any Investor. Each Investor is governed by its own board of directors or similar body and managed by its own management team. Each Investor is independent of each other Investor.

AlixPartners has searched the names of the Debtors and the list of Potential Parties in Interest against the names of (i) the Investors, (ii) the subsidiaries of the Investors that either hold a direct position in Holdings or hold a direct position in the entity that holds a direct position in Holdings (collectively, the "InvestCos"), and (iii) the subsidiaries of the Investors that hold, directly or indirectly, positions in the respective InvestCos. In addition,

AlixPartners has searched and/or will request each Investor to search the names of the Debtors against the companies that the InvestCos have a direct greater than 10% investment in (collectively, with (i) – (iii) the “Investor Conflicts Parties”). AlixPartners has determined, to the best of its knowledge based solely on that search, that there are no connections with the Investor Conflicts Parties that require disclosure other than as noted herein. Because of the information barriers described above, the sheer size of the investment portfolios of the Investor Conflicts Parties, and any applicable securities laws, prior to the Petition Date, AlixPartners was unable to further investigate any potential or actual connections between the Investor Conflicts Parties and the Debtors and the Potential Parties in Interest. To the extent any potential or actual connections are discovered after the Petition Date, if there exists a material connection, AlixPartners will promptly supplement this disclosure. Notwithstanding the foregoing, AlixPartners’ conflicts check did not and will not extend to entities owned by mutual funds in which an Investor Conflicts Party has an interest; entities owned by separate accounts managed by non-affiliates for an Investor Conflicts Party; entities owned by private equity funds in which an Investor Conflicts Party has a limited partnership interest managed by non-affiliates (even though the particular Investor Party may be represented on the limited partner advisory board or investor committee and even though the particular Investor Conflicts Party may have a passive interest in the general partner); entities where any of the Investor Conflicts Parties serves as general partner or investment manager holding interests representing, directly or indirectly, 10% or less. Nor does it or will it necessarily include indirect investments, such as businesses owned or investments made by an Investor Conflicts Party’s portfolio company(ies), or passive investments held or managed by any of the Investor Conflicts Parties. In addition, because of the sheer size of the investments of the Investors and their respective affiliates and subsidiaries, except as described herein, AlixPartners’ conflicts check did not and it will not necessarily include any other affiliates or subsidiaries owned, directly or indirectly, by each Investor, or any investments made by such other affiliates or subsidiaries, nor will it include, to the extent applicable, any depositors of the Investors.

Although AlixPartners has performed a conflicts check of the Investor Conflicts Parties as set forth above, as a result of, among other things, the sheer size of the investments of the Investor Conflicts Parties, one or more of the Investor Conflicts Parties may, in the ordinary course and from time to time, hold, control and/or manage loans to, or investments in, the Debtors and/or Potential Parties in Interest and/or may trade debt and/or equity securities in the Debtors and/or Potential Parties in Interest. In addition, one or more of the Investor Conflicts Parties may also have had, currently have, or may in the future have business relationships or other connections with the Debtors or other Potential Parties in Interest. To the extent AlixPartners learns of material business relationships or other material connections that are not included herein, AlixPartners will promptly file a supplemental disclosure.

Other than as specifically noted herein, AlixPartners has not undertaken to determine the existence, nature, and/or full scope of any business relationships or connections that the

Investor Conflicts Parties may have with the Potential Parties in Interest, the Debtors and their affiliates, or these chapter 11 cases.

Further, AlixPartners may have had, currently have or may in the future have business relationships with, among other entities, portfolio companies of the Investors and portfolio companies of private equity funds in which they are limited partners, in matters unrelated to the Debtors or their affiliates in these chapter 11 cases. Based on, among other things, the business separation between each of the Investor Conflict Parties and AlixPartners, the contractual client confidentiality obligations of AlixPartners and the information barriers referred to above, AlixPartners believes that it does not hold or represent an interest adverse to the estate with respect to the engagement.

- AP interacts with U.S. Bankruptcy Court judges and representatives of the U.S. Trustee Program regularly in its capacity as a professional consulting firm that offers turnaround and restructuring services.
- Acadian Asset Management LLC, a shareholder to the Debtors, is a shareholder to a current AP client in matters unrelated to the Debtors.
- ACE American Insurance Company, an insurance provider to the Debtors, and affiliates (“ACE”) are insurance providers, vendors, creditors, lenders, investors, bondholders, customers, contract parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. ACE is a current AP client in matters unrelated to Debtors. AIG is a debtholder of AP.
- ADP, LLC, a related party to the Debtors, and affiliates (“ADP”) are vendors, customers, contract parties and creditors to current and former AP clients in matters unrelated to the Debtors. ADP is a vendor to AP.
- Allied World Assurance Company, an insurance provider to the Debtors, and affiliates (“Allied”) are insurance providers, lenders, contract parties and shareholders to current and former AP clients in matters unrelated to the Debtors. Allied is a vendor to AP.
- Ameren Missouri and Ameren Illinois, utility providers to the Debtors, and affiliates (“Ameren”) are adverse parties, contract parties, creditors, litigation parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. Ameren is a current and former AP client in matters unrelated to the Debtors.
- American Express Travel Related Service Company and GBT US LLC d/b/a American Express Global Business Travel, related parties to the Debtors, and affiliates (“American Express”) are adverse parties, lessors, lienholders, contract parties, related parties, customers, creditors and vendors to current and former AP clients in matters unrelated to the Debtors. American Express is a former employer of current AP employees. American Express is a vendor to AP.

- American International Group, Inc., an insurance provider to the Debtors, and affiliates (“AIG”) are adverse parties, adverse litigation parties, bondholders, creditors, customers, director-affiliated companies, insurance providers, lenders, litigation parties, contract parties, noteholders and vendors to current and former AP clients in matters unrelated to the Debtors. AIG is a current and former AP client in matters unrelated to the Debtors. AIG is a former employer of a current AP employee
- Arch Insurance Company, a letter of credit party insurance providers to the Debtor, and affiliates (“Arch”) are bondholders, litigation parties, adverse litigation parties, creditors, contract parties, insurance providers and lenders to current and former AP clients in matters unrelated to the Debtor. Arch is a former AP client in matters unrelated to the Debtors.
- Arnold & Porter Kaye Scholer LLP, a professional in this bankruptcy matter, and affiliates (“A&P”) are adverse litigation parties, counsel, opposing counsel, related parties and professionals to current and former AP clients in matters unrelated to the Debtors. A&P is a current and former AP client in matters unrelated to the Debtors.
- AT&T, a utility providers to the Debtors, and affiliates (“AT&T”) are adverse litigation parties, creditors, adverse parties, director-affiliated companies, contract parties, lessees, lessors, vendors, litigation parties, customers, joint venture entities, and related parties to current and former AP clients in matters unrelated to the Debtors. AT&T is a current and former AP client in matters unrelated to the Debtors. AT&T is a member of the UCC represented by AP in Windstream Holdings, Inc., Fusion Connect, Inc and Forever 21, Inc., bankruptcy matters unrelated to the Debtors. AT&T is a former employer of current AP employees. AT&T is a vendor to APAviva Group, a noteholder and bondholder to the Debtors, and affiliates (“Aviva”) are related parties, bondholders, indenture trustees, insurance providers, lenders, lienholders, vendors, adverse parties, associated company and litigation parties to current and former AP clients in matters unrelated to the Debtors. Aviva is a former AP client in matters unrelated to the Debtors. Aviva is a vendor to AP.
- Axis Capital, an insurance provider to the Debtors, and affiliates (“Axis”) are creditors, contract parties, insurance providers, lenders, related parties, professionals, and vendors to current and former AP clients in matters unrelated to the Debtors. Axis is an insurance provider to AP.
- Baker & McKenzie, LLP, a professional in this bankruptcy matter, and affiliates (“B&M”) are counsel, creditors, lessors, opposing counsel, vendors and professionals to current and former AP clients in matters unrelated to the Debtors. B&M is a current and former AP client in matters unrelated to the Debtors. B&M is a former employer of current AP employees.

- Baker Tilly Virchow Krause, LLP, a related party to the Debtors, and affiliates (“BT”) are professionals and related parties to current and former AP clients in matters unrelated to the Debtors. BT is a former employer of a current AP employee.
- Banc of America Merchant Services, LLC and Bank of America N.S., lenders, banking service providers and related parties to the Debtors, and affiliates (“Bank of America”) are adverse parties, banking service providers, bondholders, financial advisors, litigation parties, adverse litigation parties, creditors, customers, contract parties, indenture trustees, investors, lenders, lienholders, noteholders, related parties, professionals, and vendors to current and former AP clients in matters unrelated to the Debtors. Bank of America is a current and former AP client in matters unrelated to the Debtors. Bank of America is a former employer of current AP employees. Bank of America is a vendor to AP.
- Barbara Martin is a litigation party to the Debtors. A Barbara Martin is also a shareholder to a former AP client in matters unrelated to the Debtors. It is unclear whether this is this is the same individual.
- BB&T, a banking service provider to the Debtors, and affiliates (“BB&T”) are adverse litigation parties, adverse parties, lenders, lessors, shareholders, bondholders, related parties and bondholders to current and former AP clients in matters unrelated to the Debtors.
- BBVA Compass Bank, a banking service provider to the Debtors, and affiliates (“BBVA”) are bondholders, creditors, customers, lenders, lessees, professionals, shareholders and vendors to current AP clients in matters unrelated to the Debtors. BBVA is a former employer of a current AP employee.
- BDO USA LLP, a related party to the Debtors, and affiliates (“BDO”) are associated companies, creditors, litigation parties, professionals and vendor to current and former AP clients in matters unrelated to the Debtors. BDO is a current and former AP client in matters unrelated to the Debtors. BDO is a former employer of current AP employees. BDO is a vendor to AP.
- Beazley, an insurance provider to the Debtors, and affiliates (“Beazley”) are insurance providers, adverse parties, litigation parties, creditors, adverse litigation parties, lenders, related parties and vendors and adverse parties to current and former AP clients in matters unrelated to the Debtors. Beazley is an insurance provider to AP.
- Berkeley Research Group (“BRG”), a professional in this bankruptcy matter, is a former employer of current AP employees. BRG is a vendor to AP.
- BlackRock Institutional Trust Company, N.A., an equity holder to the Debtors, and affiliates (“Blackrock”) are bondholders, creditors, lenders, lessors, lienholders, contract

parties, noteholders, related parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. BlackRock is a current and former AP client in matters unrelated to the Debtors. Blackrock is a debtholder of AP.

