

Kenneth H. Eckstein (admitted *pro hac vice*)
Robert T. Schmidt (admitted *pro hac vice*)
Stephen D. Zide (admitted *pro hac vice*)
Rachael L. Ringer (admitted *pro hac vice*)
KRAMER LEVIN NAFTALIS & FRANKEL LLP
1177 Avenue of the Americas
New York, New York 10036
Telephone: (212) 715-9100
Facsimile: (212) 715-8000

Cullen D. Speckhart (VSB No. 79096)
Olya Antle (VSB No. 83153)
WOLCOTT RIVERS GATES
919 E. Main Street, Suite 2010
Richmond, VA 23219
200 Bendix Road, Ste. 300
Virginia Beach, VA 23452
Telephone: (757) 497-6633

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

-----)
In re:) Chapter 11
)
TOYS “R” US, Inc., *et al.*,) Case No. 17-34665 (KLP)
)
Debtors.¹) (Jointly Administered)
-----)

APPLICATION PURSUANT TO FED. R. BANKR. P. 2014(a) FOR ORDER UNDER SECTION 1103 OF THE BANKRUPTCY CODE AUTHORIZING THE EMPLOYMENT AND RETENTION OF FTI CONSULTING, INC. AS FINANCIAL ADVISOR TO THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS *NUNC PRO TUNC* TO SEPTEMBER 26, 2017

The Official Committee of Unsecured Creditors (the “**Committee**”) of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”) hereby move the Court for entry of an order under sections 328(a) and 1103 of title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing the employment and retention of the consulting firm of FTI Consulting, Inc., together with its wholly owned subsidiaries and independent contractors (“**FTI**”), as financial advisor to the Committee. In support of this application (the “**Application**”), the Committee respectfully

¹ The Debtors in these cases, along with the last four digits of each Debtor’s tax identification number, are set forth in the Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief [Dkt. No. 78].

states as follows:

Jurisdiction and Venue

1. The Court has jurisdiction over this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue of this proceeding and this Application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. The statutory predicates for the relief sought herein are sections 328(a) and 1103 of the Bankruptcy Code. This Application is a core proceeding pursuant to 28 U.S.C. 157.

Background

2. On September 18, 2017 (the “**Petition Date**”), the Debtors filed with this Court their voluntary petitions for relief under chapter 11 of title 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors are continuing to operate their businesses and manage their properties and assets as debtors in possession.

3. On September 26, 2017 the Office of the United States Trustee held a meeting to appoint the Committee pursuant to section 1102 of the Bankruptcy Code (the “**Formation Meeting**”). At the Formation Meeting, the Committee selected Kramer Levin Naftalis & Frankel, LLP as its counsel, and FTI Consulting, Inc. as its financial advisor. On October 2, 2017 the Committee selected Moelis & Company (“**Moelis**”) as its investment banker. The Committee consists of the following nine members: (i) The Bank of New York Mellon, (ii) Euler Hermes North America Insurance Co., (iii) Evenflo Company Inc., (iv) Huffey Corporation, (v) KIMCO Realty, (vi) LEGO Systems, Inc., (vii) Mattel, Inc., (viii) Simon Property Group, Inc., and (ix) Veritiv Operating Company. The Committee has appointed the following two members as the co-chairs: Mattel, Inc. and Simon Property Group, Inc.

Relief Requested

4. By this Application, the Committee seeks to employ and retain FTI pursuant to sections 328(a) and 1103(a) of the Bankruptcy Code to perform financial advisory services for the

Committee in these chapter 11 cases, nunc pro tunc to September 26, 2017.

5. The Committee is familiar with the professional standing and reputation of FTI. The Committee understands and recognizes that FTI has a wealth of experience in providing financial advisory services in restructurings and reorganizations and enjoys an excellent reputation for services it has rendered in chapter 11 cases on behalf of debtors and creditors throughout the United States.

6. The services of FTI are deemed necessary to enable the Committee to assess and monitor the efforts of the Debtors and their professional advisors to maximize the value of their estates and to reorganize successfully. Further, FTI is well qualified and able to represent the Committee in a cost-effective, efficient and timely manner.

Scope of Services

7. FTI will provide such financial advisory services to the Committee and its legal advisors as they deem appropriate and feasible in order to advise the Committee in the course of these chapter 11 cases, including but not limited to the following:

- Assistance in the review of financial related disclosures required by the Court, including the Schedules of Assets and Liabilities, the Statement of Financial Affairs and Monthly Operating Reports;
- Assistance in the preparation of analyses required to assess the sufficiency of any proposed Debtor-In-Possession (“**DIP**”) financing or use of cash collateral;
- Assistance with the assessment and monitoring of the Debtors’ short term cash flow, liquidity, and operating results;
- Assistance with the review of the Debtors’ proposed key employee retention and other employee benefit programs;
- Assistance with the review of the Debtors’ business plan and underlying retail and real estate

strategies;

- Assistance with the review of the Debtors' cost/benefit analysis with respect to the affirmation or rejection of various executory contracts and leases;
- Assistance with the review of the Debtors' identification of potential cost savings, including overhead and operating expense reductions and efficiency improvements;
- Assistance with review of any tax issues associated with, but not limited to, claims/stock trading, preservation of net operating losses, refunds due to the Debtors, plans of reorganization, and asset sales;
- Assistance in the review of the claims reconciliation and estimation process;
- Assistance in the review of activities amongst the Debtors and their affiliates, including cost allocations;
- Assistance in the review of other financial information prepared by the Debtors, including, but not limited to, cash flow projections and budgets, business plans, cash receipts and disbursement analysis, asset and liability analysis, and the economic analysis of proposed transactions for which Court approval is sought;
- Attendance at meetings and assistance in discussions with the Debtors, potential investors, banks, other secured lenders, the Committee and any other official committees organized in these chapter 11 proceedings, the U.S. Trustee, other parties in interest and professionals hired by the same, as requested;
- Assistance in the review and/or preparation of information and analysis necessary for the confirmation of a plan and related disclosure statement in these chapter 11 proceedings;
- Assistance in the evaluation and analysis of avoidance actions, including fraudulent conveyances and preferential transfers;
- Assistance in the prosecution of Committee responses/objections to the Debtors' motions,

including attendance at depositions and provision of expert reports/testimony on case issues as required by the Committee; and

- Render such other general business consulting or such other assistance as the Committee or its counsel may deem necessary that are consistent with the role of a financial advisor and not duplicative of services provided by other professionals in this proceeding.

No Duplication of Services

8. Contemporaneously with the filing of this Application, the Committee has also filed an application for authority to retain Moelis, to provide certain investment banking services to the Committee. The services that Moelis is to provide to the Committee are separate and distinct from the financial advisory services that FTI will be providing to the Committee. In order to ensure that there is no unnecessary duplication of services by either firm during the pendency of these chapter 11 cases, FTI and Moelis will coordinate on the services they are providing to the Committee. At the Committee's request, representatives of FTI and Moelis have met to address an appropriate and efficient division of responsibilities.

9. It is currently contemplated that FTI will be principally responsible for providing to the Committee financial analyses of the Debtors' cash budget, liquidity, cash management, corporate structure, intercompany transfers and cost allocations, claims levels, operational elements of the Debtors' business plan (including retail and real estate strategies) and exit strategy, as well as tax-related advice, and the investigation of causes of action. Moelis will be primarily responsible for advising the Committee on the investment banking and strategic elements of the Debtors' business plan and plan of reorganization (including relevant valuations and the viability of a stand-alone plan of reorganization), strategic restructuring and other (M&A asset sale) alternatives, as well as debt capacity and financing alternatives for the Debtors, capital market valuation analysis, and valuation components related to the investigation of causes of

action. While both FTI and Moelis recognize that it is difficult to predict how these complex cases will proceed, they will undertake to coordinate all of their services to the Committee in order to minimize, wherever possible, any unnecessary duplication of services and any potential burden on the Debtors and their professional advisors. Moreover, FTI and Moelis have worked in a co-advisory role before and thus, the firms have experience ensuring that best practices are maintained in the provision of services to the committee.

FTI's Eligibility for Employment

10. FTI has informed the Committee that, except as may be set forth in the Declaration of Samuel E. Star (the "**Star Declaration**"), it does not hold or represent any interest adverse to the estate, and therefore believes it is eligible to represent the Committee under Section 1103(b) of the Bankruptcy Code. To the best of the Committee's knowledge and based upon the Star Declaration, (a) FTI's connections with the Debtors, creditors, any other party in interest, or their respective attorneys are disclosed on Exhibit B to the Star Declaration; and (b) the FTI professionals working on this matter are not relatives of the United States Trustee or of any known employee in the office thereof, or any United States Bankruptcy Judge of the Eastern District of Virginia. FTI has not provided, and will not provide any professional services to the Debtors, any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases.

11. FTI will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered, FTI will supplement its disclosure to the Court.

12. FTI has agreed not to share with any person or firm the compensation to be paid for professional services rendered in connection with these cases.

Terms of Retention

13. Except as noted in the Star Declaration, FTI is not owed any amounts with respect to pre-petition fees and expenses.

14. The Committee understands that FTI intends to apply to the Court for allowances of compensation and reimbursement of expenses for its financial advisory services in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, corresponding local rules, orders of this Court and guidelines established by the United States Trustee.

15. FTI seeks to be compensated on an hourly fee basis, plus reimbursement of actual and necessary expenses incurred by FTI. Actual and necessary expenses would include any reasonable legal fees incurred by FTI related to FTI's retention and defense of fee applications in these cases, subject to Court approval.

16. The customary hourly rates, subject to periodic adjustments, charged by FTI professionals anticipated to be assigned to this case are as follows:

United States

	<u>Per Hour (USD)</u>
Senior Managing Directors	\$840- 1,050
Directors / Senior Directors / Managing Directors	630- 835
Consultants/Senior Consultants	335- 605
Administrative / Paraprofessionals	135- 265

Canada

	<u>Per Hour (USD)</u>
Senior Managing Directors	\$825- 925
Directors / Senior Directors / Managing Directors	605- 775
Consultants/Senior Consultants	340- 520
Administrative / Paraprofessionals	0- 120

17. FTI understands that interim and final fee awards are subject to approval by this Court.

Indemnification

18. In addition to the foregoing, and as a material part of the consideration for the

agreement of FTI to furnish services to the Committee pursuant to the terms of this Application, FTI believes that the following indemnification terms are customary and reasonable for financial advisors in chapter 11 cases:

- a. subject to the provisions of subparagraphs (b) and (c) below and approval of the Court, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with FTI's engagement under this Application, but not for any claim arising from, related to, or in connection with FTI's post-petition performance of any other services other than those in connection with the engagement, unless such post-petition services and indemnification therefore are approved by this Court; and
- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's gross negligence, willful misconduct or fraud unless the Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre company, et al.*, 315 F.3d 217 (3d Cir. 2003), or (ii) settled prior to a judicial determination as to FTI's gross negligence, willful misconduct or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Application; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing these chapter 11 cases, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation,

the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI.

The Committee believes that indemnification is customary and reasonable for financial advisors in chapter 11 proceedings. *See In re Joan & David Halpern, Inc.*, 248 B.R. 43 (Bankr. S.D.N.Y. 2000).

