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Richard H. Engman (RE 7861)

Hearing Date: October 23, 2007 at 10:00 a.m.
Objection Deadline: October 12, 2007 at 4:00 p.m.

- and -

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11
Levitz Home Furnishings, Inc., *et al.*, : Case No. 05-45189 (BRL)
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON JOINT MOTION OF THE DEBTORS AND
THE OFFICIAL COMMITTEE OF UNSECURED CREDITORS, PURSUANT
TO SECTIONS 105(a), 349 AND 1112(b) OF THE BANKRUPTCY CODE, FOR THE
ENTRY OF AN ORDER (A) APPROVING PROCEDURES FOR THE DISTRIBUTION
OF TRUST FUNDS TO UNSECURED CREDITORS AND THE DISMISSAL OF THE
DEBTORS' CHAPTER 11 CASES AND (B) GRANTING CERTAIN RELATED RELIEF**

PLEASE TAKE NOTICE THAT a hearing to consider the

Joint Motion of the Debtors and the Official Committee of
Unsecured Creditors, Pursuant to Sections 105(a), 349 and 1112(b)
of the Bankruptcy Code, for the Entry of an Order (A) Approving
Procedures for the Distribution of Trust Funds to Unsecured
Creditors and the Dismissal of the Debtors' Chapter 11 Cases and
(B) Granting Certain Related Relief (the "Motion")



shall be held before the Honorable Burton R. Lifland, United States Bankruptcy Judge, in Room 625 of the United States Bankruptcy Court, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on October 23, 2007 at 10:00 a.m. (New York time), or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE THAT responses or objections, if any, to the Motion and the relief to be granted therein must be made in writing, conform to the Federal Rules of Bankruptcy Procedure and the Local Rules for the United States Bankruptcy Court Southern District of New York, and be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (which General Order, along with the User's Manual for the Electronic Case Filing System, can be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court) by registered users of the Bankruptcy Court's filing system and, by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), Wordperfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers) and shall be served in accordance with General Order M-242 upon: (i) attorneys for the Debtors, Jones Day, 222 East 41st Street, New York, New York 10017, Attn: Richard H. Engman, Esq., (ii) the Office of the United States Trustee for the Southern District of New York (the "U.S. Trustee"), 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn: Greg M. Zipes, Esq. and Paul K. Schwartzberg, Esq., and (iii) attorneys for the Official Committee of Unsecured Creditors, Kronish Lieb Weiner & Hellman LLP, 1114 Avenue of the Americas, New York, New York 10036, Attn: Jay R. Indyke, Esq. and Cathy Hershcopf, Esq., so as to be actually received by no later than 4:00 p.m. (New York time) on October 12, 2007.

PLEASE TAKE FURTHER NOTICE THAT copies of the Motion may be obtained on Kurtzman Carson Consultants LLC's website at www.kccllc.net/levitz.

Dated: September 28, 2007
New York, New York

Respectfully submitted,

/s/ Nicholas M. Miller
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ATTORNEYS FOR DEBTORS AND
DEBTORS IN POSSESSION

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Attorneys for Debtors and
Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- X
In re : Chapter 11
Levitz Home Furnishings, Inc. *et al.*, : Case No. 05-45189 (BRL)
Debtors. : (Jointly Administered)
----- X

**JOINT MOTION OF THE DEBTORS AND THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS, PURSUANT TO
SECTIONS 105(a), 349 AND 1112(b) OF THE BANKRUPTCY CODE,
FOR THE ENTRY OF AN ORDER (A) APPROVING PROCEDURES
FOR THE DISTRIBUTION OF TRUST FUNDS TO UNSECURED
CREDITORS AND THE DISMISSAL OF THE DEBTORS' CHAPTER 11
CASES AND (B) GRANTING CERTAIN RELATED RELIEF**

TO THE HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE:

Levitz Home Furnishings, Inc. ("LHFI"), individually and together with its affiliated debtors and debtors in possession (collectively with LHFI, the "Debtors"),¹ and the Official Committee of Unsecured Creditors in the above-captioned case (the "Committee", and together with the Debtors, the "Movants"), hereby submit this joint motion (the "Motion") requesting entry of an order, pursuant to sections 105(a), 349 and 1112(b) of Title 11 of the United States Code (the "Bankruptcy Code"), (i) approving procedures (collectively, the "Distribution and Dismissal Procedures") for the resolution of all unsecured claims against the Debtors, the distribution of funds held in trust for the benefit of unsecured creditors and the ultimate dismissal of the Debtors' bankruptcy cases and (ii) granting certain related relief. In support of this Motion, the Movants respectfully represent as follows:

BACKGROUND

A. The Chapter 11 Filings and Jurisdiction

1. On October 11, 2005, each of the Debtors commenced a case under chapter 11 of the Bankruptcy Code.² By an order entered on October 12, 2005, the Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being administered jointly.

¹ The Debtors are comprised of the following seven entities: LHFI; Levitz Furniture Company of the Midwest, Inc.; Levitz Furniture Company of Washington, Inc.; Levitz Furniture Corporation; Levitz Furniture LLC; Seaman Furniture Company, Inc.; and Seaman Furniture Company of Pennsylvania, Inc. The chapter 11 cases of the following six former debtors were dismissed by an order of the Court entered on December 21, 2006 (Docket No. 1084): Parallax Development Industries, Inc.; John M. Smyth Company; Levitz Furniture Company of Delaware, Inc.; Levitz Shopping Service, Inc.; RHM, Inc.; and Seaman Furniture Company of Union Square, Inc.

