

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

F21 OPCO, LLC, et al.,¹

Debtors.

Chapter 11

Case No. 25-10469 (MFW)

(Jointly Administered)

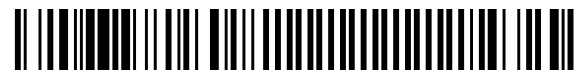
**DECLARATION OF ERIC KAUP IN SUPPORT OF
DEBTORS' MOTION FOR ENTRY OF (I) INTERIM ORDER AUTHORIZING
(A) THE CONDUCT OF THE STORE CLOSING SALES, WITH SUCH SALES
TO BE FREE AND CLEAR OF ALL LIENS, CLAIMS, AND
ENCUMBRANCES AND (B) GRANTING RELATED RELIEF, AND
(II) FINAL ORDER AUTHORIZING (A) THE DEBTORS TO ASSUME THE
AGENCY AGREEMENT, (B) THE CONDUCT OF THE STORE CLOSING
SALES, WITH SUCH SALES TO BE FREE AND CLEAR OF ALL LIENS,
CLAIMS, AND ENCUMBRANCES, AND (C) GRANTING RELATED RELIEF**

I, Eric Kaup, hereby declare under penalty of perjury that the following is true to the best of my knowledge, information and belief:

1. I am Executive Vice President, Chief Commercial Officer and Special Counsel of Hilco Trading, LLC ("Hilco Trading"), the ultimate parent company of Hilco Merchant Resources, LLC ("Hilco"), located at 5 Revere Drive, Suite 206, Northbrook, Illinois.

2. I submit this declaration (the "Declaration") on behalf of Hilco in support of the *Debtors' Motion for Entry of (I) an Interim Orders Authorizing (A) the Conduct of the Store Closing Sales, with such Sales to be Free and Clear of All Liens, Claims, and Encumbrances and (B) Granting Related Relief, and (II) Final Order Authorizing (A) the Debtors to Assume the Agency*

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: F21 OpCo, LLC (8773); F21 Puerto Rico, LLC (5906); and F21 GiftCo Management, LLC (6412). The Debtors' address for purposes of service in these Chapter 11 Cases is 110 East 9th Street, Suite A500, Los Angeles, CA 90079.



Agreement, (B) the Conduct of the Store Closing Sales, with such Sales to be Free and Clear of All Liens, Claims, and Encumbrances, and (C) Granting Related Relief, filed on March 17, 2025 [Docket No. 14] (the “Motion”).² Although not required for purposes of approval of the Motion pursuant to section 363 of the Bankruptcy Code, I submit this Declaration and disclose Hilco’s connections to the Debtors and Parties in Interest (as defined below) in support thereof. I have reviewed and am familiar with the Motion and the relief sought therein.

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

4. In the ordinary course of its business, Hilco Trading, Hilco, and their affiliates and subsidiaries (collectively, “Hilco Global”) maintain a database (the “Transaction Database”) for purposes of performing “conflicts checks.” The Transaction Database contains information regarding present and past representations and transactions of Hilco Global. I obtained a list of names of individuals and companies provided by the Debtors for purposes of searching the Transaction Database and determining the connection(s) which Hilco Global has with such entities (attached hereto as **Schedule 1**; collectively, the “Parties in Interest”). Hilco ran the names of all of the Parties in Interest through the Transaction Database to determine whether Hilco Global had in the past, or currently has, any connection to such Parties in Interest. The Transaction Database includes information relating to debt and equity holdings of the entities comprising Hilco Global (including debt and equity holdings by such entities for the account of a third party, if any). In short, if one of the entities comprising Hilco Global holds debt or equity in a Party in Interest, that connection would

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.
152337912_1

be identified in the conflicts check and disclosed. Moreover, the conflicts check conducted by Hilco in connection with the Motion did not exclude any affiliates of Hilco or its ultimate parent company. Hilco's search of the Transaction Database identified the connections listed on and described in the attached **Schedule 2**.

5. Except with respect to Hilco's contractual joint venture partners with Gordon Brothers Retail Partners, LLC ("GBRP") and SB360 Capital Partners, LLC ("SB360") in connection with the Agency Agreement, neither I, Hilco, nor any principal, partner, director, officer, or employee thereof, nor any professional retained by Hilco has agreed to share or will share any portion of the compensation to be received from the Debtors by Hilco with any other person other than the principals and regular employees of Hilco.

6. Except with respect to entry into the Agency Agreement (as defined in the Motion), and except as set forth in **Schedule 2** hereto, to the best of my knowledge, neither I, Hilco, nor any principal, partner, director, officer, or employee thereof, nor any professional retained by Hilco, insofar as I have been able to ascertain, is a creditor, equity security holder, or an insider of the Debtors.

7. To the best of my knowledge, neither I, Hilco, nor any principal, partner, director, officer, or employee thereof, nor any professional retained by Hilco, insofar as I have been able to ascertain, is or has been, within two years before the date of the filing of the petition(s) herein, a director, officer or employee of the Debtors.

8. To the best of my knowledge, neither I, Hilco, nor any principal, partner, director, officer, or employee thereof, nor any professional retained by Hilco, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the

matter(s) upon which Hilco is engaged, by reason of any direct or indirect relationship to, or connection with, or interest in, the Debtors or for any other reason.

9. As a part of a large and diverse business operation, Hilco and certain of its affiliates have previously, are currently, and may in the future appear or participate (as agent, consultant, appraiser, professional, advisor, investor, lender, principal or otherwise) in numerous cases, proceedings, transactions and engagements, with, among other market participants, professionals, advisors, banks and other lenders, landlords, restructuring firms, liquidation firms, vendors, insurance carriers and brokers, operating companies, and equity and/or debt holders, each of whom may be involved in these proceedings, may represent Parties-In-Interest in these cases, and/or may be Parties-In-Interest in these cases (“Ordinary Course Interactions”). Except as disclosed herein and on the attached Schedule 2, none of the Ordinary Course Interactions are believed to be matters directly connected or relating to the Debtors or these Chapter 11 Cases, nor does Hilco believe that any of the Ordinary Course Interactions will interfere with or impair Hilco’s activities, actions, responsibilities, or objectives in these cases

10. Hilco is conducting further inquiries regarding Hilco’s engagement by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of Hilco’s engagement if Hilco should discover any facts bearing on the matters described herein, Hilco will supplement the information contained in this Declaration.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: Northbrook, Illinois
April 1, 2025

Hilco Merchant Resources, LLC

By: 

Eric Kaup,
EVP, CCO & Special Counsel,
Managing Member

Schedule 1
Parties in Interest List

SCHEDULE I – FOREVER 21 PARTIES IN INTEREST

Debtors

F21 Giftco Management, LLC
F21 OPCO, LLC
F21 Puerto Rico, LLC

Current and Former Affiliates

ABG Holdings LLC
ABG-Aero, LLC
Authentic Brands Group, LLC
BPG Retail Holdings I LLC
Brookfield Corporation
Copper Intermediate LLC
Copper Retail Holdings LLC
Copper Retail JV LLC
Elite Depot Limited
F21 China Holdings, LLC
F21 Guam, LLC
F21 Korea, LLC
F21 Korean Holdings, LLC
F21 Turkey Holdings, LLC
Fashion Retail Investment Holding LLC
Forever 21 Trading (Shanghai) Company, Ltd.
Penney Holdings LLC
Simon Blackjack Consolidated Holdings, LLC
Simon JCP Holdings, LLC
Simon Property Group, Inc.
SPARC Group Holdings II, LLC
SPARC Group Holdings LLC
SPARC Management Holdings, LLC

Current D&O

Brad Sell
Carla Macias
Masako Konishi
Paul Aronzon
Scott Hampton
Scott Vogel

Former D&O

Eleanor Holmes
Jacob Hawkins
Winifred Park

>5% Equity Holders

ABG Holdings LLC
BPG Retail Holdings I LLC
Copper Intermediate LLC
Copper Retail Holdings LLC
Copper Retail JV LLC
Penney Holdings LLC
Simon JCP Holdings, LLC
SPARC Group Holdings II, LLC
SPARC Group Holdings LLC

Secured Parties

Akhiria Muldrow
Anne Heiting
Brittnay Moll
Crown Equipment Corporation
Dora Michelle Lozano
Erin Scott
Kyra Robinson
Liliana Perez-Leon
Marissa Matthews
Miguel Licea
Patricia Lizeth Reyes
PNC Bank, National Association
Qudsiyyah Ishaq
Raymond Leasing Corporation
Sharon Clawson
SPARC Group, LLC
Victoria Rosas

