

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

F21 OPCO, LLC, et al.,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-10469 (MFW)

(Jointly Administered)

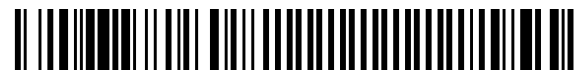
**DECLARATION OF JOSEPH MALFITANO IN SUPPORT OF  
DEBTORS' MOTION FOR ENTRY OF (I) INTERIM ORDER AUTHORIZING  
(A) THE CONDUCT OF THE STORE CLOSING SALES, WITH SUCH SALES  
TO BE FREE AND CLEAR OF ALL LIENS, CLAIMS, AND  
ENCUMBRANCES AND (B) GRANTING RELATED RELIEF, AND  
(II) FINAL ORDER AUTHORIZING (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, Joseph Malfitano, hereby declare under penalty of perjury that the following is true to the best of my knowledge, information and belief:

1. I am Senior Managing Director & Global Head Transaction Counsel of Gordon Brothers Group, LLC ("Gordon Brothers"), the parent company of Gordon Brothers Retail Partners, LLC ("GBRP"), a retail consulting firm which maintains an office at 101 Huntington Avenue, 11<sup>th</sup> Floor, Boston, Massachusetts 02199 that has been hired by the above-captioned debtors and debtors in possession (collectively, the "Debtors") to act as their exclusive consultant to assist with ongoing "store closing" or similar themed sales at certain of the Debtors' retail locations that have been designated by Debtors' management for closing (collectively, the "Closing Stores").

2. I submit this declaration (the "Declaration") on behalf of GBRP in support of the

<sup>1</sup> 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.



*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 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")<sup>2</sup>. Although not required for purposes of approval of the Motion pursuant to section 363 of the Bankruptcy Code, I submit this Declaration and disclose GBRP'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 Gordon Brothers or GBRP 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, GBRP, through its parent company, Gordon Brothers maintain a database for purposes of performing "conflicts checks." The database contains information regarding present and past representations and transactions of Gordon Brothers and all other companies presently controlled by Gordon Brothers (including GBRP). I obtained a list of names of individuals and companies provided by the Debtors with the names of each of the Debtors, certain of the Debtors' significant creditors, and other parties-in-interest (attached hereto as **Schedule 1**; collectively, the "Parties-In-Interest"). A search of the aforementioned database was conducted for purposes of determining what, if any, connection(s) Gordon Brothers and other companies presently controlled by Gordon Brothers (including GBRP) may have with any Parties-

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Motion.

In-Interest.

5. GBRP's search of the transaction database identified the connections listed on and described in the attached **Schedule 2**.

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

7. Except with respect to entry into the Agency Agreement, and except as set forth in **Schedule 2** (which sets forth the connections and potential connections of GBRP and its affiliates, to Parties-In-Interest in matters unrelated to the Debtors or these Chapter 11 Cases), to the best of my knowledge and belief, after reasonable inquiry, neither I, GBRP, nor any principal, consultant or employee thereof:

- a) are creditors, equity security holders, or insiders of the Debtors;
- b) are (or within two (2) years before the Petition Date were) directors or officers of the Debtors; or
- c) have interests materially adverse to the interests of the estate or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or for any other reason.

8. To the best of my knowledge, none of I, GBRP, or any principal, partner, director, officer, or employee thereof, or any professional retained by GBRP, 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 GBRP 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. GBRP is conducting further inquiries regarding GBRP's engagement by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of GBRP's engagement if GBRP should discover any facts bearing on the matters described herein, GBRP will supplement the information contained in this Declaration.

10. As a part of a large and diverse business operation, Gordon Brothers and certain of its affiliates (including GBRP) 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, 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 GBRP believe that any of the Ordinary Course Interactions will interfere with or impair GBRP's activities, actions, responsibilities, or objectives in these Chapter 11 Cases.

11. In addition, Gordon Brothers is a portfolio company of investment funds managed by Stone Point Capital LLC (such investment funds and manager, collectively, "Stone Point"). No facts or circumstances concerning Stone Point, or any other portfolio company of any investment fund managed by Stone Point, or any other entities affiliated with Stone Point were reviewed or considered as part of preparing this Declaration (and thus were not disclosed as part of this Declaration).