- Cahill, Gordon & Reindell (“Cahill”), an ABL lender to the Debtors, is a professional and opposing counsel to current and former AP clients in matters unrelated to the Debtors. Cahill is a current and former AP client in matters unrelated to the Debtors.
- CenterPoint Energy and CenterPoint Energy Minnegasco, utility providers to the Debtors, and affiliates are adverse parties, adverse litigation parties, creditors, contract parties, director-affiliated companies, lessors, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors
- CenturyLink, a utility provider to the Debtors, and affiliates (“CenturyLink”) are adverse parties, contract parties, creditors, customers, lenders, professionals, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. CenturyLink is a vendor to AP.
- Charles Schwab Trust Co and Charles Schwab Trust Co-401k Wires, benefit providers and vendors to the Debtors, and affiliates (“CS”) are bondholders, adverse litigation parties and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Chase Bank, JP Morgan Chase Bank , N.A. JP Morgan Chase and Chase Manhattan Bank, banking service providers and ABL lenders to the Debtors, and affiliates (“JP Morgan”) are lenders, shareholders, lienholders, bondholders, adverse parties, adverse litigation parties, material contract parties, customers, investors, lessors, lessees, joint venture entities, indenture trustees, noteholders, banks, vendors, director-affiliated companies, litigation parties, professionals and creditors to current and former AP clients in matters unrelated to the Debtors. JP Morgan is a current and former AP client in matters unrelated to the Debtors. JPMorgan is a former employer of current AP employees.
- Chubb Group of Insurance Companies, an insurance provider to the Debtors, and affiliates (“Chubb”) are creditors, lenders, investors, insurance providers, bondholders, vendors, adverse litigation parties, related parties and contract parties to current and former AP clients in matters unrelated to the Debtors. Chubb is a current AP client in matters unrelated to the Debtors. Chubb is an insurance provider to AP
- Cigna Healthcare (Dental), a benefit provider to the Debtors, and affiliates (“Cigna”) are adverse parties, adverse litigation parties, bondholders, contract parties, creditors, customers, insurance providers, lenders, professionals, vendors, and related parties to current and former AP clients in matters unrelated to the Debtors. Cigna is a current AP client in matters unrelated to the Debtors. Cigna is a former employer of a current AP employee. Cigna is a vendor to AP.

- Cisco Systems Capital Corporation, a related party to the Debtors, and affiliates (“Cisco”) are lenders, lienholders, bondholders, contract parties, related parties, professionals, vendors, adverse parties, and creditors to current and former AP clients in matters unrelated to the Debtors. Cisco is a former employer of current AP employees. Cisco is a vendor to AP.
- Citizens Bank, a banking service provider to the Debtors, and affiliates (“Citizens”) are creditors, contract parties, lenders, banking service providers, litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Citizens is a former AP client in matters unrelated to the Debtors. Citizens is a former employer of a current AP employee. Citizens Bank is a debtholder of AP.
- C.N.A. Financial Corp., an insurance provider to the Debtors, and affiliates (“CNA”) are adverse parties, adverse litigation parties, affiliates bondholders, creditors, litigation parties, customers, insurance providers, lenders, and related parties to current and former AP clients in matters unrelated to the Debtors. CNA is a former employer of a current AP employee. CNA is an insurance provider to AP.
- Dimensional Fund Advisors, L.P., an equity holder to the Debtors, is a shareholder to current and former AP clients in matters unrelated to the Debtors.
- Direct Energy, a utility provider to the Debtors, and affiliates (“Direct Energy”) are contract parties, customers, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Direct Energy is a current AP client in matters unrelated to the Debtors. Direct Energy is a former employer of a current AP employee.
- DTE Energy, a utility provider to the Debtors, and affiliates (“DTE”) are creditors, contract parties, customers, and vendors to current and former AP clients in matters unrelated to the Debtors. DTE is a former employer of current AP employees. DTE is a vendor to AP.
- Duke Energy Progress and Duke Energy, utility providers to the Debtors, and affiliates (“Duke”) are adverse parties, creditors, customers, director-affiliated companies, contract parties, adverse litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Duke is a former AP client in matters unrelated to the Debtors.
- Entergy Arkansas, Inc., Entergy Gulf States LA, LLC, Entergy Louisiana, Inc., Entergy Mississippi, Inc., Entergy New Orleans and Entergy Texas, Inc., utility providers to the Debtors, and affiliates (“Entergy”) are creditors, customers, vendors, related parties, director-affiliated companies and contract parties to current and former AP clients in matters unrelated to the Debtors.

- Epicor Software (“ES”), a related party to the Debtors, is a related party to a former AP client in matters unrelated to the Debtors. ES is a former AP client in matters unrelated to the Debtors.
- Ernst & Young LLP (Dallas), a professional in this bankruptcy matter, and affiliates (“E&Y”) are professionals, contract parties, director-affiliated companies, adverse parties, related parties, litigation parties, vendors, creditors and shareholders to current and former AP clients in matters unrelated to the Debtors. E&Y is a current AP client in matters unrelated to the Debtors. E&Y is a former employer of current AP employees. E&Y is a vendor to AP.
- Eversource Energy, a utility provider to the Debtors, is a vendor to current and former AP clients in matters unrelated to the Debtors. Eversource Energy is a current AP client in matters unrelated to the Debtors.
- Fifth Third Bank, a banking service provider to the Debtors, and affiliates (“Fifth Third”) are adverse parties, bondholders, contract parties, creditors, lenders, shareholders, vendors, and related parties to current and former AP clients in matters unrelated to the Debtors. Fifth Third is a current and former AP client in matters unrelated to the Debtors. Fifth Third is a former employer of a current AP employee.
- Frontier Communications, a utility provider to the Debtors, and affiliates (“Frontier”) are adverse parties, creditors, contract parties, related parties, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors.
- Gardere Wynne Sewell & Riggs, a professional in this bankruptcy matter, is a professional to a former AP client in matters unrelated to the Debtors.
- Georgia Power, a utility provider to the Debtors, and affiliates are vendors, contract parties and related parties to current and former AP clients in matters unrelated to the Debtors.
- Hasbro, a creditor to the Debtors, and affiliates (“Hasbro”), are creditors and vendors to former AP clients in matters unrelated to the Debtors. Hasbro is a former AP client in matters unrelated to the Debtors.
- Haynes & Boone, LLP (“Haynes”), a professional in this bankruptcy matter, is an adverse litigation party, professional, counsel, contract party, opposing counsel, related party and vendor to current and former AP clients in matters unrelated to the Debtors. Haynes is a current and former AP client in matters unrelated to the Debtors. Haynes provides legal services to AP. Haynes is a former employer of current AP employees.
- Internal Revenue Service (“IRS”), a government regulatory agency to the Debtors, is a vendor, adverse party, professional, related party, litigation party, and taxing authority to

current and former AP clients in matters unrelated to the Debtors. The IRS is a current and former AP client in matters unrelated to the Debtors. The IRS is a former employer of current AP employees.

- Internap Network Services (“INS”), a utility provider to the Debtors, is a lessor to a former AP client in matters unrelated to the Debtors. INS is a former AP client in matters unrelated to the Debtors.
- Jersey Central Power & Light, a utility provider to the Debtors, is a subsidiary, related party and vendor to current and former AP clients in matters unrelated to the Debtors.
- Keurig Green Mountain Inc (“KGM”), a vendor to the Debtors, is a creditor to former AP clients in matters unrelated to the Debtors. KGM is a former AP client in matters unrelated to the Debtors.
- Key Bank, a banking service party to the Debtors, is a lender, contract party, bondholder, shareholder, lessor and adverse party to current and former AP clients in matters unrelated to the Debtors. Key Bank is a former AP client in matters unrelated to the Debtors.
- Kimco Westmont 614, Inc., a landlord to the Debtors, and affiliates, are creditors, litigation parties, related parties and vendors to current and former AP clients in matters unrelated to the Debtors.
- Kohl’s Department Store, a landlord to the Debtors, and affiliates (“Kohl’s”) are litigation parties and related parties to current and former AP clients in matters unrelated to the Debtors. Kohl’s is a current AP client in matters unrelated to the Debtors.
- Level 3 Communications, LLC, a utility provider to the Debtors, and affiliates are vendors, creditors, contract parties and related parties to current and former AP clients in matters unrelated to the Debtors.
- Liberty Mutual Insurance Group and Liberty Property Limited Partnership, insurance providers, landlords and vendors to the Debtors, and affiliates (“Liberty Mutual”) are bondholders, litigation parties, adverse litigation parties, creditors, customers, contract parties, insurance providers, lenders, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors. Liberty Mutual is a current AP client in matters unrelated to the Debtors. Liberty Mutual is a former employer of a current AP employee. Liberty Mutual is a debtholder of AP.
- Lloyds, an insurance provider to the Debtors, and affiliates (“Lloyds”) are adverse parties, litigation parties, creditors, adverse litigation parties, insurance providers, lenders, related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Lloyds is an insurance provider to AP.