No Prior Request

19. No prior Application for the relief requested herein has been made to this or any other Court.

Notice

20. Notice of this Application has been provided in compliance with this Court's Order (I) Establishing Certain Notice, Case Management, and Administrative Procedures and (II) Granting Related Relief [D.I. 129]. The Committee submits that, in light of the nature of the relief requested, no other or further notice need be given.

Conclusion

WHEREFORE, the Committee respectfully requests that the Court enter an order, substantially in the form attached hereto, authorizing the Committee to employ and retain FTI as financial advisors for the Committee for the purposes set forth above, nunc pro tunc to September 26, 2017, and grant such further relief as is just and proper.

Date: November 2, 2017

**THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF TOYS “R” US, INC.**

Simon Property Group, Inc.

solely in its capacity as Committee Co-Chair and not in its
individual capacity

/s/ Ronald M. Tucker

Ronald M. Tucker
Committee Co-Chair

Respectfully submitted,

/s/ Cullen D. Speckhart

Cullen D. Speckhart (VSB No. 79096)

Olya Antle (VSB No. 83153)

WOLCOTT RIVERS GATES

919 E. Main Street, Suite 2010

Richmond, VA 23219

200 Bendix Road, Ste. 300

Virginia Beach, VA 23452

Telephone: (757) 497-6633

cspeckhart@wolriv.com

oantle@wolriv.com

-and-

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1177 Avenue of the Americas

New York, New York 10036

Telephone: (212) 715-9100

Facsimile: (212) 715-8000

keckstein@kramerlevin.com

rschmidt@kramerlevin.com

szide@kramerlevin.com

rringer@kramerlevin.com

*Proposed Counsel to Official Committee of
Unsecured Creditors*

Kenneth H. Eckstein (admitted *pro hac vice*)
 Robert T. Schmidt (admitted *pro hac vice*)
 Stephen D. Zide (admitted *pro hac vice*)
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**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION**

In re:)	
)	Chapter 11
)	
TOYS “R” US, Inc., <i>et al.</i> ,)	Case No. 17-34665 (KLP)
)	
Debtors. ¹)	(Jointly Administered)
)	

**ORDER AUTHORIZING RETENTION OF
 FTI CONSULTING, INC. AS FINANCIAL ADVISOR
 FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Upon the application (the “**Application**”) of the Official Committee of Unsecured Creditors (the “**Committee**”) of the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), for an order pursuant to section 1103 of chapter 11 of title 11 of the United States Code (the “**Bankruptcy Code**”), authorizing them to retain FTI Consulting, Inc., together with its wholly owned subsidiaries and independent contractors (“**FTI**”) as financial advisor; and upon the Declaration of Samuel E. Star in support of the Application; and due and adequate notice of the Application having been given; and it appearing that no other notice need be given; and it appearing that FTI is not representing any adverse interest in connection with these

¹ The Debtors in these cases, along with the last four digits of each Debtor’s tax identification number, are set forth in the Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief [Dkt. No. 78].

cases; and it appearing that the relief requested in the Application is in the best interest of the Committee; after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED that the Application be, and it hereby is, granted, as set forth herein; and it is further

ORDERED that the capitalized terms not defined herein shall have the meanings ascribed to them in the Application; and it is further

ORDERED that in accordance with section 1103 of the Bankruptcy Code, the Committee is authorized to employ and retain FTI as of September 26, 2017 as their financial advisor on the terms set forth in the Application; and it is further

ORDERED that FTI shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code and such Bankruptcy Rules as may then be applicable, from time to time, and such procedures as may be fixed by order of this court; and it is further

ORDERED that prior to any increases in rates as set forth in paragraph 16 of the Application, FTI shall give ten (10) business days' notice to the Committee, the Debtors, and the United States Trustee, which notice shall be filed with the Court; and it is further

ORDERED that, FTI is entitled to reimbursement of actual and necessary expenses, including legal fees related to this retention application and future fee applications as approved by the court;

- a. notwithstanding anything to the contrary in the Application, FTI shall not be entitled to reimbursement for fees and expenses of its counsel incurred in connection with the preparation and approval of the Application or in connection with any objection to its fees; and
- b. in the event that, during the pendency of these cases, FTI seeks

reimbursement for any attorneys' fees and/or expenses, the invoices and supporting time records from such attorneys shall be included in FTI's fee applications and such invoices and time records shall be in compliance with the Local Bankruptcy Rules, and shall be subject to any United States Trustee Guidelines and approval of the Bankruptcy Court under the standards of sections 330 and 331 of the Bankruptcy Code, without regard to whether such attorney has been retained under section 327; and

- c. notwithstanding anything in the Application or the Engagement Agreement to the contrary, to the extent that FTI uses the services of independent or third party contractors or subcontractors (collectively, the "**Contractors**") in these cases and FTI seeks to pass through the fees and/or costs of the Contractors to the Debtors, FTI shall (i) pass through the fees of such Contractors to the Debtors at the same rate that FTI pays the Contractors; (ii) seek reimbursement for actual costs of the Contractors only; and (iii) ensure that the Contractors perform the conflicts check required by Bankruptcy Rule 2014 and file with the Court such disclosures as required by Bankruptcy Rule 2014; and it is further

ORDERED that the following indemnification provisions are approved:

- a. subject to the provisions of subparagraphs (b) and (c) below, the Debtors are authorized to indemnify, and shall indemnify, FTI for any claims arising from, related to, or in connection with the services to be provided by FTI as specified in the Application, but not for any claim arising from, related to, or in connection with FTI's post-petition performance of any other services other than those in connection with the engagement, unless such post-

petition services and indemnification therefore are approved by this Court;
and

- b. the Debtors shall have no obligation to indemnify FTI for any claim or expense that is either (i) judicially determined (the determination having become final) to have arisen primarily from FTI's bad faith, gross negligence, willful misconduct or fraud unless the Court determines that indemnification would be permissible pursuant to *In re United Artists Theatre company, et al.*, 315 F.3d 217 (3d Cir. 2003), or (ii) settled prior to a judicial determination as to FTI's bad faith, gross negligence, willful misconduct or fraud, but determined by this Court, after notice and a hearing, to be a claim or expense for which FTI is not entitled to receive indemnity under the terms of this Application; and
- c. if, before the earlier of (i) the entry of an order confirming a chapter 11 plan in this case (that order having become a final order no longer subject to appeal), and (ii) the entry of an order closing this chapter 11 case, FTI believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification obligations under the Application, including, without limitation, the advancement of defense costs, FTI must file an application in this Court, and the Debtors may not pay any such amounts to FTI before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which the Court shall have jurisdiction over any request for fees and expenses by FTI for indemnification, and not as a provision limiting the duration of the Debtors' obligation to indemnify FTI; and it is further

ORDERED that this court shall retain jurisdiction with respect to all matters arising or related to the implementation of this order.

Dated: _____, 2017

Richmond, Virginia

HONORABLE KEITH L. PHILLIPS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

/s/

Cullen D. Speckhart (VSB No. 79096)

Olya Antle (VSB No. 83153)

WOLCOTT RIVERS GATES

919 E. Main Street, Suite 2010

Richmond, VA 23219

200 Bendix Road, Ste. 300

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KRAMER LEVIN NAFTALIS & FRANKEL LLP

1177 Avenue of the Americas

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Telephone: (212) 715-9100

Facsimile: (212) 715-8000

keckstein@kramerlevin.com

rschmidt@kramerlevin.com

szide@kramerlevin.com

rringer@kramerlevin.com

*Proposed Counsel to Official Committee of
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**IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION**

In re:)	
)	Chapter 11
TOYS “R” US, Inc., <i>et al.</i> ,)	Case No. 17-34665 (KLP)
)	
Debtors. ¹)	(Joint Administration Requested)
)	

**DECLARATION IN SUPPORT OF THE APPLICATION
 FOR AN ORDER AUTHORIZING EMPLOYMENT AND RETENTION OF
 FTI CONSULTING, INC. AS FINANCIAL ADVISOR
FOR THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS**

Pursuant to 28 USC Section 1746, Samuel E. Star declares as follows :

1. I am a Senior Managing Director with FTI Consulting, Inc., together with its wholly owned subsidiaries and independent contractor(s) (“**FTI**”), an international consulting firm. I submit this Declaration on behalf of FTI (the “**Declaration**”) in support of the application (the “**Application**”) of the Official Committee of Unsecured Creditors (the “**Committee**”) of Toys “R” Us, Inc., et al. the debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), for an order authorizing the employment and retention of FTI as

¹ The Debtors in these cases, along with the last four digits of each Debtor’s tax identification number, are set forth in the Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief [Dkt. No. 78].

financial advisor under the terms and conditions set forth in the Application. Except as otherwise noted², I have personal knowledge of the matters set forth herein.

Disinterestedness and Eligibility

2. In connection with the preparation of this Declaration, FTI conducted a review of its contacts with the Debtors, their affiliates and certain entities holding large claims against or interests in the Debtors that were made reasonably known to FTI. A listing of the parties reviewed is reflected on Exhibit A to this Declaration. FTI's review, completed under my supervision, consisted of a query of the Exhibit A parties within an internal computer database containing names of individuals and entities that are present or recent former clients of FTI. A listing of such relationships that FTI identified during this process is set forth on Exhibit B to this Declaration.

3. Based on the results of its review, FTI does not have a relationship with any of the parties on Exhibit A in matters related to these proceedings. FTI has provided and could reasonably expect to continue to provide services unrelated to the Debtors' cases for the various entities shown on Exhibit B. FTI's assistance to these parties has been related to providing various financial restructuring, litigation support, technology, strategic communications, and economic consulting services. To the best of my knowledge, FTI does not hold or represent any interest adverse to the estate, nor does FTI's involvement in these cases compromise its ability to continue such consulting services.

4. It is my understanding that FTI had been retained by Toys "R" Us Delaware Inc., on the following matters unrelated to these proceedings (collectively "**FTI Toys "R" Us Delaware Inc., Engagements**"):

² Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at FTI and are based on information provided by them.

a. Preparation of insurance claims in connection with property damage experienced by a foreign affiliate resulting from an earthquake. Work was completed in June 2017. Payments received 90 days prior to the Chapter 11 filing aggregate approximately \$4,000;³

b. Provision of common area maintenance (CAM) audit services for certain stores. Work has been completed. No payments have been received 90 days prior to the Chapter 11 filing. Any open billed or unbilled amounts will not be pursued.

5. It is my understanding that Bain, Vornado, and KKR, equity holders of greater than 5%, or their affiliates, had in the recent past or have currently retained FTI for various services. None of these matters are related to the Debtors' proceedings.

6. It is my understanding that a supplier retained FTI to assist in an internal investigation regarding pricing for the sale of certain products to various customers, including Toy R Us. The work was completed in 2016.