Admin Agent

Pathlight Capital LP
Wells Fargo Bank, National Association

Banks

Banco Popular
Bank of America
JPMorgan Chase Bank, N.A

Debtors Professionals

Berkeley Research Group, LLC
Hilco Global
KCC dba Verita Global

Paul, Weiss, Rifkind, Wharton & Garrison LLP
SSG Capital Advisors, LLC
Young Conaway Stargatt & Taylor, LLP

Litigation Counterparties

A.Q., Infant by Mother and Natural Guardian
Saima Naeem
Aiden Rose Avila
Alejandra Sandoval
Amy Wong
Andrew W. McClelland
Anie Denaud
Anne Heiting
Basch & Keegan
Bighorn Law
Blackstone Law
Bramnick Rodriguez Grabas Arnold
Breanna Smith
Brodsky & Smith
CA Citizen Protection Group, LLC
California Attorney General
California Human Rights Division
Charnelle Robertson
Chimene Houssou
Christina Haynes
Christina Wilson, Individually and on behalf of
her minor child J.B.
Civil + Human Rights and Equity Department
Cjabar Hensen
Cliffwood Law
Cockrell, Cynthia
Connie Mingo
Consumer Protection Group
Custodio & Dubey LLP
Dalilah Hernandez, a minor by and through her
Guardian ad litem Liduvina Hernandez
Danielle Fox
David John Dzarnoski
Dayton Magallenes
Deloris Hardaway
Denver Williams
Devin A. Cutting
Dora Michelle Lozano
Ecological Alliance, LLC
Ella Hale
Equal Employment Opportunity Commission
Erica Hunter

Ernestine Bolton
Ewall & Ewall Law Offices
Flor Jimenez
Florida Mall Associates LTD
Francis Hernandez
Gabriela Ferreyra
Gail Paoella
Gateway Pacific Law Long Beach
Ginarte Gallardo Gonzalez & Winograd, L.L.P
Hazel Hodgson
Hecht, Kleeger & Damashek P.C.
Hector Robles
Hochman & Plunkett
Initiative for Safer Cosmetics (IFSC)
Jack D. Luks
Javaheri & Yahoudai
Jeffrey A. Adelamn
Jessica Tobias
Jillian Taylor
Jordan S. Finkelstein
Joseph Perea
Kalamaya | Goscha
Karen Salas
Keith BarrH
Kenneth Portela
Khansari Law
Khansari Law Corp.
Klauber Bros
Kreger Brodish Attorneys At Law
Lagorio Law
Law Office of Richard M. Kenny
Law Offices of Michael P. Balaban
Leandra Jones
Leleinia Llamas
Lidia Munoz
Liliana Perez-leon
Lloyd Mosley
Louis B. Himmelstein
Lowenthal & Abrams
Loyd J. Bourgeois, Jr.
Luz Ramos
Maria Madonna
Maria Serrano
Marie Louis Esperance
Marilyn Clayton
Marissa Matthews

Mark W. Nicholson
 Marlin G. Costello
 Mary Adams
 McIntyre, Donohue, Accardi
 Melina Flint
 Miatta Pastor
 Michael M. Reed, Jr.
 Michael Yap Diamond Bar
 Michelle Chambers
 Miguel Licea
 Mvp Trial Lawyers
 Old Gringo Boots
 Olena Honcharuk
 Omrani & Taub
 Oracle Law Firm Costa Mesa
 Orr Duong
 Osuna & Dotson Law Firm
 Pamela P. Deno
 Patricia Hess
 Patricia Lizeth Reyes
 Pearce Law L.L.C.
 Pius A. Obioha
 Precila Balabbo
 Prussak Welch
 Ramin Younessi Los Angeles
 Randi Glashofer
 Richard Presutti
 Rolnick & Associates
 Rosenberg Kirby Cahill Stankowitz
 Rubenstein Law PA
 Samuel Kogon
 Sasha Tymkowicz
 Scott Warmuth
 Sharon Clawson
 Sidney Pena
 Slater | Grant
 Sookasian Amirkhanian
 Steinger Greene & Feiner
 Stephanie Reveron
 Tennessee Department of Labor & Workforce
 Development
 Tewanna Marsh
 The Williams Law Firm
 Tipsey Elves
 TM Wellington Green Mall, L.P.
 Toni L. Vasser

Valeria C Morales
 Valerie Emerson
 Velilla Law Sacramento
 Veronica Arce Ludena
 Victoria Dorado
 VNO 435 Seventh LLC
 Yhana Bloomfield

Insurance

Ace American Insurance Company
 AIG
 AIU Insurance Co
 Allianz
 Arch
 Ascot Insurance Company
 AWAC
 AXA XL
 Axis
 Beazley
 Berkley Insurance Company
 Berkshire Hathaway Specialty Insurance
 Company
 Chubb
 EmergIn Risk
 Endurance American
 Everest National Insurance Co
 Falvey
 Fireman's Fund Insurance Company (Allianz)
 Fireman's Fund Insurance Company (Arch)
 FM Global
 Freedom Specialty Insurance Company
 General Security Indemnity Company of
 Arizona
 Kaiser Foundation Health Plan, Inc.
 Lloyd's of London
 MS Transverse Specialty Insurance Company
 National Union Fire Insurance Company
 National Union Fire Insurance Company of
 Pittsburgh PA (AIG)
 Nationwide Mutual Insurance Company
 Navigators Insurance Company
 Old Republic professional Liability, Inc
 Old Republic Union Insurance Company
 Sampo
 Starr Indemnity & Liability Co.
 Steadfast Insurance Company
 The Continental Insurance Company

Traveler's Casualty & Surety Company of
America
Wesco Insurance Company
Westfield Specialty Insurance Company
XL Insurance America, Inc.

Landlords

4th Dimension Properties
Avison Young Southern California Ltd
Big V Property Group
Bliss Properties, Inc.
Bridgewater Commons Mall II, LLC
Brookfield Properties
Cafaro Management Company
CBL & Associates Properties, Inc.
CE Collierville, LLC
Centennial Real Estate Company
CenterCal Properties, LLC
Centercorp Management Services Limited
Chino Dunhill, LLC
CIM Group
COMCO, LLC
Constance Kneule Madden
Craig Realty Group
Crawford Square Property Management
DJM Capital Partners, Inc
E3 Realty MA Advisors, LLC
Eastridge Property Holdings, LLC
Efonalledes (Plaza Las Americas S. E.)
Excel Property Mgmt Services, Inc.
Federal Realty Investment Trust
GRE Management Services
Hendricks Group
Hines Global REIT
Jones Lang LaSalle Americas, Inc.
Kimco Realty Corporation
Kohan Retail Investment Group
M&J Wilkow Property LLC
Macerich
Macy's West Stores, LLC
Marx Realty and Development Co
Mimco Inc.
Namdar Realty Group LLC
New England Development
Northwood Retail, LLC
Oakland Mall, LLC
O'Connor Capital Partners

Olshan Properties
Onni Properties LLC
Pacific CVM Management, LLC
Pacific Retail Capital Partners
PREIT Services, LLC
PREP Property Group
Prestige Properties & Development Co Inc.
Prism Places, Inc.
Prologis, Inc.
Pyramid Management Group
RED Development
Redtree Partners LP
Simon Property Group, Inc.
Site Centers Corp.
Spectrum Capital R/E
Spinoso Real Estate Group, LLC
Starwood Retail Partners LLC
S-Tract Property
Summit Properties USA
Tanger Factory Outlet Centers, Inc.
The Feil Organization
The Forbes Company
The Harlem Irving Co.
The Taubman Company
The Woodmont Company
Town & Country SC, LLC
Trademark Property Company
TRCC-Rock Outlet Center, LLC
Triple Five Corp.
Urban Edge Properties
Urban Renaissance Group
Urban Retail Properties, LLC
Vestar Property Management
Vintage Real Estate, LLC
Vornado Realty Trust
Washington Prime Group
West Acres Development, LLP
Westfield LLC
Wilmore Management Group, LLC
Woodbury Corporation

Top 30 Unsecured Creditors

Bona Industrial Co Limited
C&C Nantong Cathay Clothing Co Lt
CFH Fashion Inc
Createx Holdings Limited
Denim & Beyond LLC