12. The disclosures identified above are based upon my knowledge and belief after reasonable inquiry. Gordon Brothers is conducting further inquiries regarding Gordon Brothers' engagement by any creditors of the Debtors, and upon conclusion of that inquiry, or at any time during the period of Gordon Brothers' engagement if Gordon Brothers should discover any facts bearing on the matters described herein, Gordon Brothers 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: Philadelphia, Pennsylvania

April 1, 2024

**GORDON BROTHERS GROUP, LLC**

By: /s/ Joseph Malfitano  
Joseph Malfitano  
Senior Managing Director & Global Head  
Transaction Counsel

**Schedule 1**

**Parties-In-Interest List**

**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, Kleege & 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  
 Wilmorite 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	Direct Energy/70220
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

Illinois American Water	National Grid - New York/371376
Imperial Irrigation District, CA	National Grid - Pittsburgh/371338
Indiana Michigan Power	National Grid - Pittsburgh/371382
Intelepeer Holdings, INC	National Grid/371396
JEA	New Mexico Gas Company
Jefferson Parish, LA	Newport News Waterworks
Jersey Central Power & Light	Nicor Gas/2020/0632/5407
Johnson City Utility System	NIPSCO - Northern Indiana Public Serv Co
Jones-Onslow Electric	NJNG
Kansas City Board of Public Utilities	North Wales Water Authority
Kentucky American Water Company	Northwood PL Holdings LP
Kishmish, INC.	NOVEC
Kissimmee Utility Authority	NV Energy/30073 North Nevada
KREF Lloyd Center Owner LLC	NV Energy/30150 South Nevada
KU-Kentucky Utilities Company	NW Natural
Lackawanna River Basin-LRBSA	NYC/PW Water Board
Lafayette Utilities Systems (LUS)	OG&E -Oklahoma Gas & Electric Service
Lake Apopka Natural Gas District, FL	Oklahoma Natural Gas Co: Kansas City
Lake County Dept. of Utilities (OH)	One Ring Networks INC.
Lexington-Fayette Urban County Govt	Orange and Rockland Utilities (O&R)
LG&E - Louisville Gas & Electric	Orlando Utilities Commission
Liberty Utilities - NH	Ozarks Electric Cooperative
Liberty Utilities New York/75463	Pacific Gas & Electric
Los Angeles Dept of Water & Power/30808	Pacific Power-Rocky Mountain Power
LUMA Energy	Palm Beach Outlets I LLC
Madison Gas and Electric, WI	Park Plaza
Mall 1-Bay Plaza LLC	Peabody Municipal Light Plant
Martin County Board of County	PECO/37629
Martin County Utilities	Penelec
McAllen Public Utility -TX	Penn Power
Memorial City Mall	Pennsylvania American Water
Memphis Light, Gas & Water Division	PEPCO (Potomac Electric Power Company)
Metropolitan Telecommunication	Philadelphia Gas Works
Miami-Dade Water And Sewer Dept	PNM
MidAmerican Energy Company	Polaris Energy Services
Middle Tennessee Electric	Portland General Electric (PGE)
Middlesex Water Company	Poughkeepsie Galleria
Mishawaka Utilities, IN	PPL Electric Utilities/Allentown
Monarchs Sub LLC	PR Capital City Limited Partnership
Montgomery County Environmental Svs, OH	PSE&G-Public Service Elec & Gas Co
MTMSA - Montgomery Township	PSEGLI
MUD #Metro	Public Works & Utilities, KS
Murray City Corporation, UT	Puget Sound Energy
Nashville Electric Service	PWCSA - Prince William County Services
National Fuel/371835	RG&E - Rochester Gas & Electric
National Grid - Brooklyn/371416	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 Sherriff 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**