² Because the Debtors' chapter 11 cases were filed prior to the effective date (i.e., October 17, 2005) of most of the provisions of the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005 (the "2005 Act"), references to the Bankruptcy Code contained herein refer to the pre-2005 Act Bankruptcy Code, unless otherwise noted.

2. The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On October 21, 2005, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the Committee, pursuant to section 1102 of the Bankruptcy Code.

4. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

B. The DIP Facility

5. On the Petition Date, the Debtors' filed a motion for approval of an \$80 million senior secured financing facility (the "DIP Facility") with General Electric Capital Corporation ("GE Capital") and Prentice Capital Management, LP ("Prentice" and, together with GE Capital, the "DIP Lenders"). By order dated November 10, 2005 (Docket No. 203) (the "DIP Order"), this Court gave final approval to the Debtors' DIP Facility.

C. The Purchase Agreement and Sale Order

6. On November 11, 2005, the Debtors filed a motion (Docket No. 218) seeking approval of an orderly, expeditious, open and fair process for the sale of assets to the highest bidder through auction (the "Bidding Procedures"). On November 22, 2005, the Court entered an order (Docket No. 302), among other things: (a) approving the Bidding Procedures; (b) authorizing an auction to be held on November 30, 2005 (the "Auction"); and (c) scheduling a hearing to consider entry of an order approving the ultimate sale to the successful bidder.

7. Pursuant to the Bidding Procedures, the Debtors announced at the Auction that they had received only one qualified bid, which was submitted by PLVTZ, LLC ("PLVTZ"), an affiliate of Prentice, and the Pride Capital Group (d/b/a Great American Group) (collectively with PLVTZ, the "Purchaser").³ On December 14, 2005 the Court entered an order (Docket No. 514) (the "Sale Order") approving the sale of substantially all of the Debtors' assets (the "Purchased Assets") to the Purchaser.

8. The Sale Order authorized, among other things, the sale and transfer of all of the Debtors' rights to designate the ultimate assignee of all of the Debtors' right, title and interest in and to certain nonresidential real property leases (each, a "Lease") through May 31, 2006 (the "Lease Designation Deadline"). As of the date of this Motion, all but one of the Debtors' Leases have been either assumed and assigned or rejected (or so designated by the Purchaser), and the Court has entered an order extending the Lease Designation Deadline for the lone remaining Lease.

9. Moreover, the Debtors have ceased retail operations, are no longer conducting their ordinary business, no longer have any employees and are in the process of winding up their affairs by, among other things, awaiting notice from PLVTZ regarding the remaining Lease and processing and filing final state sales tax returns. Each of the Debtors retained Walker Truesdell & Associates ("Walker Truesdell") as its winddown officer to facilitate the winddown process, pursuant to an order of the Court dated March 15, 2006 (Docket No. 775).

³ PLVTZ also is a lender under the Debtors' DIP Facility.

10. As consideration for the Purchased Assets, the Purchaser paid off the lenders senior to PLVTZ in the DIP Facility, and PLVTZ forgave \$7 million of the \$25 million owed to it by the Debtors under the DIP Credit Agreement. See Purchase Agreement § 3.1 at 24.

11. The Sale Order required the Purchaser to assume certain liabilities and pay certain administrative expenses. The Purchaser paid certain administrative expenses in excess of those it was required to pay pursuant to the Sale Order. The Movants are unaware of any unpaid administrative expenses, other than professional fees and certain administrative rent claims that the Purchaser intends to resolve on or before the entry of any order granting this Motion.

12. The sale proceeds were insufficient to satisfy all of the Debtors' remaining obligations to secured parties under the DIP Facility. Specifically, PLVTZ continues to hold an unsatisfied claim of approximately \$11.25 million under the DIP Facility. Accordingly, the estate does not have any cash on hand, and the Debtors will be unable to confirm a plan in these cases.

D. The General Unsecured Creditor Trust

13. As part of the sale, and at the Committee's insistence, PLVTZ agreed to carveout certain funds that PLVTZ otherwise would have been entitled to receive as a secured lender under the DIP Facility. These funds have been held in a General Unsecured Creditors Trust (the "GUC Trust") for the benefit of unsecured creditors. The term sheet establishing the GUC Trust is annexed as Exhibit "C" to the Sale Order and identifies a range of sharing opportunities to fund the GUC Trust from proceeds that otherwise would be distributed to PLVTZ (as either a DIP Lender or the Purchaser of substantially all of the Debtors' assets). As a

result of these sharing opportunities, over the course of these cases the GUC Trust has accumulated approximately \$580,000 for the benefit of unsecured creditors (the "GUC Funds").

14. The Movants have determined that no significant additional assets are or will be available to fund the GUC Trust. Among other things, the Committee reviewed prepetition payments to creditors and analyzed other potential litigation targets and concluded that there would be no substantial net benefit to unsecured creditors to pursue preference claims or other avoidance actions.⁴ Moreover, the proceeds of any such avoidance actions are included among the Purchased Assets acquired by PLVTZ in the Sale Order. Consequently, the Committee has determined – and the Debtors agree – that there are no material unencumbered funds to be obtained for the benefit of unsecured creditors.

