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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 RETENTION OF A&G REALTY
PARTNERS, LLC AS DEBTORS' REAL ESTATE CONSULTANT AND
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 Retention of A&G Realty Partners, LLC as Debtors’ Real Estate Consultant and 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 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 request the entry of an order, substantially in the form attached to the Application as **Exhibit A**, authorizing the retention and employment of A&G Realty Partners, LLC ("A&G") as a real estate consultant and advisor effective as of the Petition Date, pursuant to Bankruptcy Code §§ 327(a) and 328(a), Bankruptcy Rules 2014(a) and 2016 and Local Rules 2014 and 2016 for the purpose of providing necessary real estate consulting and advisory services in connection with the Debtors' Chapter 11 Cases and in accordance with the terms and conditions set forth in that certain services agreement dated as of April, 2020 (the "Services Agreement"),² a copy of which is attached hereto as **Exhibit B** and approving the terms of A&G's employment, including the fee and expense structure set forth in the Services Agreement. In support of the Application, the Debtors rely on the *Declaration of Andrew Graiser in Support of Debtors' Application for Entry of an Order, Pursuant to 11 U.S.C. §§ 327(a), 328(a) and 1107(b) Authorizing the Retention of A&G Realty Partners, LLC as Debtor's Real Estate Consultant and*

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

Advisor Effective as of the Petition Date (the “Graiser Declaration”), which is attached hereto as **Exhibit C**. In further support of the Application, the Debtors respectfully represent as follows:

Basis for Relief Requested

6. The bases for the relief requested herein are Bankruptcy Code §§ 327(a), 328(a), and 1107(b), as supplemented by Bankruptcy Rules 2014 and 2016 and Bankruptcy Local Rules 2014 and 2016.

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). 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 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, Debtor, or for any other reason.

Id. at § 101(14)(A)–(C). Bankruptcy Code § 1107(b) provides that “a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person’s employment by or representation of Debtor before the commencement of the case.” *Id.* at § 1107(b).

8. Bankruptcy Code § 328(a) provides that a debtor-in-possession may, with the Court’s approval, employ a professional “on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis.” *Id.* at § 328(a).

9. Due to the inherent uncertainty in bankruptcy cases, courts have approved arrangements similar to the fee structure in the Services Agreement under Bankruptcy Code § 328 where such arrangements contain “reasonable” terms and conditions.

10. The fee structure set forth in the Services Agreement appropriately reflects the nature and scope of services to be provided by A&G and A&G’s substantial experience with respect to real estate consulting and advisory services, particularly in out-of-court restructurings and Chapter 11 contexts, and is consistent with the fee structures typically utilized by A&G and other leading real estate consultants who do not bill their clients on an hourly basis.

11. Furthermore, under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, a relevant change was made to section 328(a), which is highlighted in bold below:

The trustee, or a committee appointed under Section 1102 of this title, with the court’s approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, **on a fixed or percentage fee basis**, or on a contingent fee basis.

Id. (emphasis added). This change removes any doubt regarding the Debtors’ ability to retain A&G, with Court approval, on a fixed or percentage fee basis, such as the fee structure described below and set forth in the Services Agreement.

12. The Services Agreement appropriately reflects: (i) the nature and scope of services to be provided by A&G; (ii) A&G’s substantial experience with respect to real estate consulting and advisory services and (iii) the fee structures typically utilized by A&G and other leading real estate consultants in the industry.

13. The Debtors request authorization to retain A&G as their real estate consultant and advisor to render services in connection with the various issues that will arise with landlords during these Chapter 11 Cases. The Debtors respectfully submit that the services of a real estate consultant

and advisor are necessary and appropriate to assist in the disposition and renegotiation of leases and properties (the “Leases”) during the pendency of this case.

A&G’s Qualifications

14. The Debtors selected A&G to act as their exclusive real estate consultant and advisor because A&G is a well-known, reputable and diversified real estate consulting and advisory firm with offices located throughout the United States. The principals of A&G, combined, have over 50 years of commercial real estate experience and have extensive knowledge and expertise in the retail industry. A&G evaluates, restructures, facilitates the acquisition of, and disposes of all types of real estate. A&G’s professionals have extensive experience in providing services regarding the review, analysis, restructuring, disposition and negotiation of real property and lease agreements, inside and outside of bankruptcy.

15. Additionally, A&G has significant experience in the disposition and renegotiation of leases and properties in bankruptcy. A&G’s professionals have assisted, advised or been retained as real estate consultants in a variety of bankruptcy cases involving issues relating to the review, analysis, renegotiation, and disposition of key real property and lease agreements. *See, e.g., In re Earth Fare, Inc.*, No. 20-10256 (KBO) (Bankr. D. Del. Feb. 26, 2020) [Docket No. 226]; *In re Mattress Firm, Inc.*, No. 18-12241 (CSS) (Bankr. D. Del. Nov. 7, 2018) [Docket No. 766]; *In re The Bon-Ton Stores, Inc.*, No. 18-10248-MFW (Bankr. D. Del. March 6, 2018) [Docket No. 298]; *In re Charming Charlie Holdings Inc.*, No. 17-12906-CSS (Bankr. D. Del. Jan. 10, 2018) [Docket No. 292]; and *In re TZEW Holdco LLC, et al.*, No. 20-10910 (CSS) (Bankr. D. Del. May 5, 2020) [Docket No. 185].

16. Finally, A&G has worked with the Debtors prior to the filing of these Chapter 11 Cases and has gained extensive knowledge regarding the Debtors and their leases. Therefore, the

Debtors believe that A&G is well qualified to perform all services contemplated by the Services Agreement, and to represent the Debtors' interests in the Chapter 11 Cases in a cost effective, efficient and timely manner.

Scope of Services

17. Subject to Court approval, and as set forth in the Services Agreement, A&G will provide the following Services³ to the Debtors:

- Consult with the Debtors to discuss the Debtors' goals, objectives and financial parameters in relation to the Leases/Properties;
- Provide ongoing advice and guidance related to individual financing and non-financial lease restructuring opportunities;
- If requested, negotiate with the landlords of the Properties on behalf of the Debtors in order to assist the Debtors in obtaining Early Termination Rights;
- If requested, negotiate with the landlords of the Properties on behalf of the Debtors in order to assist the Debtors in obtaining Lease Modifications;
- If requested, market the Leases designated by the Debtors for sales of the Leases in a manner and form as determined between A&G and the Debtors;
- Report periodically to the Debtors regarding the status of the Services; and
- Coordinate with the Debtors' internal and legal teams to resolve any business problems that may arise.

18. It is necessary for the Debtors to employ A&G to render the foregoing professional services to enable the Debtors to maximize the value of the Leases, and is in the best interests of the Debtors, their estates and their creditors. Therefore, the Debtors request that A&G perform the Services set forth in the Services Agreement and summarized herein, subject to the Court's approval of this Application, and A&G has stated its desire, willingness, and ability to act as the Debtors' real estate consultant and advisor in this case.

³ Capitalized terms shall have the meaning ascribed to them in the Services Agreement.

19. The Debtors believe that the services will not duplicate the services that other professionals will be providing the Debtors in the Chapter 11 Cases. Specifically, A&G will carry out unique functions and will use reasonable efforts to coordinate with the Debtors and the Debtors' other professionals to avoid the unnecessary duplication of services. No professional currently engaged by the Debtors is specifically tasked with the same Services as those set forth in the Services Agreement.⁴

Compensation

20. The Debtors request that the Court authorize the retention of A&G under the terms and conditions set forth in the Services Agreement, and the Debtors request authority to compensate and reimburse A&G in accordance with the payment terms, procedures, and conditions set forth in the Services Agreement for services rendered and expenses incurred in connection with the Chapter 11 Cases. The Services Agreement's terms and conditions provide the following:

- (i) **Security Retainer.** The Debtors paid a retainer in the amount of one hundred seventy-five thousand dollars (\$175,000.00) upon execution of the Services Agreement. The retainer is non-refundable and shall be applied to the fees and expenses due under the Services Agreement.
- (ii) **Early Termination Rights.** For each Early Termination Right obtained by A&G on behalf of the Debtors, A&G shall earn and be paid a fee of one-fourth (1/4) of one month's Gross Occupancy Cost per Lease.
- (iii) **Monetary Lease Modifications.** For each Monetary Lease Modification obtained by A&G on behalf of the Debtors, A&G shall earn and be paid a fee in the amount of three percent (3%) of the Gross Occupancy Cost per Lease; however, if the Monetary Lease Modification is obtained with the direct assistance of a real estate director employed by the Debtors, A&G's fee shall be one percent (1%) of the Occupancy Cost Savings for such Lease, regardless of whether the Lease is included in Schedule A of the

⁴ The Debtors employ their own real estate personnel. Acknowledging same, and as set forth below, the Services Agreement provides that if a Monetary Lease Modification is obtained with the direct assistance of a real estate director employed by the Debtors, A&G's fee shall be one percent (1%) of the Occupancy Cost Savings for such Lease.

Services Agreement.

- (iv) Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification obtained by A&G on behalf of the Debtors, A&G shall earn and be paid a fee of seven hundred and fifty dollars (\$750) per such Lease.
- (v) Lease Sales. If requested by the Debtors, for each Lease Sale obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee of three percent (3%) of the Gross Proceeds.
- (vi) Landlord Consents. If requested by the Debtors, for each Landlord Consent obtained by A&G to extent the Company's time to assume or reject a Lease as part of the Chapter 11 Cases, A&G shall earn and be paid a fee of three hundred dollars (\$300) per Lease.
- (vii) Fees. A&G shall provide the Debtors with a deal sheet with the terms of a proposed Monetary Lease Modification, Non-Monetary Lease Modification, Early Termination Right, or Lease Sale (the "Deal Sheet"). A Deal Sheet can include, inter alia, an email or other written communication from A&G setting forth the terms of the proposed Service. If the Debtors approve the terms of the Deal Sheet and the Landlord or other third party (if applicable) submitted, approved, or executes a Document that reflects the Debtors accepted or deemed accepted Deal Sheet, A&G shall be entitled to, and be paid, its fees in accordance with the above fee structure. A&G is entitled to its fees notwithstanding the fact that the Service transaction is not fully executed. A Service may include more than one fee. The Debtors shall pay all fees to A&G within five (5) business days of the receipt of an invoice therefor; provided, however, in the event of a Lease Sale, A&G shall be paid its earned fee thereon at the closing thereof.

21. Additionally, the Debtors shall reimburse A&G for A&G's reasonable out-of-pocket expenses incurred in connection with its retention and services including, but not limited to, legal, mailing, marketing and travel expenses. Any reimbursable expenses shall be paid to A&G within five (5) days of the Debtors' receipt of invoice. All legal, marketing and travel expenses shall be approved in advance by the Debtors in writing.

