

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)

CERTIFICATE OF SERVICE

I, Esmeralda Aguayo, depose and say that I am employed by Kurtzman Carson Consultants, LLC dba Verita Global (“Verita”), the claims and noticing agent for the Debtors in the above-captioned case.

On June 16, 2025, at my direction and under my supervision, employees of Verita caused to be served the following document via Electronic Mail upon the service list attached hereto as **Exhibit A**; and via First Class Mail upon the service list attached hereto as **Exhibit B**:

- **Notice of Filing of Proposed Findings of Fact, Conclusions of Law, and Order Approving the Debtors’ Amended Joint Plan Pursuant to Chapter 11 of the Bankruptcy Code** [Docket No. 458]

Dated: June 20, 2025

/s/ Esmeralda Aguayo

Esmeralda Aguayo

Verita

222 N Pacific Coast Highway, 3rd Floor

El Segundo, CA 90245

Tel 310.823.9000

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.



25104692506200000000000006

Exhibit A

Exhibit A

Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel to Collin County Tax Assessor/Collector	Abernathy, Roeder, Boyd & Hullett, P.C.	Paul M. Lopez, Larry R. Boyd, Emily M. Hahn	plopez@abernathy-law.com; lboyd@abernathy-law.com; ehahn@abernathy-law.com; bankruptcy@abernathy-law.com
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	consumerinterest@Alabamaag.gov
State Attorney General	Alaska Attorney General	Attn Bankruptcy Department	attorney.general@alaska.gov
Counsel to Emerald Square Mall Realty Holding LLC	Ansell Grimm & Aaron, P.C.	Anthony J. D'Artiglio, Esq.	adartiglio@ansell.law
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	BCEIntake@azag.gov
State Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	OAG@ArkansasAG.gov
Counsel to Pathlight Capital LP as Prepetition Term Loan Agent	Ashby & Geddes, P.A.	Gregory A. Taylor	GTaylor@ashbygeddes.com
Counsel to Azalea Joint Venture, LLC	Ballard Spahr LLP	Leslie C. Heilman, Laurel D. Roglen, Margaret A. Vesper, Erin L. Williamson	heilmanl@ballardspahr.com; roglenl@ballardspahr.com; vesperm@ballardspahr.com; williamsone@ballardspahr.com
Counsel to PREP Hillside Real Estate LLC	Benesch, Friedlander, Coplan & Aronoff LLP	Kevin M. Capuzzi, Juan E. Martinez	kcapuzzi@beneschlaw.com; jmartinez@beneschlaw.com
Counsel to Brookfield Properties Retail Inc., as Agent	Brookfield Properties Retail Inc., as Agent	Kristen N. Pate	bk@bpretail.com
Counsel to Broward County Tax Collector	Broward County Attorney	Attn: Bankruptcy Section	sandron@broward.org
Counsel to Comenity Capital Bank	Burr & Forman LLP	J. Cory Falgowski	jfalgowski@burr.com
Counsel to Comenity Capital Bank	Burr & Forman LLP	James H. Haithcock III	jhaithcock@burr.com