15. Based upon a review of Schedule F to each of the Debtors' schedules of assets and liabilities filed with the Bankruptcy Court on December 27, 2005 (collectively, "Schedule F"), and the proofs of claim filed in these cases, the Movants estimate that the unsecured claims against the Debtors are approximately 2250 in number and \$250 million in amount.⁵ Based on approximately \$580,000 in current GUC Funds, the Movants anticipate making a *pro rata* distribution of approximately 0.3%, or three tenths of one percent, to unsecured creditors.⁶

⁴ In addition to analyzing preference claims and other avoidance actions, the Committee closely monitored litigation initiated by certain bondholders against, among others, the former directors, officers and majority shareholders of LHF1 for, *inter alia*, breach of fiduciary duty. Had this litigation survived the motion to dismiss phase, the Committee was poised to initiate a similar action for the benefit of the Debtors' unsecured creditors. However, on February 22, 2007, the aforementioned litigation was dismissed with prejudice by the United States District Court for the Southern District of New York. See Xerion Partners I, LLC et al. v. Resurgence Asset Mgmt., LLC et al., Case No. 06-2434 (S.D.N.Y. Feb. 22, 2007).

⁵ These estimates are based on the cumulative total of Schedule F claims – excluding duplicates.

⁶ Subject to change through the Claims Resolution Process described herein.

RELIEF REQUESTED

A. The Claims Resolution Process

16. As set forth above, the Movants seek the entry of an order, among other things, approving procedures for the resolution of all unsecured claims against the Debtors' estates (the "Claims Resolution Process"), which process (described below) will permit a *pro rata* distribution (the "Distribution") to holders of allowed unsecured claims. To facilitate the Claims Resolution Process and the Distribution, the Movants seek the appointment of Walker Truesdell as trustee of the GUC Trust (the "GUC Trustee"), pursuant to the terms of the proposed order attached hereto as Exhibit D (the "Proposed Distribution and Dismissal Procedures Order"). In addition, the Movants request that the Court authorize the GUC Trustee to utilize up to \$70,000 from the GUC Funds (the "Holdback") to pay reasonable expenses associated with the Claims Resolution Process, the Distribution and any other actions taken pursuant to the Distribution and Dismissal Procedures (the "Distribution and Dismissal Expenses").

17. Attached hereto as Exhibit A is list of all persons and entities that the Movants believe have, or potentially have, unsecured claims against the Debtors' estates (collectively, the "Potential Claimants").⁷ The Potential Claimants are comprised of the following:

- creditors listed on Schedule F;
- creditors that have filed proofs of claim with the Bankruptcy Court as of the date of this Motion, including customer claims;
- parties to litigation or threatened litigation with the Debtors;
- parties to rejected leases with the Debtors;

⁷ The Movants recognize that the amounts listed on Exhibit A could change, for example, if it is determined that, pursuant to the Distribution and Dismissal Procedures, additional creditors should have been included or the amounts are incorrect.

- parties to executory contracts with the Debtors;
- noteholders who did not settle with the Committee pursuant to the terms of the Sale Order; and
- certain governmental entities, including the IRS, the SEC and certain state taxing authorities.

18. The Movants propose to commence the Claims Resolution Process by serving the Potential Claimants with a notice, substantially in the form attached hereto as Exhibit B (the "Proposed Distribution Notice") within five business days after entry of any order approving this Motion. As set forth on the attached Exhibit B, the Proposed Distribution Notice will, among other things:

- provide general case information, including the estimated amount of the anticipated distribution;
- include a separate schedule with the Potential Claimant's claim information, including the proposed claim amount and whether the claim is disputed, contingent or unliquidated;
- give instructions for filing an objection to the Proposed Distribution Notice, including the mailing address for the GUC Trustee and the objection deadline;⁸ and
- include contact information in the event the Potential Claimant has questions regarding the Claims Resolution Process or requires hard copies of claim forms or related court documents.

19. Because the GUC Funds are limited, the Movants do not anticipate an extensive claims reconciliation process. If a Potential Claimant or other party-in-interest (a) disputes any claim information contained in the Proposed Distribution Notice, (b) wishes to assert a claim that is not reflected on the Proposed Distribution Notice or (c) objects to or seeks

⁸ Certain creditors and potential creditors have been exempted from the claim filing requirement, including: (a) those who agree with the identified amount of undisputed, noncontingent and liquidated claims; (b) creditors whose claims have been satisfied; (c) claimants whose claims are based solely on ownership of stock in one of the Debtors; (d) former directors and officers holding claims for indemnity or contribution; and (e) any Debtor holding a claim against another Debtor.

reconsideration of the relief granted in any order granting this Motion, such Potential Claimant or other party-in-interest (the "Objecting Party") must mail or e-mail its claim or objection with documentation supporting its claim or objection (each a "Claim Objection") on or before December 14, 2007 (the "Objection Deadline") to the GUC Trustee at Walker Truesdell & Associates, 380 Lexington Avenue, Suite 1014, New York, New York 10168 (Attn: Sharon Roth, e-mail: sroth@walkertruesdell.com). In any Claim Objection, the Objecting Party must state the grounds with particularity.