22. The Debtors respectfully submit that the compensation structure set forth above and in the Services Agreement is fair and reasonable and should be approved under Bankruptcy Code

§ 328(a), which specifically authorizes compensation of a professional person on a “fixed or percentage fee basis. 11 U.S.C. § 328(a).

23. The Debtors believe that the compensation structure described above and set forth in the Services Agreement is comparable to compensation generally charged by real estate advisors of similar structure to A&G for comparable engagements, both in and out of bankruptcy. Furthermore, the Debtors believe that the compensation structure is consistent with A&G’s normal and customary billing practices for cases of comparable size and complexity that require the level and scope of services to be provided in this case.

24. The Debtors also believe that the fee structure is on reasonable terms and conditions of employment and should be approved under Bankruptcy Code § 328(a). The fee structure is reasonable in light of, among other things, (a) industry practice, (b) market rates charged for comparable services both in and out of the chapter 11 context, and (c) A&G’s substantial experience with respect to real estate consulting and advisory services.

25. The fee structure appropriately reflects the nature and scope of services to be performed by A&G in the Chapter 11 Cases and the fee structures typically utilized by A&G.

26. The terms and conditions of the Services Agreement were negotiated by the Debtors and A&G at arm’s-length and in good faith. The Debtors respectfully submit that the fees, expense reimbursement, and other provisions contained in the Services Agreement, viewed in conjunction with the other terms of A&G’s proposed retention, and as modified in the proposed Order attached hereto are reasonable and in the best interests of the Debtors and their estates and creditors in light of the fact that the Debtors require A&G’s services to maximize the value of the Debtors’ estates for all parties in interest. A&G’s extensive knowledge of the Debtors and their Leases will be beneficial to the Debtors’ estate and creditors and will help eliminate additional

time to bring another firm up to date on the Debtors and its Leases. Further, A&G is well qualified to perform all services contemplated by the Service Agreement and to represent the Debtors' interests in the Chapter 11 Cases, in a cost-effective, efficient, and timely manner. Accordingly, as part of this application, the Debtors respectfully request that the Court approve the terms of the Services Agreement.

Exclusivity

27. The Services Agreement contains the following exclusivity language: "During the duration of this [Services] Agreement, A&G shall have the sole and exclusive authority to perform the Services for the Leases set forth on Schedule A. The [Debtors] agree to forward all relevant inquiries regarding the Leases made to the [Debtors,] their representatives or related parties to A&G. Schedule A may be amended from time to time during the term of this [Services] Agreement to add additional Leases or to delete any Leases upon mutual written consent by the Parties."

Allowance of Fees and Expenses

28. Due to the transactional fee structure of the engagement, requiring A&G to file periodic fee applications pursuant to Bankruptcy Code §§ 330 and 331 and in compliance with Bankruptcy Rule 2016 is unnecessary. Given the transactional nature of A&G's engagement, the Debtors submit that recording and submission of detailed time entries for services rendered in this case is unnecessary and would be unduly burdensome to A&G.

29. As set forth in the Graiser Declaration, it is standard practice in A&G's industry for professionals providing services relating to lease modifications and other lease restructuring services to be compensated on a flat fee percentage basis, rather than on an incremental hourly basis, for such services. A&G has informed the Debtors that, consistent with industry practice,

they intend to bill the Debtors on a flat fee percentage basis for the fixed fee services set forth in the Services Agreement.

30. Under the circumstances, the Debtors submit that it is appropriate and reasonable for A&G to be compensated pursuant to the terms of the Services Agreement without being required to file interim fee applications as contemplated by Bankruptcy Code §§ 330 and 331.

31. The Debtors propose that for all fees and expenses incurred in connection with the Services, A&G be paid 100% of the amount due upon submission of an acceptable invoice to the Debtors. Upon completion of their work for the Debtors, A&G will file a final fee application for review by the Court and parties in interest pursuant to Bankruptcy Code § 328(a) for all Services. The Debtors believe that applications submitted in the manner set forth herein will provide the Court and other parties in interest with sufficient information to monitor the amount and types of services rendered to the Debtors by A&G. Accordingly, the Debtors request that the Court modify any applicable requirements and permit A&G to receive compensation in the manner set forth herein. Except as described herein, no commitments have been made or received by A&G, nor any member thereof, as to compensation or payment in connection with this case other than in accordance with the provisions of the Bankruptcy Code and orders of this Court. A&G has not shared or agreed to share any of its compensation from the Debtors with any other person, other than principals and employees of A&G, as permitted by Bankruptcy Code § 504.

Bankruptcy Rule 2014 Disclosures

32. To the best of the Debtors' knowledge, information, and belief, A&G has no connection with the Debtors' creditors, parties-in-interest or affiliates, the U.S. Trustee, or any

person employed in the Office of the United States Trustee, except as may be set forth in the Graiser Declaration, which is annexed hereto as Exhibit C.

33. To the best of the Debtors' knowledge as disclosed herein and in the Graiser Declaration, (a) A&G is a "disinterested person" within the meaning of Bankruptcy Code § 101(14), as required by Bankruptcy Code § 327(a), and does not hold or represent an interest adverse to the Debtors' estates, and (b) A&G has no connection to the Debtors, their creditors, or related parties except as may be disclosed in the Graiser Declaration.

34. To check and clear potential conflicts of interest in this Chapter 11 Cases, A&G performed a connections check on the Debtors and other significant parties-in-interest (collectively, the "Potential Parties-in-Interest"). The identities of the Potential Parties-in-Interest are set forth in Schedule 1 to the Graiser Declaration and were provided to A&G by the Debtors. A&G reviewed the list of Potential Parties-in-Interest to determine its connections to the Potential Parties-in-Interest. Except as disclosed in the Graiser Declaration, A&G has indicated that based on the results of its review conducted to date, and to the best of its knowledge, neither A&G, nor any other employee that will work on this engagement, has any connection with the Debtors, its creditors, equity holders, or any other Potential Parties-in-Interest (as reasonably known to A&G) or the Debtors' attorneys and accountants, or the United States Trustee, or any person employed in the office of the United States Trustee.

35. A&G will review its files periodically during the pendency of the Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise in such review, A&G will use reasonable efforts to identify such further developments and will promptly file a supplemental affidavit, as required by Bankruptcy Rule 2014(a).

The Requested Relief is Reasonable and in the Best Interest of the Debtors

36. The Debtors believe that the fee structure consists of reasonable terms and conditions of employment and should be approved under Bankruptcy Code § 328(a). The fee structure is reasonable in light of, among other things, (a) industry practice, (b) market rates charged for comparable services both in and out of the chapter 11 context, and (c) A&G's substantial experience with respect to real estate consulting and advisory services. The fee structure appropriately reflects the nature and scope of services to be performed by A&G in the Chapter 11 Cases and the fee structures provisions typically utilized by A&G.

37. The terms and conditions of the Services Agreement were negotiated by the Debtors and A&G at arm's-length and in good faith. The Debtors respectfully submit that the fee, expense reimbursement, and other provisions contained in the Services Agreement, viewed in conjunction with the other terms of A&G's proposed retention, and as modified in the proposed order attached hereto as Exhibit A, are reasonable and in the best interests of the Debtors, their estates and creditors in light of the fact that the Debtors require A&G's services to maximize the value of the Debtors' estates for all parties in interest. A&G's extensive knowledge of the Debtors and their Leases will be beneficial to the Debtors' estates and creditors and will help eliminate additional time to bring another firm up to date on the Debtors and its Leases. Further, A&G is well qualified to perform all services contemplated by the Service Agreement and to represent the Debtors' interests in the Chapter 11 Cases, in a cost-effective, efficient, and timely manner. Accordingly, as part of this application, the Debtors respectfully request that the Court approve the terms of the Services Agreement.

38. For the reasons set forth above, the Debtors submit that A&G's retention is necessary and in the best interests of the Debtors, their estates, and their creditors.

Notice

39. 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;⁵ (vi) counsel for any official committees appointed by this Court; (vii) the list of the 20 largest unsecured creditors of the Debtors; and (viii) all governmental agencies having a regulatory or statutory interest in these cases (collectively, the "Notice Parties"). Based on the urgency of the circumstances surrounding this Application and the nature of the relief requested herein, the Debtors respectfully submits that no further notice is required.

No Prior Request

40. No prior request for the relief sought herein has been made to this Court or any other court.

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.

By: /s/ Steven R. Becker

**Chief Executive Officer
Tuesday Morning Corporation, et al.,**

⁵ "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 Pezanosky

State Bar No. 15881850

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PROPOSED ATTORNEYS FOR DEBTORS

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 GRANTING DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
AUTHORIZING THE RETENTION OF A&G REALTY PARTNERS, LLC AS
DEBTORS' REAL ESTATE CONSULTANT AND ADVISOR EFFECTIVE AS OF THE
PETITION DATE PURSUANT TO LOCAL BANKRUPTCY RULE 2014-1(b)(1)**

Upon the *Debtors' Application for Entry of an Order Authorizing the Retention of A&G
Realty Partners, LLC as Debtors' Real Estate Consultant and Advisor Effective as of the Petition*

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.

Date Pursuant to Local Bankruptcy Rule 2014-1(b)(1) (the “Application”)² of Tuesday Morning Corporation, *et al.* (collectively, the “Debtors”); and the Court having jurisdiction to consider the Application and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and the *Order of Reference of Bankruptcy Cases and Proceedings Nunc Pro Tunc*, Miscellaneous Rule No. 33 (N.D. Tex. August 3, 1984) (Woodward, H.O.); and consideration of the Application and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and it appearing that venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Application having been provided, and it appearing that no other or further notice need be provided; and the Court having reviewed the Application; and the Court having held a hearing on the Application; and all objections, if any, to the Application have been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Application establish just cause for the relief granted herein; and the Court having further found that A&G Realty Partners, LLC (“A&G”) (a) holds no interest adverse to the Debtors or the estates in the matters upon which it is sought to be engaged; (b) is a disinterested person as that term is defined pursuant to Bankruptcy Code § 101(14) and as required by § 327; and (c) has disclosed any connections with the Debtors, creditors, any other party in interests, their respective attorneys and accounts, the United States Trustee, or any person employed in the office of the United States Trustee as required by Bankruptcy Rule 2014; and it further appearing that none of the representations or engagements set out in the *Declaration of Andrew Graiser in Support of Debtors’ Application for Entry of an Order, Pursuant to 11 U.S.C. §§ 327(a), 328(a) and 1107(b) Authorizing the Retention of A&G Realty Partners, LLC as Debtors’ Real Estate Consultant and Advisor Effective as of the Petition Date* constitute a conflict-of-interest or impair the

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

disinterestedness of A&G or otherwise preclude Debtors' retention of A&G in these Chapter 11 Cases; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Application is granted as set forth herein, effective as of the Petition Date.
2. Pursuant to Bankruptcy Code §§ 327(a), 328(a), and 1107(b), Debtors are hereby authorized to retain A&G as real estate consultant and advisor in the Chapter 11 Cases effective as of the Petition Date under the terms and conditions set forth in the Application and the Services Agreement
3. A&G is authorized to perform any and all real estate consulting and advisory services for Debtors that are necessary or appropriate in connection with the Chapter 11 Cases.
4. Notwithstanding anything to the contrary in the Bankruptcy Code, the Bankruptcy Rules, or the Local Bankruptcy Rules, Orders of this Court, or any guidelines regarding submission and approval of fee applications, A&G shall be compensated pursuant to the terms of the Services Agreement without being required to file interim fee applications as contemplated by Bankruptcy Code §§ 330 and 331.
5. At the conclusion of its services, A&G shall file a final fee application that sets forth a summary of all fees earned and expenses incurred in this case. A&G is permitted to submit such final fee application without time records.
6. Notwithstanding anything to the contrary herein, the United States Trustee and the Court retain all rights to object to A&G's requests for compensation based on the reasonableness standard in Bankruptcy Code § 330, not § 328(a).