7. In order to maintain the confidentiality of the client information in connection with FTI's engagement on behalf of the Committee (the "**FTI Committee Engagement**"), FTI will protect the client information through the use of its Ethical Wall procedures. In conjunction with the foregoing, FTI has established and will maintain the following internal procedures: (i) each FTI professional on the FTI Committee Engagement ("**FTI Committee Engagement Professionals**") and the FTI Toys "R" Us Delaware Inc., Engagement Professionals ("**FTI Toys "R" Us Delaware Inc., Engagement Professionals**") shall acknowledge in writing that he or she may receive certain nonpublic information and that he or she is aware of the information wall in

³ FTI is aware that, on account of this engagement, FTI was listed as an Ordinary Course Professional on Exhibit 2 to this Court's *Order Authorizing the Debtors to Retain and Compensate Professionals Utilized in the Ordinary Course of Business* [Docket Item No. 736]. However, this matter has concluded consistent with this paragraph.

effect and will follow the information wall procedures therein; (ii) FTI Committee Engagement Professionals will not directly or indirectly share any nonpublic information generated by, received from or relating to Committee activities or Committee membership with FTI Toys “R” Us Delaware Inc., Engagement Professionals, and FTI Toys “R” Us Delaware Inc., Engagement Professionals will not directly or indirectly share any nonpublic information generated by, received from or relating to the FTI Toys “R” Us Delaware Inc., Engagements, with FTI Committee Engagement Professionals, except that a good-faith communication of publicly available information shall not be presumed to be a breach of the obligations of FTI or any FTI Committee Engagement Professionals or FTI Toys “R” Us Delaware Inc., Engagement Professionals under such information wall procedures; (iii) FTI is setting up electronic internal security walls to ensure that only FTI employees involved directly with or working on the FTI Committee Engagement may have access to the information, databases, e-mails, schedules or any other information relating to that engagement; (iv) FTI shall periodically monitor, consistent with its ordinary course compliance practice, communications through electronic means among FTI Committee Engagement Professionals and FTI Toys “R” Us Delaware Inc., Engagement Professionals to ensure that such exchanges are performed in a manner consistent with the information wall procedures; (v) FTI shall immediately disclose to Committee counsel and the United States Trustee any material breaches of the procedures described herein. If FTI ceases to act as advisor to the Committee, it will continue to follow the procedures set forth above until a plan has been confirmed in the Debtors’ chapter 11 case or the chapter 11 case has been converted or dismissed.

8. Further, as part of its diverse practice, FTI appears in numerous cases, proceedings and transactions that involve many different professionals, including attorneys, accountants and financial consultants, who may represent claimants and parties-in-interest in the Debtors' cases. Also, FTI has performed in the past, and may perform in the future, advisory consulting services

for various attorneys and law firms, and has been represented by several attorneys, law firms and financial institutions, some of whom may be involved in these proceedings.

9. In addition, FTI has in the past, may currently and will likely in the future be working with or against other professionals involved in these cases in matters unrelated to the Debtors and these cases. Based on our current knowledge of the professionals involved, and to the best of my knowledge, none of these relationships create interests adverse to the estate, and none are in connection with these cases.

10. FTI is not believed to be a “Creditor” with respect to fees and expenses of any of the Debtors within the meaning of Section 101(10) of the Bankruptcy Code. Further, neither I nor any other member of the FTI engagement team serving this Committee, to the best of my knowledge, is a holder of any outstanding debt instruments or shares of the Debtors’ stock.

11. As such, to the best of my knowledge, FTI does not hold or represent any interest adverse to the estate, and therefore believes it is eligible to represent the Committee under Section 1103(b) of the Bankruptcy Code.

12. It is FTI’s policy and intent to update and expand its ongoing relationship search for additional parties in interest in an expedient manner. If any new material relevant facts or relationships are discovered or arise, FTI will promptly file a Bankruptcy Rule 2014(a) Supplemental Declaration.

Professional Compensation

13. Subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable U.S. Trustee guidelines and local rules, FTI will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by FTI, including legal fees related to this retention application and future fee applications as approved by the court. FTI's customary hourly rates as charged in

bankruptcy and non-bankruptcy matters of this type by the professionals assigned to this engagement are outlined in the Application for the employment of FTI. These hourly rates are adjusted periodically.

14. According to FTI's books and records, during the ninety day period prior to the Debtors' petition date, FTI performed no professional services or incurred any reimbursable expenses on behalf of the Debtors, except as noted in paragraph 4 above.

15. To the best of my knowledge, a) no commitments have been made or received by FTI with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and b) FTI has no agreement with any other entity to share with such entity any compensation received by FTI in connection with these chapter 11 cases.

I declare under penalty of perjury that the foregoing is true and correct

Executed this 2nd day of November, 2017.

/s/ Samuel E. Star
Samuel E. Star

EXHIBIT A

Listing of Parties-in-Interest Reviewed for Current and Recent Former Relationships

Debtors and Debtors' Affiliates

Toys "R" Us Inc.
Babies "R" Us (Australia) Pty Ltd.
Definitive Solutions Company (former subsidiary of Toys "R" Us Inc.)
Geoffrey Funds, Inc.
Geoffrey Holdings, LLC
Geoffrey International, LLC
Geoffrey, LLC
Giraffe Holdings, LLC
Giraffe Junior Holdings, LLC
Magic Group Investments Ltd.
MAP 2005 Real Estate, LLC
MAP Real Estate, LLC
SAJV Holdings
SALTRU Associates JV
SALTRU Associates
Toy "R" Us Real Estate
Toys "R" (Australia)
Toys "R" (UK) Limited
Toys "R" Iberia
Toys "R" Properties (UK) Limited
Toys "R" Us (Asia)
Toys "R" Us (Canada)
Toys "R" Us (China)
Toys "R" Us (Malaysia)
Toys "R" Us (Singapore)
Toys "R" Us (Taiwan)
Toys "R" Us Europe
Toys "R" Us Financial Services
Toys "R" Us Holdings (China)
Toys "R" Us Holdings (Hong Kong)
Toys "R" Us Iberia
Toys "R" Us Iberia Real Estate
Toys "R" Us Internetowy
Toys "R" Us Japan
Toys "R" Us Madrid
Toys "R" Us Poland
Toys "R" Us Portugal Brinquedos e Artigos
Juvenis
Toys "R" Us Property Company I
Toys "R" Us Property Company II
Toys "R" Us Retailing (China)
Toys "R" Us Value
Toys (Labuan)
Toys (Labuan) Holding Ltd.
Toys (Labuan) Holding Ltd. (BVI)
Toys (Labuan) Holdings
Toys (Labuan) Ltd.
Toys 'R' Us Holdings (UK) Ltd.
Toys 'R' Us Holdings (UK) Ltd. (UK)
Toys "R" Us – Delaware
Toys "R" Us - Delaware, Inc.
Toys "R" Us – Japan Ltd.
Toys "R" Us - Value Inc.
Toys "R" Us (Asia) Ltd.
Toys "R" Us (Australia) Pty Ltd.
Toys "R" Us (Canada) Ltd.
Toys "R" Us (Canada) Ltee
Toys "R" Us (China) Limited dba Fan Dou
Cheng Commercial Consulting (Shenzhen) Co. Ltd.
Toys "R" Us (Hong Kong) Ltd.
Toys "R" Us (Ireland) Unlimited (Ireland)
Toys "R" Us (Taiwan) Trading Ltd.
Toys "R" Us (UK) Ltd.
Toys "R" Us AG
Toys "R" Us Children's Fund
Toys "R" Us Europe, LLC
Toys "R" Us Financial Services Ltd.
Toys "R" Us France Real Estate SAS
Toys "R" Us GmbH
Toys "R" Us Handelsgesellschaft mbH
Toys "R" Us Holdings (China) Ltd.
Toys "R" Us Holdings Ltd.
Toys "R" Us Inc. Sucursal en España
Toys "R" Us Ltd.
Toys "R" Us Poland sp. ZOO
Toys "R" Us Properties (UK) Ltd.
Toys "R" Us Properties Ltd.
Toys "R" Us Property Company I, LLC
Toys "R" Us Property Company II, LLC
Toys "R" Us Retailing (China) Ltd.
Toys "R" Us SARL

Toys "R" Us-Japan	TRU Asia (BVI) Asia 1
Toys Acquisition, LLC	TRU Asia (BVI) Asia 2
Toys R Us Iberia Real Estate SLU	TRU Asia, LLC
Toys R Us Iberia SAU	TRU Australia Holdings, LLC
Toys R Us Madrid SLU	TRU BVI Ltd.
Toys R Us Poland	TRU Capital, LLC
Toys R Us Portugal Brinquedos e Artigos Juvenis Lda.	TRU China Holdings, LLC
Toys R Us Sklep Internetowy	TRU China Retail Holdings, LLC
Toys Retailing (Thailand)	TRU Europe Ltd.
Toys Retailing (Thailand) Ltd.	TRU Global Imports BV
Toys'R'Us (Malaysia) Sdn. Bhd.	TRU Global Sourcing Ltd.
Toys'R'Us (Singapore) Pte. Ltd.	TRU Global Tooling, LLC
Toys'R'Us Sklep Internetowy Sp. ZOO	TRU GSO (HK) Ltd.
Toys'R'Us Sklep Internetowy Sp. ZOO SpK	TRU GSO, LLC
Toysrus.Com	TRU Guam, LLC
TRU – SVC Inc.	TRU Holdings 1 Ltd.
TRU (BVI) Asia 1 Ltd.	TRU Holdings 1 Ltd. (BVI)
TRU (BVI) Asia 2 Ltd.	TRU Holdings 2 Unlimited
TRU (BVI) Finance I Ltd.	TRU Holdings 2 Unlimited (BVI)
TRU (BVI) Finance II Ltd.	TRU Hong Kong Holdings, LLC
TRU (France) Finance Ltd.	TRU Hong Kong Ltd.
TRU (France) Holdings Ltd.	TRU Iberia Holdings 1 SLU
TRU (HK) Ltd. (Hong Kong)	TRU Iberia Holdings 2 SLU
TRU (Holdings) Limited	TRU Japan Holdings
TRU (Holdings) Ltd.	TRU Japan Holdings 2, LLC
TRU (Ireland) Holdings Unlimited	TRU Japan Holdings, Inc.
TRU (Ireland) Holdings Unlimited (Ireland)	TRU Japan Holdings, LLC
TRU (Japan) Holdings	TRU Mexico Holdings 1, LLC
TRU (Japan) Holdings Parent Ltd.	TRU Mexico Holdings 2, LLC
TRU (UK) Asia Limited	TRU Mobility, LLC
TRU (UK) Asia Ltd.	TRU Netherlands Holdings BV
TRU (UK) H4 Ltd.	TRU of Puerto Rico Inc.
TRU (UK) H5 Ltd.	TRU Taj (Europe) Holdings, LLC
TRU (UK) H6, LLC	TRU Taj (Spain) Holdings, LLC
TRU (UK) H7 Ltd.	TRU Taj Finance, Inc.
TRU (UK) H8 Ltd.	TRU Taj Holdings 1, LLC
TRU (UK) H9 Ltd.	TRU Taj Holdings 2 Ltd.
TRU (UK) Holdings Limited (UK)	TRU Taj Holdings 3, LLC
TRU (UK) Holdings Ltd.	TRU Taj LLC
TRU (UK) Noteholder Ltd.	TRU Thailand Ltd.
TRU (Vermont) Inc.	TRU Thailand, LLC
TRU 2005 RE I, LLC	TRUINC Giraffe
TRU 2005 RE II	TRU-SVC LLC
TRU 2005 RE II Trust	TRUToys (UK) Ltd.
TRU 2016-1 Depositor, LLC	Wayne Real Estate Company, LLC
	Wayne Real Estate Holding Company, LLC
	Wayne Real Estate Parent Company