Top 30 Creditor and Unsecured Creditors Committee Member	C & C Nantong Cathay Clothing Co Ltd	Attn: Brian Mitteldorf (U.S. agent)	blm@cabcollects.com
Counsel to Rand Accessories Inc.	Chipman Brown Cicero & Cole, LLP	Bryan J. Hall	hall@chipmanbrown.com
Counsel to Simon Blackjack Consolidated Holdings, LLC in its capacity as Prepetition Subordinated Loan Agent; Penney Holdings LLC	Choate Hall & Stewart LLP	Attn: Mark D. Silva, Rick Thide, M. Hampton Foushee, Alexandra Thomas	msilva@choate.com; rthide@choate.com; hfoushee@choate.com; athomas@choate.com
Counsel to City of Grapevine, Grapevine-Colleyville ISD	City of Grapevine, Grapevine-Colleyville ISD	c/o Elizabeth Banda Calvo	ebcalvo@pbfcm.com
Counsel to Vestar CPT Tempe Marketplace, LLC	Clark Hill PLC	Audrey L. Hornisher, Tara L. Bush	ahornisher@clarkhill.com; tbush@clarkhill.com
Counsel to Vestar CPT Tempe Marketplace, LLC	Clark Hill PLC	Karen M. Grivner	kgrivner@clarkhill.com
Counsel to the Official Committee of Unsecured Creditors	Cole Schotz P.C.	Justin R. Alberto, Stacy L. Newman	jalberto@coleschotz.com; snewman@coleschotz.com
Counsel to the Official Committee of Unsecured Creditors	Cole Schotz P.C.	Sarah A. Carnes, Bryant Churbuck, Amanda A. Tersigni	scarnes@coleschotz.com; bchurbuck@coleschotz.com; atersigni@coleschotz.com
State Attorney General	Colorado Attorney General	Attn Bankruptcy Department	attorney.general@coag.gov
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	attorney.general@ct.gov
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	attorney.general@state.de.us
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	attorney.general@state.de.us; attorney.general@delaware.gov
DE Secretary of State	Delaware Secretary of State	Division of Corporations	dosdoc_bankruptcy@state.de.us
DE State Treasury	Delaware State Treasury		statetreasurer@state.de.us
Top 30 Creditor and Unsecured Creditors Committee Member	Denim & Beyond LLC	CEO Denim & Khurram Suhail	ceo@denimbeyond.com; arian@olympusguardian.com
State Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	oag@dc.gov
State Attorney General	Florida Attorney General	Attn Bankruptcy Department	citizenservices@myfloridalegal.com; oag.civil.eserve@myfloridalegal.com
Counsel to WPG Legacy, LLC	Frost Brown Todd LLP	Ronald E. Gold, Erin P. Severini, Joy D. Kleisinger	rgold@fbtlaw.com; eseverini@fbtlaw.com; jkleisinger@fbtlaw.com
State Attorney General	Georgia Attorney General	Attn Bankruptcy Department	Agcarr@law.ga.gov
Top 30 Creditor and Unsecured Creditors Committee Member	Grand Apparels Designs Limited	Helen Liu, Kamlesh Chandiramani ("KD")	helen.liu@grandstep.cn; kgsrinivas@grandgrouphk.com; anup.grandltd@gmail.com; steven@balasianolaw.com
Counsel to 1540 Broadway LLC and VNO 435 Seventh LLC	Greenberg Taurig, LLP	Dennis A. Meloro	Dennis.Meloro@gtlaw.com