Global Fashion Resource Inc. dba SSS
 Google Inc.
 Grand Apparels Designs Limited
 Guangzhou Hong Ying Da Clothing Co
 Hangzhou Qidi Fashion Apparel Co Lt
 Hong Kong Butterfly Limited
 Jiangyin Kenadi International Trade
 Kisoo K Trading Co LTD
 KNF International CO LTD
 Leukon Inc
 Manren HK Enterprise Limited
 Nantong D & J Fashion Co Ltd
 Nantong Z & Z Garment CO Ltd
 New Century Textiles LTD
 Ningbo Long Lan Fashion Garment Inc.
 Ningbo Orient Hongye Imp & Exp Inc.
 NKM Holdings LTD
 O&K Inc dba One Clothing
 Qingdao Horizon Trading Co Ltd
 Shanghai Fei Chuan Imp & Exp Corp
 Shanghai Toex International Trading
 Shaoxing Lankou Trading Co Ltd
 Snogen Green Ltd
 Weihai Hilow Imp & Exp Co Ltd
 Young Plus Trading HK Co Ltd

Other Bankruptcy Professionals

Choate Hall & Stewart LLP
 M3 Partners, LP
 Otterbourg PC
 Riemer & Braunstein

Utilities

568 Broadway Property LLC
 AES Indiana
 AES Ohio
 Alabama Power
 Alliant Energy/WPL
 Ameren Illinois
 Ameren Missouri
 American Electric Power/24002
 APS
 Aqua OH
 Arlington Utilities
 AT&T Corp
 Atlanta Outlet Shoppes CMBS Lockbox
 Atlantic City Associates LLC

Atlantic City Electric
 Atmos Energy
 Autoridad de Acueductos y Alcantarillado
 Avista Utilities
 Baldwin EMC
 BCWSA (Bucks County Water & Sewer)
 Benton PUD
 BGE
 Bif Iii Us Aggregator (Delaware)
 Birmingham Water Works - Sewer & Water
 Black Hills Energy
 Bloomfield Holdings, LLC
 Bluebonnet Electric Cooperative
 Braintree Electric Light Department
 BrightRidge
 Broadband Mdu Holdings, LLC
 Cablevision Lightpath LLC
 California American Water Company
 California Water Service-Bakersfield
 Cascade Natural Gas
 Caseyville Township Sewer System (IL)
 Cass County Electric Cooperative
 CE Collierville LLC
 CenterPoint Energy
 Central Hudson Gas & Electric Co
 Centurylink
 Charter Communications
 Citizens Energy Group
 City of Altamonte Springs
 City of Altamonte Springs, FL
 City of Ann Arbor
 City of Ann Arbor Treasurer, MI
 City of Aurora, IL
 City of Bakersfield
 City of Beaumont, TX
 City of Cerritos, CA - Water Billing
 City of Clearwater, FL
 City of Dover
 City of Dover Utility
 City of Fargo, ND
 City of Fresno, CA
 City of Grand Rapids, MI
 City of Houston, TX - Water/Wastewater
 City of Humble, TX
 City of Hurst Utility Billing
 City of Kennewick, WA

City of Lakewood, CA	Direct Energy/NRG/643249/660749
City of Lancaster, PA	Dominion Energy Ohio/26785
City of Laredo	Dominion Energy South Carolina
City of Laredo Utilities	Dominion Energy/27031
City of Los Angeles	Dominion VA/NC Power/26543/26666
City of Lynnwood, WA	DTE Energy/630795/740786
City of Nogales, AZ	Duke Energy/1094
City of North Canton, OH	Duke Energy/1326/1327
City of O'Fallon, IL	Duquesne Light Company
City of Panama City Beach, FL	Dvsa Technologies INC
City of Pleasanton, CA	Earthlink Business
City of Rancho Cucamonga, CA	East Brunswick Twp Water/Sewer
City of Roseville, CA	EDPO LLC
City of San Bernardino, CA - Water	EMWD-Eastern Municipal Water District
City of San Diego	Enbridge Gas /27031
City of Santa Rosa, CA-Water & Sewer	Enbridge Gas Ohio/26785
City of Savannah, GA	Entergy Arkansas, Inc./8101
City of Tacoma Public Utilities	Entergy Louisiana, Inc./8108
City of Troy, MI	Entergy Mississippi, Inc./8105
City of Tucson, AZ	Entergy Texas, Inc./8104
City of Turlock, CA	Erie Water Works
City of Vernon, CA	Eugene Water & Electric Board (EWEB)
City Treasurer-Public Utilities Dept	Evergy KS MO Metro MO West
Clark Public Utilities	219330/219703
Claro	Eversource Energy 660753/56007
Columbia Gas of Kentucky	Eversource Energy/56002
Columbia Gas of Ohio	Eversource Energy/56003
Columbia Gas of Pennsylvania	Eversource Energy/56004
Columbus Water Works	Fairlane Town Center Realty Holding LLC
Comcast	Fayette Pavilion LLC
ComEd	Fort Collins Utilities
Con Edison	Fort Wayne City Utilities
Connecticut Natural Gas Corp (CNG)	Fox Metro
Consolidated Utility Dist. of Rutherford	FPL - Florida Power & Light Company
Consumers Energy	FPL Northwest FL
CoServ	Frontier
Coweta-Fayette EMC	Fusion Cloud Services, LLC
CPS Energy	Gainesville Regional Utilities
Crown Castle International Corp	Gas South/530552
CWSA - Coplay Whitehall Sewer Authority	Georgia Natural Gas/71245
DDR Urban LP	Georgia Power
DDR Winter Garden LLC	Granite Telecommunications
Delmarva Power	Hayward Water System
Delta American Corp dba	HRSD/HRUBS
Direct Energy/643249/660749	Idaho Power
Direct Energy/70220	Illinois American Water

Imperial Irrigation District, CA
 Indiana Michigan Power
 Intelepeer Holdings, INC
 JEA
 Jefferson Parish, LA
 Jersey Central Power & Light
 Johnson City Utility System
 Jones-Onslow Electric
 Kansas City Board of Public Utilities
 Kentucky American Water Company
 Kishmish, INC.
 Kissimmee Utility Authority
 KREF Lloyd Center Owner LLC
 KU-Kentucky Utilities Company
 Lackawanna River Basin-LRBSA
 Lafayette Utilities Systems (LUS)
 Lake Apopka Natural Gas District, FL
 Lake County Dept. of Utilities (OH)
 Lexington-Fayette Urban County Govt
 LG&E - Louisville Gas & Electric
 Liberty Utilities - NH
 Liberty Utilities New York/75463
 Los Angeles Dept of Water & Power/30808
 LUMA Energy
 Madison Gas and Electric, WI
 Mall 1-Bay Plaza LLC
 Martin County Board of County
 Martin County Utilities
 McAllen Public Utility -TX
 Memorial City Mall
 Memphis Light, Gas & Water Division
 Metropolitan Telecommunication
 Miami-Dade Water And Sewer Dept
 MidAmerican Energy Company
 Middle Tennessee Electric
 Middlesex Water Company
 Mishawaka Utilities, IN
 Monarchs Sub LLC
 Montgomery County Environmental Svs, OH
 MTMSA - Montgomery Township
 MUD #Metro
 Murray City Corporation, UT
 Nashville Electric Service
 National Fuel/371835
 National Grid - Brooklyn/371416
 National Grid - New York/371376

National Grid - Pittsburgh/371338
 National Grid - Pittsburgh/371382
 National Grid/371396
 New Mexico Gas Company
 Newport News Waterworks
 Nicor Gas/2020/0632/5407
 NIPSCO - Northern Indiana Public Serv Co
 NJNG
 North Wales Water Authority
 Northwood PL Holdings LP
 NOVEC
 NV Energy/30073 North Nevada
 NV Energy/30150 South Nevada
 NW Natural
 NYC/PW Water Board
 OG&E -Oklahoma Gas & Electric Service
 Oklahoma Natural Gas Co: Kansas City
 One Ring Networks INC.
 Orange and Rockland Utilities (O&R)
 Orlando Utilities Commission
 Ozarks Electric Cooperative
 Pacific Gas & Electric
 Pacific Power-Rocky Mountain Power
 Palm Beach Outlets I LLC
 Park Plaza
 Peabody Municipal Light Plant
 PECO/37629
 Penelec
 Penn Power
 Pennsylvania American Water
 PEPSCO (Potomac Electric Power Company)
 Philadelphia Gas Works
 PNM
 Polaris Energy Services
 Portland General Electric (PGE)
 Poughkeepsie Galleria
 PPL Electric Utilities/Allentown
 PR Capital City Limited Partnership
 PSE&G-Public Service Elec & Gas Co
 PSEGLI
 Public Works & Utilities, KS
 Puget Sound Energy
 PWCSA - Prince William County Services
 RG&E - Rochester Gas & Electric
 Rhode Island Energy
 Richard S Alatorre