- Mattel, a vendor to the Debtors, and affiliates (“Mattel”), are contract parties and customers to current and former AP clients in matters unrelated to the Debtors. Mattel is a former AP client in matters unrelated to the Debtors.
- Miller Buckfire & Co., a professional in this bankruptcy matter, is a professional to current and former AP clients in matters unrelated to the Debtors.
- Mississippi Power, a utility provider to the Debtors, is a former AP client in matters unrelated to the Debtors.
- Munsch Hardt Kopf & Harr PC a professional in this bankruptcy matter, is a professional and litigation party to current and former AP clients in matters unrelated to the Debtors.
- National Grid, a utility provider to the Debtors, and affiliates (“National Grid”) are adverse litigation parties, creditors, customers, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors. National Grid is a current AP client in matters unrelated to the Debtors.
- Nationwide, a benefit provider to the Debtors, and affiliates (“Nationwide”) are adverse parties, adverse litigation parties, customers, insurance providers, lienholders, litigation parties, related parties, and vendors to current and former AP clients in matters unrelated to the Debtors. Nationwide is an insurance provider to AP.
- New Jersey Department of The Treasury (“NJ”), a tax and government authority in this bankruptcy matter, is a branch of a former AP client in matters unrelated to the Debtors. NJ is a limited partner to a current AP client in matters unrelated to the Debtors.
- Ohio Edison, a utility provider to the Debtors, is a vendor and an affiliate to current and former AP clients in matters unrelated to the Debtors.
- Pacific Gas & Electric Co., a utility provider to the Debtors, and affiliates (“PG&E”), are bondholders, vendors and creditors to current and former AP clients in matters unrelated to the Debtors. PG&E is a current AP client in matters unrelated to the Debtors. PG&E is a former employer of a current AP employee.
- Perkins Coie, a professional in this bankruptcy matter, is a vendor, opposing counsel, litigation party and professional to current and former AP clients in matters unrelated to the Debtor. Perkins Coie is a current and former AP client in matters unrelated to the Debtor. Perkins Coie provides legal services to AP.
- PNC Bank, a banking service provider and landlord to the Debtors, and affiliates (“PNC”) are adverse parties, adverse litigation parties, banking service providers, bondholders,

creditors, customers, contract parties, lenders, related parties, professionals, shareholders, and vendors to current and former AP clients in matters unrelated to the Debtors. PNC is a current and former AP client in matters unrelated to the Debtors.

- Randstad - Carol Stream, IL and Randstad General Partner (US), LLC, vendors and related parties to the Debtors, and affiliates (“Randstad”) are creditors, customers, vendors, professionals, related parties and contract parties to current and former AP clients in matters unrelated to the Debtors. Randstad is a former employer of current AP employees.
- Regions Bank, a banking service provider to the Debtors, is a creditor, lender, noteholder, shareholder, vendor and litigation party to current and former AP clients in matters unrelated to the Debtors.
- Renaissance Technologies LLC (“RT”), an equity holder to the Debtors, is a shareholder to current AP clients in matters unrelated to the Debtors. RT is a former AP client in matters unrelated to the Debtors.
- Rosenthal & Rosenthal Inc. a vendor to the Debtors, is a vendor and related party to current and former AP clients in matters unrelated to the Debtors.
- SAAB Ventures, LLC, a landlord to the Debtors, and affiliates (“SAAB”) are related parties, lessors and vendors to former AP clients in matters unrelated to the Debtors. SAAB is a current AP client in matters unrelated to the Debtors.
- San Diego Gas & Electric Company (“SDG”), a utility provider to the Debtors, is a vendor, litigation party, related party, contract party and bondholder to current and former AP clients in matters unrelated to the Debtors. SDG is a former AP client in matters unrelated to the Debtors.
- Seyfarth Shaw Fairweather & Geraldson (“Seyfarth Shaw”), a professional in this bankruptcy matter, is an adverse litigation party, counsel, professional, and vendor to current and former AP clients in matters unrelated to the Debtors. Seyfarth Shaw is a current AP client in matters unrelated to the Debtors.
- Sidley Austin LLP (“Sidley”), a professional in this bankruptcy matter, is a customer, professional, litigation party, vendor and co-counsel to current and former AP clients in matters unrelated to the Debtor. Sidley is a current and former AP client in matters unrelated to the Debtor. Sidley provides legal services to AP.
- Siemens Industry, Inc., a utility provider to the Debtors, and affiliates (“Siemens”) are adverse parties, litigation parties, adverse litigation parties, creditors, customers, contract parties, lenders, related parties, shareholders, and vendors to current and former AP clients

in matters unrelated to the Debtors. Siemens is a current and former AP client in matters unrelated to the Debtors. Siemens is a former employer of current AP employees.

- Skadden, Arps, Slate, Meagher & Flom LLP (“Skadden Arps”), a professional in this bankruptcy matter, is a creditor, vendor, professional, counsel, related party, and adverse party to current and former AP clients in matters unrelated to the Debtors. Skadden Arps is a current and former AP client in matters unrelated to the Debtors. Skadden Arps is a former employer of current AP employees.
- Southern California Edison, a utility provider, unsecured vendor and letter of credit beneficiary to the Debtors, is a vendor, related party, bondholder, adverse party, contract party and customer to current and former AP clients in matters unrelated to the Debtors. Southern California Edison Company is a former employer of a current AP employee.
- Sprint, a utility provider to the Debtors, and affiliates (“Sprint”) are creditors, customers, vendors, litigation parties, related parties and contract parties to current and former AP clients in matters unrelated to the Debtors. Sprint is a former AP client in matters unrelated to the Debtors.
- Starr Insurance Companies, an insurance provider to the Debtors, and affiliates (“Starr”) are insurance providers, investors, related parties, litigation parties, shareholders, trustees and vendors to current and former AP clients in matters unrelated to the Debtors. Starr is a current and former AP client in matters unrelated to the Debtors. Starr is an insurance provider to AP.
- Sterling National Bank, a vendor to the Debtors, is a lienholder, vendor and related party to a current and former AP clients in matters unrelated to the Debtors. Sterling National Bank is a former AP client in matters unrelated to the Debtors.
- Stifel, Nicolaus & Co., Inc., a professional in this bankruptcy matter, and affiliates are lenders, related parties, professionals, adverse litigation parties, litigation parties, bondholders and shareholders to current and former AP clients in matters unrelated to the Debtors.
- Swift Transportation Corp., a vendor to the Debtors, is a customer, contract party and related party to former AP clients in matters unrelated to the Debtors.
- Sun City, LLC, a landlord to the Debtors, is a current AP client in matters unrelated to the Debtors.
- Symetra and Symetra Life Insurance Company, benefits providers and vendors to the Debtors, and affiliates (“Symetra”) are bondholders, contract parties, indenture trustees,

related parties and vendors to current and former AP clients in matters unrelated to the Debtors. Symetra is a former AP client in matters unrelated to the Debtors.

- T. Rowe Price Associates Inc., an equity holder to the Debtors, and affiliates (“T. Rowe”) are shareholders, creditors, bondholders, lienholders, lenders, investors, related parties and litigation parties to current and former AP clients in matters unrelated to the Debtors. T. Rowe is a current and former AP client in matters unrelated to the Debtors.
- The CIT Group, / Commercial, a vendor to the Debtors, and affiliates (“CIT”) are adverse litigation parties, lenders, vendors, bondholders, lessors, lienholders, creditors, investors, related parties and contract parties to current and former AP clients in matters unrelated to the Debtors. CIT is a former AP client in matters unrelated to the Debtors. CIT is a former employer of current AP employees.
- The Illuminating Co., a utility provider to the Debtors, and affiliates (“Illuminating”) are vendors and subsidiaries to current and former AP clients in matters unrelated to the Debtors.
- The Vanguard Group, an equity owner to the Debtors, and affiliates (“Vanguard”) are adverse parties, bondholders, contract parties, customers and shareholders to current and former AP clients in matters unrelated to the Debtors. Vanguard is a current AP client in matters unrelated to the Debtors.
- T-Mobile, a utility provider to the Debtors, and affiliates (“T-Mobile”) are vendors, contract parties, creditors, lessors and customers to current and former AP clients in matters unrelated to the Debtors. T-Mobile is a former AP client in matters unrelated to the Debtors. T-Mobile is a former employer of a current AP employee.
- Towers Watson Delaware, Inc., a related party to the Debtors, and affiliates (“Willis”) are adverse parties, creditors, contract parties, insurance providers, lessors, related parties, professionals and vendors to current and former AP clients in matters unrelated to the Debtors. Willis is a former AP client in matters unrelated to the Debtors.
- TXU Energy, a utility provider to the Debtors, and affiliates (“TXU”) is a vendor, affiliate, related party, contract party and creditor to current and former AP clients in matters unrelated to the Debtors
- U.S. Bank, a banking service provider to the Debtors, and affiliates (“US Bank”) are adverse litigation parties, banking service providers, vendors, lienholders, shareholders, creditors, lessees, lessors, lenders, investors, noteholders, bondholders, contract parties, litigation parties, trustees, indenture trustees, customers, adverse parties and related parties to current and former AP clients in matters unrelated to the Debtors. US Bank is a current and former AP client in matters unrelated to the Debtors.