Wayne Real Estate Parent Company, LLC
WREHC
Y.K. Babiesrus Internet Japan
Y.K. Toysrus Internet
Y.K. Toysrus Internet Japan
ZT-Winston Salem - Associates
ZT-Winston Salem-Associates JV

Debtors' Attorneys

Kirkland & Ellis LLP
Kutak Rock LLP
Joele Frank, Wilkinson Brimmer Katcher
Goodmans LLP

Debtors' Advisors

Alvarez & Marsal Inc.
Lazard Ltd.
Prime Clerk LLC
A&G Realty Partners LLC

Current and Former Directors, Officers, Members, and Managers

Barry, Richard
Begeman, Gary D.
Bekenstein, Joshua
Boggs, N. Cornell
Brandon, David
Carr, Alan J.
Cellar, Kurt M.
Foster, Jonathan F.
Goldman, Neal P.
Goodman, Richard
Grace, Timothy
Hassan, Carla
Leand, Paul M., Jr.
Levin, Matthew
MacNab, Keven
MacNow, Joseph
Megjhi, Moshin Y.
Miller, Alan B.
Preston, Diana
Raether, Paul
Short, Michael
Silverstein, Wendy
Stein, Jeffrey S.
Taylor, Nathaniel
Venezia, Patrick

Von Walter, Amy
Weinstein, David N.
Wills, Lance

Current and Former Directors, Officers, Members, and Managers' Attorneys
Munger, Tolles & Olson LLP

5% or More Equity Holders

Bain Capital
KKR Millennium Fund LP
Kohlberg Kravis Roberts & Co. LP
Toybox Holdings LLC
Vornado Realty
Vornado Truck LLC

Secured Lenders

Owl Creek Asset Management
River Birch Capital

Secured Lenders' Attorneys

Andrews Kurth & Kenyon LLP
Davis Polk & Wardwell LLP
Hunton & Williams LLP
Kilpatrick Townsend & Stockton LLP
Skadden Arps Slate Meagher & Flom LLP
Stroock Stroock & Lavan LLP
ThompsonMcMullan PC
Troutman Sanders LLP

Banking Relationships

Banco Popular
Banco Popular de Puerto Rico
Bank of America
Bank of America NA
Bank of Hawaii
Bank of Hawaii Corp.
Bank of New York
Brigade Capital Management LP
Citi
Citibank NA
Debussy DTC PLC
Dechert LLP Cira Centre
Deutsche
Deutsche Bank
Deutsche Bank AG New York Branch
Elavon Financial Services Ltd. UK Branch

Fifth Third
Fifth Third Bancorp
Goldman
Goldman Sachs
Goldman Sachs Lending Partners LLC
Goldman Sachs Mortgage Co.
ICD
Institutional Cash Distributors LLC
JPMorgan Chase
JPMorgan Chase & Co.
Key Bank
Key Bank of VT
Milbank Tweed Hadley & McCloy LLP
Regions
Regions Financial Corp.
Situs Asset Management Ltd.
United Jersey Bank
US Bank
US Bank NA
US Bank Trustees Ltd.
Wells Fargo Bank NA
Wilmington Trust NA

Substantial Unsecured Bondholders' or Lenders' Attorneys (w/in Ch 11)
PJT Partners

Indenture Trustees
Wilmington Savings Fund Society FSB

Indenture Trustees' Attorneys
Porter Hedges LLP
Spotts Fain PC

Top Significant Trade Creditors
American Greetings Corporation
Baby Trend Inc.
Bandai America Inc.
Best Chairs Incone Best
C & T International Inc.
Cablen Asia Pacific Ltd.
Cepia LLC
Chap Mei Plastic Toys Mfy. Ltd.
Crayola LLC
Delta Enterprise Corporation
Dorel Juvenile Group Inc.
Exel, Inc.

Funko LLC
Goddbaby (Hong Kong) Limited
Graco Children Products Inc.
Hasbro, Inc.
Ingram Entertainment Inc.
International Playthings
Jakks Pacific Inc.
Jazwares, Inc.
Just Play (HK) Limited
Kent International
Kids II Far East Limited
Kolcraft Products
MGA Entertainment Inc.
Moose Toys Pty Ltd.
Munchkin Inc.
Ontel Products Corporation
Pacific Cycle LLC
Playmates Toys Inc.
Playmobil USA Inc.
Radio Flyer Inc.
Razor USA Inc.
Singing Machine Co.
Skip Hop Inc.
Skyrocket Toys LLC
Spin Master Inc.
Super Technology Limited
The Step2 Company LLC
Vtech Electronics Limited
Warner Brothers
William Carter Co.
Wowwee Group Limited
Zuru, Inc.

Top Significant Trade Creditors' Attorneys
Baker & Hosteler LLP

Official Creditors' Committee Members
Bank of New York Mellon
Euler Hermes
Evenflow Company
Huffy Corporation
Kimco Realty Corporation
Lego Systems, Inc.
Mattel, Inc.
Simon Property Group, Inc.
Veritiv Operating Company

Official Creditors' Committee Members' Attorneys

Jones Day
Weils, Gotshal & Manges LLP
Michael Wilson PLC
Dinsmore & Shohl LLP
Emmet, Marvin & Martin LLP
Morgan, Lewis & Brockius LLP
Christian & Barton LLP
Sidley & Austin LLP
Halperin Battaglia Benzija LLP

Official Creditors' Committee Attorneys

Kramer Levin Naftalis & Frankel LLP
Wolcott Rivers Gates

Official Creditors' Committee Advisors

Moelis & Company

Contract Counterparties

Al Futtain Sons
Amic Trading Pty. Ltd.
Keshet - Hypertoy Ltd.
Lotte Shopping Co. Ltd.
Marketing Services & Commercial Projects Operation Co.
Tablez Food Co.
Top Toy

Insurers

Ace American Insurance Co.
Ace Property & Casualty Insurance Co.
Allied World Assurance Co.
American Zurich Insurance Co.
Barbican Consortium 9354 - London
Continental Insurance Co. of NJ
Federal Insurance Co.
Great American Assurance Co.
Ironshore Indemnity Inc.
Liberty Surplus Insurance Co.
Lloyds of London
Monopolistic
National Union Fire Insurance Co. of Pittsburgh PA
Nationwide
Navigators Insurance Co.

Ohio Casualty Insurance Co.
PICC Property & Casualty Co. Ltd.
Starr Indemnity & Liability Co.
Starr Syndicate Limited at Lloyds of London
Steadfast Insurance Co.
Tokio Marine
Tokio Marine - HCC
Travelers Casualty & Surety Co.
TRU Vermont Inc.
US Specialty Insurance
US Specialty Insurance Co. HCC
Wright National Flood Insurance Co.
XL Insurance America Inc.
Zurich American Insurance Co.
Zurich Insurance Co. Ltd.
Zurich Insurance plc UK Branch

Landlords

101 & Scottsdale LLC
1189 STCW LLC
12535 SE 82nd Ave.
157th Kendall LLC
18601 Alderwood Mall Parkway LLC
209 South Point Blvd LLLP
2201 Gallatin Pike LLC
3500 48th Street Associates
3680 Partnership
4000 Oxford Drive Associates LP
6711 Glen Burnie Retail LLC
6851 Veterans LLC
9801 GB Associates LLC
A&W Acquisitions LLC
Acadia Mad River Property LLC
ACF Paramus Plaza LLC
Adam Eidemiller Inc.
Albany Mall LLC
Alisan LLC
Alisue LLC
Alisue Trust Fundamentals Co.
Almaden-Blossom Hill LLC
Anthony M. Cafaro Trust
ARC Spsantx001 LLC
AREP III BT LLC
Ashment Shopping Center
Asset Acquisition LLC
Atomic Investments Inc.
August America LLC

Aursan Co. LLC
AVR CPC Associates LLC
B. Square SC Co. Ltd.
Baby Fields LLC
Bai Glenbrook LLC
Bali Properties Inc.
Basser-Kaufman 226 LLC
Bayer Development Co. LLC
BBB Corp.
Bel Air Square LLC
Bell Towne Centre Associates LLC
Bellingham North Main Street II LLC
Ben Richman CS Coen & Angelo
Benenson Capital Partners LLC
Bensalem 11 LLC
Berwick-Krausz
Best Buy Stores LP
Bey Lea Joint Venture
Bloomington Commons LLC
BLT Realty Inc.
Blvdcon LLC
Brass Mill Center LLC
BRE DDR BR West Valley MI LLC
BRE DDR Crocodile Sycamore Plaza LLC
BRE DDR Erie Marketplace DST
BRE DDR Shoppers World LLC
BRE RC Las Palmas MP TX LP
BRE/Pearlridge LLC
Brea Union Plaza I LLC
Bricktown Square LLC
Brixmor Arborland LLC
Brixmor GA Galleria LLC
Brixmor GA Kingston Overlook LLC
Brixmor GA Waterford Commons LLC
Brixmor GA Westminster LLC
Brixmor Grand Traverse I LLC
Brixmor Hale Road LLC
Brixmor Property Owner II LLC
Brixmor Wendover Place LP
Brixmor/IA Delco Plaza LLC
Broadstone Plaza O2 LP
Brookline Northtown LLC
Brown - 19 LLC
Brown, David A.
BSM Suburban Plaza LLC
BT Hull Street LLC
BTM Development Partners LLC
Burbank Realty Co. LLC
Burlington Coat Factory
Burlington Coat Factory Realty Of Dublin, Inc.
BVK Courtyard Commons LLC
Cafaro Governors Square Partnership
Cafaro NW Partnership, The
Canyon Crossing Dunhill LLC
Castle & Cooke Corona Crossings LLC
Cay Properties
Centercap Associates
Centerpoint Owner LLC
Century Plaza Corp.
CFT NV Developments LLC
Chandler Pavilions LLC
Chapman Cole Attleboro Babies No. Two Partnership Ltd.
Chee, David
Cianciolo, Edith J.
Cianciolo, Philip A.
Cincinnati Holding Co. LLC
City Bay Plaza LLC
City National Bank of Miami
City View Towne Crossing Shopping Center
Clearwater Crossing LP
Clifton Country Road Assoc. RT CM 6341
CLPF-Tukwila LP
CM Morris Corners LLC
Cole Mt. Beaver creek OH LLC
Cole Mt. San Antonio (Highway 151) TX LLC
Cole Mt. San Jose CA LP
Cole Mt. Sunset Valley TX LLC
Cole Mt. West Covina Lakes CA LP
Cole TY Coral Springs FL LLC
Colonial Heights Land Associates LP
Colonies-Pacific 19A LLC, The
Columbia Crossing 1700 LLC
Columbia Mall Partnership
Columbia Plaza Shopping Center JV
Connie L. Sillen Family Trust
Cooper Olshan Co.
Cooper Smolen Joint Venture
Cor Route 7 Co. LLC
Cordano Associates
Cosmo Eastgate Ltd.
Cottonwood Corners TIC