Exhibit A

Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel to 1540 Broadway LLC and VNO 435 Seventh LLC	Greenberg Taurig, LLP	Heath B. Kushnick, Eric T. Vissichelli	kushnickh@gtlaw.com; Eric.Vissichelli@gtlaw.com
Top 30 Creditor and Unsecured Creditors Committee Member	Guang Zhou Hong Ying Da Clothing Co Ltd	Silvia Wen	silvia@hongyingda.net
Counsel to Landlord Creditor H&H Retail Owner, LLC	H&H Retail Owner, LLC	c/o J. Bennett Friedman, Esq.	jfriedman@flg-law.com
Top 30 Creditor and Unsecured Creditors Committee Member	Hangzhou Qidi Fashion Apparel Co Ltd	Julie Deng, Tim Chang & Brian Holman	julie@hzbrightfashion.com; b.holman@musicpeeler.com; t.chang@musicpeeler.com
Counsel to Harris County, Harris County Flood Control District, Harris County Port of Houston Authority, Harris County Hospital District, and Harris County Department of Education	Harris County Attorney's Office	Attention: Property Tax Division	taxbankruptcy.cao@harriscountytexas.gov
State Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	hawaiiag@hawaii.gov
Counsel to Attorney for Nancy C. Millan, Hillsborough County Tax Collector	Hillsborough County Tax Collector	Brian T. FitzGerald, Esq., Senior Assistant County Attorney	fitzgerald@hcfi.gov; stroupe@hcfi.gov; connors@hcfi.gov
Counsel to Plaza las Americas, Inc. and Plaza del Caribe, S.E.	Holland & Knight LLP	Joaquin J. Alemany	joaquin.alemany@hklaw.com
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	bankruptcy@ag.idaho.gov
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	bankruptcy_notices@ilag.gov
State Attorney General	Indiana Attorney General	Attn Bankruptcy Department	info@atg.in.gov
IRS	Internal Revenue Service	Attn Susanne Larson	SBSE.Insolvency.Balt@irs.gov
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Counsel to Brookfield Property REIT, Inc. and SITE Centers Corp.	Kelley Drye & Warren LLP	Jennifer D. Raviele	jraviele@kelleydrye.com
Counsel to Brookfield Property REIT, Inc. and SITE Centers Corp.	Kelley Drye & Warren LLP	Robert L. LeHane, Allison Selick	rlehane@kelleydrye.com; aselick@kelleydrye.com
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	attorney.general@ag.ky.gov
Counsel to Kern County Treasurer / Tax Collector	Kern County Treasurer and Tax Collector Office	Attn Bankruptcy Division	Bankruptcy@kerncounty.com
Counsel for Franco Manufacturing Co. Inc.	Kohner, Mann & Kailas, S.C.	Attn: Samuel C. Wisotzkey	swisotzkey@kmmksc.com
Counsel to PREIT Services, LLC	Kurtzman Steady, LLC	Jeffrey Kurtzman, Esquire	kurtzman@kurtzmansteady.com
Counsel to Brookfield Property REIT, Inc. and SITE Centers Corp.	Law Office Of Susan E. Kaufman, LLC	Susan E. Kaufman	skaufman@skaufmanlaw.com
Counsel to Hidalgo County, City of McAllen, and Nueces County	Linebarger Goggan Blair & Sampson, LLP	Diane W. Sanders	austin.bankruptcy@lgbs.com
Counsel to Bexar County	Linebarger Goggan Blair & Sampson, LLP	Don Stecker	sanantonio.bankruptcy@lgbs.com
Counsel to Tarrant County, City of Allen, Allen ISD, Dallas County, and Northwest ISD	Linebarger Goggan Blair & Sampson, LLP	John Kendrick Turner	dallas.bankruptcy@lgbs.com
Counsel to Montgomery County, Harris Co ISD #01, City of Humble, Harris Co ESD #09, Houston Comm Coll System, Lone Star College System, Fort Bend County, Houston ISD, City of Houston, Cypress-Fairbanks ISD, and Jefferson County	Linebarger Goggan Blair & Sampson, LLP	Tara L. Grundemeier	houston_bankruptcy@lgbs.com
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	Executive@ag.louisiana.gov; ConstituentServices@ag.louisiana.gov
Counsel to Lubbock Central Appraisal District	Lubbock Central Appraisal District	c/o Perdue, Brandon, Fielder, Collins and Mott, LLP	amabkr@pbfc.com
Counsel to Madison County, Alabama	Madison County, Alabama	J. Jeffery Rich, County Attorney	jrich@madisoncountyal.gov
State Attorney General	Maine Attorney General	Attn Bankruptcy Department	attorney.general@maine.gov
State Attorney General	Maryland Attorney General	Attn Bankruptcy Department	oag@oag.state.md.us
Counsel for AmTrust North American Inc. on behalf of Wesco Insurance Company	Maurice Wutscher LLP	Alan C. Hochheiser	ahochheiser@mauricewutscher.com
Counsel to Trigild IVL, LLC ("Trigild") in its capacity as Receiver for the mortgaged property owned by Eklecco Newco, LLC, commonly known as the Palisades Mall	McCarter & English, LLP	Joseph Lubertazzi, Jr., Jeffrey T. Testa	jlubertazzi@mccarter.com; jtesta@mccarter.com