7. Notwithstanding any provision in the Bankruptcy Rules to the contrary, this Order shall be immediately effective and enforceable upon its entry.

8. In the event that the Debtors seek to employ and retain A&G for services not specifically set forth in the Services Agreement, the Debtors and A&G shall file an additional retention application seeking approval of this Court.

9. Nothing in this Order shall prejudice A&G's ability to seek a bonus or fee enhancement under applicable law.

10. Paragraph 25 of the Services Agreement relating to the Limitation on Liability shall be null and void during the pendency of these Chapter 11 Cases.

11. The indemnification and related provisions set forth in the Services Agreement are approved, subject during the pendency of the Chapter 11 Cases to the following: All of A&G's requests for payment of indemnity pursuant to the Services Agreement shall be made by means of an application and shall be subject to review by the Court to ensure that payment of such indemnity conforms to the terms of the Services Agreement and is reasonable based upon the circumstances of the litigation or settlement in respect of which indemnity is sought, provided, however, that in no event shall A&G be indemnified in the case of its own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct.

12. Notwithstanding any other provision to the contrary in the Application, A&G shall not be entitled to reimbursement of attorneys' fees and expenses incurred in connection with responses to objections to A&G's fee application. Moreover, A&G shall not be entitled to reimbursement of attorneys' fees and expenses incurred in connection with responses by A&G to requests for information about its fees.

13. The Debtors and A&G are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

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

15. Notwithstanding any term in the Services Agreement to the contrary, this Court shall retain exclusive jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order.

END OF ORDER

Submitted by:

HAYNES AND BOONE, LLP

Stephen M. Pezanosky

State Bar No. 15881850

Ian T. Peck

State Bar No. 24013306

Jarom J. Yates

State Bar No. 24071134

2323 Victory Avenue, Suite 700

Dallas, TX 75219

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Email: ian.peck@haynesboone.com

Email: jarom.yates@haynesboone.com

PROPOSED ATTORNEYS FOR DEBTORS

Exhibit B

Services Agreement



**REAL ESTATE SERVICES
AGREEMENT WITH
TUESDAY MORNING CORPORATION**

This Real Estate Services Agreement including the Schedules attached hereto (collectively the “Agreement”) is made as of April, 2020 (the “Agreement Date”), by and between **A&G REALTY PARTNERS, LLC**, a New York limited liability company, with its principal place of business at 445 Broadhollow Road, Suite 410, Melville, New York 11797 (“A&G”), and **TUESDAY MORNING CORPORATION**, Delaware corporation, with its principal place of business at 6250 LBJ Freeway Dallas, TX 75240-6321 (including its affiliates and subsidiaries, collectively the “Company”) (each a “Party” and, collectively, the “Parties”).

WITNESSETH:

WHEREAS, the Company is the lessee of certain non-residential real property leases (each a “Lease” and, collectively, the “Leases”) identified on Schedule A, which is attached hereto and incorporated herein;

WHEREAS, the Company desires to obtain certain real estate advice and services in connection with its Leases;

WHEREAS, specifically, the Company desires to: (i) reduce or amend its obligations under the Leases by modifying the terms and conditions thereof or reduce risk and provide optionality under certain Leases (“Lease Modifications”); (ii) obtain the right to terminate certain Leases prior to their expiration date (“Early Termination Rights”); and (iii) obtain other real estate consulting and advisory services as set forth herein; and

WHEREAS, under the terms and conditions contained in this Agreement, the Company desires to retain A&G and A&G is willing to provide the Services (as defined below).

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Services to be Provided. In accordance with the terms and conditions of this Agreement, A&G will provide the following services (collectively, the “Services”):
 - a) consult with the Company to discuss the Company’s goals, objectives and financial parameters in relation to the Leases;
 - b) provide ongoing advice and guidance related to individual financial and non-financial lease restructuring opportunities;
 - c) negotiate with the landlords of the Leases (collectively, the “Landlords” and, individually, a “Landlord”) on behalf of the Company to obtain Lease Modifications;

- d) if requested by the Company, negotiate with Landlords on behalf of the Company to obtain Early Termination Rights acceptable to Company;
 - e) if requested by the Company, market the Leases designated by the Company for sales of the Leases ("Lease Sales") in a manner and form as determined between A&G and the Company and assist the Company with Lease Sales;
 - f) assist the Company with its strategy for communications to Landlords;
 - g) provide weekly update reports to the Company regarding the status of the Services or more frequently as may be requested by the Company; and
 - h) coordinate with the Company's internal team and legal counsel to assist in resolving business problems that may arise.
2. Term of Agreement. This Agreement shall be for a term of one (1) year following the Agreement Date (the "Term") or until the Services are completed. The Term may be extended or renewed by written agreement of the Parties.
 3. Compensation. The compensation for the Services is set forth on Schedule B, which is attached hereto and incorporated herein ("Compensation"). The Company acknowledges that the calculations necessary to determine Compensation are predicated on Company Information (as defined herein) provided by the Company to A&G. Any material discrepancies, inaccuracies or omissions in the Company Information may affect the Compensation payable to A&G.
 4. Additional Services. A&G may provide additional services requested by the Company that are not otherwise specifically provided for in this Agreement. Any additional services will be mutually agreed upon by the Parties and documented in a separate written agreement. For any such additional services, A&G shall charge an hourly rate of \$600 for partners and \$400 for all other professionals.
 5. Recordkeeping. The Services to be provided by A&G pursuant to this Agreement are, in general, transactional in nature. Accordingly, A&G will not bill the Company by the hour or maintain time records, except as noted in paragraph 4 above.
 6. Expenses and Disbursements. The Company shall reimburse A&G for A&G's reasonable, documented out-of-pocket expenses (including, but not limited to, retailing, marketing, mailing, travel and ancillary marketing expenses) incurred in connection with its retention and provision of Services. Marketing and other expenses must be pre-approved in writing by Company. This also includes, but is not limited to, responding to any litigation or other type of inquiry, deposition or

otherwise relating to the Services or this Agreement. Any reimbursable expenses shall be paid to A&G within five (5) business days of receipt of an invoice therefor.

7. Exclusive. During the Term of this Agreement, A&G shall have the sole and exclusive authority to perform the Services for the Leases set forth on Schedule A. The Company agrees to forward all relevant inquiries regarding the Leases made to the Company, its representatives or related parties to A&G. Schedule A may be amended from time to time during the term of this Agreement to add additional Leases or to delete any Leases upon mutual written consent by the Parties.

The Company acknowledges that A&G may be engaged to provide the same or similar services as those referenced herein to other persons or entities and that any such engagement shall not constitute or be deemed to be a violation of this Agreement, provided that it is not a conflict of interest or otherwise does not materially interfere with A&G's ability to provide the Services.

8. Designated Representatives. Doug Sullivan will be the Company's representative ("Company Representative") in dealing with A&G. The Company in its sole discretion may, at any time and from time-to-time, upon written notice to A&G, designate a successor representative or additional representatives and limit the authority of the Company Representative in any respect. A&G will report regularly to the Company Representative in order to keep him/her fully apprised of A&G's performance. The designated principal representative for A&G will be Andy Graiser (the "A&G Representative"). The A&G Representative shall manage, oversee, and remain involved with the Services provided by A&G under this Agreement. If A&G seeks to change the A&G Representative or if the A&G Representative fails to remain involved with the Services provided by A&G under this Agreement, then (i) the Company may terminate this Agreement in accordance with paragraph 17 below, or (ii) the Company may consent to a proposed replacement of the A&G Representative.
9. Company Cooperation. The Company shall provide A&G with all information concerning the Leases necessary for the performance of A&G's obligations hereunder, including, but not limited to (a) copies of the Leases and any Lease abstracts, (b) populating an Excel spreadsheet provided by A&G with, among other things, all relevant store/premises sales and EBITDA for the rolling 12-month period through 2/29/20 and projected 12-months sales and EBITDA, current rents, taxes and other charges relating to the Leases, rent bumps, percentage rent and breakpoints, premises size, the commencement and expiration dates of the Leases, any Lease options, up to date Landlord contact information (including name, email and phone number information for each Landlord), dates of store/premises closure due to the COVID-19 virus and whether the closure was mandated by law, and (c) such other information as A&G requests for the performance of its Services (collectively, the "Lease Information"). The Company also agrees to complete Schedule A, which shall include the proposed request for each Lease (the "Lease Request"). Additionally, the Company agrees to utilize its own financial analysts to prepare financial models relative to rent reduction requests, while A&G will

provide guidance and assumptions to assist the Company in the preparation of the requests.

All information provided by the Company to A&G, including, but not limited to, the Company's goals and objectives, financial information and the Lease Information referenced above, shall collectively be referred to as "Company Information." It is understood and agreed by the Parties that A&G shall have no obligation to verify the accuracy of such information and that A&G shall have no liability whatsoever resulting from, whether directly or indirectly, the inaccuracy or incompleteness of the Company Information. Both Parties understand and agree that A&G shall base its Services on the Company Information and any material inaccuracies, discrepancies or omissions in the information may delay or impede A&G's ability to render the Services. In the event the Company Information turns out to be inaccurate, the Company shall provide such personnel and administrative support as necessary to correct the information. Furthermore, both Parties understand and agree that the commencement of this Agreement and the continuation of its Services are contingent upon A&G's receipt of the Company Information.

Additionally, the Company agrees to assist A&G in the performance of its Services, including but not limited to, by (i) providing a response, within ten (10) business days of A&G's transmittal to the Company of a Deal Sheet (as defined in Schedule C) for each Lease (the "Deal Sheet Deadline"), which states whether a proposed Service transaction is approved or not, and (ii) providing all necessary legal support to review Documents (as defined below) submitted by A&G in connection with a Service and getting all Documents in form and substance acceptable to the Company executed accurately and timely; provided, however, the Company's approval of a proposed Service transaction shall be deemed given if: (a) a Deal Sheet for any Lease is consistent with the Lease Request, or (b) the Company does not respond to a Deal Sheet by the Deal Sheet Deadline. In addition, the Company shall track the status of all Documents through an A&G legal tracking report provided by A&G.