20. The GUC Trustee and counsel to the Committee shall review all Claim Objections and supporting documentation timely submitted by an Objecting Party and consult with the Objecting Party in order to attempt to resolve any disputes regarding the Claim Objection. If the GUC Trustee, counsel to the Committee and the Objecting Party cannot agree on a resolution, then counsel to the Committee shall notice the matter for hearing for ultimate determination by the Court, which hearing shall take place on or before January 31, 2008. Any claim allowed pursuant to the foregoing Claims Resolution Process shall be deemed an "Allowed Unsecured Claim." Additionally, the Movants seek a determination by the Court that any Potential Claimant or other party-in-interest that does not timely file a Claim Objection shall be barred from challenging the relief requested herein.

B. The Distribution

21. Upon completion of the Claims Resolution Process, the Movants propose to make the Distribution to holders of Allowed Unsecured Claims (collectively, "Allowed Unsecured Claimants") (*i.e.* the beneficiaries of the GUC Trust). For administrative convenience and to conserve expenses, the Movants propose making only a single distribution of the GUC Funds, and request authority to refrain from making any *de minimus* distribution that would result in a distribution of less than \$25 to an Allowed Unsecured Claimant. In addition, the

Movants request that any distributed check(s) that have not been claimed and/or cashed within 90 days after distribution of the check (the "Check Cashing Period") be deemed void, and the corresponding claim be disallowed. Furthermore, the Movants request that any GUC Funds that remain after expiration of the Check Cashing Period be used to pay any Distribution and Dismissal Expenses that exceed the Holdback, if any, and, thereafter, to be donated to a recognized charitable organization that (a) has no affiliation with the GUC Trustee or estate professionals, (b) is dedicated in some way to improving the bankruptcy system or providing services to those in need of the bankruptcy process and (c) is acceptable to both the GUC Trustee and counsel to the Committee.

C. The Notice of Distribution and Proposed Dismissal

22. Finally, the Movants request dismissal of the Debtors' chapter 11 cases after the filing of a notice of distribution and proposed dismissal substantially in the form attached hereto as Exhibit C (the "Notice of Distribution and Proposed Dismissal"). As set forth on the attached Exhibit C, the Notice of Distribution and Proposed Dismissal, among other things, will (a) verify that all unsecured claims have been resolved, (b) identify the amount of all Allowed Unsecured Claims, (c) give the total amount distributed from the GUC Trust and the *pro rata* distribution percentage on account of the Allowed Unsecured Claims, (d) identify all Distribution and Dismissal Expenses, (e) confirm that all Leases have been assumed and assigned or rejected, and (f) confirm that all U.S. Trustee quarterly fees have been paid. Within five business days after filing the Notice of Distribution and Proposed Dismissal, the Committee may submit to the Court a proposed order providing for the dismissal of the Debtors' chapter 11 cases.

APPLICABLE AUTHORITY

23. The Court should approve the Distribution and Dismissal Procedures because the Debtors (a) are unable to bear the administrative burden of effectuating a plan of reorganization and distributing funds to the Debtors' unsecured creditors and (b) have no remaining estate assets to administer.

24. Under section 1112(b) of the Bankruptcy Code, a court may dismiss a debtor's chapter 11 case "for cause." 11 U.S.C. § 1112(b); In re Albany Partners, Ltd., 749 F.2d 670, 674 (11th Cir. 1984); In re Blunt, 236 B.R. 861, 864 (Bankr. M.D. Fla. 1999). Section 1112(b) of the Bankruptcy Code states, in pertinent part: ". . . on request of any party in interest or the United States trustee or bankruptcy administrator, and after notice and a hearing, the court may . . . dismiss a case under this chapter . . . for cause" A determination of cause is made by the court on a case-by-case basis. Albany Partners, 749 F.2d at 674. In addition, the decision to dismiss a case is particularly delegated to the bankruptcy court's sound discretion. See In re Camden Ordinance Mfg. Co. of Arkansas, Inc., 1999 WL 587790, at *2 (Bankr. E.D. Pa. 1999) (citing In re Atlas Supply Corp., 837 F.2d 1061, 1063 (5th Cir. 1988)). Therefore, it is clear that the Court is authorized to dismiss the Debtors' chapter 11 bankruptcy cases upon a showing of "cause."

25. The legislative history of section 1112(b) of the Bankruptcy Code and relevant case authority indicate that a court has wide discretion to use its equitable powers to dispose of a debtor's case. H.R. Rep. No. 595, 95th Cong., 1st Sess. 405 (1977); S.Rep. No. 989, 95th Cong., 2d Sess. 117 (1978), reprinted in 1978 U.S.C.C.A.N. 57878; see also In re Preferred Door Co., 990 F.2d 547, 549 (10th Cir. 1993) (stating a court has broad discretion to dismiss a bankruptcy case); In re Sullivan Cent. Plaza I, Ltd., 935 F.2d 723, 728 (5th Cir. 1991) (stating

that determination of whether cause exists under section 1112(b) of the Bankruptcy Code "rests in the sound discretion" of the bankruptcy court); In re Koerner, 800 F.2d 1358, 1367 & n. 7 (5th Cir. 1986) (stating that a bankruptcy court is afforded "wide discretion" under section 1112(b) of the Bankruptcy Code); Albany Partners, 749 F.2d at 674 (same).