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Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel to Trigild IVL, LLC ("Trigild") in its capacity as Receiver for the mortgaged property owned by Eklecco Newco, LLC, commonly known as the Palisades Mall	McCarter & English, LLP	Matthew J. Rifino	mrifino@mccarter.com
Counsel to The County of Hays, Texas, The County of Denton, Texas, and The County of Brazos, Texas	McCreary, Veselka, Bragg, & Allen, P.C.	Julie Anne Parsons	jparsons@mvbalaw.com
Counsel to the Official Committee of Unsecured Creditors	McDermott Will & Emery	Darren Azman, Kristin K. Going	dazman@mwe.com; kgoing@mwe.com
Counsel to Mercedes Independent School District, City of Mercedes	Mercedes Independent School District, City of Mercedes	c/o Hiram Gutierrez	edinburgbankruptcy@pbfc.com
State Attorney General	Michigan Attorney General	Attn Bankruptcy Department	miag@michigan.gov
State Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	ag.replies@ag.state.mn.us
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	attorney.general@ago.mo.gov
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	contactocp@mt.gov
State Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	NEDOJ@nebraska.gov
Counsel to East Coast West Coast Logistics LLC and Fastmile Delivers, LLC	Nelson Mullins Riley & Scarborough, LLP	Shane G. Ramsey	shane.ramsey@nelsonmullins.com
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State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Heather.Anderson@law.njoag.gov; NJAG.ElectronicService.CivilMatters@law.njoag.gov
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State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	ncago@ncdoj.gov
State Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	ndag@nd.gov
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State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	AttorneyGeneral@doj.state.or.us; Lisa.Udland@doj.state.or.us
Counsel to Wells Fargo Bank, N.A as Prepetition ABL Administrative Agent	Otterbourg P.C	Attn: Chad Simon, Daniel Fiorillo, & Antonio J. Aguilera	csimon@otterbourg.com; dfiorillo@otterbourg.com; aaguilera@otterbourg.com
Counsel to Simon Blackjack Consolidated Holdings, LLC in its capacity as Prepetition Subordinated Loan Agent; Penney Holdings LLC	Pashman Stein Walder Hayden, P.C.	Attn: Joseph C. Barsalona II, Alexis R. Gambale	jbarsalona@pashmanstein.com; agambale@pashmanstein.com
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	info@attorneygeneral.gov
Counsel to Fort Bend Independent School District, Fort Bend County Levee Improvement District # 2, City of Katy and Katy Management District # 1 (HFBM4)	Perdue, Brandon, Fielder, Collins & Mott, L.L.P.	c/o Melissa E. Valdez	mvaldez@pbfc.com
PNC Bank, as co-collateral agent to the Forever 21 / Penney Holdings ABL facility	PNC Bank National Association	Heath Hayes, PNC Business Credit	heath.hayes@pnc.com
Counsel to Hangzhou QIDI Fashion Apparel Co., LTD ("Qidi") and Shanghai Toex Industrial Trading, LTD ("Toex")	Porzio, Bromberg & Newman, P.C.	Kelly D. Curtin, Esq., Jenny Zhou, Esq.	kdcurtin@pbnlaw.com; jzhou@pbnlaw.com
Counsel to Hangzhou QIDI Fashion Apparel Co., LTD ("Qidi") and Shanghai Toex Industrial Trading, LTD ("Toex")	Porzio, Bromberg & Newman, P.C.	Cheryl A. Santaniello, Esq.	casantaniello@pbnlaw.com