- The United States Department of Justice (“DOJ”), including the United States Attorney General’s Office, is a current and former client of AlixPartners in matters unrelated to the Debtors. The DOJ has also been an adverse party and customer to current and former AlixPartners clients in matters unrelated to the Debtors.
- USI Insurance Services, an insurance provider to the Debtors, is an insurance provider to AP.
- VSP Vision Care, a benefit provider to the Debtors, and affiliates (“VSP”) are creditors, customers, contract parties, insurance providers, and vendors to current and former AP clients in matters unrelated to the Debtors. VSP is a benefit provider to AP.
- Weil, Gotshal & Manges LLP (“WG&M”), a professional in this bankruptcy matter, is a professional, counsel, contract party, opposing counsel, adverse litigation party and vendor to current and former AP clients in matters unrelated to the Debtors. WG&M is a current and former AP client in matters unrelated to the Debtors. WG&M provides legal services to AP.
- Weingarten Realty Investors, a landlord to the Debtors, is a joint venture entity, related party and lessor to former AP clients in matters unrelated to the Debtors.
- Wells Fargo Bank NA, and Kennewick Assoc LP-Wells Fargo LBX Svcs, banking service providers, vendors, landlords and lenders to the Debtors, and affiliates (“Wells Fargo”) are adverse parties, banking service providers, bondholders, financial advisors, litigation parties, adverse litigation parties, creditors, customers, contract parties, indenture trustees, investors, lenders, lessors, lessees, lienholders, noteholders, related parties, professionals, shareholders, trustees, and vendors to current and former AP clients in matters unrelated to the Debtors. Wells Fargo is a current and former AP client in matters unrelated to the Debtors. Wells Fargo is a former employer of current AP employees. Wells Fargo is a debtholder of AP.
- West Penn Power, a utility provider to the Debtors, is aa adverse litigation party and subsidiary to current AP clients in matters unrelated to the Debtors.
- Zurich American Insurance Company, an insurance provider to the Debtor, and affiliates (“Zurich”) are creditors, vendors, contract parties, insurance providers, lenders and litigation parties to current and former AP clients in matters unrelated to the Debtor. Zurich is a current and former AP client in matters unrelated to the Debtor. Zurich is a vendor to AP. Zurich is a former employer of current AP employees.

25. AlixPartners and its affiliates are claims agents, advisors, and crisis managers providing services and advice in many areas, including restructuring and distressed debt. As part

of its diverse practice, AlixPartners appears in numerous cases, proceedings, and transactions involving many different attorneys, accountants, investment bankers, and financial consultants, some of whom may represent claimants and parties in interest in these Chapter 11 Cases. Further, AlixPartners has in the past, and may in the future, be represented by various attorneys and law firms, some of whom may be involved in these Chapter 11 Cases. In addition, AlixPartners has been in the past, and likely will be in the future, engaged in matters unrelated to the Debtors or these Chapter 11 Cases in which it works with or in opposition to other professionals involved in these Chapter 11 Cases. Moreover, AlixPartners might have referred work to other professionals who are retained in these Chapter 11 Cases. Likewise, certain such professionals who are retained in these Chapter 11 Cases might have referred work to AlixPartners. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of these business relationships constitute interests adverse to the Debtor.

26. From time to time, AlixPartners has provided services, and likely will continue to provide services, to certain creditors of the Debtors and various other parties adverse to the Debtors in matters wholly unrelated to these Chapter 11 Cases. As described herein, however, AlixPartners has undertaken a detailed search to determine, and to disclose, whether it is providing or has provided services to any significant creditor, equity security holder, insider or other party in interest in such unrelated matters.

27. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, none of the AlixPartners Personnel (a) have any connection with the United States Trustee, or any employee in the Office of the U.S. Trustee; or (b) are related or connected to any United States Bankruptcy Judge for the Northern District of Texas, except as otherwise set forth herein.

28. To the best of my knowledge, none of the members of the engagement team or AlixPartners is a direct holder of any of the Debtors' securities. It is possible that members of the engagement team or certain of AlixPartners employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing, may own interests in mutual funds or other investment vehicles (including various types of private funds) that own the Debtors' or other parties in interest's debt or equity securities or other financial instruments, including bank loans and other obligations. Typically, the holders of such interests have no control over investment decisions related to such investment funds or financial instruments. AlixPartners' policy prohibits its employees from personally trading in the Debtors' securities.

29. To the best of my knowledge, information and belief, insofar as I have been able to ascertain after reasonable inquiry, AlixPartners has not been retained to assist any entity or person other than the Debtors on matters relating to, or in direct connection with, these Chapter 11 Cases. AlixPartners will continue to provide professional services to entities that may be creditors or equity security holders of the Debtors or other parties in interest in these Chapter 11 Cases, provided that such services do not relate to, or have any direct connection with, these Chapter 11 Cases or the Debtors.

30. Certain of AlixPartners' employees, managing directors, board members, equity holders, or an affiliate of any of the foregoing may have financial accounts or insurance relationships with a potential party in interest.

31. Despite the efforts described above to identify and disclose the connections that AP has with parties in interest in these Chapter 11 Cases, because the Debtors form a large enterprise with numerous creditors and other relationships, AlixPartners is unable to state with certainty that every client relationship or other connection has been identified and disclosed.

32. In accordance with section 504 of the Bankruptcy Code and Bankruptcy Rule 2016, neither I nor AlixPartners has entered into any agreements, express or implied, with any other party in interest, including the Debtors, any creditor, or any attorney for such party in interest in these Chapter 11 Cases, (a) for the purpose of sharing or fixing fees or other compensation to be paid to any such party in interest or its attorneys for services rendered in connection therewith, (b) for payment of such compensation from the assets of the estates in excess of the compensation allowed by this Court pursuant to the applicable provisions of the Bankruptcy Code, or (c) for payment of compensation in connection with these Chapter 11 Cases other than in accordance with the applicable provisions of the Bankruptcy Code.

33. Accordingly, except as otherwise set forth herein, insofar as I have been able to determine, neither I, AlixPartners nor any AlixPartners Personnel holds or represents any interest adverse to the Debtors or their estates, and AlixPartners 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, in that AlixPartners and its professionals and employees who will work on the engagement:

- a. are not creditors, equity security holders, or insiders of the Debtors;
- b. were not, within two years before the Petition Date, a director, officer or employee of the Debtors; and
- c. do not have an interest materially adverse to the interest of the Debtors’ estate or 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.

34. If AlixPartners discovers additional information that requires disclosure, AlixPartners will promptly file a supplemental disclosure with this Court as required by Bankruptcy Rule 2014. AlixPartners reserves the right to supplement this Declaration in the event

that AlixPartners discovers any facts bearing on matters described in this Declaration regarding AlixPartners' employment by the Debtors.

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: June 2, 2020

ALIXPARTNERS, LLP

By: /s/Barry Folse
Barry Folse
Managing Director

Schedule 1
Potential Parties in Interest

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

Debtors:

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

Debtor Affiliates & JVs:

Pitcairn, LLC

Directors:

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

Officers:

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

Mitchell Laman
Denise Davis

Former Directors & Officers:

Ashley Weaver
Belinda Byrd-Rohlede
Jennifer Snellgrove
Mike Griffith
Peter Fowler

Equity Holders:

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

Insurers:

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

Landlords:

1128 BOARDMAN-POLAND ROAD, LLC
1313 INVESTORS LLC
1505-1557 EAST NEW CIRCLE ROAD HOLDINGS
1997 GRP LIMITED PARTNERSHIP
200 LINCOLN RETAIL LLC
2011 VENTURES LLC
2550 FOB LLC
280 METRO LIMITED PARTNERSHIP
32ND INDIAN SCHOOL INVESTORS, LLC
3715 East North Street, LLC
4707 Alpha LP
690 WESTFIELD WAY, LLC
A.I. CORTE, JR., FTP
AAM GREEN BAY PLAZA LLC
AAM-2001 AIRLINE DRIVE LLC
ACADIA MERRILLVILLE REALTY
ACH ALEXANDRIA LLC
AEJ DEVELOPMENT, LLC
AGASSIZ SQUARE LLP
Aiken Exchange Plaza, LLC
ALBRIGHT INVESTMENTS LLC
Alexandria Marketplace LLC
ALPHA LAKE LTD
ALPHA PLAZA INVESTMENTS, LTD
ALPS VILLAGE LLC
AMARILLO DUNHILL LLC-SPANISH CROSSROADS
AMCAP HARMONY LLC
AMCAP NORTHPOINT II LLC
AMERICAN CAPITAL PROPERTIES LLC
ANDERSON & ASSOCIATES
ANE LLC
ANTHONY G DAVI
AP OSWEGO VILLAGE, LLC
APEX CAPITAL INVESTMENTS INC
ARC MCLVSNV001 LLC
ARC TSKCYMO001, LLC
ARROWHEAD PLAZA LLC
ASHLEY CENTER INC
ATASCOCITA MARKET SQUARE LLC
AVALON CROSSING LP
B & R REAL ESTATE LEASING LLC
B33 PARK PLACE LLC
BAILEY COVE LLC
BAKER & BAKER REAL ESTATE DEV LLC