CP Venture Two LLC
CPT Creekside Town Center LLC
CPT Shops At Rossmoor LLC
CRP II - Horizon Park LLC
CSM Shops Inc.
Cumberland Mall Associates
CW Dover LLC
CW Park Hills Plaza LP
Danforth Holdings LLC
Daniel G. Kamin Lima Enterprises
DDR Carolina Pavilion LP
DDR Gateway LLC
DDR Millenia Plaza LLC
DDR Nassau Pavilion Associates LP
DDR Norte LLC SE
DDR Perimeter Pointe LLC
DDR Poyner Place LP
DDR Southeast Union LLC
DDRA Ahwatukee Foothills LLC
DDRM Springfield Commons LLC
DDRTC Fayette Pavilion I & II LLC
DDRTC McFarland Plaza LLC
De Arellano, Zorahayda Ramirez
Deptford Plaza Associates
Derito Talking Stick South LLC
DG Retail Leaseco LLC
Diajeff LLC
Diajeff Trust, The
DJA Olathe LP
Donahue Schriber Realty Group LP
Douglaston Shopping Center Owner LLC
DSF Motels
Dsvegas II LLC
DTD-Devco 8W LLC
Dunning Farms LLC
Durham Westgate Plaza Investors LLC
Eatontown 36-LLC
EDK Toys LLC
Edmark IV LLC
EEC Park Place Cerritos LLC
El Dorado MP #1 LP
Empire Mall LLC
Equity One Florida Portfolio Inc.
Equity One JV Sub Northborough LLC
Esan LLC
Escondido Mission Village
Excel Ft. Union LLC
Excel Stockton LLC
Exton/Whiteland Devco
Facchino/Labarbera Blossom Hill LLC
Family Center Orem Shopping Center LLC
Fay Estates
Festival of Hyannis LLC
Fidelity Syndications Co. LLC
Floit Properties
Forest Plaza LLC
Fort Smith Ventures LLC
Forum Lone Star LP
Fringe Area (PLA) Inc.
Frit Escondido Promenade LLC
FTT Village Fair North LLC
FW CA-Pleasant Hill Shopping Center LLC
FW CT-Corbins Corner Shopping Center LLC
FW II - Riverview Plaza LLC
G&I VIII Lakeshore Marketplace LLC
Galleria Alpha Plaza Ltd.
Garden Fair Realty Associates
Gateway Center Properties III LLC
Gateway DC Properties
Gateway Pinole Vista LLC
Gator Swansea Property LLC
GCTC Holdings LLC
GEJ Realty Co.
Gemini Place Towne Center LLC
General Auto Outlet of Evansville LLC
GG Lawruk Pleasant Valley 2000 LP
GGP Ivanhoe II Inc.
GGP Staten Island Mall LLC
GGPA State College 1998 LP
GKKL LLC
Golde Creek Plaza LP
Golden Mile Marketplace LLC
Goldsmith, John
Goodrich Cicero LLC
GP Development Corp.
Grand Central Parkersburg LLC
Great East Mall
Great Northern Mall Holding LLC
Greenwood 153 LLC
GS Centennial LLC
GW Real Estate of Georgia LLC
Hamilton Village Station LLC
HAP Property Owner LP

Hareff Trust
Hart Pacific Commons LLC
Hawthorn Theatre LLC
HCL Goodyear Centerpointe LLC
Hersch 2003 LLC
Hickory Corners 16B LLC
High Ridge LLC
Hillview CH LLC
Hines Global REIT 4875 Town Center LLC
Hines Global REIT San Antonio Retail I LP
HM-Up Development Alafaya Trails LLC
Homestead Co., The
Horn Pond Plaza LLC
Horsham Realty Partners LP
HRE Properties
Huntington Oaks Delaware Partners LLC
IA Lithonia Stonecrest LLC
IG LC
Ikea Center Urban Renewal Inc.
Ikea Property Inc.
Imbus Enterprises LP
IMI Huntsville LLC
In Retail Fund Woodfield Commons LLC
Independence Plaza Center LP
Indio Jackson LLC
Inland Southeast King's Grant LLC
Inland Western Charleston North Rivers LLC
Inland Western Concord King's
Inland Western Cranberry Dst.
Inland Western Fort Myers Page Field LLC
Inland Western Hickory Catawba LLC
Inland Western Newnan Crossing II LLC
Inland Western Southlake Corners Kimball LP
Interstate 5 Center LLC
IRC Turfway Commons LLC
IRC University Crossing LLC
Irvine Co. LLC
IVT Price Plaza Katy LLC
IVT Renaissance Center Durham II LLC
Jantzen Dynamic Corp.
Jefan Trust, The
Jesue LLC
JJD-HOV Elk Grove LLC
JLP-Cranberry LLC
JLP-Lynnhaven VA LLC
Johann LLC
Kentucky Oaks Mall Co.
Kimco Bayshore LLC
Kimco Cross Creek 607 Inc.
Kimco Lewisville LP
Kimco Lexington 140 LLC
Kimco North Brunswick 617 Inc.
Kin Properties
Kin Properties Inc.
Kingstowne Parcel O LP
Kir Arboretum Crossing LP
Kir Bridgewater 573 LLC
Kir Maple Grove LP
Kir Minnetonka LP
Kir Montebello LP
Kir Tampa 003 LLC
KRG Belle Isle LLC
KRG Cedar Hill Plaza LP
KRG Evans Mullins LLC
KRG Port St. Lucie Landing LLC
KRG South Elgin Commons LLC
KRG White Plains City Center LLC
L Enterprises LLC
La Cienega - Sawyer Ltd.
Lake Grove Owners LLC
Lansing Mall LLC
LBG Portage Center LLC
Lea Co.
Levco Associates
Levin Properties LP
Lexington Toy Tulsa LP
Lightman, Michael A.
Loop West (Orlando) LLC
LVP Oakview Strip Center LLC
Macerich Southridge Mall LLC
Macomb Center Partners LLC
Madison Waldorf LLC
Madison/West Towne LLC
Magnolia Park LLC
Main Street at Exton LP
Mall At Leigh Valley LP
Mall at Northshore LLC
Mallview Plaza Co. Ltd.
Manana-Cdit LLC
Mann Enterprises Inc.
Market Plaza Associates
Marketplace Center LLC

Marvin L. Lindner Associates LL
Mascot Trust, The
Mascott LLC
Master E. Squared Laredo LLC
Mattone Group Raceway LLC
McLain, V.B.
MD Management Inc.
MDL Realty LLC
Meno, Frederick J.
Meridian Centercal LLC
MGP IX Properties LLC
Midmall Resources LP
Mikeone Houston Holdings LLC
Mill Creek Mall LLC
Mira Mesa Shopping Center-West
MM17 LLC
Monmouth Plaza Enterprises LLC
Moore, Billy E.
Moore, Heather
MSA Montrose LP
MSKP Gateway LLC
Murray Bart Associates
Nare High Grove Management LLC
National Land Resources
National Retail Properties Inc.
National Retail Properties LP
New York Department Stores De Puerto
Rico Inc.
Newage PHM LLC
Newington Gross LLC
Newington-Westfarms TMC LLC
Nine Mall Investors LLC
NNN Tru Gastonia LLC
Noland Fashion SC LLC
Northwest Target LLC
Northwoods LP
NPMC Retail LLC
NTH 250 E LLC
NW Village LLC
Oakley Grove Development LLC
Oakridge Court LLC
OCW Retail-Dedham LLC
Ohio Valley Mall
Orange Park Associates
OWRF Baybrook LLC
Oxford Valley Road Associates LP
Pacific Petc-Miami LLC
Pacific Youngman-Torrance
Pacific/Dsla No. 2
Palm Springs Mile Associates Ltd.
Palms Crossing Town Center LLC
Pappas Union City LP
Park Brooke Hazlet LLC
Parkway Crossing East Shopping Center LP
Pasadena Partners LP
PBA II LLC
PCG Burbank Gl LLC
PCG Woodland Hills Topanga
Peabody Center LLC
Petty, George S.
Pine Tree Properties
Pipeline 13 A LLC
Pipeline 13 A LP
PK I Fullerton Town Center LP
Plaza at Buckland Hills LLC
PNN Holdings LP
Porto Bella Apartment Co. LP
Portsmouth Plaza LP
Potomac Run LLC
PR Valley LP
Pregamant Mall of Staten Island LLC
Prudential Insurance Co. of America, The
Pyramid Company of Holyoke
R&J Baileys LLC
Rabanus Center LCC
RAF Flowood LLC
Rainbow Arroyo Commons LLC
Raintree Realty LLC
Ramco Jackson Crossing SPE LLC
Ramco-Gershenson Inc.
RB Tech Ridge LLC
RCG-Lithonia Marketplace LLC
Real McKeever LLC, The
Redlands Town Center Retail III LLC
Rego II Borrower LLC
Riddle Group
Ridge Line Inc.
RJ Realty LP
Rockaway Center Associates LP
Rockstep Meridian LLC
Route 146 Millbury LLC
Rpai Sugar Land Colony LP
RTP Comm Way LLC
Running Hill SP LLC

Rushmore Oaks Mall LLC
S Klein Family LLC
Saico Gateway Co. LLC
Saltru
Samjenn Associates LLC
Sandelman, Elyse
Sandelman, Sanford
Sandelman, Steven
Sandleman, Susan
SAS Family Trust
Sayville Plaza Development LLC
SBAF Running Fox Inc.
Schaumburg Corners LLC
Schreier, Alison
SCI ITC South Fund LLC
SDC Pacific Youngman-Santa Ana
SDR Associates Toys Kids RT CM 5646
Seaboard Commons Holdings LLC
Section 14 Development Co., The
SFERS Real Estate Corp. II
Shackleford Crossings Investors LLC
Shafer Plaza 06A LLC
Shanri Holdings Corp.
Shaw-Marty Associates
Shorewood Station LLC
Short Pump Investors LLC
Siegen Lane Properties LLC
Simon Property Group (Texas) LP
Site C LLC
Sizeler Family LP
SM Eastland Mall LLC
SM Rushmore Mall LLC
Smith Interests General Partnership LLP
Smith Land & Improvement Corp.
Smithtown Venture LLC
Somerville Circle
Sorenson, Richard W.
Southpoint Plaza LLC
Sparky Baby LLC
Spirit Properties Ltd.
Spring Ridge LP
Springsan Co. LLC
SS Capital LLC
State & 59th Partners LLC
Sterling Realty Organization
Stone Ridge Plaza LLC
Stowsan LP
Strip Delaware LLC, The
Sully LP, The
Summerhill Square LLC
Sun Center Ltd.
Sunland West Joint Venture
Sunrise Mass LLC
Sunrise Promenade Associates
Sunset Hills Owner LLC
Svap II Pasadena Crossroads LLC
T Douglasville GA Retail LLC
T Southland Crossing OH LLC
T&T Enterprises LP
Tacoma Mall Partnership
Taft Corners Associates
Talisman Towson LP
Tamarack Village Shopping Center LP
Tanurb Burnsville LP
Taylor Square Owner LLC
Tech One Associates
THF Chesterfield Dev LLC
THG Bluegrass Manor LLC
Thousand Oaks Marketplace LP
Timbers 2 LLC
TKG Paxton Towne Center Development LP
TMT Pointe Plaza Inc.
Top Terraces Inc.
Towne Center West Associates
Toys WD Co. LLC
TPP 306 First Colony LLC
Treeco/Soder Royal Palm LLC
Triangle Plaza I LLC
Triangle Plaza II LLC
UE Hudson Mall Holding LLC
UE Mundy Street LP
UE Property Management LLC
Union Bank of California
University Park Improvements LLC
University Town Plaza LLC
Upper Glen Street Associates LLC
Urban Edge Properties
Urstadt Biddle Properties Inc.
US 41 & I 285 Co.
Valencia Marketplace I LLC
Valley View (Unit 1) LLC
Vallorbe Inc.
VCG Whitney Field LLC