26. Section 1112(b) of the Bankruptcy Code provides a nonexclusive list of 10 grounds for dismissal. 11 U.S.C. § 1112(b)(1)-(10); Frieouf v. U.S., 938 F.2d 1099, 1102 (10th Cir. 1991) (stating that section 1112(b) of the Bankruptcy Code's list is nonexhaustive); Blunt, 236 B.R. at 864 (same). One such ground is where a party-in-interest shows that there is an "inability to effectuate a plan [of reorganization]." ⁹ 11 U.S.C. § 1112(b)(2); Preferred Door Co., 990 F.2d at 549; Sullivan Cent. Plaza I, 935 F.2d at 728. Here, the Court may dismiss the Debtors' chapter 11 bankruptcy cases because the Debtors are unable to effectuate a plan. 11 U.S.C. § 1112(b)(5).

27. Inability to effectuate a plan arises when a debtor lacks the capacity to "formulate a plan or carry one out" or where the "core" for a workable plan of reorganization "does not exist." See Preferred Door, 990 F.2d at 549 (quoting Hall v. Vance, 887 F.2d 1041, 1044 (10th Cir. 1989)) (finding an inability to effectuate a plan arises where debtor lacks capacity to formulate a plan or carry one out); Blunt, 236 B.R. at 865 (finding cause to dismiss debtor's case under section 1112(b)(2) of the Bankruptcy Code where "core" for a workable plan of reorganization found to be nonexistent).

28. Here, it is simply not possible or practical to effectuate a plan of reorganization because the Debtors have liquidated their assets and have no funds or

⁹ In addition to the Debtors, the Committee is a party-in-interest in the Debtor's Chapter 11 proceeding. 11 U.S.C. § 1109(b); In re Piper Aircraft Corp., 244 F.2d 1289, 1303 n.11 (11th Cir. 2001) (finding that a creditors committee is a party in interest in a chapter 11 bankruptcy proceeding).

unencumbered assets to pay any administrative expenses that might accrue. All of the Debtors' inventory has been sold, and the Debtors no longer have any retail stores. As such, there is no business to reorganize. By continuing in bankruptcy, the Debtors could incur administrative expenses beyond their ability to pay. In sum, the Movants have met their burden of proof to show that cause exists to dismiss the Debtors' chapter 11 bankruptcy cases under section 1112(b) of the Bankruptcy Code due to the inability to effectuate a plan of reorganization.

29. Once a court determines that cause exists to dismiss a chapter 11 case, the court must also evaluate whether dismissal is in the best interests of the creditors and of the estate. See In re Superior Sliding & Window, Inc., 14 F.3d 240, 243 (4th Cir. 1994); In re Mazzocone, 183 B.R. 402, 411 (Bankr. E.D. Pa. 1995), aff'd 200 B.R. 568 (E.D. Pa. 1996); In re Warner, 83 B.R. 807, 809 (Bankr. M.D. Fla. 1988). A variety of factors demonstrate that it is in the best interest of the creditors and the Debtors' estates to dismiss the chapter 11 cases and authorize distribution of the GUC Funds to the Debtors' unsecured creditors, as contemplated by the Motion.

30. Among other things, a dismissal of a chapter 11 bankruptcy case meets the best interests of the creditors test where a debtor has nothing to reorganize and the debtor's assets are fixed and liquidated. See In re BTS, Inc., 247 B.R. 301, 310 (Bankr. N.D. Okl. 2000); In re Camden Ordinance Mfg. Co. of Arkansas, Inc., 245 B.R. 794, 799 (E.D. Pa. 2000) (finding that a reorganization to salvage business which ceased business was infeasible); In re Brogdon Inv. Co., 22 B.R. 546, 549 (Bankr. N.D. Ga. 1982) (dismissing a chapter 11 bankruptcy proceeding in part where there was "simply nothing to reorganize" and no reason to continue the reorganization).

31. As explained above, the Debtors have nothing left to reorganize. As of the date of this Motion, virtually all of the Debtors' assets have been liquidated. The only significant remaining task is for the GUC Trustee and counsel to the Committee to distribute GUC Funds, which funds are not property of the Debtors' estates by virtue of the Sale Agreement (and the DIP Lenders' agreement to forego recovery of the GUC Funds for the benefit of unsecured creditors). In re SPM Mfg. Corp., 984 F.2d 1305 (1st Cir. 1993) (holding that a secured creditor may share proceeds it is otherwise entitled to receive with unsecured creditors); In re MCorp. Fin., Inc., 160 B.R. 941 (S.D. Tex. 1993) (holding that a senior creditor may share its proceeds with specified junior creditors so long as junior creditors not receiving distribution receive at least as much as they would in a hypothetical chapter 7 without the sharing); In re World Health Alternatives, Inc., 344 B.R. 291 (Bankr. D. Del. 2006) (holding that a secured creditor may carve-out funds from its collateral for the benefit of unsecured creditors in exchange for committee's withdrawal of its objection to motion to sell substantially all of debtor's assets); In re Genesis Health Ventures, Inc., 266 B.R. 591 (Bankr. D. Del. 2001) (holding that the secured lender's distribution to management did not preclude confirmation of the plan). Thus, dismissal of the Debtors' chapter 11 cases is in the best interest of the creditors because the Debtors' operations no longer exist, and the GUC Funds are immediately available for distribution to the Debtors' unsecured creditors.