BARCLAY SQUARE VENTURE LLC
BATTLEGROUND ACQUISITION LLC
BAYCAL INGLEWOOD PARTNERS, LLC
BBA WEST MAIN SHOPPING LLC
BCS HOPPER LLC
BD HATTIESBURG LLC
BEAR CREEK PARTNERS
BEAUCHAMP FAMILY LLC
Beaver Creek Crossings Owner LLC
BEDFORD AVENUE REALTY INC
BELL HALL SHOPPING CENTER III LLC
BELTLINE/AIRPORT FREEWAY LTD
BELTWAY CROSSING KODIAK LLC
BENBROOKE RIDGE PARTNERS LP
BENBROOKE UNION PARTNERS, L.P.
BENTON INVESTMENT PARTNERS. LLC
BERNE SQUARE LLC
BETA PLAZA AT THE PARKS LP
BEY LEA JOINT VENTURE
BIECK MANAGEMENT INC
BK 2920 LTD
BLUE RIDGE MALL LLC
BLUECAP LTD
BLUM BOULDERS ASSOCIATES I, LLC
BORDEAUX ASSOCIATES LLC
BOUNTIFUL CORNER, LLC.
BOWMAN HEIGHTS LLC
BRANCH ISLAND WALK ASSOCIATES, LP
BRANDON ASSOCIATES
BRANSON COMMERCIAL PROPERTIES LLC
BRE DDR BR CORNERSTAR CO LLC
BRE DDR BR NATURE COAST FL LLC
BRE DDR IVA ASHBRIDGE PA LLC
BRE RETAIL RESIDUAL OWNER 1 LLC
BRE RETAIL RESIDUAL OWNER 1, LLC
BRE RETAIL RISIDUAL SHOPPES AT VALLEY
BRE TARPON WHITAKER SQUARE, LLC
BRENNAN STATION 1671 LP
BRIGHTEN PARK
BRIGHT-MEYERS MILLAGEVILLE ASS
BRIXMOR GA SOUTHLAND SHOPPING CENTER LC
BRIXMOR HOLDINGS 1 SPE. LLC
BRIXMOR HOLDINGS 12 SPE LLC
BRIXMOR OPERATING PARTNERSHIP LP
BRIXMOR SPE 3 LLC
BRIXMOR VENETIAN ISLE LLC

BRIXMOR VENICE VILLAGE SHOPPES LLC
BROADWAY VILLAGE LIMITED PARTNERSHIP
BROOKFIELD PROPERTIES C/O CORAL RIDGE MALL, LLC
BROOKFIELD PROPERTIES C/O CORAL RIDGE MALL, LLC
BROOKS CROSSING SC LTD
BROOKWOOD SQUARE LLC
BUFFALO MOORESVILLE II, LP
BURLESON SHOPPING CENTER LP
BUSINESS PROPERTIES NO. 6
BVA Harbison Court LLC
BVA LEXINGRON TC LLC
BVA Pocono Crossing LLC
BVA WESTSIDE SPE LLC
BVC LANIER LLC
C H GRESHAM LLC
CA NEW PLAN FIXED RATE PARTNERSHIP LP
CACHE ROAD SQUARE LP
CAM 7A, LLC
Camp Bowie Dunhill LLC
Campbell Blacklidge Plaza DE LLC
CAP ASSOC DBA CASCADE PLAZA PARTNERSHIP
CAPITAL DEVELOPMENT COMPANY
CAPITAL PLAZA PARTNERS LTD
CAPREALTY 14-VILLAGE LLC
CARL PIKE PROPERTIES LLC
CARMELO PLAZA
CARRIAGE TOWNE LLC
CARWOOD SKYPARK LLC C/O INVESTEC MNGMNT
CASHUA PLACE LLC
CASTLE RIDGE PLAZA LLC
Cedar Realty Trust Partnership, L.P.
CELEBRATION CHURCH
CENTER DEVELOPMENTS OREG., LLC
CENTER LYNCHBURG ASSOCIATES LP
CENTERPOINT OWNER LLC
CENTRE NORTH II, LLC
CGP SOUTHLAND PLAZA LLC
CH SHOPPES LLC
CHAMPAIGN MARKETVIEW, LLC
CHARLES J. BICKIMER, TRUSTEE
Ches Cross SC, LLC
CHESTNUT VILLAGE SHOPPING CENTER LP
CHIPP NORTH 9, LLC
CHISHOLM SHOPPING CENTER
CHURCH LANE SHOPS LLC C/O MD FIN INV INC
CIRCUIT INVESTORS #2 LTD

CJ ORANGE LLC
CLEAR LAKE CENTER LP
CLEVELAND ASSOCIATES
CLOCKTOWER SQUARE BACELINE LLC
Clover Cortez LLC
COBALT REALTY LLC
COBBLESTONE VICTOR NY LLC
COCONUT POINT TOWN CENTER LLC
COEUR DALENE CENTER LLC
COLONIAL ACRES LIMITED PARTNERSHIP
COMMERCIAL REALTY ENTERPRISES LLC
Concord Square Associates LLC
CONGRESSIONAL PLAZA ASSOCIATES LLC
CONLAW LLC
COPPERFIELD SPENCER ROAD ASSOCIATES LLC
CORUM STATION II LLC
COSNER MANAGEMENT LLC
COWSHED LLC
CP6MF, LLC
CPSA-SANTA ROSA, LLC
CR PLANTATION COMMONS LLC
CRENSHAW ENTREPRENEURS, LLC
CREVE COEUR PLAZA ASSOCIATES LLC
CRI EASTON SQUARE LLC
CROSS COUNTRY PLAZA LLC
CROSS CREEK PLAZA INC
CROSSROADS ASSOCIATES
CS Shopping Center, LLC
CUMMINGS & WHITE-SPUNNER
CW PILGRIM GARDENS GP LLC
D & L DEVELOPMENT
DACUR INVESTMENT COMPANY INC
DAVID M NICHOLS TRUST
DAYTON TOWN & COUNTRY
DC MRH MEDICAL LLC
DDR DB STONE OAK LP
DDR SOUTHEAST SNELLVILLE LLC
DDRTC CYPRESS TRACE LLC
DDRTC FAYETTE PAVILION III AND IV LLC
DDRTC NEWNAN PAVILION LLC
DDRTC T&C LLC
DDRTC VILLAGE CROSSING PHASE III LLC
DEDHAM PLAZA
DEERBROOK INVESTMENT PROPERTIES LTD
DELRAY PLACE, LLC
DLE SEVEN LLC

DLH Core St Cloud LLL
DONALDSONS CROSSROADS ASSOCIATES
DRFC SOUTHDALE SQUARE LLC
DRURY LAND DEVELOPMENT, INC.
DS MARIGOLD LP
DSRG-CAMARILLO VILLAGE SQUARE
DT Prado LLC
DUBLIN OAKS LIMITED
EAST LIBERTY STATION ASSOCIATES
EAST NOOGA LLC
Eastern Shore Plaza LLC
EASTGATE CENTER, LLC
EASTGATE LLP
EASTWOOD VILLAGE SHOPPING CENTER 2 LLC
EDCO LLC
EDGEWATER VILLAGE LLC
EDWARDS MACY BRENNERS EAST INC
EG TEJAS LLC
EL CAMINO COMMONS C/O EUSTON MANAGEMENT
ELLA L DROLLINGER COMPANY
EQUITY ONE (CULVER) LLC
EQUITY ONE (FLORIDA PORTFOLIO) LLC
EQUITY ONE (FLORIDA PORTFOLIO) INC
ER/CPC HAMMOND LLC
EREP Market Place I, LLC
EREP VENTANA II LLC
ERIES RENTAL HEADQUARTERS INC
ERSHING PROPERTIES INC
ETC Woodlind LLC
Expedition Center, LLC
FAIRFIELD COMMONS STATION LLC
FAMILY CENTER OREM SHOPPING CENTER LLC
FARMEX RAIL LLC
Farmington Center Michigan, LLC
Fateh Investments, Inc.
FAULK & FOSTER REAL ESTATE INC
FEDERAL REALTY INVESTMENT TRUST
FEEL THE LOVE FUND LLC
FELIZ COMMONS LLC
FERNCROFT SUMMERVILLE PLAZA LLC
FICKLING CO INC
FIRC WESTGATE LLC
FIREWHEEL COMMONS, LLC
FLORENCE ENTERPRISES LLC
FLRF, INC.
FLV GREENLAWN PLAZA LP