Vertical Industrial Park Associates
Vickery Realty Co. Trust
Viking Partners Overland Pointe Market
Place LLC
Village At Allen LP, The
VPBH Associates LP
Wachs New Hartford Development LLC
Wal-Mart Realty Co.
Wat Marital Trust
Watt-Elkhorn Center
Weingarten Nostat Inc.
Weingarten Realty Investors
Westgate Village LLC
Westlake Shopping Center LLC
White Oaks Plaza LLC
Williams Parkway LLC
Wilson Gardens Havana LLC
Winrock Partners LLC
Winston Salem Hanes LLC
Wood Asheville Center LLC
Woodcock Properties Inc.
Wrexham Associates LP
Wright Oracle LLC, The
Yacoel Investments III LLC
Yah Investments
Yuba Shopping Center
Zelman Ontario LLC

Taxing Authorities

Alameda, County of (CA)
Anchorage, Municipality of (AK)
Anne Arundel, County of (MD)
Aurora, City of (CO)
Baltimore, County of (MD)
Baton Rouge, City of (LA)
Berkheimer Outsourcing Inc.
Bexar, County of (TX)
Birmingham, City of (AL)
Braintree, Town of (MA)
Brockton, City of (MA)
Brookfield, City of (WI)
Broome, County of (NY)
Broward, County of (FL)
Calcasieu, Parish of (LA)
Carrollton Farmers Branch Independent
School District (TX)
Centennial, City of (CO)

Charleston, County of (SC)
Cherry Hill UE LLC
City View Towne Crossing
Clackamas, County of (OR)
Clark, County of (NV)
Clarkstown, Town of (NY)
Cobb, County of (GA)
Colorado Springs, City of (CO)
Concord, City of (NC)
Concord, City of (NH)
Cook, County of (IL)
Cuyahoga, County of (OH)
Dallas, County of (TX)
Delaware, State of
Denton, County of (TX)
Deptford, Township of (NJ)
Douglas, County of (CO)
Douglas, County of (NE)
Dupage, County of (IL)
Ellis, County of (TX)
Fairfax, County of (VA)
Fidelity Totowa Associates LLC
Florida, State of
Fort Collins, City of (CO)
Franklin, County of (OH)
Freehold, Township of (NJ)
Fresno, County of (CA)
Fulton, County of (GA)
Georgia, State of
Glendale, City of (AZ)
Glendale, City of (CA)
Guam, Territory of (United States),
Department of Revenue
Hamburg, Town of (NY)
Hamilton, Township of (NJ)
Harris, County of (TX)
Hempstead, Town of (NY)
Henry, County of (GA)
Hidalgo, County of (TX)
Hillsborough, County of (FL)
Hinds, County of (MS)
Hoover, City of (AL)
Houston County & City of Dothan Pash
Retur
Illinois, State of
Jackson, County of (MO)
Jefferson, County of (AL)

Jefferson, County of (CO)
Jefferson, Parish of (LA)
Johnson, County of (KS)
Kane, County of (IL)
Keystone Collections Group
King, County of (WA)
Lafayette Parish School Board
Lake, County of (IL)
Lake, County of (IN)
Lakewood, City of (CO)
Lawrence, Township of (NJ)
Lexington, County of (SC)
Linn, County of (IA)
Livingston, Township of (NJ)
Los Angeles, County of (CA)
Lucas, County of (OH)
Madison Heights, City of (MI)
Madison, City of (WI)
Mahoning, County of (OH)
Maricopa, County of (AZ)
Marion, County of (IN)
Mark Monitor
Maryland, State of
Massachusetts, Commonwealth of
Mayagüez, Municipio de (PR)
McAndrew Conboy & Prisco LLP
McLennan, County of (TX)
Mesa, City of (AZ)
Miami-Dade, County of (FL)
Michigan, State of
Middletown, Township of (PA)
Milford, City of (CT)
Milwaukee, City of (WI)
Monroe, City of (LA)
Monroeville, Municipality of (PA)
Monterey, County of (CA)
Montgomery, City of (AL)
Montgomery, County of (MD)
Montgomery, County of (PA)
Mount Olive, Township of (NJ)
Nashua, City of (NH)
Nevada, State of
New Jersey, State of
New York, City of (NY)
New York, State of
North Attleborough, Town of (MA)
North Carolina, State of
North Dakota, State of
Northmarq Capital
Norwalk, City of (CT)
Ohio, State of
Oklahoma, County of (OK)
Orange, County of (FL)
Palm Beach, County of (FL)
Paramus, Borough of (NJ)
Pennsylvania, Commonwealth of
Philadelphia, City of (PA)
Phoenix, City of (AZ)
Pierce, County of (WA)
Pima, County of (AZ)
PK I North County Plaza LP
Placer, County of (CA)
Polk, County of (IA)
Poughkeepsie, Town of (NY)
Prince George's, County of (MD)
Prince William, County of (VA)
Puerto Rico, Commonwealth of
Pulaski, County of (AR)
Racine, City of (WI)
Ramsey, County of (MN)
Riverhead, Town of (NY)
Riverview Management Co.
Rockaway, Township of (NJ)
Roseville, City of (MI)
Sacramento, County of (CA)
Salem, Town of (MA)
San Bernardino, County of (CA)
San Diego, County of (CA)
San Joaquin, County of (CA)
San Mateo, County of (CA)
Santa Clara, County of (CA)
Scott, County of (IA)
Sedgwick, County of (KS)
Seminole, County of (FL)
Shawnee, County of (KS)
Snohomish, County of (WA)
Solano, County of (CA)
South Dakota, State of
South Portland, City of (ME)
SPI Property Management Corp.
Springfield, City of (MA)
Springfield, Township of (PA)
St. Clair, County of (IL)
St. Louis, County of (MO)

Stanislaus, County of (CA)
Sterling Heights, City of (MI)
Tarrant, County of (TX)
Tax Recourse LLC
Texas, State of
Thornton, City of (CO)
Toms River, Township of (NJ)
Travis, County of (TX)
Tucson, City of (AZ)
Tulsa, County of (OK)
Tuscaloosa, County of (AL)
United States, Government of the, Internal Revenue Services
Upper Merion, Township of (PA)
Vanderburgh, County of (IN)
Ventura, County of (CA)
Washington, County of (OR)
Washington, State of
Waterford, Town of (CT)
Waukesha, County of (WI)
Wayne, Township of (NJ)
West Hartford, Town of (CT)
West Mifflin, Borough of (PA)
Westminster, City of (CO)
Whitehall, Township of (PA)
Will, County of (IL)
Yonkers, City of (NY)

Bankruptcy Judges in Eastern District of Virginia

Huennekens, Kevin R.
Kenney, Brian F.
Kindred, Klinette H.
Phillips, Keith L.
Santoro, Frank J.
St. John, Stephen C.

U.S. Trustee Employees in the Eastern District of Virginia

Blades, Paula F.
Bloom, Margaret L.
Charboneau, Joel
Flinchum, Peggy T.
Frankel, Jack I.
Franklin, Lisa D.
Garber, Margaret K.
Guzinski, Joseph A.

Herron, Nicholas S.
Jones, Bradley D.
Kidd, Karen
King, B. Webb
Legum, Jay W.
Mann, Evertte
Mcperson, Theresa E.
Pecoraro, Shannon F.
Pika, Tony
Poda, Heidi
Robbins, Judy A.
Sims, Ilene M.
Steven, Mark E.
Turner, June E.
Van Arsdale, Robert B.
Watson, Martha J.
Weschler, Cecelia A.
Whitehurst, Kenneth N., III
Wilson, Sheryl D.

Clerks, and Court Contacts for the Eastern District of Virginia

Oliver, Betty
Redden, William C.
Rintye, Peggy

Utilities

Alabama Power Co.
Ameren Missouri
Arizona Public Service Electric Co.
ConEdison Solutions
Consolidated Edison Inc.
Constellation NewEnergy Inc.
Consumers Energy
Dominion Energy Inc.
DTE Energy Co.
Duke Energy
Duke Energy Progress
Eversource Energy
Florida Power & Light Co.
Georgia Power
Jersey Central Power & Light Co.
Los Angeles, City of (CA), Department of Water & Power
New Jersey Natural Gas Co.
Northern States Power Co.
Pacific Gas & Electric Co.

Public Service Electric & Gas Co.
Puerto Rico, Territory of, Electric Power
Authority
San Diego Gas & Electric Co.
Southern California Edison Co.
WE Energies
XCEL Energy Inc.

Vendors

2 Dogs Distribution LLC
Abbott Nutrition
ABG Accessories
Accessory Innovations LLC
Ace Metrix Inc.
Ace3 Group LLC
Acuative Corp.
Ad Sutton & Sons
Aden & Anais Inc.
Alex Toys LLC
Alexander Doll
Alliance Distributors Holding Inc.
Almar Sales Co.
Altis Global Ltd.
Amazing Toys Ltd.
Amerex
American Boy & Girl Hwr. Inc.
American Girl Publishing Inc.
American Marketing Enterprise
Ameriwood Industries Inc.
Animal Adventure LLC
Anki Inc.
Apple Inc.
Aptaris Software LLC
Aqua-Leisure Industries Inc.
Arco Toys Ltd.
Arm's Reach Concepts
Artoy Industrial Ltd.
Asa Products Inc.
Asmodee Editions LLC
Asphalt Specialist Inc.
Assa Abloy Entrance Systems US Inc.
Audiovox Electronics Corp.
Auldey Toys of North America LLC
Avent America Inc.
Ayablu Inc.
Baby Björn
Baby Boom Consumer Product Inc.