Riverside Public Utilities, CA
 Salish Networks
 San Antonio Water System, TX
 San Diego Gas & Electric
 San Gabriel Valley Water Company
 Santa Cruz Municipal Utilities
 Santee Cooper
 Sawnee EMC
 SMUD
 Snohomish County PUD
 Somerset Collection Ltd Ptr
 South Huntington Water District
 Southern California Edison
 Southern California Gas (The Gas Co.)
 Southern Connecticut Gas (SCG)
 Southwest Gas
 Southwestern Electric Power
 Spire/Birmingham
 Spire/Charlotte
 Spire/St Louis
 SRP - Salt River Project/2951
 Suburban Natural Gas Company
 Suburban Propane-1229
 Tanger Outlets Deer Park LLC
 Taubman Auburn Hills Associates LP
 Teco Tampa Electric Company
 Teco: Peoples Gas
 The Illuminating Company
 The United Illuminating Company
 TM Partridge Creek Mall LP
 Toho Water Authority - 30527
 Toledo Edison
 Toms River Municipal Utilities Authority
 Town of Burlington - Dept 520
 Town of Hempstead, NY - Dept of Water
 Town of Smithfield, NC
 Township of Freehold, NJ
 Transform Holdco LLC
 True Natural Gas
 Tucson Electric Power Company
 Turlock Irrigation District
 TXU Energy/650638
 UBS-Utility Billing Services
 UGI Utilities Inc
 Universal Environmental Consulting
 UNS Electric Inc

Upper Merion Sewer Revenue
 Upper Merion Township
 Utility Billing Services, TN
 Veolia Water Toms River
 Village of Chicago Ridge
 Village of Chicago Ridge, IL
 Village of Lombard
 Village of Lombard, IL
 Village of Norridge
 Village of Norridge, IL
 Village of Nyack Water Dept., NY
 Village of Orland Park
 Village of Orland Park, IL
 Village of Schaumburg, IL
 Virginia Natural Gas/5409
 Washington Gas/37747
 Whitehall Township Authority
 W-LD Legends Owner VII LLC
 Xcel Energy

**Taxing Authorities, Government, or
 Regulatory Agencies**

Commonwealth Of Puerto Rico, Centro De
 Recaudacion De Ingresos Municipales
 Commonwealth of Puerto Rico, Municipio De
 Barceloneta
 Commonwealth of Puerto Rico, Municipio De
 Caguas
 Commonwealth of Puerto Rico, Municipio De
 Carolina
 Commonwealth of Puerto Rico, Municipio De
 Ponce
 Commonwealth of Puerto Rico, Municipio De
 San Juan
 Commonwealth of Puerto Rico, Puerto Rico
 Department of Treasury
 Government of the District of Columbia
 Guam Department of Revenue
 State of Alabama, Alabama Department of
 Revenue
 State of Alabama, Baldwin County
 State Of Alabama, City Of Foley
 State Of Alabama, City Of Hoover
 State Of Alabama, City Of Huntsville
 State of Alabama, Jefferson County
 (Birmingham)
 State of Alabama, Madison County

State Of Alabama, Madison County Courthouse
 State Of Alabama, Travis A. Hulsey, Director
 State of Alaska, Alaska Remote Sellers Sales
 Tax Commission
 State of Arizona, Arizona Department of
 Revenue
 State Of Arizona, City Of Chandler
 State Of Arizona, City Of Nogales
 State Of Arizona, City Of Tucson
 State of Arizona, Pima County
 State of Arizona, Santa Cruz County
 State Of Arizona, Town Of Gilbert
 State Of Arizona, Town Of Marana
 State of Arkansas, Arkansas Department of
 Finance and Administration
 State Of Arkansas, City Of Little Rock
 State Of Arkansas, David A. Ruff
 State Of Arkansas, Pulaski County Debra
 Buckner
 State Of California, Alameda County
 State of California, California Department of
 Tax and Fee Administration
 State of California, California Travel and
 Tourism Commission
 State Of California, City And County Of San
 Francisco
 State Of California, City Of Arcadia
 State Of California, City Of Bakersfield
 State Of California, City Of Brea
 State Of California, City Of Burbank
 State Of California, City Of Calexico
 State Of California, City Of Camarillo
 State Of California, City Of Carlsbad
 State Of California, City Of Cerritos
 State Of California, City Of Concord
 State Of California, City Of Costa Mesa
 State Of California, City Of Culver City
 State Of California, City Of Downey
 State Of California, City Of El Cajon
 State Of California, City Of El Centro
 State Of California, City Of Folsom
 State Of California, City Of Fresno
 State Of California, City Of Gilroy
 State of California, City Of Hayward
 State Of California, City Of Lakewood
 State Of California, City Of Livermore

State Of California, City Of Long Beach
 State Of California, City Of Los Angeles
 State Of California, City Of Milpitas
 State Of California, City Of Montclair
 State Of California, City Of Montebello
 State Of California, City Of Moreno Valley
 State Of California, City Of National City
 State Of California, City Of Ontario
 State Of California, City Of Orange
 State Of California, City Of Oxnard
 State Of California, City Of Palm Desert
 State Of California, City Of Perris
 State Of California, City Of Pleasanton
 State Of California, City Of Rancho
 Cucamonga
 State Of California, City Of Riverside
 State Of California, City Of Sacramento
 State Of California, City Of San Bernardino
 State Of California, City Of San Diego
 State Of California, City Of San Jose
 State Of California, City Of Santa Ana
 State Of California, City Of Santa Cruz
 State Of California, City Of Santa Monica
 State Of California, City Of South Gate
 State Of California, City Of Stockton
 State Of California, City Of Temecula
 State Of California, City Of Thousand Oaks
 State Of California, City Of Torrance
 State Of California, City Of Tulare
 State Of California, City Of Turlock
 State Of California, City Of Visalia
 State Of California, City Of West Covina
 State of California, Community Development
 Dept.
 State Of California, Contra Costa County
 State Of California, County Of Alameda
 State Of California, County Of Orange
 State Of California, County Of Riverside
 State Of California, County Of Sacramento
 State Of California, County Of San Diego
 State Of California, County Of San Diego
 Treasurer-Tax
 State Of California, County Of Santa Clara
 State Of California, Department Of Public
 Health

State Of California, Department Of Weights & Measures
 State of California, Fresno County
 State of California, Imperial County
 State Of California, Imperial County Weights & Measures
 State of California, Kern County
 State Of California, Los Angeles County
 State Of California, Los Angeles County Treasurer
 State of California, Orange County
 State of California, Placer County
 State of California, Riverside County
 State Of California, Riverside County Treasurer
 State Of California, Sacramento County
 State of California, San Bernardino County
 State of California, San Diego County
 State of California, San Francisco County (Unsecured)
 State Of California, San Francisco Tax Collector
 State of California, San Joaquin County
 State of California, Santa Clara County
 State Of California, Santa Cruz County
 State Of California, SBCO Department Of Agriculture W & M
 State of California, Sonoma County
 State of California, Stanislaus County
 State of California, Tulare County
 State of California, Ventura County
 State Of Colorado, Adams County Treasurer
 State Of Colorado, City And County Of Broomfield
 State of Colorado, City and County of Denver
 State Of Colorado, City And County Of Denver Managemen
 State of Colorado, City of Bloomfield
 State of Colorado, City of Fort Collins
 State of Colorado, City of Lakewood
 State of Colorado, City of Lone Tree
 State of Colorado, City of Thorton
 State of Colorado, City of Thorton Village at Dry Creek
 State of Colorado, Colorado Department of Revenue
 State Of Colorado, Douglas County Treasurer

State of Colorado, Fort Collins Foothills District
 State of Colorado, Jefferson County
 State Of Colorado, Jefferson County Treasurer
 State Of Colorado, Larimer County Treasurer
 State Of Connecticut, City Of Meriden
 State of Connecticut, Connecticut Department of Revenue
 State Of Connecticut, Ledyard Tax Collector
 State of Connecticut, Mashantucket Pequot Tribal Nation
 State Of Connecticut, Milford Tax Collector
 State Of Connecticut, Town Of Manchester
 State Of Connecticut, Town Of West Hartford
 State Of Connecticut, Trumbull Tax Collector
 State Of Connecticut, Waterford Tax Collector
 State Of Delaware, City Of Dover
 State Of Delaware, DE Department Of Revenue
 State of Delaware, Delaware Department of Revenue
 State of Florida, Alachua County
 State of Florida, Bay County
 State of Florida, Broward County
 State Of Florida, Broward County Tax Collector
 State Of Florida, City Of Altamonte Springs
 State Of Florida, City Of Boca Raton
 State Of Florida, City Of Clearwater
 State Of Florida, City Of Doral
 State Of Florida, City Of Gainesville
 State Of Florida, City Of Naples
 State Of Florida, City Of Orlando
 State of Florida, City of Panama City Beach
 State Of Florida, City Of Pembroke Pines
 State Of Florida, City Of Sunrise
 State Of Florida, City Of Sweetwater
 State Of Florida, City Of Winter Gardens
 State Of Florida, Collier County
 State Of Florida, Collier County Tax Collector
 State of Florida, Division of Food Safety
 State Of Florida, Doug Belden, Tax Collector
 State of Florida, Duval County
 State of Florida, Florida Department of Revenue
 State Of Florida, Hillsborough County