FMI MANAPORT LLC
FNRP ASHAND LLC
FOLEY SQUARE LLC
FORSONS INVESTMENTS, LLC
FORUM CROSSING LLC
FORUM SHOPPING CENTER
FOSTORIA ASSOCIATES LLC
FOUR PLUS CORPORATION
FOX RIVER GROVE LIMITED PARTNERSHIP
FRANKLIN SQUARE INVESTMENTS LLC
FS DEVELOPERS LLC
FT. WAYNE ASSOCIATES
FTL-95 LP
G & I VII BELLAIR PLAZA LLC
G & I VIII RIVERCHASE LP
G & IX BROOK HIGHLAND LLC
G & T BUILDING CO
G E PAN AM PLAZA LLC
G&I VIII HAMMOND LLC
GALVESTON CAPTAIN'S CORNER ASSOC LLC
Gateway Arthur, Inc.
GATEWAY RETAIL PARTNERS I, LLC
GATEWAY WASHINGTON INC A CA CORP
GBR MIDDLESEX LLC
GC Ambassador Courtyard LLC
GEORGETOWN SHOPPING CENTER LLC
GIACOMO & YOLANDA ZANCHI
GILBERT CENTER HOLDINGS LLC
Giordano Realty & Management
GLADE INLINE 1, LLC
GLENSTONE BATTLEFIELD LLC & GLENSTONE BA
GLENWAY CROSSING LLC
GLIMCHER GROUP INC AGENT
GPH HUNTERSVILLE LLC
GRACE NORTHPORT LLC
GRANADA SHOPPES ASSOCIATES, LTD
Granbury 491 LLC
GRATIOT CENTER ASSOC LTD PARTERSHIP
GREAT BRIDGE RETAIL LLC
GREAT HILLS RETIL INC
GREEN RIVER PLAZA
GREENFIELD LP
GREENWAY STATION SPE, LLC
GRI BROOKSIDE SHOPS LLC
GS II BIG OAKS LLC
GULF GATE PLAZA LLC

GULF GATE PLAZA LLC
GULF SHORES UNITED METHODIST CHURCH
GUMBERG ASSOCIATES - QUAKER VILLAGE
GUNNING INV LLC
HAFT/EQITIES ROSE HILL LP
HANSON INDUSTRIES INC
HARDIN CORP
HARDMAN-MYERS ASSOCIATES INC
HASTINGS RANCH INVESTMENT COMPANY LP
HAZEL DELL MARKETPLACE LLC
HE BUTT STORE PROPERTY COMPANY NO ONE
HEB GROCERY COMPANY LP
HENDON-BRE DAWSON MARKETPLACE LLC
HIGHLAND PINEVILLE QUAKERTOWN K ASSOCIAT
HILFIKER STATION LLC
HMC LEWISVILLE TC, LLC
HMVP HILLTOP INC
HOBBY LOBBY STORES, INC
HORIZON PROPERTIES, LLC
HOWARD CENTER LLC
HSV PROPERTY OWNER LP
HUMBOLDT WEST LLC
HURSTBORNE TOWNFAIR STATION LLC
HYANNIS VISTA LLC
IA ST PETERSBURG GATEWAY LLC
ILENE L FLAUM DBA FLAUM PROPERTIES CO
INDIAN LAKE W. DEVELOPMENT PARTNERS LLC
IPERS RIVERGATE INC
ISKALO 140 PINE LLC C/O ISKALO DEV CORP
IVT PARKE CEDAR PARK LLC
IVT WESTFORK PLAZA PEMBROKE PINES, LLC
IVY CAPITALS, LLC
J FRANKLIN DAMA
JACKSON CLP, LP
JACKSON SQUARE LLC
JACOBS REAL ESTATE ADVISORS LLC
JAHCO KELLER CROSSING LLC
JAHCO OKLAHOMA PROPERTIES I, LLC
Jakobovits Family, LLC
JAMES R HUESING/EXPRESSWAY PLAZA
JAMESTOWN 4880 LOWER ROSWELL, LP
JAMESTOWN PARKSIDE SHOPS, LP
Jefferson Green LLC
JHPC ENTERPRISES LP
JLJI PC LLC
JMCR BUCKHEAD LLC

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

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

MR STEALTH LLC
MSAB LLC
MURPHY MARKETPLACE STATION, LLC
NAGS HEAD CO LLC
NALL HILLS RETAIL LLC
NALLEY COMMERCIAL PROPERTIES
NAPERW LLC
NARE BUTTERFIELD, LLC
NATCHEZ HARDWARE CENTER INC
New 7000 East Shea, LLC
NEW BRAUNFELS MARKETPLACE LP
New Fri, LLC
New Gretna Partners LLC
New Market - Free State, LLC
NEW MARKET-CHAMPIONS, LLC
NEW TOWNE CENTER OWNER LLC
NEWSEM TYRONE GARDENS PROPERTY OWNER LLC
NEXUS-PHOENIX
NICO WHEATLAND, LLC
NMMS TWIN PEAKS, LLC
NNN PONTE VERDA FL OWNER LPT
NOBLE CENTERS I LLC
NORTH HILLS VILLAGE MALL
NORTH STAR PROPERTIES & INVESTMENTS LLC
NORTHLAKE CENTER PARTNERS, LTD
NORTHWEST ASSET MANAGEMENT CO
NT DUNHILL I LLC
OL3 BP ASSOCIATES, LLC
OLD EL PASO I L.P.
OLD TOWN SQUARE LLC
OLMOS PARK VILLAGE SHOPPING CENTER LP
ORANGE BLANDING LLC
ORF II MCDONOUGH COMMONS, LLC
PACIFIC CASTLE REDWOOD, LLC
PACIFIC PLAZA SHOPPING CENTER
PALM DESERT TOWN CENTER LLC
PANTOPS SHOPPING CENTER I LLC
PAPPAS UNION CITY LP
PARKER CENTRAL PLAZA, LTD.
PARKWAY POINTE-FCA, LLC
PATHFINDER TOWN & COUNTRY LLC
PAWLEYS PLAZA LLC
PCE PARTNERS LLC
PEACHTREE CORNERS PARKWAY LLC
PENFIELD TK OWNER LLC
PERLIS NEASE CANTON LLC

PETER P BOLLINGER 2003 LLC
PHIL SIMON ENTERPRISES INC
Phillips Investments and Construction Inc
PIGEON RIVER CROSSINGS LLC
PK I NORTH COUNTY PLAZA LP
PK II SUNSET SQUARE LLC
PKII MILWAUKEE MARKETPLACE LLC
PLANTATION POINT DEVELOPMENT LLC
PLAZA SANTA FE OWNER LLC
PLUM CREEK CENTRE LLC
PMAT MC LLC
PNC BANK C/O HARTFORD LUBBOCK LP II
POLESTAR LLC
POMPANO PLAZA, LLC
PREP Hillside Real Estate LLC
PRESIDIO TOWNE CROSSING, L.P.
PRESTON SHEPARD RETAIL LP
PRESTON VALLEY (SOUTH) JOINT VENTURE
PRIDE CENTER CO LLC
PRIME 205, LLC
PROMENADE SHOPPING CENTER, LLC
PUBLIX SUPER MARKETS INC
PUEBLO SHOPPING CENTER LLC
PZ SOUTHLAND LP
QUEEN CITY LEASE MANAGEMENT LLC
R.S. SHOPPING CENTER ASS.
RACE STREET PLAZA LLC
RAILHEAD ASSOCIATES LLC
RALEIGH CREEKSIDE CROSSING LLC
RAMCO GERSHENSON PROPERTIES L.P.
RAMSBOTTOM PARTNERS LP
RANCH ACRES ASSOCIATES, LP
Rayzor Ranch Marketplace Associates LLC
RBF DEVELOPMENT LLC
RCC TRADEWINDS, LLC
RCC WAKEFIELD CROSSING LLC
RED CLIFF POINTE LLC
Red Mountain Estates Three LLC
REDLANDS TOWN CENTER RETAIL III, LLC
REGENCY CENTERS LP
REGENCY CENTERS LP
REGENCY CENTERS LP
REHOBOTH MALL LIMITED PARTNERSHIP
RETAIL PROP INC A FLORIDA CORPORATION
REVENUE PROPERTIES WESTWARD INC
RICE LAKE SQ LP A DELAWARE LP

RICH DEVELOPMENT ENTERPRISES, LLC
RICHARD LEVIN
RICHARDSON CONSOLIDATED LLC
RICHKA LLC
RIVER OAKS PROPERTIES LTD
RIVEROAKS KERRVILLE LTD
ROBERT E. HAMPTON
ROCKSTEP MERIDIAN, LLC
ROCKWOOD PLAZA DEVELOPMENT LLC
ROLLING HILLS DEVELOPMENT CO LLC
ROMNEY LUMBER COMPANY
Rose Hill Development LLC
ROSECROFT CENTER, LLC
ROSEDALE BAKERSFIELD RETAIL, VI, LLC
ROSEN SURFWOOD LLC
ROSEWOOD VILLAGE LLC
ROSWELL TOWN CENTER LLC
RP TOWN N COUNTRY LLC
RPAI Georgetown Rivery LP
RPAI SOUTHWEST MANAGEMENT LLC
RPI SALISBURY MALL LLC
RPT Realty, L.P.
S & W - AL, LLC
S CLARK BUTLER PROPERTIES LTD
S.L. NUSBAUM RELTY CO. S CORP
SAAB VENTURES LLC
SAB BOYNTON HOLDINGS LLC
SADLER SQUARE LAND TRUST
SAGAMORE TOV, LLC
SAN ANGELO SW REALTY LP
SAN JUAN ASSOCIATES LP
SAN MARIN PARTNERS LLC
SANDS PARAGON MANAGEMENT LLC
SANTA RITA SQUARE LLC
SAUL HOLDINGS LIMITED PTNRSH
SBMC FRANKLIN
SBV- FOX RIVER LLC
SC WINDSOR SQUARE, LLC
SCG BUCKINGHAM SQUARE, LLC.
SCHOOLER PROPERTIES OF GARRISONVILLE LLC
SCP PE CHAN LLC
SCV RETAIL, LLC
SEAHAWK LANDING II LLC
Sealy Uptown LLC
SEATAC VILLAGE SHOPPING CENTER, LLC.
SEDONA PINETREE VENTURES, LLC