10. Use of Company Name. Subject to the Company's prior written consent, which may be not be unreasonably withheld, A&G may use the Company's name and logo to identify the Company as one of A&G's clients.
11. No Authority to Execute Agreements. A&G shall have no right or power to enter into any agreement in the name of or on behalf of the Company or to otherwise obligate the Company in any manner without the prior written consent or approval of Company, which approval may be withheld in Company's sole discretion.
12. Meetings. After the commencement of the Agreement, A&G shall meet with, in a manner reasonably agreed to by the Parties, the Company's Representative(s) to review the Company's goals, objectives and financial parameters. Thereafter, A&G will meet with or participate in telephone conferences, at least once a week or more

if designated by the Company, with the Company's Representative(s) regarding the status of the Services as reasonably designated by the Company.

13. Disclosures/Reports. All information, advice, recommendations (whether written or oral) or any reports, presentations or other communications that A&G provides under the terms of this Agreement are solely for the benefit of the Company and no such opinion, advice, recommendations or reports shall be used for any other purpose, or reproduced, disseminated, quoted or referred to at any time, in any manner, other than as provided herein, without the prior written consent of A&G. Notwithstanding the foregoing, the Company may provide such information, advice and recommendations to its representatives, consultants, Board of Directors and attorneys as required to effectuate the Services, provided however that both Parties understand and agree that A&G shall have no liability to such Parties and such Parties are not intended to be third party beneficiaries to this Agreement.

If the Company receives a subpoena, summons or court order by any federal, state or other regulatory agency having jurisdiction over the Company relating in any respect to A&G or its Services, the Company shall promptly notify A&G, if legally permissible, so that A&G may obtain, at its sole cost, a protective order for such information. If A&G is unable to obtain a protective order and the Company is required to provide information regarding A&G and/or the Services, the Company agrees to provide only that information which is legally required and to use reasonable efforts to ensure the confidentiality of such information and documentation.

14. Confidentiality. A&G acknowledges that information furnished or made available by the Company, its employees or representatives to A&G and its employees or representatives relating to the Leases and the business or affairs of the Company is confidential and is the property of the Company. During the term of this Agreement and for a period of one (1) year thereafter, A&G will not disclose any such information to any person or use any such information for any purpose other than the performance of its obligations hereunder, in each case, without the prior consent of the Company. Confidential information shall not include information which: (i) was in A&G's possession on a non-confidential basis before receipt from the Company; (ii) is or becomes generally available to the public other than as a result of a violation of this Agreement by A&G; (iii) is subsequently received by A&G from a third party on a non-confidential basis; or (iv) is independently developed by A&G without the use of or reference to the confidential information.
15. No Authority to Approve or Execute Contracts. A&G shall have no right or power to enter into any agreement in the name of or on behalf of the Company or to otherwise obligate the Company in any manner unless authorized in writing.
16. Independent Contractor. This Agreement does not establish an employer-employee relationship or agent relationship between Company and A&G. A&G's personnel are not employees or agents of Company, and A&G retains the right to exercise full control and supervision over the performance, employment, direction,

- compensation and discharge of any and all of A&G's personnel assisting in the performance of A&G's obligations. A&G shall be solely responsible for all matters relating to payment of A&G's personnel, including, but not limited to, compliance with workers' compensation, unemployment, disability insurance, social security, withholding and all other federal, state and local laws, rules and regulations governing such matters.
17. Early Termination. Either Party may terminate this Agreement upon thirty (30) days' prior written notice in accordance with the notice provision below. Additionally, if either Party fails to perform its obligations in accordance with the terms herein and does not cure such failure within ten (10) days after written notice of default, the other Party will have the right to terminate this Agreement by notice of termination to the non-performing Party, effective ten (10) calendar days after the date of such notice. Additionally, if for any reason either Party becomes unable to perform its duties as a result of a legal, contractual or regulatory restriction, such Party shall have the right to terminate this Agreement. Any rights or obligations incurred or accrued by either Party prior to termination shall survive termination of this Agreement.
18. Assignment. Neither Party may delegate or assign its rights and obligations under this Agreement in whole or in part to an unaffiliated third party without the prior written consent of the other Party.
19. Notices. Unless otherwise expressly provided herein or waived in writing by the Party to whom notice is given, any notice or other communication required or permitted hereunder will be effective if given in writing (i) when delivered by hand; (ii) three days after sent by certified mail, return receipt requested; (iii) when delivered by electronic email communication to the email address set forth below and verified by confirmed receipt; or (iv) one day after delivery to a commercial overnight courier, and addressed to the Parties as follows:

To the Company: Tuesday Morning Corporation
6250 LBJ Freeway
Dallas, TX 75240-6321
Attention: Doug Sullivan
Tel: 972.387.3562
Email: dsullivan@tuesdaysmorning.com

To A&G: A&G Realty Partners, LLC
445 Broadhollow Road, Suite 410
Melville, New York 11747
Attn: Andy Graiser
Tel: (631) 465-9506
Email: andy@agrep.com

20. Representations, Warranties and Covenants. Each Party represents that it has all requisite power and authority to enter into this Agreement. This Agreement has been validly authorized by all necessary corporate action and constitutes a legal, valid and binding agreement of the Company and A&G. Each Party represents that this Agreement does not and will not violate any applicable law or conflict with any agreement, instrument, judgment, order or decree to which it is a party or by which it is bound. Furthermore, each Party represents and agrees that it will comply with all applicable laws, rules, regulations, orders or decrees during the term of this Agreement in performing its obligations hereunder. Each Party agrees to deal with the other fairly and in good faith so as to allow each Party to perform their duties and earn the benefit of this Agreement. A&G agrees to utilize commercially reasonable efforts and diligence to achieve the purpose of this Agreement.
21. Bankruptcy.
- a. In the event the Company files for bankruptcy protection during the Term of this Agreement, the Company agrees to promptly apply to the Bankruptcy Court for an order, in a form acceptable to A&G, authorizing the Company to retain and compensate A&G in accordance with the terms of this Agreement and to use its best efforts to obtain such order. The Company agrees to (a) seek the assumption of this Agreement under section 365 of the Bankruptcy Code and otherwise the hiring and retention of A&G under sections 327 and 328 of the Bankruptcy Code and (b) file any applications necessary and otherwise assist A&G in obtaining Bankruptcy Court approval of the payment of its fees and costs hereunder. The Company agrees to provide A&G with a copy of the pleadings requesting retention of A&G prior to submission to the Bankruptcy Court for A&G's review and comments and advise A&G of any objection or hearings pertaining to A&G's retention. The order authorizing A&G's retention must be reasonably acceptable to A&G and A&G's obligations hereunder are conditioned upon the grant of such order. Furthermore, if such order is not obtained within sixty days from the date that it is filed, A&G shall have the right to terminate this Agreement at any time thereafter. If a reasonably acceptable order is not obtained authorizing A&G's services and fees as set forth herein, the Company agrees to amend the application in conjunction with and the approval of A&G and request a hearing to review the application. In the event the Company is unable to obtain a reasonably acceptable order authorizing the hiring and retention of A&G under the terms of this Agreement and the Agreement is terminated, A&G reserves the right to seek a substantial contribution claim for any rights or obligations incurred or accrued prior to such termination.

- b. Before finalizing any cash collateral/debtor in possession financing budget with its secured lender and filing same with the Bankruptcy Court, the Company shall provide A&G with a reasonable opportunity to review and provide input into the budget regarding its estimated fees and expenses during the relevant budget period(s).
22. Survival of Fee. In the event that following the termination of this Agreement, the Company or its successors or assigns, enters into a transaction with a Landlord or other third party and A&G has substantially performed the Services, which is the proximate cause of the transaction being entered into with such Landlord or other third party and the result of which would have entitled A&G to a fee pursuant to this Agreement, then in that event, A&G shall be entitled to and paid its fee pursuant to the terms of this Agreement notwithstanding the fact that the Agreement has terminated. Such Survival of Fee will terminate 120 days after the termination of the agreement.
23. Intellectual Property. A&G may use data, software, designs, utilities, tools, models, systems and other methodologies that it owns or licenses in performing the Services hereunder. Notwithstanding the delivery of any reports by A&G to the Company, A&G shall retain all intellectual property rights in such materials (including any improvements or knowledge developed while performing the Services) and in any working papers compiled in connection with the Services.
24. Indemnification. The Company agrees to indemnify A&G and its respective affiliates, officers, directors, employees, agents and independent contractors, and hold each of them harmless from and against all third party claims, demands, penalties, losses, liability or damage, including, without limitation, reasonable attorneys' fees and expenses, asserted against, resulting from (directly or indirectly), or related to the Services or actions or omissions of A&G or the Company taken pursuant to this Agreement, (including, but not limited to, any covenants, representations or warranties contained herein) or in any written agreement entered into in connection herewith except to the extent that such claims or liabilities arise as a direct result of A&G's fraud, gross negligence, or willful misconduct.
25. Limitation on Liability. Neither Party shall be responsible for any indirect, incidental, consequential, exemplary, punitive or other special damages (including, but not limited to, loss of profits and damage to reputation or business) arising under or by reason of this Agreement, the Services or any act or omission hereunder except to the extent of actual fraud, gross negligence, or willful misconduct. Neither Party shall be liable if it is unable to perform its responsibilities hereunder as a result of events beyond its control. Furthermore, in no event shall A&G's liability for a default or breach of this Agreement exceed the amount of fees paid to A&G hereunder.
26. Binding Effect. No Third-Party Beneficiaries. This Agreement binds and inures to the benefit of the Parties hereto and their respective successors and permitted

assigns and except as expressly provided herein, is not intended to confer any rights or remedies upon any person not a party to this Agreement.

27. Waivers and Amendments. Waiver by either Party of any default by the other Party shall not be deemed a waiver of any other default. This Agreement (including the Schedule (s) attached hereto) may not be waived, amended, or modified by either Party unless in writing and signed by the Parties hereto.
28. Severability. If any provision, or any portion of any provision, contained in this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, then it is the intent of the Parties to modify or limit such provision or portion thereof so as to be valid and enforceable to the extent permitted under applicable law. In the event that such provision or portion thereof cannot be modified, then such provision or portion thereof shall be deemed omitted and this Agreement shall be construed as if such invalid or unenforceable provision had never been contained herein.
29. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof. All prior agreements, representations, statements, negotiations, understandings, and undertakings are superseded by this Agreement.
30. Counterpart Execution/Facsimile and Electronic Signatures. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original and all of which together shall constitute one document. Facsimile and electronic signatures on this Agreement and any document contemplated hereby shall be deemed to be original signatures.
31. Governing Law. This Agreement shall be governed by the laws of the State of New York without reference to its conflict of laws rules. Any dispute resulting from this Agreement shall be resolved by binding arbitration with the proceedings to be conducted in New York City, New York, by one arbitrator, following the applicable rules of the American Arbitration Association, and administered by a dispute resolution provider as reasonably selected by the Party commencing the proceedings. To the extent arbitration proceedings are not feasible or if to enforce an arbitration award or otherwise, any court action under this Agreement shall be brought in the federal or state courts of the State of New York. In the event the Company files a Chapter 11 bankruptcy petition, then the bankruptcy court presiding over that proceeding shall have exclusive jurisdiction over any matters arising out of or relating to this Agreement.
32. Waiver of Jury Trial. Each of the Parties unconditionally waives, to the extent legally permissible, the right to a jury trial in connection with any claim arising out of or related to this Agreement.