32. In addition, dismissal is proper because the alternative – conversion to chapter 7 – is impractical. One element of the best interest of the "estate" focuses upon whether the economic value of the estate is greater inside or outside of bankruptcy. In re Clark, 1995 WL 495951, at 5 (N.D. Ill. 1995); In re Staff Inv. Co., 146 B.R. 256, 261 (Bankr. E.D. Cal. 1993). The prime criterion for assessing the interests of the estate is the maximization of its value as an

economic enterprise. See id. Here, dismissal of the Debtors' cases will maximize the value of the Debtors' estates because conversion to a chapter 7 liquidation and appointment of a trustee would impose significant and unnecessary additional administrative costs upon the Debtors' estates. Dismissal of the Debtors' chapter 11 bankruptcy cases is preferred in this instance because the Debtors do not have any significant remaining duties, and the GUC Trustee and counsel to the Committee have only one remaining relatively simple administrative duty – distribution of the GUC Funds to the Allowed Unsecured Claimants.

33. Finally, all parties in interest agree that dismissal is the best alternative. The best interests of creditors test is met where interested parties, other than the debtor, agree that dismissal is the proper disposition of the case. See Camden Ordinance Arkansas, Inc., 245 B.R. at 798; Mazzocone 183 B.R. at 411. Here, the Court should dismiss the Debtors' chapter 11 bankruptcy cases because the Committee and the Debtors both favor dismissal. In addition, the U.S. Trustee has indicated that it has no objection to the relief requested herein. Thus, the Debtors' bankruptcy proceedings should be dismissed because all interested parties concur that dismissal is warranted.

34. The Distribution and Dismissal Procedures represent the parties' cooperative efforts at reaching a solution that benefits all of the creditors within the confines of the Bankruptcy Code. Authorizing distribution of the GUC Funds and allowing dismissal of the Debtors' bankruptcy cases simply furthers the Bankruptcy Code's goal of efficient administration of the Debtors' bankruptcy estates to maximize the return to unsecured creditors.

NOTICE

35. Pursuant to the Court's order dated October 11, 2005 establishing notice procedures in this chapter 11 case, notice of this Motion will be given to (a) the Special Service List established pursuant to this Court's Administrative Order Establishing Case Management and Scheduling Procedures (Docket No. 73) and (b) parties that have requested service of papers pursuant to Bankruptcy Rule 2002. The Movants respectfully submit that no other or further notice is required.

NO PRIOR REQUEST

36. No prior request for the relief sought in this Motion has been made to this or to any other Court.

WHEREFORE, the Movants respectfully request that this Court enter an order

- (i) approving the Distribution and Dismissal Procedures, as set forth in the Proposed Distribution and Dismissal Procedures Order, and the ultimate dismissal of the Debtors' chapter 11 cases and
- (ii) granting such other and further relief as this Court deems just and proper.

Dated: September 28, 2007
New York, New York

Respectfully submitted,

JONES DAY

/s/ Nicholas M. Miller
Richard H. Engman (RE 7861)
222 East 41st Street
New York, New York 10017
Telephone: (212) 326-3939
Facsimile: (212) 755-7306

- and -

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Attorneys for the Committee

EXHIBIT A

EXHIBIT B

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----	X	
	:	
In re	:	Chapter 11
	:	
Levitz Home Furnishings, Inc. <i>et al.</i> ,	:	Case No. 05-45189 (BRL)
	:	
	:	(Jointly Administered)
Debtors.	:	
	:	
-----	X	
(Levitz Home Furnishings, Inc.)	:	(Case No. 05-45189 (BRL))
(Levitz Furniture Company of the Midwest, Inc.)	:	(Case No. 05-45212 (BRL))
(Levitz Furniture Company of Washington, Inc.)	:	(Case No. 05-45213 (BRL))
(Levitz Furniture Corporation)	:	(Case No. 05-45194 (BRL))
(Levitz Furniture, LLC)	:	(Case No. 05-45198 (BRL))
(Seaman Furniture Company, Inc.)	:	(Case No. 05-45214 (BRL))
(Seaman Furniture Company of Pennsylvania, Inc.)	:	(Case No. 05-45216 (BRL))
	:	

NOTICE OF PROPOSED DISTRIBUTION AND DISMISSAL OF CHAPTER 11 CASES

PLEASE TAKE NOTICE OF THE FOLLOWING:

1. **Except as set forth herein, no funds are available for distribution to creditors.**

2. On October 11, 2005 (the "Petition Date"), the above-captioned debtors and debtors in possession (collectively, the "Debtors") filed petitions for relief under chapter 11 of the Bankruptcy Code. By an order of the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), the Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being administered jointly. On October 21, 2005, the United States Trustee for the Southern District of New York appointed an Official Committee of Unsecured Creditors in the above-captioned cases (the "Committee"), pursuant to section 1102 of the Bankruptcy Code.