SELIG ENTERPRISES INC
SEMINOLE MALL, LP
SEVENTY FIFTH LLC
SFERS REAL ESTATE CORP II
SHERIDAN CENTER LLC
SIGMA PROPERTY GROUP LLC
Signature Square Springdale LLC
SM CENTER CONROE LTD
SMITH WEST TEXAS PROPERTIES
SMOKEY POINT COMMERCIAL, LLC
SN INVESTMENT PROPERTIES LLC
SOLON SQUARE LLC
Sonora Village LLC
SO-Southampton LLC
SOUTH END INVESTORS LLC
SOUTH HILLS SHOPPING CENTER INC
SOUTHERN CROSS SHOPPING, LLC
SOUTHGATE SHOPPING CENTER
SOUTHGATE SHOPPING CENTER, INC.
SOUTHLAND MALL LTD
SOUTHWEST PROPERTY MANAGEMENT INC
SRK LADY LAKE 21 ASSOC LLC
ST ANDREWS CENTER 254 LLC
Stanley Square LLC
Stateline Station MO LLC
STOREY FAMILY LIMITED PARTNERSHIP TWO
STOW HUDSON INVESTMENT CO
SUGAR LLC
SUGARLAND PLAZA LP
SUMMIT PLACE ASSOCIATES LLC
SUN CITY LLC
SUN SHADOWS SHOPPING CENTER
SUNSHINE PLAZA INC
SUPER LLC
SUSO 2 UPTOWN LP
SUTHERLAND BUILDING MATERIAL COMPANY LLC
SWED PROPERTIES LLC
SYNERGY CENTER LTD
T.A. COX TRUST, DBA CITY CENTER
TANNOURJI FAMILY TRUST
TAYLOR 23855 HAWTHRONE LLC
TC SHOPPING CENTER LIMITED PTNSHP
TEAM VISALIA LLC
TETON VILLAGE LLC
TFG SAN MARCOS SC, L.P.
THE COLONNADE AT WOOD PARK WOODCREST LP

THE MAJZOUB FAMILY LIMITED PARTNERSHIP
THE PAYNE CENTER LLC
THE REALTY ASSOC FUND XI PORTFOLIO LP
THE SHOPPES LP
THE VIENNA SHOPPING CENTER LP
THF CHESTERFIELD FIVE DEVELOPMENT LLC
TIMBERHILL SHOPPING CENTER LLC
TITUSVILLE HARRISON ONE LLC
TOM AND BARBARA MCCARTHY
TOMOKA TOWN CENTER PHASE 1 LLC
TOWERS RETAIL LLC
Town & Country Group LLC
TOWN & COUNTRY SHOPPING CENTER LLC
TOWN & COUNTRY SQUARE, LTD.
TOWN CENTER RETAIL LLC
TOWN EAST CENTER LLC
TOWN SQUARE LP
TOWSON UE LLC
TPP 306 Ground Lease, LLC
TRED AVON LLC
Trestle Regency II, LLC
TRIPLE B 3 LLC
TROY COMMONS LLC
TSG COLORADO SPRINGS LLC
TSM VENTURES INC
TUCKERNUCK ASSOCIATES LLC
TURTLE CROSSING CORAL SPRINGS LLC
UB MIDLAND PARK LLC
UC MARKETPLACE OWNER LLC
UE MUNDY STREET LP
UNIVERSITY HILLS SOUTH SHOPPING CENTER
UNIVERSITY SQUARE, LLC
US RETAIL PARTNERS LLC
USPA GREENBRIER, LLC
USRP WILLOW EAST, LLC
VA BEACH AF LLC C/O TIME EQUITES LLC
VAA IMPROVEMENTS LLC
VALUEROCK ALISO VIEJO LLC
VAR ISLA PLAZA LLC
VENTURA RIVIERA RECHE RETAIL XL LLC
VENTURE HULEN LP
Vestar Alderwood Parkway Place, LLC
Vestar Bowles Crossing, LLC
VESTAR CALIFORNIA XVII, L.L.C.
VESTAR CALIFORNIA XXII LLC
VESTAR LPTC, LLC

Victoria Northcross LLC
VINTAGE PLAZA PROPERTIES
VURGEC ROUTE 66 LLC
W & F PLAZA INVESTMENTS LTD
W P GENERAL PARTNERSHIP
WACO PARKDALE LP
WASA PROPERTIES ARAPAHO VILLAGE LLC
WASHINGTON COMMONS NEWCO, LLC
WATERFORD PARK STATION LLC
Waterstone Southeast Portfolio LLC
Watson Plaza LLC
WAXAHACHIE DUNHILL LLC
WB HOLDINGS DEERFIELD PLACE LLC
WE 51 STUEB DIXIE LLC
WEATHERFORD DUNHILL LAND LLC
WEINGARTEN REALTY INVESTORS
WEINGARTEN REALTY INVESTORS
WEINGARTEN REALTY INVESTORS
WEINGARTEN SHERIDAN LLC
WESLAYAN PLAZA EAST & WEST
WEST 2 EAST LAND LP
WEST SPRINGFIELD CENTER LLC
WEST VOLUSIA INVESTORS LLC
Western Development,LLC, Wilmington Capi
WESTGATE SHOPPING CENTER LTD
WESTPARK SHOPPING CENTER LLC
Westwood Holdings LLC
WHITE REALTY & SERVICE CORP
WHLR-RIVERGATE, LLC C/O WHEELER REAL EST
WILLIS ENTERPRISES INC
WNI TENNESSEE LP C/O WEINGARTEN REALTY
WOC GULF BREEZE, LLC
WOOD ROCKHILL CENTER LLC
WOOD SALEM CENTER LLC
WOODBURY VILLAGE SHOPPING CENTER, LP
WOODCREST AKERS LLC
WOODLAND WEST REALTY LLC
WOODLAWN PARK LLC
WPI/VILLAGE PARTNERS
WPW LIMITED PARTNERSHIP
WRI AEW LONE STAR RETAIL PORTFOLIO LLC
WRI COUNTRYSIDE CENTRE LLC
WRI FIESTA TRAILS, LP
WRI URS MERIDIAN LLC
YORK VALUE CENTER LP
YYRC INVESTMENTS LLC

ZFS HOLDING 2005 LLC

ABL Lenders:

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

Letters of Credit:

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

Surety Bonds:

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

Litigation Parties:

BALABBO, PRECILA
BELL, EMA
BREMER, JAZMINN
BRYAN, JANIS
COX, PATSY
FAHEY, MICHAEL
FERREIRO, ANTHONY
MASENG, LISA
NATANILOVA, ZOYA
NEKOUUE, FRED
ORTMAN, SUSAN & LYNN PARKER
PASCONI, ELIZABETH
RAND, DIANE
SMITH, ROBBIE LEE
State of Texas v Miramar Et. Al.
TERSTEN, JILL
WOLRICH, RUTH
Coleman, Charlie Moorer and Sherita
Covenant, Mhoram "Mo"
Kawasmeh, Zackary
Madrid, Patricia

Martin, Barbara
Ortman, Susan
Smart, Justin
Wagner, Mary

Ordinary Course Professionals:

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

Restructuring Professionals:

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

Banks:

BancFirst Bank
Bank of America
BB & T Bank
BBVA/Compass Bank
Chase Bank
Citizens Bank
Community First National Bank
Fifth Third Bank
Hancock Bank
IBC Bank
International Bank of Commerce
JPMorgan Chase Bank
Key Bank
People Bank

PNC Bank
Regions Bank
US Bank
Wells Fargo

Top 30 Unsecured Creditors:

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

Largest Unsecured Vendors:

SWIFT TRANSPORTATION CORPORATION
MCGARRAH JESSEE
ROSENTHAL & ROSENTHAL, INC
THE CIT GROUP/COMMERCIAL
MILBERG FACTORS INC
UNITEDHEALTHCARE
AMERICAN CRAFTS
PERFORMANCE TEAM FREIGHT SYSTEM INC

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

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

LSQ FUNDING GROUP LC
PORT TO PORT IMPORTS INC
GLOBAL BEST INDUSTRIAL LTD
ROSENTHAL & ROSENTHAL INC
CASUAL CUSHION CORP
PEM-AMERICA
TIMCO LOGISTICS SYSTEMS INC
SAGEBROOK HOME
BALKAN EXPRESS LLC
ROBELY TRADING INC
MUD PIE
TRAVELPRO PRODUCTS, INC
PLAYGRO USA LLC
RICARDO BEVERLY HILLS INC
MANHATTAN KIDS LLC
JANSEN, SUENDER & CO.
MOMENTA
BEST BRANDS CONSUMER PRODUCTS INC
INTEGRATED DESIGN PRODUCTS
JB HUNT TRANSPORT INC
LOZIER STORE FIXTURES LLC
POOLMASTER QUALITY PRODUCTS
USA GLOBAL LOGISTICS, LLC
BRENTWOOD ORIGINALS
WEBER DISTRIBUTION, LLC
HARRY & DAVID
CRYSTAL ART OF FLORIDA INC
GOURMET INTERNATIONAL LTD
DESIGN SOURCE INT'L, INC
SIGNATURE COLLECTION TEXTILE INC
STYLECRAFT HOME COLLECTION INC

Utilities:

AEP - Appalachian Power
Alabama Power
Alliant Energy/IPL
Amarillo Dunhill LLC
Ameren Illinois
Ameren Missouri
American Electric Power
American Electric Power
Appalachian Power
Applewood Shopping Center
APS
Arbor Village Sun Shadows LLC
Arlington Utilities

AT&T
Atmos Energy
Avista Utilities
Baldwin EMC
Beaches Energy Services
Benton PUD
Benton Utilities
BGE
Black Hills Energy
Bountiful Department of Utilities
Bowling Green Municipal Utilities
Bowman Heights LLC
BRE Retail Residual Owner 2, LLC
BrightRidge
Broadvoice
Brownsville Public Utilities Board
BullsEye Telecom
CenterPoint Energy Minnegasco
CenterPoint Energy
CenterPoint Owner LLC
Central Georgia EMC
CenturyLink
City of Alcoa Utilities, TN
City of Alexandria, LA
City of Athens Utilities
City of Austin, TX
City of Bradenton, FL
City of Cartersville, GA
City of Clovis, CA
City of Columbia, MO
City of Dallas, TX
City of Daytona Beach, FL
City of Deland, FL
City of Denton, TX
City of Edmond, OK
City of Farmers Branch, TX
City of Farmington, NM
City of Fayetteville, AR
City of Fort Walton Beach, FL
City of Frisco, TX
City of Garland Utility Services
City of Gastonia, NC
City of Georgetown, TX
City of Gulf Breeze, FL
City of Kirkland, WA
City of Longmont, CO

City of Lubbock Utilities, TX
City of Lufkin, TX
City of Naperville, IL
City of New Bern, NC
City of Norman, OK
City of Ocala, FL
City of Ormond Beach, FL
City of Oxford, MS
City of Pasadena, CA
City of Phoenix, AZ
City of Raleigh, NC
City of Redding, CA
City of Richmond, VA
City of Rock Hill, SC
City of Salem, VA
City of San Marcos, TX
City of Santa Fe, NM
City of Santa Monica, CA
City of Seabrook, TX
City of Seguin, TX
City of St. George, UT
City of Stillwater, OK
City of Tacoma Public Utilities
City of Tallahassee, FL
City of Tampa Utilities
City of Visalia, CA - Utility Billing
City of Watauga
City of Weatherford, TX
City of West Palm Beach/Utilities
City of Wichita Falls, TX
City of Winter Park, FL
City Utilities of Springfield, MO
City Water & Light (CWL)
City Water Light & Power, Springfield IL
Clark Public Utilities
Clarksville Department of Electricity
Clay Electric Cooperative/Orange Park
Cleco Power LLC
Cleveland Utilities
Cobb EMC
College Station Utilities - TX
Colorado Springs Utilities
Columbia Gas of Kentucky
Columbia Gas of Ohio
Columbia Gas of Pennsylvania
Columbia Gas of Virginia

Columbus Light and Water Dept.
Com Ed
COMMUNITY WASTE DISPOSAL
Conservice
Constellation NewEnergy Gas Div LLC
Constellation NewEnergy
Consumers Energy
Conway Corporation
CoServ
Coweta-Fayette EMC
CPS Energy
Cullman Power Board
Dakota Electric Association
Dalton Utilities
Dayton Power & Light
Decatur Utilities, AL
DELMARVA POWER
Direct Energy
Dominion Energy North Carolina
Dominion Energy Ohio
Dominion Energy South Carolina
Dominion Energy
Dominion VA/NC Power
Dothan Utilities
DTE Energy
Duke Energy Progress
Duke Energy
Duke Energy
Duke Energy
Duquesne Light Company
Easley Combined Utilities, SC
Easton Utilities
El Paso Electric
El Paso Water Utilities
Electricities of NC, Inc
ENGIE Resources
Entergy Arkansas, Inc.
Entergy Gulf States LA, LLC
Entergy Louisiana, Inc.
Entergy Mississippi, Inc.
Entergy Texas, Inc.
EPB - Electric Power Board-Chattanooga
Evergy KS MO Metro MO West
Evergy
Eversource Energy
FACILITY SOLUTIONS GROUP

Fairhope Public Utilities
Farmers Electric Cooperative, TX
Fayetteville Public Works Commission
Flint EMC, GA
Florence Utilities, AL
Florida Power & Light Company (FPL)
Florida Public Utilities
Fort Collins Utilities
Frankfort Plant Board
FRIEDMAN RECYCLING COMPANY
Frontier Communications
Gainesville Regional Utilities
Gateway Washington Inc.
Georgia Natural Gas
Georgia Power
Glenway Crossing LLC
Granbury Municipal Utility
Granite Telecommunications
Gratiot Center Associates
Great Hills Retail Inc
Greenville Utilities Commission, NC
Gulf Power
Harrisonburg Electric Commission
HG Holdings Inc
Hobby Lobby Stores
Huntsville Utilities, AL
Idaho Power
Indiana Michigan Power
Indianapolis Power & Light (IPL)
Intermountain Rural Electric Association
Internap Network Services
Jackson Energy Authority
JEA
Jersey Central Power & Light
Johnson City Utility System
Kansas Gas Service
Kerrville PUB
KIR Smoketown Station LP
Kissimmee Utility Authority
Kit Carson Electric Cooperative Inc.
KUB-Knoxville Utilities Board
KU-Kentucky Utilities Company
Lafayette Utilities Systems (LUS)
Lakeland Electric/City of Lakeland, FL
Lenoir City Utilities Board (LCUB)
Level 3 Communications LLC

LG&E - Louisville Gas & Electric
Liberty Utilities - Empire District
Los Angeles Dept of Water & Power
Madison Gas and Electric, WI
Marietta Power
McAllen Public Utilities -TX
Memphis Light, Gas & Water Division
Metropolitan Utilities District
MidAmerican Energy Company
MidAmerican Energy Services LLC
Middle Tennessee Electric Membership
Mishawaka Utilities, IN
Mississippi Power
Modesto Irrigation District
Murfreesboro Electric Department (MED)
Nashville Electric Service
National Fuel
National Grid - New York
New Braunfels Utilities, TX
New Mexico Gas Company
Nicor Gas
NIPSCO - Northern Indiana Public Serv Co
NJNG
North Little Rock Electric
Northern Virginia Electric Cooperative
NV Energy/ North Nevada
NV Energy/ South Nevada
NW Natural
Oakland Utilities Service Company, MI
OG&E -Oklahoma Gas & Electric Service
Ohio Edison
Oklahoma Natural Gas Co: Kansas City
Omaha Public Power District
Owensboro Municipal Utilities (OMU)
Ozarks Electric Cooperative
Pacific Gas & Electric
Pacific Power-Rocky Mountain Power
Paducah Power System
Palmetto Electric Coop
PCE Partners LLC
Pearl River Valley EPA
PECO
Pedernales Electric Cooperative, Inc.
Peoples
PEPCO (Potomac Electric Power Company)
Piedmont Natural Gas

PNM
Portland General Electric (PGE)
PPL Electric Utilities/Allentown
PSE&G-Public Service Elec & Gas Co
PSEGLI
Public Service Company of Oklahoma
Puget Sound Energy
RE Pecan LLC
Reliant Energy Solutions
Reliant Energy
RG&E - Rochester Gas & Electric
Richka LLC
RIVERROAD WASTE SOLUTIONS INC
Riviera Utilities - Daphne, AL
Rochester Public Utilities
Rockland Electric Company (O&R)
Salt River Project/80062
San Diego Gas & Electric
Santee Cooper
Sawnee EMC
SeaTac Village Shopping Center LLC
Seneca Light & Water
Sevier County Electric System
Sewer & Water Utility Bill
SIEMENS INDUSTRY INC
SMUD
Snohomish County PUD
South End Investors LLC
South Louisiana Electric Cooperative
Southern California Edison
Southern California Gas (The Gas Co.)
Southern Pine Electric Power Association
Southwestern Electric Power
Spire/St Louis
Sprint
Starkville Utilities
SWG - Southwest Gas Corporation
Teco Tampa Electric Company
Texas Gas Service
The Illuminating Company
The Payne Center LLC
T-Mobile
TOG
Tombigbee Electric Power Assoc-Tupelo
Town of Addison, TX
Town of Apex, NC

Tucson Electric Power Company
TXU Energy
UGI Utilities Inc
UNS Electric Inc
VAA Improvements LLC
Vectren Energy Delivery
Walton EMC
Washington Gas
WE Energies/Wisconsin Electric/Gas
West Penn Power
Wisconsin Public Service
Withlacoochee River Electric Cooperative
Xcel Energy
XCEL Energy:Northern States Power Co.

Court Personnel:

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

U.S. Trustee Personnel:

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

Tax and Regulatory Authorities:

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

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

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

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

Benefits Providers:

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

Other Related Parties:

Adecco USA, Inc.

ADP, LLC
American Express Travel Related Services Company, Inc.
Annie Modica, Inc.
Baker Tilly Virchow Krause, LLP
Banc of America Merchant Services, LLC
Bank of America, NA
BDO USA, LLP
Cisco Systems Capital Corporation
Daniel J. Edelman, Inc.
Dolphin, Incorporated
ENGIE Insight Services, Inc.
Epicor Software Corporation
GBT US LLC d/b/a American Express Global Business Travel
Marvin F. Poer and Company
Money Network Financial, LLC
Randstad General Partner (US), LLC
Syndeo LLC dba Broadvoice
Telegistics, Inc.
Towers Watson Delaware Inc.
USI Southwest, Inc.