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	ag@riag.ri.gov
Counsel to Wells Fargo Bank, N.A as Prepetition ABL Administrative Agent	Richards, Layton & Finger, P.A.	John H. Knight, Amanda R. Steele, Colin A. Meehan	knight@rlf.com; steele@rlf.com; meehan@rlf.com
Counsel to Pathlight Capital LP as Prepetition Term Loan Agent	Rierner & Braunstein LLP	Attn: Steven E. Fox, Esq.	sfox@riernerlaw.com

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Core/2002 Service List
Served via Electronic Mail

Description	CreditorName	CreditorNoticeName	Email
Counsel to Pathlight Capital LP as Prepetition Term Loan Agent	Riemer & Braunstein LLP	Paul D. Bekker, Esq.	pbekker@riemerlaw.com
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SEC Regional Office	Securities & Exchange Commission	PA Regional Office	philadelphia@sec.gov
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	SECBankruptcy-OGC-ADO@SEC.GOV; secbankruptcy@sec.gov
Top 30 Creditor and Unsecured Creditors Committee Member	SHANGHAI TOEX INTERNATIONAL TRADING CO LTD	LI GE BIN ("JOSH")	josh@toex.cn
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Counsel to Simon Property Group, Inc. and its related entities	Simon Property Group, Inc.	Attn: Ronald M. Tucker, Esq.	rtucker@simon.com; bankruptcy@simon.com
Counsel to Mall 1-Bay Plaza, LLC	Sirlin Lesser & Benson, P.C.	Dana S. Plon	dplon@sirlinlaw.com
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	bankruptcy@scag.gov
State Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	atghelp@state.sd.us
Counsel to Comco, LLC	Stearns Weaver Miller Weissler Alhadeff & Sitterson, P.A.,	Patricia A. Redmond	predmond@stearnsweaver.com
Counsel to Taxing Districts Collected by Potter County	Taxing Districts Collected by Potter County	c/o Perdue, Brandon, Fielder, Collins and Mott, LLP	amabkr@pbfc.com
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	agattorneys@ag.tn.gov
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	bankruptcytax@oag.texas.gov; communications@oag.texas.gov
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Counsel to Rand Accessories Inc.	Thompson Coburn LLP	Janine M. Figueiredo	jfigueiredo@thompsoncoburn.com
Counsel to IMI Miracle Mall LLC	Thompson Hine LLP	Louis F. Solimine	Louis.Solimine@ThompsonHine.com
Counsel to Travis County Unsecured Creditors Committee Member	Travis County Attorney	Jason A. Satrks, Assistant County Attorney	Jason.Starks@traviscountytexas.gov
US Attorney for District of Delaware	Urban Nation Apparel, Inc.	Attn: Shahram Bijan	shahram@unapparel.com
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State Attorney General	Utah Attorney General	Attn Bankruptcy Department	bankruptcy@agutah.gov
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	ago.info@vermont.gov
State Attorney General	Virginia Attorney General	Attn Bankruptcy Department	mailoag@oag.state.va.us
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	consumer@wvago.gov
Counsel to Disney Consumer Products, Inc.	Wilmer Cutler Pickering Hale and Dorr LLP	Andrew N. Goldman, Benjamin W. Loveland	andrew.goldman@wilmerhale.com; benjamin.loveland@wilmerhale.com
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State Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	ag.webmaster@wyo.gov