33. Headings. The section headings and use of defined terms in the singular or plural tenses in this Agreement are solely for the convenience of the Parties.
34. No Presumptions. This Agreement by shall be deemed drafted by both Parties and there shall be no presumption for or against either Party in the interpretation of this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their respective duly authorized representatives effective as of the Agreement Date.

TUESDAY MORNING CORPORATION



By: Steven R. Becker
Title: CEO

A&G REALTY PARTNERS, LLC



By: _____
Name: Andrew Grasier
Title: Co-President

Schedules

Schedule A Leases/Properties - Services
Requested Schedule B Compensation

SCHEDULE A
Leases/Company Information

SCHEDULE B

Compensation

A. Definitions

“Document” - shall be defined as an amendment or executed agreement that modifies a Lease in any manner signed by Landlord on Company’s approved form. A document shall also include any fully executed letter agreement relating to a Lease or any other binding, written communication (including, but not limited to, an email communication) that modifies a Lease or any rights or obligations relating to a Lease in any manner, including, but not limited to, the granting of an Early Termination Right, or a Lease Modification. For the avoidance of doubt, a Document can be generated by the landlord, a third party or the Company.

“Early Termination Right” - shall be defined as the Company’s exclusive right to terminate the Lease prior to the expiration date of the Lease.

“Gross Occupancy Cost” - shall be defined as the sum of the remaining base rent, any annual increases, percentage rent, CAM, taxes, insurance, rental tax, marketing and merchants association charges, utility charges, HVAC usage charges, trash removal charges, sprinkler usage charges, unpaid rents, or any other sums due to the Landlord under a particular Lease as of the Agreement Date. For clarification purposes, Gross Occupancy Cost is calculated using the first date that the Service commences (i.e. the date that the rent reduction commences) through the earlier of the end of the Lease term in effect as of the Agreement Date (or longer if a Lease extension is also requested and negotiated by A&G on behalf of the Company) or when the Service is no longer in effect. In the case of percentage rent, such rent will be calculated using (i) ninety percent (90%) of the sales figures for the twelve (12) months ended February 29, 2020 with respect to Leases designated as “5 year Leases,” on Schedule A and (ii) eighty percent (80%) of the sales figures for the twelve (12) months ended February 29, 2020 with respect to Leases designated as “3 year Leases” on Schedule A. CAM, taxes, insurance, marketing and merchants association charges and all other applicable charges will be calculated using the last available full year charge for each item (which may be a calendar year or a lease year, depending upon which is the most recent full year charge available). In the event that rent increases periodically based upon the change in the Consumer Price Index (CPI), the assumed annual CPI increase shall be two percent (2%).

“Gross Proceeds” - shall be defined as the total consideration paid to the Company by a Landlord, tenant, investor, purchaser or any other party to either sublease or purchase a Lease or any right related to a Lease. It includes, but is not limited to, any fees and any other form of currency paid or waived by the Landlord, sub-tenant or other third party to the Company in relation to a Lease. This list is not meant to be exhaustive and Gross Proceeds shall include any consideration or other quantifiable economic benefit paid or payable to the Company in conjunction with the sale or sublease of a Lease, including the return of any security deposits.

“Lease Modification” - shall be defined as any alteration, amendment or modification to the terms and conditions of a Lease agreement as in effect as of the Agreement Date.

“Lease Sale” - shall be defined as the sale or any other disposition, whether all or part, of a Lease and includes subleases and the sale of designation rights.

“Monetary Lease Modification” - shall be defined as any modification to or inclusion of additional provisions relating to the monetary terms of a Lease agreement, including, but not limited to, reduction in rent/other Lease charges, reduction in Lease Term, reduction in Lease space, termination of/waiver of/free rent or other Lease charges, deferral of rent/other Lease charges, reduction or elimination of any outstanding amounts due under a Lease, reduction of unamortized tenant allowance, reduction or elimination of the obligation to repay tenant allowance to the Landlord, reduction or elimination of the requirement to improve the Lease space provided such elimination has a direct monetary benefit to the Company, the granting of tenant allowance or capital improvement dollars or extensions of existing rent reductions past their original end date, reduction in CAM charges, taxes, elimination of percentage rent, conversion to percentage rent, reductions in or returns of security deposits and FF&E if otherwise non-refundable (either pursuant to the terms of the Lease or as determined by the Landlord) or any other amendment to a Lease that results in Occupancy Cost Savings to the Company.

“New Gross Occupancy Cost” - shall be defined as the reduced Gross Occupancy Cost that results from a Lease Modification or any other amendment to the Lease.

“Non-Monetary Lease Modification” - shall be defined as any modification to the non-monetary terms of a Lease agreement, including, but not limited to, change of use, co-tenancy clause, sublease rights, the negotiation of a lease extension, the granting of an additional option term or terms, an amendment to the current option term or terms (Early Termination Right fees are set forth separately for fee purposes), relocation of Lease spaces that do not result in a reduction in Gross Occupancy Cost and any other amendments to the Lease that is or would be beneficial to the Company that do not fall within the above definition of Monetary Lease Modifications.

“Occupancy Cost Savings” - shall be defined as the difference between the original Gross Occupancy Cost and the New Gross Occupancy Cost for the period from the earlier of the effective date of a Document, the date in which the Lease Modification or other Service becomes effective or the date in which A&G becomes entitled to its Fees under the terms herein, through the end of the Lease Term or the Revised Lease Term pursuant to the terms of the Services, less any payment(s) or costs payable by the Company to effectuate the Lease Modification or other Service, excluding legal fees. “Lease Term” shall be defined as the commencement date and expiration date of the Lease as set forth in the Lease as of the Agreement Date. “Revised Lease Term” shall be defined as the new Lease expiration date pursuant to any Lease extensions obtained by A&G on behalf of the Company. For example, if a Service includes a Monetary Lease Modification and an extension of the Lease, the Occupancy Cost Savings shall be applicable through the duration of the Lease extension (i.e. the Revised Lease Term).

Occupancy Cost Savings include, but are not limited to, reduction in rent/other Lease charges, reduction in term, reduction in Lease space, termination of/waiver of/free rent or other Lease charges, deferred rent/other Lease charges, reduction of unamortized tenant allowance, reduction or elimination of the obligation to repay tenant allowance to the Landlord, reduction or elimination of the requirement to improve the Lease space that have a direct monetary benefit to the Company, the granting of tenant allowance or capital improvement dollars or Landlord improvements to the Property, extensions of existing rent reductions past their original end date, any lease extensions that result in a rent decrease, reduction in CAM charges, taxes, elimination of percentage rent, conversion to percentage rent, or any or any other amendment to a Lease that results in direct monetary savings to the Company.

For Occupancy Cost Savings resulting from the extension of a rent reduction past the Lease Term in effect as of the Agreement Date, the savings shall be based upon the original rent and option rent set forth in the Lease, allocated proportionately to the time period during the Lease Term and the extended term, as the case may be. For example purposes only, if A&G obtains a 4-year rent reduction and only 2 years remain on the Lease Term, A&G's fee will be based upon the blended Occupancy Costs Savings resulting from the reduced rent as compared to the rent in effect during the Term for a period of 2 years, and the Occupancy Costs Savings resulting from the reduced rent as compared to the option rent set forth in the Lease, provided the Company exercises such option. For Occupancy Cost Savings resulting from lease extensions where there is no rent increase, the savings shall be based upon the option price for the period of the duration of the extension or if there is no option price, the rent price for the immediately preceding period.

B. Fees

A&G shall be compensated for the Services as follows:

1. Security Retainer. The Company shall pay A&G a security retainer fee in the amount of one hundred seventy five thousand dollars (\$175,000) upon execution of this Agreement. The security retainer shall be non-refundable and shall be applied to the final invoice for fees and expenses due under the terms of this Agreement.
2. Early Termination Rights. For each Early Termination Right obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee of ¼ of one (1) month's Gross Occupancy Cost per Lease.
3. Monetary Lease Modifications. For each Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of three percent (3.0%) of the Occupancy Cost Savings per Lease; provided, however, in the event any Monetary Lease Modification is obtained with the direct assistance of a real estate director employed by the Company, A&G's fee for that Monetary Lease Modification shall be one percent (1.0%)

of the Occupancy Cost Savings for such Lease, regardless of whether the Lease is included on Schedule A.

4. Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification obtained by A&G on behalf of the Company with respect to a Lease that is not subject to a Monetary Lease Modification, A&G shall earn and be paid a fee of seven hundred and fifty dollars (\$750) per such Lease.
5. Lease Sales – If requested by the Company, for each Lease Sale obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee of three percent (3%) of the Gross Proceeds.
6. Landlord Consents - If requested by the Company, for each Landlord Consent obtained by A&G to extend the Company's time to assume or reject a Lease as a part of the Company's chapter 11 case, if any, A&G shall earn and be paid a fee in the amount of three hundred dollars (\$300) per Lease.

C. Payment of Fees. A&G shall provide the Company with a deal sheet with the terms of the proposed Monetary Lease Modification, Non-Monetary Lease Modification, Early Termination Right, or Lease Sale (the "Deal Sheet"). For clarification purposes, a Deal Sheet can include, but not be limited to, an email or other written communication from A&G setting forth the terms of the proposed Service. If the Company approves or is deemed to have approved the terms of the Deal Sheet and the Landlord or other third party (if applicable) submits, approves, or executes a Document that reflects the Company accepted or deemed accepted Deal Sheet, A&G shall be entitled to, and be paid, its fees in accordance with the above fee structure. For the avoidance of doubt, A&G shall be entitled to its fees notwithstanding the fact that the Service transaction is not fully executed. A Service may include more than one fee.

The Company shall pay all fees to A&G within five (5) business days of the receipt of an invoice therefor; provided, however, in the event of a Lease Sale, A&G shall be paid its earned fee thereon at the closing thereof.