3. On December 14, 2005 the Bankruptcy Court entered an order (Docket No. 514) (the "Sale Order") approving the sale (the "Sale") of substantially all of the Debtors' assets to PLVTZ, LLC ("PLVTZ"). The Sale proceeds were insufficient to satisfy all of the Debtors' obligations to secured parties, and, as a result of the Sale Order, the Debtors have ceased retail operations, no longer have any employees and are in the process of winding up their affairs. **The Debtors do not have any cash on hand and will be unable to make a distribution of any estate assets to unsecured creditors.**

4. However, as part of the Sale, and at the Committee's insistence, PLVTZ agreed to carveout certain funds that PLVTZ otherwise would have been entitled to receive, which funds have been held in a General Unsecured Creditors Trust (the "GUC Trust") for the benefit of unsecured creditors. The term sheet establishing the GUC Trust is annexed as Exhibit "C" to the Sale Order and identifies a range of sharing opportunities to fund the GUC Trust from proceeds that otherwise would be distributed to PLVTZ.

5. As a result of these sharing opportunities, the GUC Trust has accumulated approximately \$580,000, for the benefit of unsecured creditors (the "GUC Funds"). The Committee estimates that unsecured claims against the Debtors are approximately 2250 in number and \$250 million in amount. Accordingly, the Committee believes that the GUC Funds are sufficient to make a *pro rata* distribution of less than 0.3%, or three tenths of one percent, to unsecured creditors.

6. On October [___], 2007, the Bankruptcy Court entered an order (Docket No. ___) (the "Distribution and Dismissal Procedures Order") that, among other things, (a) approved procedures to identify outstanding unsecured claims against the Debtors; (b) authorizes a *pro rata* distribution from the GUC Funds (the "Distribution"); and (c) subject to certain conditions, authorizes the dismissal of the Debtors' chapter 11 cases after the Distribution. You are receiving this Notice pursuant to the Distribution and Dismissal Procedures Order.

7. Your claim is identified on the attached schedule (the "Schedule"), which reflects the amount shown on the Debtors books and records or the amount identified on any proof of claim you may have filed with the Bankruptcy Court. The Schedule indicates whether your claim is disputed, unliquidated or contingent.

8. If you agree with the amount shown on the Schedule, and if your claim is not listed as contingent, unliquidated or disputed, then you should NOT respond to this Notice.

9. You also should NOT respond to this notice if your claim (a) arose on or after the Petition Date; (b) is based on ownership of stock in one of the Debtors; or (c) is based on indemnity or contribution and you are a former director or officer of one of the Debtors.

10. If, however, you (a) disagree with the amount shown on the Schedule, or (b) your claim is listed as contingent, unliquidated or disputed, then you must submit a written response and supporting documentation according to the instructions on the claim form so that it is received by the GUC Trustee by mail or email, as set forth below, on or before **December 14, 2007** (the "Objection Deadline"):

GUC Trustee
Walker, Truesdell & Associates
380 Lexington Avenue
Suite 1014
New York, NY 10168
-or-
sroth@walkertruesdell.com

11. In addition, if you object to the ultimate dismissal of the Debtors' chapter 11 cases, then you must submit a written response to the GUC Trustee, stating the reasons for the objection, on or before the Objection Deadline.

12. If you do not respond to this Notice on or before the Objection Deadline, then (a) disputed, unliquidated and contingent claims will be disallowed in their entirety and (b) undisputed, liquidated and non-contingent claims will be allowed in the amounts indicated on the Schedule. Any claims disputes and any disputes regarding the ultimate dismissal of the Debtors' chapter 11 cases will be submitted to the Bankruptcy Court for resolution pursuant to the terms of the Distribution and Dismissal Procedures Order.

13. After all claims disputes have been resolved, the GUC Trustee will make the Distribution on account of allowed claims. As noted above, the Distribution is anticipated to be less than three tenths of one percent of the allowed claim amount. The GUC Trustee will not make *de minimus* distributions of less than \$25.

14. You may obtain a proof of claim form, if necessary, and copies of the Distribution and Dismissal Procedures Order and any related court documents by (a) accessing the website of the Debtors' claims and noticing agent at www.kccllc.com/Levitz; or (b) contacting the GUC Trustee, Walker Truesdell & Associates, at 212-687-1811.

[Bar Code]

In re Levitz Home Furnishings, Inc., *et al.*
United States Bankruptcy Court
Southern District of New York
Jointly Administered Case No. 05-45189 (BRL)

Creditor	Claim #	Unliquidated*	Contingent*	Disputed*	Claim Amount**

NOTE: The Committee anticipates that a distribution of less than 0.3%, or three tenths of one percent, of the total allowed claim amount will be made to holders of allowed claims. No distributions of less than \$25 will be made.

* If your claim is identified as unliquidated, contingent or disputed and you fail to file a timely written response, then your claim will be disallowed and you will receive no distribution from the GUC Trust. If your claim is identified as unliquidated, contingent or disputed, then you must file a proof of claim or other written response and any supporting documentation with the GUC Trustee so that it is received by no later than **December 14, 2007** (the "Objection Deadline") at:

GUC Trustee
Walker Truesdell & Associates
380 Lexington Avenue
Suite 1014
New York, NY 10168
-or-
stroth@walkertruesdell.com

You must submit this schedule with any written response.