State of Florida, Leon County
 State of Florida, Martin County
 State of Florida, Miami-Dade County
 State Of Florida, Miami-Dade County Tax
 Collector
 State Of Florida, Michael Corrigan
 State of Florida, Okaloosa County
 State of Florida, Orange County
 State Of Florida, Orange County Tax Collector
 State of Florida, Osceola County
 State Of Florida, Osceola County Tax Collector
 State of Florida, Palm Beach County
 State of Florida, Pasco County
 State Of Florida, Pasco County Florida
 State of Florida, Pinellas County
 State Of Florida, Ruth Pietruszewski
 State Of Florida, Sarasota County
 State of Florida, Seminole County
 State Of Florida, State Of Florida
 State Of Florida, Tax Collector, Palm Beach
 County
 State Of Florida, Village Of Wellington
 State of Georgia, Alpharetta City
 State Of Georgia, Augusta Planning And
 Development
 State of Georgia, Chatham County
 State of Georgia, Cherokee County
 State Of Georgia, City Of Alpharetta
 State Of Georgia, City Of Atlanta
 State Of Georgia, City Of Columbus
 State Of Georgia, City Of Douglasville
 State Of Georgia, City Of Dunwoody
 State Of Georgia, City Of Morrow
 State Of Georgia, City Of Savannah
 State Of Georgia, City Of Woodstock, Georgia
 State of Georgia, Clayton County
 State of Georgia, Cobb County
 State Of Georgia, Cobb County Tax
 Commissioner
 State of Georgia, Dawson County
 State of Georgia, DeKalb County
 State of Georgia, Douglas County
 State of Georgia, Fayette County
 State Of Georgia, Fayette County Tax
 Commissioner
 State of Georgia, Fulton County

State Of Georgia, Georgia Department Of
 Agriculture
 State of Georgia, Georgia Department of
 Revenue
 State of Georgia, Gwinnett County
 State of Georgia, Henry County
 State Of Georgia, Locust Grove City Hall
 State of Georgia, Municipal Court
 State of Georgia, Muscogee County
 State of Georgia, Richmond County
 State of Georgia, Savannah City
 State of Georgia, Woodstock City
 State of Hawaii, Hawaii Department of
 Taxation
 State of Idaho, Idaho State Tax Commission
 State Of Illinois, City Of Fairview Heights
 State of Illinois, Illinois Department of
 Revenue
 State of Illinois, Troy City Treasurer
 State Of Illinois, Village Of Chicago Ridge
 State Of Illinois, Village Of Gurnee
 State Of Illinois, Village Of Norridge
 State Of Illinois, Village Of North Riverside
 State Of Illinois, Village Of Northbrook
 State Of Illinois, Village Of Rosemont
 State Of Illinois, Village Of Schaumburg
 State Of Illinois, Village Of Skokie
 State Of Indiana, Allen County Treasurer
 State of Indiana, Indiana Department of
 Revenue
 State Of Indiana, Johnson County Treasurer
 State Of Indiana, Lake County Treasurer
 State Of Indiana, Marion County Treasurer
 State Of Indiana, St. Joseph County Treasurer
 State Of Indiana, Vanderburgh County
 Treasurer
 State of Iowa, Iowa Department of Revenue
 State of Kansas, Kansas Department of
 Revenue
 State Of Kansas, Unified Government
 State of Kentucky, Boone County
 State Of Kentucky, City Of Florence
 State Of Kentucky, City Of St Matthews
 State of Kentucky, Fayette County
 State of Kentucky, Florence City
 State of Kentucky, Jefferson County

State of Kentucky, Kentucky Department of Revenue
 State of Louisiana, Bossier Parish
 State Of Louisiana, City Of Baton Rouge
 State Of Louisiana, City Of Bossier City
 State of Louisiana, City of Lafayette
 State Of Louisiana, City Of New Orleans
 State Of Louisiana, East Baton Rouge Parish
 State of Louisiana, Jefferson Parish
 State Of Louisiana, Jefferson Parish Sherrieff Off
 State of Louisiana, Lafayette City
 State of Louisiana, Lafayette Parish
 State of Louisiana, Lafayette Parish Collector
 State of Louisiana, Louisiana Department of Revenue
 State Of Louisiana, Louisiana Dept of Agriculture & Forestry
 State of Louisiana, New Orleans Parish
 State of Louisiana, St Tammany Parish
 State of Maine, Maine Revenue Services
 State of Maryland, Anne Arundel County
 State of Maryland, Baltimore County
 State Of Maryland, Clerk Of The Circuit Court
 State of Maryland, Comptroller of Maryland
 State of Maryland, Howard County
 State Of Maryland, Julie L. Ensor, Clerk
 State Of Maryland, Montgomery County Health Dept
 State of Maryland, Montgomery County, MD
 State Of Maryland, Wayne A. Robey, Clerk Of Circuit Court
 State Of Massachusetts, City Of Holyoke
 State Of Massachusetts, City Of Peabody
 State of Massachusetts, Holyoke City
 State of Massachusetts, Massachusetts Department of Revenue
 State of Massachusetts, North Attleborough Town
 State Of Massachusetts, Office Of The City Collector
 State Of Massachusetts, Town Of Auburn
 State Of Massachusetts, Town Of Berlin
 State Of Massachusetts, Town Of Braintree
 State Of Massachusetts, Town Of Burlington
 State Of Massachusetts, Town Of Lee

State Of Massachusetts, Town Of Natick
 State Of Massachusetts, Town Of Saugus
 State Of Michigan, 23rd District Court
 State Of Michigan, City Of Kentwood
 State Of Michigan, Dearborn City Treasurer
 State Of Michigan, Kentwood City Treasurer
 State of Michigan, Michigan Department of Treasury
 State of Michigan, Novi City Treasurer
 State of Michigan, Troy City Treasurer
 State of Michigan, Troy City Treasurer (Oakland)
 State of Minnesota, Minnesota Department of Revenue
 State Of Minnesota, Village Of Orland Park
 State Of Mississippi, City Of Pearl
 State of Mississippi, Mississippi Department of Revenue
 State Of Missouri, City Of Richmond Heights
 State of Missouri, City of Springfield
 State Of Missouri, Collector Of Revenue
 State Of Missouri, Deputy City Clerk
 State of Missouri, Greene County
 State of Missouri, Jackson County
 State of Missouri, KCMO City Treasurer
 State of Missouri, Missouri Department of Revenue
 State of Missouri, Platte County
 State of Missouri, Saint Louis County
 State Of Nebraska, Douglas County Treasurer
 State of Nebraska, Nebraska Department of Revenue
 State of Nevada, City of Henderson Finance Department
 State Of Nevada, City Of Las Vegas Business
 State Of Nevada, City Of Reno
 State Of Nevada, Clark County
 State Of Nevada, Clark County Department of Business License
 State of Nevada, Nevada Department of Taxation
 State of Nevada, Nevada Dept of Revenue
 State of Nevada, Washoe County
 State Of New Jersey, Borough Of Paramus
 State Of New Jersey, Cherry Hill Township
 State Of New Jersey, City Of Atlantic City

State of New Jersey, City of Elizabeth
 State of New Jersey, New Jersey Division of
 Taxation
 State Of New Jersey, The Township Of
 Bridgewater
 State Of New Jersey, Township Of Lawrence
 State Of New Jersey, Wayne Township
 State of New Mexico, Bernalillo County
 State Of New Mexico, City Of Albuquerque
 State Of New Mexico, City Of Santa Fe
 State of New Mexico, New Mexico Department
 of Revenue
 State of New Mexico, Santa Fe County
 State Of New York, City Of Yonkers
 State Of New York, Incorporated Village Of
 Lake Grove
 State of New York, New York City Dept of
 Finance
 State of New York, New York Department of
 Taxation and Finance
 State Of New York, Town Of Babylon
 State Of New York, Town Of Clarkstown
 State Of New York, Town Of Niagara
 State of North Carolina, Cabarrus County
 State of North Carolina, Cumberland County
 State of North Carolina, Durham County
 State of North Carolina, Forsyth County
 State of North Carolina, Guilford County
 State of North Carolina, Johnston County
 State of North Carolina, Mecklenburg County
 State of North Carolina, New Hanover County
 State of North Carolina, North Carolina
 Department of Revenue
 State of North Carolina, Onslow County
 State of North Carolina, Wake County
 State of North Dakota, North Dakota Tax
 Department
 State of Ohio, State of Ohio Business Gateway
 State of Oklahoma, Oklahoma County
 State of Oklahoma, Oklahoma Taxation
 Commission
 State of Oklahoma, Tulsa County
 State Of Oregon, City Of Tigard
 State Of Oregon, City Of Woodburn
 State of Oregon, Clackamas County
 State of Oregon, Lane County