Exhibit C

Graiser 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 ANDREW GRAISER IN SUPPORT OF DEBTORS'
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE RETENTION OF
A&G REALTY PARTNERS, LLC AS DEBTORS' REAL ESTATE CONSULTANT AND
ADVISOR EFFECTIVE AS OF THE PETITION DATE PURSUANT TO LOCAL
BANKRUPTCY RULE 2014-1(b)(1)**

I, ANDREW GRAISER, under penalty of perjury, declare as follows:

1. I am a Principal of A&G Realty Partners, LLC ("A&G"). I am authorized to execute and submit this Declaration on behalf of A&G in support of the application (the "Application") of Tuesday Morning Corporation, *et al.*, the debtors and debtors in possession in the above-captioned chapter 11 cases (the "Debtors") for entry of an order authorizing the employment and retention of A&G as real estate consultant and advisor for the Debtors, effective as of the Petition Date pursuant to Local Bankruptcy Rule 2014-1(b)(1) under the terms and conditions set forth in the Services Agreement, attached to the Application as Exhibit B.²

2. I submit this Declaration in accordance with §§ 327(a) and 328 of title 11 of the United States Code (the "Bankruptcy Code"), Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rules 2014 and 2016 of the Local Rules

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

² Capitalized terms used herein shall have the meaning ascribed to them in the Application and the Services Agreement.
4850-4709-5483

of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the Northern District of Texas (the “Local Bankruptcy Rules”).

3. The facts set forth in this Declaration are based upon my personal knowledge, information and belief, or client matter records kept in the ordinary course of business that were reviewed by me or other employees of A&G under my supervision and direction. If called and sworn as a witness, I would testify competently to the facts set forth herein.

Qualification of Professionals

4. A&G is well suited to provide the real estate services that the Debtors require and have requested that A&G provide in these Chapter 11 Cases. A&G is a well-known, reputable and diversified real estate consulting and advisory firm with offices located throughout the United States. A&G evaluates, restructures, facilitates the acquisition of, and disposes of all types of real estate. A&G's expertise includes asset disposition and optimization of property portfolios. A&G's professionals have extensive experience in providing services regarding the review, analysis, restructuring, disposition, and negotiation of real property and lease agreements.

5. A&G's principals have over 50 years combined of commercial real estate experience, and A&G has significant experience in the disposition and renegotiation of leases and properties in bankruptcy. Indeed, A&G's professionals have assisted, advised or been retained as real estate consultants in a variety of bankruptcy cases involving issues relating to the review, analysis, renegotiation, and disposition of key real property and lease agreements.

6. In addition, A&G has worked with the Debtors prior to this filing and has acquired extensive knowledge regarding the Debtors and their Leases.

7. Accordingly, I believe A&G is well qualified to perform all of the services contemplated by the Services Agreement, and to represent the Debtors' interests in the Chapter 11

Cases in a cost-effective, efficient and timely manner. I also believe that the Services are necessary to enable the Debtors to maximize the value of their Leases.

8. Additionally, I believe that the Services that will be provided under the Services Agreement will be complementary rather than duplicative of the services to be performed by the Debtors' other professionals retained in the Chapter 11 Cases. Furthermore, A&G will carry out its functions and will use reasonable efforts to coordinate with the Debtors and their other professionals retained in these Chapter 11 Cases to avoid any unnecessary duplication of services.

Services to be Provided

9. As set forth more fully in the Services Agreement, A&G will provide the following services for the Debtors (the "Services"):

- a) Consult with the Debtors to discuss the Debtors' goals, objectives and financial parameters in relation to the Leases;
- b) If requested, Negotiate with the landlords of the Properties on behalf of the Debtors in order to assist the Debtors in obtaining Early Termination Rights;
- c) Negotiate with the landlords of the Properties on behalf of the Debtor in order to assist the Debtors in obtaining Lease Modifications;
- d) If requested, market the Leases designated by the Debtors for sales of the Leases in a manner and form as determined between A&G and the Debtors;
- e) Report periodically to the Debtors regarding the status of the Services; and
- f) Coordinate with the Debtors' internal and legal teams to resolve any business problems.

Professional Compensation

10. Subject to the Court's approval, the Debtors will compensate A&G in accordance with the terms and conditions set forth in the Services Agreement, including Schedule B thereto. It is contemplated that A&G shall be compensated as follows:

- a. Security Retainer. The Debtors paid a retainer in the amount of one hundred

seventy-five thousand dollars (\$175,000.00) upon execution of the Services Agreement. The retainer is non-refundable and shall be applied to the fees and expenses due under the Services Agreement.

- b. Early Termination Rights. For each Early Termination Right obtained by A&G on behalf of the Debtors, A&G shall earn and be paid a fee of one-fourth (1/4) of one month's Gross Occupancy Cost per Lease.
- c. Monetary Lease Modifications. For each Monetary Lease Modification obtained by A&G on behalf of the Debtors, A&G shall earn and be paid a fee in the amount of three percent (3%) of the Gross Occupancy Cost per Lease; however, if the Monetary Lease Modification is obtained with the direct assistance of a real estate director employed by the Debtors, A&G's fee shall be one percent (1%) of the Occupancy Cost Savings for such Lease, regardless of whether the Lease is included in Schedule A of the Services Agreement.
- d. Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification obtained by A&G on behalf of the Debtors, A&G shall earn and be paid a fee of seven hundred and fifty dollars (\$750) per such Lease.
- e. Lease Sales. If requested by the Debtors, for each Lease Sale obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee of three percent (3%) of the Gross Proceeds.
- f. Fees. A&G shall provide the Debtors with a deal sheet with the terms of a proposed Monetary Lease Modification, Non-Monetary Lease Modification, Early Termination Right, or Lease Sale (the "Deal Sheet"). A Deal Sheet can include, inter alia, an email or other written communication from A&G setting forth the terms of the proposed Service. If the Debtors approve the terms of the Deal Sheet and the Landlord or other third party (if applicable) submitted, approved, or executes a Document that reflects the Debtors accepted or deemed accepted Deal Sheet, A&G shall be entitled to, and be paid, its fees in accordance with the above fee structure. A&G is entitled to its fees notwithstanding the fact that the Service transaction is not fully executed. A Service may include more than one fee. The Company shall pay all fees to A&G within five (5) business days of the receipt of an invoice therefor; provided, however, in the event of a Lease Sale, A&G shall be paid its earned fees thereon at the closing thereof.

11. In the ninety days immediately preceding the Petition Date, the Debtors paid A&G the retainer fee as noted above from the Debtors in connection with these Chapter 11 Cases. A&G has not received any other payments from the Debtors and has no outstanding invoices for services rendered.

12. A&G also intends to seek reimbursement for its actual, reasonable out-of-pocket expenses (including, but not limited to, legal, mailing, marketing and travel expenses) incurred in connection with its retention and performance of Services. Any reimbursable expenses shall be paid to A&G within five (5) days of the Debtors' receipt of invoice. All legal, marketing and travel expenses shall be approved in advance by the Debtors in writing.

13. All reimbursable expenses for goods or services provided by third parties will be billed and payable without markup by A&G, and with respect to reimbursable expenses incurred by A&G directly will represent the actual expense to A&G for providing such goods or services.

14. I believe that the compensation structure described above and set forth in the Services Agreement is comparable to compensation generally charged by real estate advisors of similar stature to A&G for comparable engagements, both in and out of bankruptcy. Furthermore, the proposed compensation structure is also consistent with A&G's normal and customary billing practices for cases of comparable size and complexity that require the level and scope of services to be provided in the Chapter 11 Cases.

Payment of Fees and Expenses

15. A&G understands that fees and expenses in the Chapter 11 Cases shall be subject to final approval of the Court upon proper application by A&G in accordance with procedures for the allowance of final compensation applicable to professionals in the Chapter 11 Cases, and in accordance with the requirements of the Bankruptcy Code. However, inasmuch as A&G is being retained under Bankruptcy Code § 328 and A&G's compensation is results-oriented and directly related to the benefits received by the Debtors' estates as a result of the lease modification transactions, A&G has informed the Debtors that it is not its practice to keep detailed time records similar to those customarily kept by attorneys and other professionals who are compensated on an

hourly basis. It is standard practice in A&G's industry for professionals providing services relating to lease modifications to be compensated on a flat fee or percentage basis, rather than on an incremental hourly basis, for such services. Consistent with industry practice, A&G intends to bill the Debtors on a flat fee percentage basis for the Services as set forth in the Services Agreement.

16. Therefore, A&G submits that the requirement to file detailed time records and periodic fee applications in accordance with Bankruptcy Code §§ 330 and 331, and in compliance with Bankruptcy Rule 2016 and other applicable bankruptcy rules, is unnecessary and burdensome under the circumstances. A&G requests that these requirements be waived. A&G, will however, file a final fee application in accordance with applicable Bankruptcy Rules, Local Bankruptcy Rules and any other orders of this Court upon completion of their Services for review pursuant to Bankruptcy Code § 328.

Disinterestedness of Professionals

17. I am informed that the Debtors have numerous creditors and other parties in interest with whom they maintain business relationships with. In connection with the Debtors' proposed retention of A&G in these Chapter 11 Cases, A&G has reviewed the list of parties in interest provided by the Debtors (the "Potential Parties in Interest"). Such parties are listed on Schedule 1 attached hereto. A&G undertook a comprehensive review of the Potential Parties in Interest to determine whether it has any conflicts or other relationship that might cause it to not be disinterested or to hold or represent an interest adverse to the Debtors. There are no connections to disclose, other than as follows:

- An affiliate of Kimco Realty Corporation is a landlord of the Debtors. Kimco Realty Corporation or an affiliate thereof is an indirect minority "investor" in A&G. Kimco's sole involvement is to provide a capital source for A&G if

needed for real estate investment transactions. In the almost 10 years of Kimco's involvement with A&G, A&G has never tapped that source and does not expect to do so here.

18. Accordingly, and to the best of my knowledge, information and belief, A&G (i) does not hold or represent any interest adverse to the Debtors' estates, (ii) has no connection with the Debtors, their creditors or other parties in interest herein, and (iii) is a "disinterested person" within the meaning of Bankruptcy Code § 101(14) (as modified by Bankruptcy Code § 1107(b)).

19. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, A&G 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, except as otherwise disclosed herein. A&G may, in the future, provide professional services to entities or persons that may be Potential Parties in Interest or otherwise significant creditors of the Debtors 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.

20. Neither I nor any other professional of A&G who will work on this engagement, to the best of my knowledge after reasonable inquiry, is related or connected to the United States Bankruptcy Judge assigned to this Chapter 11 Case, the United States Trustee for the Northern District of Texas (the "U.S. Trustee"), or any persons employed by the U.S. Trustee.

21. As part of its diverse practice, A&G appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties in interest in these Chapter 11 Cases. Also, A&G has performed in the past, and may perform in the future, real estate consulting

and advisory services for various attorneys and law firms and has been represented by several attorneys and law firms, some of whom may be involved in this proceeding. In addition, A&G may have in the past, may currently, and may in the future work with or against other professionals involved in this case in matters unrelated to the Debtors and these Chapter 11 Cases.