Baby Brezza Enterprises
Baby Jogger LLC
Baby Ktan LLC
Baby Vision Inc.
Babys Journey Inc.
Babyswede LLC
Bag Bazaar/Confetti DV
Ball Bounce & Sport
Bandai Creation
Bank of America Merchant
Bap Investors LC
Bassett Furniture Ind.
Battalia Winston
Bbdo NY
Beechnut Nutrition Co.
Bell Sports Inc.
Bensussen Deutsch & Associates Inc.
Bentex Group Inc.
Berger MZ & Co. Inc.
Berkshire Fashions
Best Accessory Group
Best Chairs Inc.
Best Made Toys Int Ulc
Bestway HK International Ltd.
Better Sourcing WW Ltd.
Beverly Hills Teddy Bear Co.
Big Time Toys LLC
Bio World Merchandising Inc.
Bivona & Co. LLC
Bladez Toyz Ltd.
Blank Rome LLP
Boba Inc.
Bonkers Toy Co. LLC
BooginHead LLC
Boon Inc.
Boppy Co. LLC, The
Brands Four Kids LLC
Bravo Sports
BreathableBaby LLC
Brickman Facility Solutions
Bridge Direct Inc., The
Bright Kingdom Dev Ltd.
Brinco Mechanical Management
Britax Child Safety Inc.
Buffalo Games
Bugaboo North America Inc.
Bumbo Distribution USA LLC

Bumkins Finer Baby Products
Burt's Bees Inc.
Buzz Bee Toys HK Ltd.
C&T International
C.R. Gibson
Caden Co.
California Innovations
Calisson Inc.
CamelBak Products LLC
Canal Toys
Candy Planet
CandyRific
Capital Brands LLC
Cardinal Ind Inc.
Casio America Inc.
Castline Inc.
Ceaco Inc.
Cella Consulting LLC
Centresky Craft Shantou Co. Ltd.
Ceva Freight LLC
Chance Productions
Charter Ltd.
Cherry Group Co. Ltd.
Cheuk Yip Plastic Fty. Ltd.
Chicco BRU
Children's Apparel Network
Chit Shing PVC Products Mfy. Ltd.
Church & Dwight Co. Inc.
Circus World Displays Ltd.
CJ Products
Claire's Boutiques Inc.
Clementoni SpA
Cleveland Footwear Mfg. Ltd.
COKeM International Ltd.
Columbus Trading Partner USA Inc.
Comic Images
ComNet Services LLC
Comotomo Inc.
Continental Concession Supplies
Conversant LLC
Crane USA Inc.
Cra-Z-Art
Creative Agency Services Team
Creative Baby Inc.
Creative Design International Ltd.
Criteo Corp.
Crown Equipment
Cuddle Factory Ltd.
Danbar Cool Things Inc.
Dell Marketing LP
Delta Enterprises Corp.
Dematic Corp.
Diamond Select Toys
Diaper Dekor
Dickie Toys HK Ltd.
Diggin Active Inc.
Digital Complex Inc. - Big Toys
Digital Media Cartridge Ltd.
Diono LLC
Disguise Inc.
DK Selections
Dorel Asia Ltd.
Dream On Me Inc.
Dreamgear LLC
Duracell Distributing Inc.
Dust Studio Ltd.
Dutailier Inc.
Dynacraft BSC Inc.
Dynamic Scientific Ltd.
Earth Mama Angel Baby LLC
eKids LLC
Elements Business Services
Emerson Healthcare LLC
Energy Management Collaborative LLC
Enesco LLC
Entertainment Retail Enterprises LLC
Epsilon Data Management
Ergobaby Inc.
Ernst & Young LLP
Evenflo Co. Inc.
Evenflo Co. Inc. Pvl.
Evenflo Feeding Inc.
Evermax Global Resource Co. Ltd.
Excel Building Services LLC
Exclusive Group LLC
Expanscience Laboratories
Explore Scientific LLC
FABCO Hygienic Products Co. Ltd.
Facility Services of America Inc.
Fairhaven Health LLC
Famosa North America Inc.
Fantasia Accessories Ltd.
Fantasma Toys Inc.
Farallon Brands

Fashion Accessory Bazaar
Fashion Angels Enterprises
Fast Forward LLC
Federal Express Corp.
Fisher Price Inc.
Fisher Price Juvenile Products Division
Fisher Price Power Wheels
Fisher Price Toys
Fit & Fresh Inc.
Floppy Products Inc.
Footsteps Technology Ltd.
Fotorama USA
Foundations Worldwide Inc.
Franco Mfg. Co.
Franklin Sports Inc.
Fridababy LLC
Fujifilm North America Corp.
Funrise Inc.
Fusion Manufacturing Group Ltd.
GA Gertmenian & Sons LLC
GBG Beauty LLC
General Lion Footwear International
Genesis TechSystems Inc.
Geometric Results Inc.
Georex Asia Ltd.
Georgia Pacific Corrugated LLC
Gerber Childrenswear Inc.
Gerber Childrenswear LLC
Gi-Go Toy Co.
Ginsey Industries Inc.
Global Design Concepts
Gold Inc.
Goldlok Toys Holding Guangdong
Goliath Games LLC
Good Art Ltd.
Goodbaby Hong Kong Ltd.
Grace Home Fashions
Graco Children's Product Inc.
Graphic Communications
Greenlight LLC
Grid Dynamics International Inc.
Group III International Inc.
Grow'n Up Ltd.
Guangdong Textiles Import & Export Co.
Ltd.
Hain Celestial Group Inc., The
Hallmark Marketing Co. LLC
Halo Innovations Inc.
Hamco
Handcraft Manufacturing Corp.
Handi-Craft Co.
Happy Kid Toy Group YTN
Happy Threads LLC
Hauck Hong Kong Ltd.
HCL America Inc.
Heritage Baby Products LLC
Hi Mark International Co. Ltd.
HIS Juveniles Inc.
Honest Co. Inc., The
Hong Kong City Toys
Hong Kong Xin Yao
Hori USA Inc.
HTI Toys HK Ltd.
Huffy Bicycles
Hugfun International Hongkong Ltd.
Humble Crew Inc.
Hunglow Ltd.
IBM Corp.
IdeaVillage Products Corp.
InComm
Infantino LLC
Infor US Inc.
Innovation First Labs Inc.
Innovative Designs LLC
Instant Web Inc.
Invodo Inc.
Ipsos Insight LLC
Irish Breeze Ltd.
Jackson Lewis LLP
Jada Toys Inc.
Ja-Ru Inc.
Jay at Play International HK Ltd.
Jay Franco & Sons Inc.
JCH HK Technology Trading Ltd.
Jiangsu Guotai Guomao Co. Ltd.
Johnson & Johnson
Jojo Designs LLC
Jolly Far East Ltd.
Joovy
Just Play LLC
Kai Yuan Ltd.
Kalencom Corp., The
Kallidus Inc.
Kano Computing Ltd.

KAS Direct LLC
Kaz Inc.
KDM POP Solutions Group
Kent Displays Inc.
Kenyield International Group Ltd.
Kiddieland Industries Ltd.
KidKraft Inc.
Kids II Far East Ltd.
Kids II Inc.
Kids Only Inc.
Kids Preferred LLC
Kids Station Toys Inc.
Kidsrock Ltd.
Kidz Delight
Kidz Toyz HK Ltd.
Kidztech Toys Mfg. Ltd.
Kiinde LLC
Kimberly Clark Corp.
Kitex Garments Ltd.
KKW Trucking Inc.
KLL Dolls Inc.
K'Nex Industries Inc. Co.
KPMG LLP
Lambs & Ivy Bedtime Originals Division
Lansinoh Laboratories Inc.
LaRose Industries
Latham & Watkins LLP
Leachco CJ Inc.
Learning Journey International LLC, The
Learning Resources
Lego Group
Lennox Industries Inc.
Leosco International Ltd.
Levatoy LLC
Levtex LLC
LF Products Pte. Ltd.
Lifetime Products Inc.
Lillebaby LLC
Lin R. Rogers Electrical Contractors
Lincoln Hill Construction
Lionel LLC
LollyTogs Ltd.
Loyal Subjects LLC, The
Lozier Corp.
LS Parry Inc.
LSC Communication US LLC
LulyBoo LLC
Luv N' Care
M Design Village LLC
Macari Baby Inc.
Madix Inc.
Magformers LLC
Maisto International Inc.
Make It Real LLC
MAM USA
Manhattan Associates Inc.
Manley Toys Ltd. USA
Marpac LLC
Matson Navigation Co.
Mattel Girls MS ML-0609
Mattel Sales Corp.
Maxim Co. Taiwan Ltd.
May Cheong Toy YTN
Maya Group Inc., The
Mayborn USA
Medela Inc.
Mega Brands America Inc.
Melissa & Doug LLC
Merchant Ambassador Holdings Ltd.
MerchSource LLC
Mezco Toyz LLC
Million Dollar Baby
Minds In Sync Inc.
MindWare Wholesale
MJ Holding Co. LLC
Mom Enterprises Inc.
Monogram International
Monotype Imaging Inc.
Moose Mountain Toymakers Ltd.
Morgan Lewis & Bockius LLP
Multi Toys Corp.
Multi-Link Apparel
Nantong A&C Accessories Co. Ltd.
National Importers Inc.
Naturepedic
NECA
Nestle Co. USA
New Adventures LLC
New Bright Industrial Co. Ltd.
Nice-Pak Products Inc.
Nina Footwear Corp.
Nintendo Hardware
No Jo/Red Calliope
North States Industries Inc.

Northwest Co. Inc., The
Nowstalgic Toys Inc.
NSI International Inc.
NUK USA LLC
Nurture Inc.
Olson & Co. Inc.
OMD USA LLC
Orora Visual LLC
Oshkosh B'Gosh
Ovation Toys Co. Ltd.
OXO International Inc.
Pacific Cycle Mongoose Division
Pacific Cycle Schwinn Division
Papyrus
Parkfield Industries Ltd.
PBM Products LLC
Pearhead International
Peg-Perego USA Inc.
Performance Designed Products
Pez-Haas Inc.
Phoenix International Publications
Playgo Toys Enterprises Ltd.
Playhut Inc.
Playmind Ltd.
PlayMonster LLC
Playtex Family Products
Pressman Toy Corp.
Prime Time Toys LLC
Prince Lionheart Inc.
Procter & Gamble Corp.
Protective Technologies
Protiviti Inc.
Qingdao Tangbuy International
Quarto Publishing Group USA
Quintessential Tots LLC
Rack Furniture Group
Ravensburger North America Inc.
Rawlings Sporting Goods Inc.
RDS Industries Inc.
ReaderLink Distribution Services LLC
Ready to Assemble Co.
RealTime Media Inc.
Red Box Toy Factory Ltd.
Red Star Holdings Ltd.
Reeves International Inc.
Regal Lager Inc.
Regalo International LLC
Regent Oriental Industrial Ltd.
Register Print Group
Rehrig International Inc.
Retail Printing Group Inc.
Ricoda Ltd.
Rimini Street Inc.
Rodco Services Inc.
RoofConnect
Rooftop Group USA Inc.
RR Donnelley Receivables Inc.
RTP Technology Corp.
Rubie's Costume Co. Inc.
Sakar International Inc.
Salland Industries Ltd
Samsung C&T America Inc.
Sassy 14 LLC
Schleich North America Inc.
School Zone Publishing Co.
Scientific Toys Ltd.
Scott Specialties Inc.
SDX Acquisitions LLC
Second Play LLC
Securitas Security Services USA Inc.
Seventh Generation Inc.
Sewco Toys & Novelty Ltd.
Shaghal Ltd.
Shanghai Sunwin Industry Group Co. Ltd.
Shermag Inc.
Shine Way Textile & Trading Co. Ltd.
Sitel Operating Corp.
SJF Division Children's Products
Skyhigh International LLC
Skywalker Holdings LLC
Smart Trike Mnf. Pte. Ltd.
SMS Systems Maintenance Services Inc.
Soft Style Inc.
Solowave Design Corp.
Solutions 2 Go LLC MS ACC
Solutions 2 Go LLC MS HW
Soma International Ltd.
Sony Computer Entertainment
SOS Security LLC
South Shore Industries Ltd.
Spencer Technologies Inc.
Sphero Inc.
Sports Connection Asia Ltd.
Step2 Co. LLC, The