- a. GBRP is a retail consulting firm with significant experience assisting companies in maximizing the value of retail inventory both in and out of bankruptcy cases. GBRP, together with its syndication partners Hilco Merchant Resources, LLC (“HMR”) and SB360 Capital Partners, LLC (“SB360”), is currently providing store closing services for the Debtors at certain of the Debtors’ retail locations that have been designated by Debtors’ management for the Closing Stores.
- b. Gordon Brothers has a corporate banking relationship with a syndicate of lenders, some of whom are also lenders to the Debtors.
- c. Joseph Malfitano, Senior Managing Director & Global Head Transaction Counsel of Gordon Brothers (“Malfitano”) was previously employed by Hilco Trading, LLC, the parent company of HMR.
- d. Malfitano owns and previously operated Malfitano Advisors, LLC d/b/a Malfitano Partners (“Malfitano Partners”). In November 2022, Malfitano joined Gordon Brothers as part of a transaction with Malfitano Partners.
- e. Malfitano Partners was previously engaged by the Official Committee of Unsecured Creditors in the previous chapter 11 cases of Forever 21, Inc., et al.; Case No. 19-12122 (KG).
- f. Malfitano was previously associated with the Bankruptcy and Corporate Restructuring group of the law firm of Young Conaway Stargatt & Taylor, LLP (“YCST”) in Wilmington, Delaware. While at YCST, the Honorable Brendan Linehan Shannon and the Honorable John T. Dorsey were partners in the Bankruptcy and Corporate Restructuring section.
- g. While at Ashby & Geddes, the Honorable Karen B. Owens provided legal services to GBRP in matters unrelated to the Debtors and these Chapter 11 Cases.
- h. It is possible that one or more law firms engaged by the Debtors or other Parties-In-Interest, have previously or are currently representing Gordon Brothers or its affiliates in matters unrelated to the Debtors or these Chapter 11 Cases, and that such representations are not necessarily reflected in Gordon Brothers’ database for purposes of performing “conflicts checks.” Except as may be disclosed herein, any such law firm’s representation of Gordon Brothers and its affiliates is unrelated to the Debtors and these Chapter 11 Cases.
- i. Gordon Brothers and its affiliates may have had Ordinary Course Interactions with certain of the Parties-In-Interest within the prior two years, but none of such Ordinary Course Interactions are believed to be related to the Debtors or these Chapter 11 Cases.
- j. An affiliate of GBRP provides lease acquisition, disposition, and restructuring services to its commercial real estate clients. In the course of providing such services, the affiliate may have transacted with one or more of the Parties-In-Interest identified as landlords or additional guarantor landlords of the Debtors on matters unrelated to the Debtors. Additionally, GBRP’s



affiliate, GBRE Asset Management, LLC and Jones Lang LaSalle Americas, Inc. have a strategic alliance together in which they support retailers with real estate, inventory, brand, and customer migration solutions.

- k. In matters unrelated to the Debtors and these Chapter 11 Cases, GBRP and/or affiliates of Gordon Brothers currently provide or have previously provided asset valuation, furniture, fixture & equipment disposition services, real estate advisory, real estate appraisal, enterprise valuation services, inventory liquidation services, and/or retail advisory services for (or related to) the following entities: (i) Bank of America; (ii) Bio World Merchandising Inc.; (iii) JPMorgan Chase Bank, N.A.; (iv) Macy's Inc.; (v) Mad Engine LLC; (vi) Pathlight Capital LP; (vii) Staples Inc.; (viii) Super Impulse USA LLC; (ix) US Logistics Solutions, Inc.; and (x) Wells Fargo Bank, National Association. GBRP does not believe that these connections create a conflict of interest regarding the Debtors or Chapter 11 Cases.
- l. From time to time, Gordon Brothers and/or its affiliates have collaborated with or engaged the professional services of the following firms in matters unrelated to the Debtors: (i) Berkeley Research Group, LLC; (ii) Choate Hall & Stewart LLP; (iii) M3 Partners, LP; and (iv) SSG Capital Advisors, LLC.
- m. Because of the magnitude of the entire creditor list in these Chapter 11 Cases, it is possible that GBRP 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. GBRP presently or in the past has 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.
- n. Gordon Brothers may have a relationship with a creditor or party in interest that may fall into multiple categories. When that is the case, the party in interest is listed once herein.