Exhibit B

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
State Attorney General	Alabama Attorney General	Attn Bankruptcy Department	501 Washington Ave	PO Box 300152		Montgomery	AL	36104-0152	
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State Attorney General	Arizona Attorney General	Attn Bankruptcy Department	2005 N Central Ave			Phoenix	AZ	85004-2926	
State Attorney General	Arizona Attorney General - CSS	Attn Bankruptcy Department	PO Box 6123	MD 7611		Phoenix	AZ	85005-6123	
State Attorney General	Arkansas Attorney General	Attn Bankruptcy Department	323 Center St. Ste 200			Little Rock	AR	72201-2610	
Top 30 Creditor and Unsecured Creditors Committee Member	C & C Nantong Cathay Clothing Co Ltd	Attn: Brian Mitteldorf (U.S. agent)	4340 Fulton Avenue, Third Floor			Sherman Oaks	CA	91423	
State Attorney General	California Attorney General	Attn Bankruptcy Department	1300 I St., Ste. 1740			Sacramento	CA	95814-2919	
State Attorney General	Colorado Attorney General	Attn Bankruptcy Department	Ralph L Carr Colorado Judicial Building	1300 Broadway, 10th Fl		Denver	CO	80203	
State Attorney General	Connecticut Attorney General	Attn Bankruptcy Department	165 Capitol Avenue			Hartford	CT	06106	
State Attorney General	Delaware Attorney General	Attn Bankruptcy Department	Carvel State Office Bldg.	820 N. French St.		Wilmington	DE	19801	
Delaware State AG and DOJ	Delaware Dept of Justice	Attorney General	Attn Bankruptcy Department	Carvel State Building	820 N French St	Wilmington	DE	19801	
DE Secretary of State	Delaware Secretary of State	Division of Corporations	Franchise Tax	PO Box 898		Dover	DE	19903	
DE State Treasury	Delaware State Treasury		820 Silver Lake Blvd., Suite 100			Dover	DE	19904	
Top 30 Creditor and Unsecured Creditors Committee Member	Denim & Beyond LLC	CEO Denim & Khurram Suhail	3422 Hilldale Pt			San Antonio	TX	78261	
State Attorney General	District of Columbia Attorney General	Attn Bankruptcy Department	400 6th Street NW			Washington	DC	20001	
State Attorney General	Florida Attorney General	Attn Bankruptcy Department	PL-01 The Capitol			Tallahassee	FL	32399-1050	
State Attorney General	Georgia Attorney General	Attn Bankruptcy Department	40 Capital Square, SW			Atlanta	GA	30334-1300	
Top 30 Creditor and Unsecured Creditors Committee Member	Grand Apparels Designs Limited	Helen Liu, Kamlesh Chandiramani ("KD")	Room 807, Harbour Crystal Centre, 100 Granville Road			TST East Kowloon		100HKG	Hong Kong
Top 30 Creditor and Unsecured Creditors Committee Member	Guang Zhou Hong Ying Da Clothing Co Ltd	Silvia Wen	No. 14 No. 12 LiXin Rd Yong Ning Street	Xin Tang Town, ZengCheng District		Guang Zhou	GuangDong	511340	China
Top 30 Creditor and Unsecured Creditors Committee Member	Hangzhou Qidi Fashion Apparel Co Ltd	Julie Deng, Tim Chang & Brian Holman	Room 102, Block A, 1 Bldg, #279 Shiqiao Rd	Jingwei International Creative Park		Xiacheng District Hangzhou		310000	China
State Attorney General	Hawaii Attorney General	Attn Bankruptcy Department	425 Queen Street			Honolulu	HI	96813	
State Attorney General	Idaho Attorney General	Attn Bankruptcy Department	700 W. Jefferson Street Suite 210	PO Box 83720		Boise	ID	83720-0010	
State Attorney General	Illinois Attorney General	Attn Bankruptcy Department	James R. Thompson Ctr	100 W. Randolph St.		Chicago	IL	60601	
State Attorney General	Indiana Attorney General	Attn Bankruptcy Department	Indiana Govt Center South	302 West Washington St 5th Fl		Indianapolis	IN	46204	
IRS	Internal Revenue Service	Attn Susanne Larson	31 Hopkins Plz Rm 1150			Baltimore	MD	21201	
IRS	Internal Revenue Service	Centralized Insolvency Operation	PO Box 7346			Philadelphia	PA	19101-7346	
State Attorney General	Iowa Attorney General	Attn Bankruptcy Department	Hoover State Office Bldg	1305 E. Walnut Street		Des Moines	IA	50319	
State Attorney General	Kansas Attorney General	Attn Bankruptcy Department	120 SW 10th Ave., 2nd Fl			Topeka	KS	66612-1597	
State Attorney General	Kentucky Attorney General	Attn Bankruptcy Department	700 Capitol Avenue	Capitol Building, Suite 118		Frankfort	KY	40601-3449	
Counsel to Kern County Treasurer / Tax Collector	Kern County Treasurer and Tax Collector Office	Attn Bankruptcy Division	Jordan Kaufman	PO Box 579		Bakersfield	CA	93302-0579	
State Attorney General	Louisiana Attorney General	Attn Bankruptcy Department	PO Box Box 94005			Baton Rouge	LA	70804	
State Attorney General	Maine Attorney General	Attn Bankruptcy Department	6 State House Station			Augusta	ME	04333	
State Attorney General	Maryland Attorney General	Attn Bankruptcy Department	200 St. Paul Place			Baltimore	MD	21202-2202	
State Attorney General	Massachusetts Attorney General	Attn Bankruptcy Department	One Ashburton Place	20th Floor		Boston	MA	02108-1518	