22. A&G is not a “creditor” with respect to any fees and expenses of the Debtors within the meaning of Bankruptcy Code § 101(10). Further, neither I nor any other member of the A&G team serving the Debtors, to the best of my knowledge, is a holder of any outstanding debt instrument of the Debtors.

23. Consequently, to the best of my knowledge, A&G is “disinterested” as that term is defined in Bankruptcy Code § 101(14) as modified by Bankruptcy Code § 1107(b), in that:

- a. neither A&G nor any professional at A&G working on this engagement is or was a creditor, equity security holder or insider of the Debtors;
- b. neither A&G nor any professional at A&G working on this engagement is or was, within two (2) years before the commencement of the Chapter 11 Cases, a director, officer, or employee of the Debtors; and
- c. A&G has no interest materially adverse to the interests of the estate or of any class of creditors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors.

24. Despite the efforts described above to identify and disclose connections with the Potential Parties in Interest in these Chapter 11 Cases, because the Debtors are a large enterprise with numerous creditors and other relationships, A&G is unable to state with certainty that every client representation or other connection of A&G has been disclosed. If A&G discovers additional information requiring disclosure, A&G will file supplemental disclosures with the Court as promptly as possible. A&G further understands that it has a duty to continue to check for conflicts and connections, and if any new facts or relationships subsequently are discovered during the pendency of this Chapter 11 Case, A&G will supplement this Declaration and file the same with

the Court.

This Declaration is provided in accordance with Bankruptcy Code § 327(a) and
Bankruptcy Rule 2014.

Dated: June 2, 2020
Melville, New York

/s/ 
Andrew Graiser

Schedule 1

Parties in Interest

In re: Tuesday Morning Corporation, et al.

Debtors:

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

Debtor Affiliates & JVs:

Pitcairn, LLC

Directors:

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

Officers:

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

Ginger Stoddard
Mitchell Laman
Denise Davis

Former Directors & Officers:

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

Equity Holders:

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

Insurers:

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

Landlords:

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

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

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

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

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

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

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

KENNEWICK ASSOC LP-WELLS FARGO LBX SVCS
KENTUCKY OAKS MALL
Keowee Village LLC
KIMCO WESTMONT 614 INC
KINETIC ERINDALE CENTER LLC
KIR NEW HOPE COMMONS LP
KIR Smoketown Station LP
KIR TEMECULA L.P
KIR TUKWILA LP
KITSAP PLACE LP
KOHL'S DEPARTMENT STORE
KRG NORTHDAL, LLC
KRG VERO LLC
KUGLER MILL PARTNERS LLC
L MOON, P LOCKHART, JESSE B & C MCCOY
LAGUNA PAVILLION SC
LAKE AIR HOLDINGS LLC
LAKE GROVE OWNERS LLC
LAKE WASHINGTON SQ LLC
LAKES VENTURE, LLC
LAKEVIEW PLAZA - ORLAND, LLC
LAKEVIEW POINTE SHOPPING CENTER LLC
LAKEWOOD MARKETPLACE LLC
LAKEWOOD VILLAGE SHOPPING PARK, LLC
LANCASTER PARTNERS VIII LTD
LANDLORD: HEN HOUSE MARKETPLACE LLC
LARAMIE LITHIA LIMITED PARTNERSHIP
Lavander19, LP
LCFRE AUSTIN BRODIE OAKS, LLC
LDG INC
LEETSDALE CENTER LLC
LEON SA INCOME PARTNERS LP
LEVIN PROPERTIES LP
LEVIN PROPERTIES LP
Liberty Property Limited Partnership
LIGHTMAN SOUTH LAKE CO., LLC
LIMESTONE VALLEY ENTERPRISES, LLC
LINDMARSH LLC
LOHMANS LAKEWAY PARTNERS, LP
LONDON BRIDGE CENTER LLC
LOOP WEST (ORLANDO), LLC
LOY / MARY BURCH II
M&O PARTNERS LP A CA LIMITED PARTNERSHIP
M&O PROPERTIES LTD
MACARTHUR PARK LP
MACARTHUR VILLAGE LP
MAGOTHY ASSOCIATES LLLP

MALON D MIMMS DBA/SHALLOWFORD CRSING LLC
MANDARIN POINTE LAND TRUST
MAPLE JOINT VENTURE
MAPTRAN LLC
MARKET AT MCKNIGHT I LLC
MARKET AT SOUTHPARK 1674, LLC
MARKET SQUARE SHOPPING CENTER LLC
MARSH REALTY COMPANY
MASON CREEK SHOPPING CENTER
MATHIAS SHOPPING CENTERS INC
MATLOCK GREEN HOLDING
MAURICE FARZAM
MBSB SEGUIN LLC
MCALLEN-83-MCCOLL, INC
MCGREGOR POINTE SHOPPING CENTER LLC
MCKINLEY TOWN & CNTRY SHP CTR LTD
MCNEL LIMITED PARTNERSHIP
MEE REAL ESTATE, TS COLLINS LLC A, MUMM
Menifee Lakes Plaza, LLC
Menifee Lakes Plaza, LLC
MERIDEN ASSOCIATES LLC
Mesa Pavilions Retail, LLC
MFBY OCALA LLC
MG PICO ASSOCIATES
MGP XI PROPERTIES LLC
MICHAEL LIGHTMAN
MICHAEL J HILLSMAN & FRANCES F HILLSMAN
MICKEL HAVASU LLC
MIMCO, INC
MIRAMAR BELTLINE GP LLC
Mission Bay R2G Owner LLC
MISSION MART SHOPPING CENTER
MONARCH AT MONTGOMERY LLC
MONTPEN SC LLC
MOREHEAD PLAZA LLC
MORRIS REALTY COMPANY LLC
MP Northglenn LLC
MP SADDLEBROOK RETAIL CENTER LLC
MR STEALTH LLC
MSAB LLC
MURPHY MARKETPLACE STATION, LLC
NAGS HEAD CO LLC
NALL HILLS RETAIL LLC
NALLEY COMMERCIAL PROPERTIES
NAPERW LLC
NARE BUTTERFIELD, LLC
NATCHEZ HARDWARE CENTER INC

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

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

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

Sonora Village LLC
SO-Southampton LLC
SOUTH END INVESTORS LLC
SOUTH HILLS SHOPPING CENTER INC
SOUTHERN CROSS SHOPPING, LLC
SOUTHGATE SHOPPING CENTER
SOUTHGATE SHOPPING CENTER, INC.
SOUTHLAND MALL LTD
SOUTHWEST PROPERTY MANAGEMENT INC
SRK LADY LAKE 21 ASSOC LLC
ST ANDREWS CENTER 254 LLC
Stanley Square LLC
Stateline Station MO LLC
STOREY FAMILY LIMITED PARTNERSHIP TWO
STOW HUDSON INVESTMENT CO
SUGAR LLC
SUGARLAND PLAZA LP
SUMMIT PLACE ASSOCIATES LLC
SUN CITY LLC
SUN SHADOWS SHOPPING CENTER
SUNSHINE PLAZA INC
SUPER LLC
SUSO 2 UPTOWN LP
SUTHERLAND BUILDING MATERIAL COMPANY LLC
SWED PROPERTIES LLC
SYNERGY CENTER LTD
T.A. COX TRUST, DBA CITY CENTER
TANNOURJI FAMILY TRUST
TAYLOR 23855 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
PASCONE, ELIZABETH
RAND, DIANE
SMITH, ROBBIE LEE
State of Texas v Miramar Et. Al.
TERSTEN, JILL
WOLRICH, RUTH
Coleman, Charlie Moorer and Sherita
Covenant, Mhoram "Mo"
Kawasmeh, Zackary
Madrid, Patricia
Martin, Barbara
Ortman, Susan
Smart, Justin
Wagner, Mary

Ordinary Course Professionals:

ARNOLD & PORTER LLP
BAKER & MCKENZIE LLP
Brodsky & Smith, LLC
DREW ECKL & FARNHAM, LLP
ERNST & YOUNG, LLP-DALLAS
GARDERE WYNNE SEWELL LLP
HAYNES AND BOONE LLP
MUNSCH HARDT KOPF & HARR, PC
OEHHA
PERKINS COIE LLP

ROGGE DUNN GROUP, PC
SEYFARTH SHAW FAIRWEATHER & GERALDSON
SIDLEY AUSTIN LLP
SKADDEN, ARPS, SLATE, MEAGHER & FLOM LLP
WEIL, GOTSHAL & MANGES LLP
WELTER LAW FIRM, P.C.

Restructuring Professionals:

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

Banks:

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

Top 30 Unsecured Creditors:

THREE HANDS CORP
MCGARRAH JESSEE
REVMAN INTERNATIONAL INC
AMERICAN CRAFTS
TRADE LINES INC
L R RESOURCES INC
HOME DYNAMIX
NOURISON INDUSTRIES INC
BLUE RIDGE HOME FASHIONS, INC
PRIVILEGE
SUN N SAND ACCESSORIES

JOFRAN INC
S.L. HOME FASHIONS, INC.
AQ TEXTILES
AMERICAN TEXTILE COMPANY
POOLMASTER INC
YANKEE CANDLE CO INC
YMF CARPET INC
R.G. BARRY CORPORATION
LIFETIME BRANDS INC
LOLOI RUGS
PEACOCK ALLEY (IMP)
CHD HOME TEXTILES LLC
BENSON MILLS INC
ROYALE LINENS, INC
CREATIVE CONVERTING
POPULAR BATH PRODUCTS
HASBRO
CASUAL CUSHION CORP
LENOX CORPORATION

Largest Unsecured Vendors:

SWIFT TRANSPORTATION CORPORATION
MCGARRAH JESSEE
ROSENTHAL & ROSENTHAL, INC
THE CIT GROUP/COMMERCIAL
MILBERG FACTORS INC
UNITEDHEALTHCARE
AMERICAN CRAFTS
PERFORMANCE TEAM FREIGHT SYSTEM INC
KUEHNE & NAGEL INC
SMS ASSIST, LLC
AGILITY LOGISTICS CORP
L R RESOURCES INC
PREMIER TRANSPORTATION
MERCHSOURCE LLC
CHARLES SCHWAB TRUST CO-401K WIRES
PEACOCK ALLEY
RANDSTAD - CAROL STREAM, IL
LIDORADO LTD
LIFETIME BRANDS INC
WELLS FARGO BANK NA
SUNSET VISTA DESIGNS INC
HOME ESSENTIALS AND BEYOND INC
PUNCH STUDIO
LOLOI RUGS
E & E CO LTD
WHITACRE LOGISTICS SERVICES LLC