Stokke LLC
Stork Craft Manufacturing Ltd.
Stork Craft Manufacturing USA
Summer Infant Inc.
Summer Infant Products Inc.
Sun Lin Toys Manufacturing Co. Ltd.
Swimways Corp.
Taiwan Joca Corp.
Tangible Play Inc.
Tara Toy Corp.
Tasia Toys HK Co. Ltd.
Team Beans LLC
Tech 4 Kids Inc.
Tee-Zed Products LLC
Tervis Tumbler Co.
Thames & Kosmos LLC
Theme Party Culture HK Co. Ltd.
Thermos Co.
Think Fun Inc.
Thinkway
Thorley Industries Inc. LLC
TMP International
Toby Enterprises II Corp.
Tollytots Ltd.
TOMY Corp.
TOMY International Inc. JJC
TOMY International Inc. LCI
TOMY International Inc. TFY
Top Bright Animation Group Co. Ltd.
Topps Co. Inc., The
Toy Major Trading Co. Ltd.
Toy State Industrial Corp.
Toy State International Ltd.
Toy Teck Ltd.
Toysmith
Trend Lab LLC
Tri Coastal Design
Tri Great International Ltd.
Triboro Quilt Mfg. Co.
Trifecta Industries LLC
Triple Eight Distribution Inc.
Troxel Products LLC
Turnstyle Brands LLC
UCC Distributing Inc.
United Legwear Co. LLC
United Parcel Service
University Games

Upanaway LLC
UpSpring Ltd.
USA Helmet Sub Kent International Inc.
USAopoly Inc.
USM Norristown
Vector Security Inc.
Verdes Toys Corp.
Veritiv Operating Co.
Visco Entertainment Inc.
Vivid Imaginations Far East Ltd.
VTech Communications Inc.
VTech Electronics North America
Wai Tec Far East Industrial Co. Ltd.
Warner Home Video
Watch Us Inc.
What Kids Want
Wicked Cool Toys LLC
Wilson Team Sports
Windsor Marketing Group Inc.
Winfat Industrial Co. Ltd.
Winner Ford Products Ltd.
Winning Moves Inc.
WNR Industries Ltd.
WorkWise LLC
Wow Wee Ltd.
Xi Fu Toys Co. Ltd.
Xiamen Well-East Import & Export
XPO Last Mile Inc.
Yamaha Consumer Products
Yeelein Textile Co. Ltd.
Yesmail Inc.
YF Development Ltd.
York Wall Coverings
Yvolution USA Inc.
Zak Designs Inc.
Zasia Ltd.
Zenoff Products Inc.
Zhucheng Yinghua Clothes Making

Ad Hoc Group of B-2/B-3 Lenders
American Money Management
Columbia Threadneedle Investments
Ellington Management Group LLC
First Trust Advisors L.P.
MJX Asset Management LLC
Pacific Coast Bankers Bank
Par-Four Investment Management LLC

Sound Point Capital Management
Taconic Capital Advisors LP

**Ad Hoc Group of B-2/B-3 Lenders'
Attorneys**
Arnold & Porter Kaye Scholer LLP

**Ad Hoc Group of B-2/B-3 Lenders'
Advisors**
Huron Consulting Group

Ad Hoc Group of B-4 Lenders
Angelo Gordon & Co LP
Franklin Mutual Advisors LLC
HPS Investment Partners LLC
Marathon Asset Management LP
Redwood Capital Management LLC
Roystone Capital Management LP
Solus Alternative Asset Management LP

Trade Association Counsel
Locker Greenberg & Brainin LLP

Ad Hoc Group of B-4 Lenders' Attorneys
Wachtell Lipton Rosen & Katz
McGuireWoods LLP

Ad Hoc Group of B-4 Lenders' Advisors
Berkeley Research Group, LLC
Houlihan Lokey

**Ad Hoc Group of Taj Noteholders'
Attorneys**
Paul Weiss Rifkind Wharton & Garrison
LLP
Whiteford Taylor & Preston LLP

**Ad Hoc Group of Taj Noteholders'
Advisors**
GLC Advisors & Co

EXHIBIT B

Listing of Parties-in-Interest Noted for Court Disclosure

Relationships in Matters Related to These Proceedings

None

Relationships in Unrelated Matters

Debtors and Debtors' Affiliates

Toys "R" Us - Delaware, Inc.

Debtors' Attorneys

Kirkland & Ellis LLP

Kutak Rock LLP

Goodmans LLP

Debtors' Advisors

Alvarez & Marsal Inc.

Lazard Ltd.

Current and Former Directors, Officers, Members, and Managers' Attorneys

Munger, Tolles & Olson LLP

5% or More Equity Holders

Bain Capital

Kohlberg Kravis Roberts & Co. LP

Vornado Realty

Secured Lenders

Owl Creek Asset Management

Secured Lenders' Attorneys

Davis Polk & Wardwell LLP

Hunton & Williams LLP

Kilpatrick Townsend & Stockton LLP

Skadden Arps Slate Meagher & Flom LLP

Stroock Stroock & Lavan LLP

Troutman Sanders LLP

Banking Relationships

Banco Popular

Bank of America

Bank of America NA

Bank of New York

Citi

Citibank NA

Deutsche

Deutsche Bank

Deutsche Bank AG New York Branch

Fifth Third

Fifth Third Bancorp

Goldman

Goldman Sachs

Goldman Sachs Lending Partners LLC

Goldman Sachs Mortgage Co.

JPMorgan Chase

JPMorgan Chase & Co.

Key Bank

Milbank Tweed Hadley & McCloy LLP

Regions

Regions Financial Corp.

US Bank

US Bank NA

US Bank Trustees Ltd.

Wells Fargo Bank NA

Wilmington Trust NA

Indenture Trustees

Wilmington Savings Fund Society FSB

Indenture Trustees' Attorneys

Porter Hedges LLP

Top Significant Trade Creditors

Baby Trend Inc.
Exel, Inc.
Hasbro, Inc.
Playmates Toys Inc.
Radio Flyer Inc.
Skip Hop Inc.
Warner Brothers

Top Significant Trade Creditors'

Attorneys

Baker & Hosteler LLP

Official Creditors' Committee Members

Bank of New York Mellon
Euler Hermes
Kimco Realty Corporation
Mattel, Inc.
Simon Property Group, Inc.

Official Creditors' Committee Members'

Attorneys

Jones Day
Weils, Gotshal & Manges LLP
Dinsmore & Shohl LLP
Emmet, Marvin & Martin LLP
Morgan, Lewis & Brockius LLP
Sidley & Austin LLP

Official Creditors' Committee Attorneys

Kramer Levin Naftalis & Frankel LLP

Contract Counterparties

Lotte Shopping Co. Ltd.

Insurers

Ace American Insurance Co.
Ace Property & Casualty Insurance Co.
Allied World Assurance Co.
American Zurich Insurance Co.
Barbican Consortium 9354 - London
Continental Insurance Co. of NJ
Federal Insurance Co.
Great American Assurance Co.
Ironshore Indemnity Inc.
Liberty Surplus Insurance Co.
Lloyds of London

Monopolistic
National Union Fire Insurance Co. of
Pittsburgh PA
Nationwide
Navigators Insurance Co.
Ohio Casualty Insurance Co.
PICC Property & Casualty Co. Ltd.
Starr Indemnity & Liability Co.
Starr Syndicate Limited at Lloyds of London
Steadfast Insurance Co.
Tokio Marine
Tokio Marine - HCC
Travelers Casualty & Surety Co.
TRU Vermont Inc.
US Specialty Insurance
US Specialty Insurance Co. HCC
Wright National Flood Insurance Co.
XL Insurance America Inc.
Zurich American Insurance Co.
Zurich Insurance Co. Ltd.
Zurich Insurance plc UK Branch

Landlords

Best Buy Stores LP
BTM Development Partners LLC
National Retail Properties Inc.
Prudential Insurance Co. of America, The
Ramco-Gershenson Inc.
Union Bank of California
Urban Edge Properties
Weingarten Realty Investors

Taxing Authorities

Anchorage, Municipality of (AK)
Delaware, State of
Florida, State of
Georgia, State of
Illinois, State of
Los Angeles, County of (CA)
Maryland, State of
Nevada, State of
New Jersey, State of
New York, City of (NY)
New York, State of
North Dakota, State of
Orange, County of (FL)
Pennsylvania, Commonwealth of

Philadelphia, City of (PA)
Puerto Rico, Commonwealth of
United States, Government of the, Internal
Revenue Services

Utilities

Ameren Missouri
ConEdison Solutions
Consolidated Edison Inc.
Consumers Energy
Dominion Energy Inc.
Duke Energy
Georgia Power
Public Service Electric & Gas Co.
XCEL Energy Inc.

Vendors

Abbott Nutrition
Apple Inc.
Blank Rome LLP
Ceva Freight LLC
Conversant LLC
Dell Marketing LP
Ernst & Young LLP
Exclusive Group LLC
Gold Inc.
Hain Celestial Group Inc., The
HCL America Inc.
IBM Corp.
Jackson Lewis LLP
Johnson & Johnson
KidKraft Inc.
Kids II Inc.
Kiinde LLC
Kimberly Clark Corp.
KPMG LLP
Lego Group
Monotype Imaging Inc.

Morgan Lewis & Bockius LLP
Nice-Pak Products Inc.
Protiviti Inc.
Rimini Street Inc.
Sony Computer Entertainment
United Parcel Service

Ad Hoc Group of B-2/B-3 Lenders

Columbia Threadneedle Investments
Taconic Capital Advisors LP

Ad Hoc Group of B-2/B-3 Lenders'

Attorneys

Arnold & Porter Kaye Scholer LLP

Ad Hoc Group of B-4 Lenders

HPS Investment Partners LLC
Marathon Asset Management LP
Redwood Capital Management LLC
Solus Alternative Asset Management LP

Ad Hoc Group of B-4 Lenders' Attorneys

Wachtell Lipton Rosen & Katz
McGuireWoods LLP

Ad Hoc Group of B-4 Lenders' Advisors

Berkeley Research Group, LLC
Houlihan Lokey

Ad Hoc Group of Taj Noteholders'

Attorneys

Paul Weiss Rifkind Wharton & Garrison
LLP
Whiteford Taylor & Preston LLP

Ad Hoc Group of Taj Noteholders'

Advisors

GLC Advisors & Co