Exhibit B

Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
State Attorney General	Michigan Attorney General	Attn Bankruptcy Department	G. Mennen Williams Building	525 W. Ottawa St.	P.O. Box 30212	Lansing	MI	48909	
State Attorney General	Minnesota Attorney General	Attn Bankruptcy Department	445 Minnesota St Suite 1400			St Paul	MN	55101-2131	
State Attorney General	Mississippi Attorney General	Attn Bankruptcy Department	Walter Sillers Building	550 High St Ste 1200		Jackson	MS	39201	
State Attorney General	Missouri Attorney General	Attn Bankruptcy Department	Supreme Court Bldg	207 W. High St.	P.O. Box 899	Jefferson City	MO	65101	
State Attorney General	Montana Attorney General	Attn Bankruptcy Department	Justice Bldg	215 N. Sanders 3rd Fl	PO Box 201401	Helena	MT	59620-1401	
State Attorney General	Nebraska Attorney General	Attn Bankruptcy Department	2115 State Capitol	P.O. Box 98920		Lincoln	NE	68509	
State Attorney General	Nevada Attorney General	Attn Bankruptcy Department	Old Supreme Ct. Bldg.	100 N. Carson St		Carson City	NV	89701	
State Attorney General	New Hampshire Attorney General	Attn Bankruptcy Department	33 Capitol St.			Concord	NH	03301	
State Attorney General	New Jersey Attorney General	Attn Bankruptcy Department	Richard J. Hughes Justice Complex	25 Market St	PO Box 080	Trenton	NJ	08625-0080	
State Attorney General	New Mexico Attorney General	Attn Bankruptcy Department	408 Galisteo St	Villagra Building		Santa Fe	NM	87501	
State Attorney General	New York Attorney General	Attn Bankruptcy Department	Office of the Attorney General	The Capitol, 2nd Fl.		Albany	NY	12224-0341	
State Attorney General	North Carolina Attorney General	Attn Bankruptcy Department	9001 Mail Service Center			Raleigh	NC	27699-9001	
State Attorney General	North Dakota Attorney General	Attn Bankruptcy Department	600 E. Boulevard Ave.	Dept 125		Bismarck	ND	58505-0040	
State Attorney General	Ohio Attorney General	Attn Bankruptcy Department	50 E. Broad Street 17th Fl			Columbus	OH	43215	
State Attorney General	Oklahoma Attorney General	Attn Bankruptcy Department	313 NE 21st St			Oklahoma City	OK	73105	
State Attorney General	Oregon Attorney General	Attn Bankruptcy Department	1162 Court St. NE			Salem	OR	97301-4096	
State Attorney General	Pennsylvania Attorney General	Attn Bankruptcy Department	16th Floor, Strawberry Square			Harrisburg	PA	17120	
PNC Bank, as co-collateral agent to the Forever 21 / Penney Holdings ABL facility	PNC Bank National Association	Heath Hayes, PNC Business Credit	Two Tower Center Boulevard	J3-JTTC-17-6		East Brunswick	NJ	08816	
State Attorney General	Puerto Rico Attorney General		PO Box 9020192			San Juan	PR	00902-0192	
State Attorney General	Rhode Island Attorney General	Attn Bankruptcy Department	150 S. Main St.			Providence	RI	02903	
SEC Regional Office	Securities & Exchange Commission	NY Regional Office	Regional Director	100 Pearl St., Suite 20-100		New York	NY	10004-2616	
SEC Regional Office	Securities & Exchange Commission	PA Regional Office	Regional Director	One Penn Center	1617 JFK Boulevard Ste 520	Philadelphia	PA	19103	
SEC Headquarters	Securities & Exchange Commission	Secretary of the Treasury	100 F St NE			Washington	DC	20549	
Top 30 Creditor and Unsecured Creditors Committee Member	SHANGHAI TOEX INTERNATIONAL TRADING CO LTD	LI GE BIN ("JOSH")	FLOOR 5, BUILDING 6, NO. 67 ZHUJIN ROAD, SONGJIANG DISTRICT			SHANGHAI		201615	CHINA
State Attorney General	South Carolina Attorney General	Attn Bankruptcy Department	P.O. Box 11549			Columbia	SC	29211	
State Attorney General	South Dakota Attorney General	Attn Bankruptcy Department	1302 East Highway 14	Suite 1		Pierre	SD	57501-8501	
State Attorney General	Tennessee Attorney General	Attn Bankruptcy Department	P.O. Box 20207			Nashville	TN	37202-0207	
State Attorney General	Texas Attorney General	Attn Bankruptcy Department	300 W. 15th St			Austin	TX	78701	
Unsecured Creditors Committee Member	Urban Nation Apparel, Inc.	Attn: Shahram Bijan	790 Rockbridge Road			Santa Barbara	CA	93108	
US Attorney for District of Delaware	US Attorney for District of Delaware	US Attorney for Delaware	1313 N Market Street	Hercules Building		Wilmington	DE	19801	
State Attorney General	Utah Attorney General	Attn Bankruptcy Department	Utah State Capitol Complex	350 North State Street, Suite 230		Salt Lake City	UT	84114-2320	
State Attorney General	Vermont Attorney General	Attn Bankruptcy Department	109 State St.			Montpelier	VT	05609-1001	
State Attorney General	Virginia Attorney General	Attn Bankruptcy Department	202 North Ninth St			Richmond	VA	23219	

Exhibit B

Core/2002 Service List
Served via First Class Mail

Description	CreditorName	CreditorNoticeName	Address1	Address2	Address3	City	State	Zip	Country
State Attorney General	Washington Attorney General	Attn Bankruptcy Department	1125 Washington St SE	PO Box 40100		Olympia	WA	98504-0100	
State Attorney General	West Virginia Attorney General	Attn Bankruptcy Department	State Capitol Bldg 1 Rm E-26	1900 Kanawha Blvd., East		Charleston	WV	25305	
State Attorney General	Wisconsin Attorney General	Attn Bankruptcy Department	Wisconsin Dept. of Justice	114 East, State Capitol	PO Box 7857	Madison	WI	53707-7857	
State Attorney General	Wyoming Attorney General	Attn Bankruptcy Department	109 State Capitol			Cheyenne	WY	82002	