AVERITT EXPRESS INC
TRI COASTAL DESIGN
ROYAL HERITAGE HOME LLC
ENCHANTE ACCESSORIES, INC.
RIVERROAD WASTE SOLUTIONS INC
BLUE RIDGE HOME FASHIONS, INC
BLUEINK STUDIOS
STERLING NATIONAL BANK
COLOR DYNAMICS
PEM-AMERICA (H.K.) CO LTD
LIBERTY PROPERTY LIIMITED PARTNERSHIP
AMERICAN TEXTILE COMPANY
CREATIVE CONVERTING
FORWARD AIR SOLUTIONS INC
ROSENTHAL & ROSENTHAL
GHIRARDELLI CHOCOLATE COMPANY
MICHEL DESIGN WORKS
HOME EXPRESSIONS INC
TRADE LINES INC
SFERRA FINE LINENS LLC
HOME DYNAMIX
SFERRA FINE LINES LLC
SATORI HOME LIMITED
VERA BRADLEY SALES LLC
JANSEN SUENDER & CO
COLONIAL HOME TEXTILES
LINDT & SPRUNGLI INC
PACIFIC ACCENT INC
JOFRAN INC
PERFORMANCE FOOD GROUP
J HUNT HOME
BARTON LOGISTICS
SKINNY MIXES LLC
FLOJEN
CRESTVIEW COLLECTION
POLYFECT TOYS CO., LTD
REVMAN INTERNATIONAL INC
NORTHPOINT TRADING INC
BUNZL RETAIL SERVICES
VSS TRANSPORTATION GROUP, INC.
GOURMET HOME PRODUCTS LLC
THE MAZEL COMPANY
YMF CARPET INC
NOURISON INDUSTRIES INC
MATTEL
R.G. BARRY CORPORATION
UPPER CANADA SOAP & CANDLE MAKERS CORP

CUISINART
RANDA LUGGAGE INC
EUROPEAN HOME DESIGN
MELISSA & DOUG
LYON CAPITAL CORP
SAMSONITE CORP
KEURIG GREEN MOUNTAIN INC
HOMEWARE(CHINA)CO, LTD
KENNEDY INTERNATIOANL INC
JAY IMPORT CO INC
CLASSIC CONCEPTS
LEISURE MERCHANDISING CORP
CORE HOME
SYMETRA LIFE INSURANCE COMPANY
BOSTON WAREHOUSE
LINCOLN NATIONAL LIFE INSUREANCE COMPANY
THE INDIA CONNECTION LLC
LADY JAYNE LTD
BELMONT PEANUTS OF SOUTHAMPTON
SPIN MASTER INC
HOMEVIEW DESIGN INC
TEXAS BARCODE SYSTEMS
PRIMA DONNA DESIGNS, INC
ELITE HOME PRODUCTS INC
FABRIC EDITIONS LTD
MODE TRANSPORTATION LLC
HOME FASHIONS DISTRIBUTORS INC
LSQ FUNDING GROUP LC
PORT TO PORT IMPORTS INC
GLOBAL BEST INDUSTRIAL LTD
ROSENTHAL & ROSENTHAL INC
CASUAL CUSHION CORP
PEM-AMERICA
TIMCO LOGISTICS SYSTEMS INC
SAGEBROOK HOME
BALKAN EXPRESS LLC
ROBELY TRADING INC
MUD PIE
TRAVELPRO PRODUCTS, INC
PLAYGRO USA LLC
RICARDO BEVERLY HILLS INC
MANHATTAN KIDS LLC
JANSEN, SUENDER & CO.
MOMENTA
BEST BRANDS CONSUMER PRODUCTS INC
INTEGRATED DESIGN PRODUCTS
JB HUNT TRANSPORT INC

LOZIER STORE FIXTURES LLC
POOLMASTER QUALITY PRODUCTS
USA GLOBAL LOGISTICS, LLC
BRENTWOOD ORIGINALS
WEBER DISTRIBUTION, LLC
HARRY & DAVID
CRYSTAL ART OF FLORIDA INC
GOURMET INTERNATIONAL LTD
DESIGN SOURCE INT'L, INC
SIGNATURE COLLECTION TEXTILE INC
STYLECRAFT HOME COLLECTION INC

Utilities:

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

CenturyLink
City of Alcoa Utilities, TN
City of Alexandria, LA
City of Athens Utilities
City of Austin, TX
City of Bradenton, FL
City of Cartersville, GA
City of Clovis, CA
City of Columbia, MO
City of Dallas, TX
City of Daytona Beach, FL
City of Deland, FL
City of Denton, TX
City of Edmond, OK
City of Farmers Branch, TX
City of Farmington, NM
City of Fayetteville, AR
City of Fort Walton Beach, FL
City of Frisco, TX
City of Garland Utility Services
City of Gastonia, NC
City of Georgetown, TX
City of Gulf Breeze, FL
City of Kirkland, WA
City of Longmont, CO
City of Lubbock Utilities, TX
City of Lufkin, TX
City of Naperville, IL
City of New Bern, NC
City of Norman, OK
City of Ocala, FL
City of Ormond Beach, FL
City of Oxford, MS
City of Pasadena, CA
City of Phoenix, AZ
City of Raleigh, NC
City of Redding, CA
City of Richmond, VA
City of Rock Hill, SC
City of Salem, VA
City of San Marcos, TX
City of Santa Fe, NM
City of Santa Monica, CA
City of Seabrook, TX
City of Seguin, TX
City of St. George, UT
City of Stillwater, OK

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

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

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

NV Energy/ North Nevada
NV Energy/ South Nevada
NW Natural
Oakland Utilities Service Company, MI
OG&E -Oklahoma Gas & Electric Service
Ohio Edison
Oklahoma Natural Gas Co: Kansas City
Omaha Public Power District
Owensboro Municipal Utilities (OMU)
Ozarks Electric Cooperative
Pacific Gas & Electric
Pacific Power-Rocky Mountain Power
Paducah Power System
Palmetto Electric Coop
PCE Partners LLC
Pearl River Valley EPA
PECO
Pedernales Electric Cooperative, Inc.
Peoples
PEPCO (Potomac Electric Power Company)
Piedmont Natural Gas
PNM
Portland General Electric (PGE)
PPL Electric Utilities/Allentown
PSE&G-Public Service Elec & Gas Co
PSEGLI
Public Service Company of Oklahoma
Puget Sound Energy
RE Pecan LLC
Reliant Energy Solutions
Reliant Energy
RG&E - Rochester Gas & Electric
Richka LLC
RIVERROAD WASTE SOLUTIONS INC
Riviera Utilities - Daphne, AL
Rochester Public Utilities
Rockland Electric Company (O&R)
Salt River Project/80062
San Diego Gas & Electric
Santee Cooper
Sawnee EMC
SeaTac Village Shopping Center LLC
Seneca Light & Water
Sevier County Electric System
Sewer & Water Utility Bill
SIEMENS INDUSTRY INC
SMUD

Snohomish County PUD
South End Investors LLC
South Louisiana Electric Cooperative
Southern California Edison
Southern California Gas (The Gas Co.)
Southern Pine Electric Power Association
Southwestern Electric Power
Spire/St Louis
Sprint
Starkville Utilities
SWG - Southwest Gas Corporation
Teco Tampa Electric Company
Texas Gas Service
The Illuminating Company
The Payne Center LLC
T-Mobile
TOG
Tombigbee Electric Power Assoc-Tupelo
Town of Addison, TX
Town of Apex, NC
Tucson Electric Power Company
TXU Energy
UGI Utilities Inc
UNS Electric Inc
VAA Improvements LLC
Vectren Energy Delivery
Walton EMC
Washington Gas
WE Energies/Wisconsin Electric/Gas
West Penn Power
Wisconsin Public Service
Withlacoochee River Electric Cooperative
Xcel Energy
XCEL Energy: Northern States Power Co.

Court Personnel:

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

U.S. Trustee Personnel:

William T. Neary, U.S. Trustee
Lisa L. Lambert, Assistant U.S. Trustee

Meredyth Kippes, Trial Attorney
Stephen McKitt, Trial Attorney
Nancy S. Resnick, Trial Attorney
Erin Schmidt, Trial Attorney
Elizabeth Young, Trial Attorney

Tax and Regulatory Authorities:

CITY OF AURORA
ARIZONA DEPT OF REV
ARIZONA DEPT OF REV- LIC AND REG
ALABAMA DEPT OF REV (MONTGOMERY, AL)
ALABAMA DEPT REVENUE FOREIGN
STATE OF ALABAMA TREAS OFFICE
CITY OF ASHEVILLE
CITY OF BATON ROUGE
BOONE COUNTY FISCAL COURT
BOWLING GREEN/CITY OF - TAX
BELLINGHAM/CITY OF-LIC/PER
BALDWIN COUNTY
BOSSIER CITY - PARISH
CITY OF BELLEVUE
STATE OF COLORADO
COLORADO DEPARTMENT OF REVENUE
CALCASIEU PARISH SALES & USE
COLORADO SPRINGS/CITY OF-SALES TAX
CADDO SHREVEPORT SALES & USE
COLORADO DEPT OF TREASURY
HENDERSON/CITY OF
WARNER ROBINS/ CITY OF
FRANKFORT/ CITY OF
CALIFORNIA BOARD OF EQUALIZATION
CASTLEROCK/TOWN OF
CAMPBELL CO FISCAL COURT
CAMPBELL COUNTY FISCAL COURT
CITY OF RENO, NEVADA
DELAWARE SECRETARY OF STATE (MD)
STATE OF DELAWARE
DELAWARE DIVISION OF REV
DELAWARE DIVISION OF REVENUE
DELAWARE/ STATE OF
DENVER/CITY & CNTY OF-SALES TAX
DEPT OF FINANCE, TREASURY DIVISION
CALIFORNIA STATE CONTROLLER
FORT COLLINS/CITY OF-SALES TAX
FLORIDA DEPARTMENT OF FINANCIAL SERVICES
CITY OF FLORENCE
FARIAS INC

FRANCISCO MORALES
GEORGIA DEPARTMENT OF REVENUE
GRAND JUNCTION/CITY OF-SALES TAX
GRAND JUNCTION/CITY OF-FINANCE DEPT
GEORGIA SALES & USE TAX DIVISION
ILLINOIS SECRETARY OF STATE
JESSE WHITE SECRETARY OF STATE
INDIANA DEPARTMENT OF REVENUE
INCORPORATED VILLAGE OF LAKE GROVE
ILLINOIS STATE TREASURERS OFFICE
INDIANA ATTORNEY GENERALS OFFICE
SYDNEY J HARRISON, CLERK OF CIRCUIT CRT
JOHNSTOWN PLAZA METROPOLITAN DISTRICT
KANSAS DEPARTMENT OF REVNUUE (TOPEKA)
KENTUCKY REVENUE CABINET-SALES TAX
KENTON COUNTY FISCAL COURT
KANSAS CITY TREASURER
KENTUCKY DEPT OF TREASURY-FRANKFORT, KY
KENTUCKY STATE TREASURER/DEPT OF REV
LOUISIANA DEPT OF THE TREASURY
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.
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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.