State of Oregon, Marion County
 State of Oregon, Multnomah County
 State of Oregon, Washington County
 State Of Pennsylvania, Abington Township
 State Of Pennsylvania, County Of Bucks
 State of Pennsylvania, HAB-BPT
 State Of Pennsylvania, Municipality Of
 Monroeville
 State of Pennsylvania, Pennsylvania
 Department of Revenue
 State Of Pennsylvania, Upper Merion
 Township
 State of Pennsylvania, Upper St Clair Township
 State Of Pennsylvania, Whitehall Township
 State of Rhode Island, Rhode Island
 Department of Taxation
 State of Rhode Island, Warwick City
 State Of South Carolina, City Of Greenville
 State of South Carolina, Greenville County
 State of South Carolina, Horry County
 State of South Carolina, Lexington County
 State of South Carolina, South Carolina
 Department of Revenue
 State of South Dakota, South Dakota
 Department of Revenue
 State of Tennessee, Murfreesboro City
 State of Tennessee, Tennessee Department of
 Revenue
 State Of Texas, Ann Harris Bennett
 State Of Texas, Bexar County Tax Assess &
 Collect
 State Of Texas, City Of Houston
 State Of Texas, City Of Mesquite
 State Of Texas, David Piwonka Cypress-
 Fairbanks ISD
 State Of Texas, Hays County Tax Office
 State Of Texas, Houston Department Of
 State of Texas, Kerr County Tax Office
 State of Texas, Kerrville ISD
 State Of Texas, Maria O. Pasillas, Rta
 State Of Texas, Michelle French, Tax A/C
 State Of Texas, Patsy Scholtz PCC
 State of Texas, Texas Comptroller
 State of Texas, Wendy Burgess, Tax Assessor-
 Collect
 State Of Utah, City Of Murray

State Of Utah, City Of Orem
 State Of Utah, Farmington City
 State of Utah, Salt Lake County
 State Of Utah, State Of Utah - Labor
 Commission
 State of Utah, Utah County
 State Of Utah, Utah Department Of Agriculture
 And Food
 State of Utah, Utah State Tax Commission
 State of Vermont, Vermont Department of
 Taxes
 State of Virginia, Arlington County
 State Of Virginia, City Of Hampton
 State Of Virginia, City Of Newport News
 State of Virginia, City of Norfolk
 State Of Virginia, City Of Virginia Beach
 State of Virginia, Commissioner of the
 Revenue
 State of Virginia, Fairfax County
 State of Virginia, James City County
 State of Virginia, Loudoun County
 State of Virginia, Norfolk City Tax Collector
 State Of Virginia, Prince William County
 State Of Virginia, The Commissioner of the
 Revenue
 State Of Virginia, Town Of Leesburg
 State of Virginia, Treasurer of Loudoun County
 State of Virginia, Virginia Beach City Tax
 Collector
 State of Virginia, Virginia Department of
 Taxation
 State of Washington, Benton County Treasurer
 State Of Washington, City Of Bellingham
 State of Washington, City of Tacoma
 State Of Washington, City Of Tukwila
 State Of Washington, Clark County Department
 of Business License
 State Of Washington, King County Treasury
 State Of Washington, Pierce County Assessor
 State Of Washington, Snohomish County
 Treasurer
 State Of Washington, Spokane County
 State Of Washington, Tulalip Tax & Licensing
 State Of Washington, Tulalip Tribute
 State of Washington, Washington Department
 of Revenue

State Of Washington, Whatcom County
 Treasurer
 State Of Washington, Yakima County Treasurer
 State of West Virginia, State of West Virginia
 State Of Wisconsin, Ann Harris Bennett
 State of Wisconsin, Wisconsin Department of
 Revenue
 State of Wyoming, Wyoming Department of
 Revenue
 United States Customs and Border Protection

Vendors

1540 Broadway Holdings II LLC
 24 Seven Topco LLC
 3632 Mall At Smith Haven, LLC
 3b International Limited Liability
 4 What Its Worth Inc
 Aa Fashion Inc
 Accessories House Ny LLC
 adMarketplace, Inc.
 Adp, Inc.
 Air Conditioning Solutions Inc
 All American Facility
 Almar Sales Co Inc
 Alone Again Studio LLC
 Alpha Fashion Co Limited
 Amass Global Network (US) Inc
 American Bazi Inc
 American Stitch
 Anfield Apparel Group Inc
 Anhui Mei & Bang International Trad
 Aqua Blues Worldwide Inc
 Arden Fair Associates LP
 Arizona Mills Mall, LLC
 Arlington Reit Sub LLC
 Artistic Fabric Mills Pvt LTD
 Arundel Mills Ltd. Partnership
 Attentive Mobile Inc.
 Azalea Joint Venture, LLC
 B W I LLC
 Be Wicked Inc
 Beitler Logistics Services, Inc
 Benson V F21 Opco Fund
 Berkshire Fashions Inc
 Bio World Merchandising Inc
 Blue Blush Clothing Inc
 Boys & Girls Club Of America

Bpr Cumulus LLC
 BPR-FF LLC
 Brandon (Tampa) LP
 Brinks Incorporated
 Bristar Hk International Trading Li
 Brooks Shopping Centers LLC
 C & C Nantong Cathay Clothing Co Lt
 C Life Group LTD
 Cactus And Pearl LLC
 Cargomatic Inc
 Causeway LLC
 Cavalini
 CBL & Associates LTD Partnership
 CBL-T-C, LLC
 CDW Direct, LLC
 Cello
 Chengda International Co LTD
 Cherry Mellow Inc
 Chicago Premium Outlets, LLC
 Christiana Mall, LLC
 Cloud Sky Enterprise
 CMS Mechanical Services, LLC
 Cocolove Apparel Inc
 Corpus Christi Retail Venture
 CPG Partners, L.P.
 Crestone LLC Hazel Jaloux
 Criteo Corp.
 CRS Denim Garments Egypt S A E
 CS Consulting Group Inc DbA One Glo
 CS Hudson, Inc.
 Culver City
 CVM Associates Limited Partnership
 Dae Yeon Industries Corp Limited
 Daniel M Friedman & Associates Inc
 Del Amo Fashion Center
 Detour Apparel Inc
 DI Overnite, LLC
 Disney Consumer Products, Inc.
 Dizzy Lizzy
 Dongsuh International Co LTD
 Dynamic Worldwide Logistics Inc
 E Teen Company Limited
 East Coast West Coast Logistics LLC
 Elite Investigations, LTD - Ny
 Ellen Clothing
 Engie Insight Services Inc.

ESO International Limited
 Evershine Creations Inc
 Express Messenger Systems Inc
 Eyeking LLC
 F21 Ipco LLC
 F21 Trading (Shanghai) Company, Ltd
 Famma Group Inc
 Fantas Eyes Inc
 Fashion Centre Mall, LLC
 Fashion Valley Mall
 Fashionmerch La Inc
 Fastmile Delivers, LLC
 Fedex
 Florida Mall Assoc. Ltd.
 Forbes Taubman Orlando LLC
 Forest Harlem Properties, LP
 Forter Inc
 Forward Air
 Foshan Nanhai Soul Electric Technol
 Four State Properties, LLC
 Frasier Sterling Inc
 Freehold Chandler Trust LLC
 Freeze
 Full Circle Trends Inc
 Gap Pazarlama Fze
 Garda CI Southwest, Inc.
 GGP Homart Ii LLC
 GGPLP LLC
 GGPLP Real Estate,inc
 Gina Group LLC
 Global Fashion Resource Inc DbA Sss
 Global Mail, Inc.
 Global Merchandising Services Inc
 GMV (Mall) Venture
 Gran Plaza, LP
 Grand Apparel Designs
 Grapevine Mills Mall Limited P
 H&H Series Owner, LLC
 Hahnlee Global LLC
 Haining Kindway Imp & Exp Co LTD
 Hana Cho
 HB Connections Inc
 Hesperus Inc
 HG Galleria, I, II, III, LP
 High Point Design LLC
 Hilco Merchant Resources, LLC

HK East International Trading Limit
 Hold This Inc DbA Goodie Two Sleeve
 Hong Kong Olive Fashion Co Limited
 Hong Kong Yongdian Fashion Co Limit
 Huh DI/OCP Crosslands JV 2016, LLC
 Hybrid Apparel
 Hyfve Inc
 Icer Basketball LLC
 Icer Brands LLC
 Ikeddi Enterprises Inc
 Impact Tech, Inc.
 Inkyung Apparel Co LTD
 Intec LTD
 International Innovations Inc
 J & F Design Inc
 J & G International Inc
 Jamison California Market Center L.
 Jiangsu Binstyle I E Co LTD
 Jiaxing Junchao Import And Export C
 Jiaxing Layo Imp & Exp Group Co LTD
 Johnson Controls US Holdings LLC
 JSL Logistics, Inc.
 Jstart Fashion H K Limited
 Just For Wraps Inc
 Just Polly Inc
 Kimco Realty OP, LLC
 Kimera International Inc
 King Of Prussia Associates
 Knight Transportation Services
 Kone Inc.
 Kw International, Inc
 Kyung Kwang Commercial Co LTD
 La Mia Fashion Co LTD
 Lafayette Engineering, Inc
 Las Vegas North Outlets LLC
 Lennox Industries Inc.
 Liem Trinh Co LTD
 Life Clothing Co
 Lifu Enterprises Corp
 Like Dreams Inc
 Liu Sun Enterprises Inc
 Live Nation Worldwide, Inc
 Louise Paris LTD
 Lucent Product Inc
 Lucky Dragon Enterprise Group Inc
 Lush

Macerich Deptford Mall Limited
 Macerich Lubbock LP
 Machi Footwear Inc
 Macy's Inc
 Mad Engine LLC
 Madden International DbA Adesso Int
 Maersk Warehousing And Distribution
 Mall At Concord Mills Limited
 Mall At Gurnee Mills, LLC
 Mall At Northshore LLC
 Mall At Rockingham, LLC
 Mall at Solomon Pond LLC
 Mall Katy Mills LP
 Manhattan Associates, Inc.
 Mark Edwards Apparel Inc
 Master Toys & Novelties Inc
 Mastercard International Incorporat
 Mattel Inc
 Maxim Service Group, Inc.
 May Blanc Apparel
 Meadowood Mall Spe, LLC
 Merch Traffic LLC
 Meta Platforms, Inc.
 Metric Theory LLC
 Mias Fashion Mfg Co Inc
 Microsoft Online, Inc.
 Milpitas Mills LTD Partnership
 MMS USA Holdings, Inc.
 MOAC Mall Holdings LLC
 Monogram International Inc
 Montgomery Mall LLC
 Multimedia Operations,design+enhanc
 Muse Apparel Inc
 Nanjing Skymountain Trading Co LTD
 Nara International Trading Limited
 Narvar Inc.
 National Delivery Systems, Inc
 Navi Accessories Inc
 NESCTC Security Agency LLC
 Newport Centre, LLC
 NFS Monitoring Inc.
 Ningbo Long Lan Fashion Garment Inc
 Ningbo Orient Hongye Imp & Exp Inc
 Ningbo Sunyu Fashion Co LTD
 Nobland International Inc
 Noir Jewelry LLC

North Riverside Park Associates	Rouse Properties, LP
North Star Mall, LLC	RTB House Inc.
NPM DE Mexico S A De C V	Sanrio, Inc
NU Technology, Inc.	Scenario Communications, LLC
NYC/PW Alliance Company LLC	Schindler Elevator Corp
O & K Inc DbA One Clothing	Scottsdale Fashion Square Part
Old Orchard Urban LTD Partnership	Securitas Security Services Usa Inc
Oli J Inc	Seoyoung Industry Co LTD
Only Star Ningbo Co LTD	Sewing Collection, Inc
Onni Burbank Town Center LLC	Shandong One Plus Apparel Co LTD
Ontario Mills Limited Partnership	Shanghai Homy Apparel Co LTD
Opry Mills Limited Partnership	Shanghai Jspeed Industry Co LTD
Pacific Premier Retail Trust	Shanghai Wings International Tradin
Palmer Dedicated Logistics, LLC	Shawn & Elliot DbA SesI Jewelry Usa
Penn Square Mall	Sherman Oaks Fashion Associate
Philcos Enterprisers USA Inc	Shopping Center Associates
Pink USA Jewelry Inc	Show In Inc
Planet Gold Clothing Company Inc	Silver Buffalo LLC
Plasticos Industriales DE	Simon Property Group (Texas) LP
Plaza Bonita A Delaware LP	Simon Property Group LP
Plaza Carolina Mall LLP	Sinoproud Imp & Exp Co LTD
Plaza Del Caribe S.E.	Soorty International Limited
Plaza Las Americas	South Coast Plaza
Plaza West Covina LP A Delaware	South Plains LP
Plogmag Agency Inc	Spaco Inc.
Potomac Mills Shopping Center	Speedy Delivery, LLC
Pretty Woman LLC	Stableways International Fashion Li
Privy Inc	Stage Group Co LTD
Pro Decent Commerce Inc	Staples Inc.
Product Development International L	Statement Accessories LLC DbA True
Professional Retail Services	Stevens Global Logistics, Inc
Prologis, L.P.	Sugarloaf Mills LP
Qingdao Camellia Jewelry Co LTD	Sunrise Mills(MLP) Limited Part
Qingdao Da Woo Sung Artcrafts Co Lt	Sunvalley Shopping Center LLC
Qingdao Wetohigher Clothing Co LTD	Super Impulse USA LLC
Quaker Associates, LLC	Suzhou Sofine Import & Export Co Lt
R.J. Acquisition Corp	Sweet Apparel Inc
Rainbow Beauty	Tarae Co LTD
Rainbow Beauty Co Limited	Taubman-Cherry Creek LP
Rainbow West Apparel Inc	TB Mall At UTC, LLC
Rand Accessories Inc	Tech Mahindra Americas Inc.
Regentex Apparel Limited	The Creme Shop
Reliastar Life Insurance Company	The Domain
Rexel, Inc.	The Group LA Inc
Riderwood USA Inc	The Industry Group USA LLC
Rouse FS LLC	The Macerich Partnership, L.P.

The Retail Property Trust
 The Shops At La Cantera
 The Trevor Project Inc
 Thirty Single LLC
 TikTokInc
 Tokidoki LLC
 Troy Designs Inc
 Truesource LLC
 Turn On Products Inc
 TVO Mall Owner LLC
 UCC Distributing Inc
 Ucrave Inc
 United Denim Group LLC
 United Parcel Service, Inc.
 Urban Edge Properties LP
 Urban Nation Apparel Inc
 URI Company International Inc
 US Centennial Malls Jv, LLC
 US Logistics Solutions, Inc
 US-Store Maintenance Service LLC
 V & E Accessories Inc
 Vantiva Global Logistics, LLC
 Velocity Apparelz For Readymade Gar
 Veltri Logistics
 Vertex, Inc.
 Vestar-CPT Tempe Marketplace, LLC
 Vornado Realty LP
 Waste2wear Limited
 Wea Palm Desert LLC
 Wea Southcenter LLC
 Weihai Dingxin Textile Co LTD
 Weihai Longyi Import And Export Co
 Wendylou Accessories Inc
 Wenzhou Datura Accessories Import &
 Wesley Kraker Enterprises, Inc.
 West Bridge Apparel Inc
 Westfarms Associates
 Westfield Garden State Plaza
 WIS IVS, LLC (FKA Rgis, LLC)
 Withy Inc
 Wmap, LLC
 Woodfield Mall LLC
 Xiamen Juou Trading Co LTD
 Xiamen Yisidong Trade Co LTD
 Xin Meng International Co LTD
 Yantai Yimei Trading Co LTD

YB International Limited
 Yiwu Casa Fashion International Co
 YVO People Inc
 Zhejiang Yiheng Textile Technology
 Zhejiang Yodu Imp & Exp Co LTD

U.S. Trustee's Office

Andrew R. Vara
 Benjamin Hackman
 Christine Green
 Diane Giordano
 Dion Wynn
 Edith A. Serrano
 Elizabeth Thomas
 Hannah M. McCollum
 Hawa Konde
 Holly Dice
 James R. O'Malley
 Jane Leamy
 Jonathan Lipshie
 Jonathan Nyaku
 Joseph Cudia
 Joseph McMahon
 Lauren Attix
 Linda Casey
 Linda Richenderfer
 Malcolm M. Bates
 Michael Girello
 Nyanquoi Jones
 Richard Schepacarter
 Rosa Sierra-Fox
 Shakima L. Dortch
 Timothy J. Fox, Jr.

Bankruptcy Judges

The Honorable Brendan L. Shannon
 The Honorable Craig T. Goldblatt
 The Honorable J. Kate Stickles
 The Honorable John T. Dorsey
 The Honorable Karen B. Owens
 The Honorable Laurie Selber Silverstein
 The Honorable Mary F. Walrath
 The Honorable Thomas M. Horan

Schedule 2
Disclosures – Forever 21

- a. Hilco and/or its affiliates employ the following individuals who previously were associated with the Bankruptcy and Corporate Restructuring section of the law firm of Young Conaway Stargatt & Taylor, LLP (“YCST”) in Wilmington, Delaware: (i) Ian S. Fredericks, Chief Executive Officer of Hilco Merchant Resources, LLC, and (ii) David Peress, Executive Vice President of Hilco IP Services, LLC. Mr. Fredericks and Mr. Peress left YCST in 2008 and 2000, respectively. While at YCST, the Honorable Brendan Linehan Shannon and the Honorable John Dorsey were partners in the Bankruptcy and Corporate Restructuring section.
- b. While at Ashby & Geddes, the Honorable Karen Owens provided legal services to Hilco and/or affiliates of Hilco in matters unrelated to the Debtors and these chapter 11 cases.
- c. Hilco provided store closings services to the Debtors prior to the filing of these cases; additionally, during the Spring and Summer of 2024, Hilco piloted certain clearance program services to SPARC Group, LLC, which may be affiliated with SPARC Group Holdings LLC, SPARC Group Holdings II, LLC and/or SPARC Management Holdings, LLC, listed as Debtors’ current or former Affiliates. In the past, Hilco provided store closing services to entity(ies) that previously operated under the “Forever 21” banner as part of such entity(ies) bankruptcy cases.
- d. Hilco and/or affiliates of Hilco, from time to time, engages in business on a joint venture basis with Gordon Brothers Group and certain subsidiaries, including Gordon Brothers Retail Partners, LLC (“GBRP”), and SB360 Capital Partners, LLC (“SB360”). Hilco, GBRP and SB360 have been engaged to provide, and are currently providing, store closing services to the Debtors in these cases.
- e. Joseph Malfitano, Senior Managing Director & Global Head Transaction Counsel of Gordon Brothers Group, the parent company of GBRP, was previously employed by Hilco’s parent company.
- f. Authentic Brands Group (“ABG”) and Simon Property Group (“SPG”) are listed on the parties-in-interest of the Debtors. Previously, Hilco, through one or more subsidiaries, was an equity owner in ABG together with SPG. In 2021, Hilco and its subsidiaries divested all equity interests in ABG.
- g. Through a subsidiary, Hilco was a non-voting equity owner in Aero Opco LLC, which, upon information and belief, was the predecessor to one or more SPARC entities and was also owned by ABG and SPG (among others). Prior to January 1, 2020, Hilco sold its equity interests in Aero Opco, LLC.
- h. SPG is a landlord to a subsidiary of Hilco in matters unrelated to the Debtors and these cases. From time to time, in the past, Hilco has partnered with SPG in matters unrelated to the Debtors

and these cases.

- i. Hilco and certain affiliates, through a special purpose entity, held partnership interests in Pathlight Capital, LP, and membership interests in Pathlight Partners GP, LLC. Hilco and its affiliates divested all such interests in 2024.
- j. A subsidiary of Hilco is a participating lender in certain loans for which Pathlight is the agent and lender.
- k. Hilco Valuation Services, LLC, is the appraiser of the inventory of Penney Holdings, LLC. Hilco, GBRP, SB360, and other partners provide store closing services to Penney Holdings, LLC.
- l. Hilco is a party to a credit facility under which Bank of America is agent and in which JPMorgan Chase Bank, N.A. (“JP Morgan”) and Bank of America are participatory lenders. In 2024, Hilco’s parent company, Hilco Trading, LLC (“Hilco Trading”), engaged J.P. Morgan and/or affiliates to provide investment banking services to Hilco Trading in connection with matters unrelated to the Debtors.
- m. In matters unrelated to the Debtors, Hilco and/or affiliates of Hilco have performed consulting, asset advisory, asset valuation, asset due diligence, IPv4 brokerage, disposition, or liquidation services for, (or related to loans made by) or to the following entities: (i) Bank of America, (ii) Banco Popular, (iii) JPMorgan Chase Bank, N.A., (iv) Gina Group LLC, (v) Google, Inc., (vi) Johnson Controls US Holdings LLC, (vii) Macy’s Inc., (viii) Microsoft, (ix) PNC Bank, National Association, (x) US Logistics Solutions, Inc., (xi) Second Avenue Capital, an affiliate of SB360, and (xii) Wells Fargo Bank, National Association.
- n. Hilco’s affiliate, Hilco Real Estate, LLC (“HRE”), provides lease acquisition, disposition, and restructuring services to its commercial real estate clients. In the course of providing such services, Hilco and/or HRE may have transacted or may in the future transact with one or more of the parties-in-interest on matters unrelated to the Debtors, including, but not limited to (i) Arizona Mills Mall, LLC, (ii) Brookfield Properties, (iii) Cafarao Management Company, (iv) Centennial Real Estate Company, (v) CenterCal Properties, (vi) CIM Group, (vii) Constance Kneule Madden, (viii) Craig realty Group, (ix) Federal Realty Investment Trust, (x) Hines Global REIT, (xi) Jones Lang LaSalle Americas, Inc., (xii) Kimco Realty Corporation, (xiii) Kohan Retail Investment Group, (xiv) Macerich, (xv) Mimco Inc., (xvi) Namdar Realty group, (xvii) New England Development, (xviii) Northwood Retail, LLC, (xix) Oakland Mall, LLC, (xx) O’Conner Capital Partners, (xxi) Olshan Properties, (xxii) Pacific Retail Capital Partners, (xxiii) PREIT Services LLC, (xxiv) Prestige Properties & Development Cp. Inc., (xxv) Prologis, Inc., (xxvi) Pyramid Management Group, (xxvii) RED Development, (xxviii) Simon Property Group, (xxix) Site Centers Corp., (xxx) Spinoso Real Estate Group, LLC, (xxxi) Starwood Retail Partners LLC, (xxxii) Urban Edge Properties, (xxxiii) Urban Retail Properties, LLC, (xxxiv) Washington Prime Group, and (xl) Westfield LLC, (xli) Chicago Premium Outlets, LLC, (xlii) CPG Partners, L.P., (xlii) Hilco does not believe that these connections create a conflict of interest regarding the Debtors or these chapter 11 cases.
- o. From time to time, Hilco and/or its affiliates have collaborated with or engaged the professional

services of: (i) Authentic Brands Group, LLC, (ii) Basch & Keegan, (iii) Berkeley Research Group, (iv) Blackstone Law, (v) Brodsky & Smith, (vi) Choate Hall & Stewart LLP, (vii) Custodio & Dubey LLP, (viii) Javaheri & Yahoudai, (ix) Jones Lang LaSalle, which may be an affiliate of Jones Lang LaSalle Americas, Inc., (x) Khansari Law Corp., (xi) Lowenthal & Abrams, (xii) M3 Partners, LP, (xiii) Paul, Weiss, Rifkind, Wharton & Garrison LLP, (xiv) Pathlight Capital LP, (xv) Riemer & Braunstein, (xvi) Rosenberg Kirby Cahill Stankowitz, (xvii) Rubenstein Law PA, (xviii) SPARC Group, LLC, (xix) Transform Holdco, LLC, (xx) Young Conaway Stargatt & Taylor, LLP and (xxi) Berkley Research Group (aka BRG), in matters unrelated to the Debtors.

- p. Hilco has contractual relationships with Meta Platforms LLC., or its affiliates. Meta Platforms, Inc. is listed on Debtor's parties-in-interest.
- q. Because of the magnitude of the entire creditor list in these chapter 11 cases, it is possible that Hilco and/or its affiliates may represent or may have represented other creditors of the Debtors but does not represent any such creditors in connection with these chapter 11 cases. Hilco and/or its affiliates presently or in the past have served as a professional person in other matters, wholly unrelated to the Debtors or these chapter 11 cases, in which other attorneys, accountants and other professionals of the Debtors, creditors, or other parties in interest may have also served or serve as professional persons.