** If you disagree with the amount shown on this schedule, then you must file a proof of claim or other written response and any supporting documentation with the GUC Trustee no later than the Objection Deadline. Failure to file a timely proof of claim or other written response with the GUC Trustee before the Objection Deadline will result in (a) allowance of the claim in the amount identified above or (b) if unliquidated, contingent, or disputed, disallowance of the claim in its entirety.

EXHIBIT C

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
Levitz Home Furnishings, Inc. <i>et al.</i> ,	: Case No. 05-45189 (BRL)
	: (Jointly Administered)
Debtors.	:
-----X	
(Levitz Home Furnishings, Inc.)	: (Case No. 05-45189 (BRL))
(Levitz Furniture Company of the Midwest, Inc.)	: (Case No. 05-45212 (BRL))
(Levitz Furniture Company of Washington, Inc.)	: (Case No. 05-45213 (BRL))
(Levitz Furniture Corporation)	: (Case No. 05-45194 (BRL))
(Levitz Furniture, LLC)	: (Case No. 05-45198 (BRL))
(Seaman Furniture Company, Inc.)	: (Case No. 05-45214 (BRL))
(Seaman Furniture Company of Pennsylvania, Inc.)	: (Case No. 05-45216 (BRL))
	:

NOTICE OF DISTRIBUTION AND PROPOSED DISMISSAL OF CHAPTER 11 CASES

Pursuant to the Order, Pursuant to Sections 105(a), 349 and 1112(b) of the Bankruptcy Code, (A) Approving Procedures for the Distribution of Trust Funds to Unsecured Creditors and the Dismissal of the Debtors' Chapter 11 Cases; and (B) Granting Certain Related Relief (Docket No. __) (the "Distribution and Dismissal Procedures Order"), entered on October [__], 2007, the Official Committee of Unsecured Creditors in the above-captioned cases (the "Committee"), hereby submits the following Notice of Distribution and Proposed Dismissal:¹

1. On October 11, 2005, each of the Debtors commenced a case under chapter 11 of the Bankruptcy Code. By an order entered on October 12, 2005, the Debtors' chapter 11 were consolidated for procedural purposes only and administered jointly.

¹ Capitalized terms not otherwise defined herein shall have the meanings given to them in the Distribution and Dismissal Procedures Order.

2. The Distribution and Dismissal Procedures Order, among other things, (a) approved procedures to identify and resolve outstanding unsecured claims against the Debtors (the "Claims Resolution Process"); (b) authorized a *pro rata* distribution from the GUC Trust to Allowed Unsecured Claimants (the "Distribution"); and (c) subject to certain conditions, authorized the dismissal of the Debtors' chapter 11 cases after the filing of this Notice of Distribution and Proposed Dismissal.

3. Upon completion of the Claims Resolution Process, the GUC Trust consisted of approximately \$_____ in cash (the "GUC Funds"). Through the Claims Resolution Process, all unsecured claims were resolved, and **[number]** unsecured claims totaling \$_____ were allowed against the Debtors' estates.

4. Accordingly, on **[date]**, the GUC Trustee made the Distribution, pursuant to the terms of the Distribution and Dismissal Procedures Order. The Distribution: (a) consisted of all of the GUC Funds, including all accrued interest (after paying any winddown costs); and (b) was made to the Allowed Unsecured Claimants identified on the attached Schedule A.

5. The Distribution and Dismissal Expenses totaled \$_____, as set forth on the attached Schedule B.

6. [A charitable donation of \$_____ was made to _____, pursuant to the Distribution and Dismissal Procedures Order.]

7. All Leases have been assumed, assumed and assigned or rejected.

8. As of the date of this Distribution and Proposed Dismissal Notice, all U.S. Trustee quarterly fees have been paid in full.

9. Pursuant to the terms of the Distribution and Dismissal Procedures Order, the Committee will submit to the Court, within five business days of this Notice of Distribution

and Proposed Dismissal, a proposed order providing for the dismissal of each of the Debtors' chapter 11 cases.

Dated: _____, 2008
New York, New York

COOLEY GODWARD KRONISH LLP

Jay R. Indyke (JI 0353)
Cathy Hershepf (CH 5875)
Jeffrey L. Cohen (JC 2556)
1114 Avenue of the Americas
New York, New York 10036
Telephone: (212) 479-6000
Facsimile: (212) 479-6275

Attorneys for the Committee

EXHIBIT D

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

----- x
In re : Chapter 11
Levitz Home Furnishings, Inc. *et al.*, : Case No. 05-45189 (BRL)
Debtors. : (Jointly Administered)
----- x

ORDER, PURSUANT TO SECTIONS 105(c), 349 AND 1112(b) OF THE BANKRUPTCY CODE, (A) APPROVING PROCEDURES FOR THE DISTRIBUTION OF TRUST FUNDS TO UNSECURED CREDITORS AND THE DISMISSAL OF THE DEBTORS' CHAPTER 11 CASES AND (B) GRANTING CERTAIN RELATED RELIEF

Upon the Joint Motion of the Debtors and the Official Committee of Unsecured Creditors, Pursuant to Sections 105(c), 349 and 1112(b) of the Bankruptcy Code, for the Entry of an Order (A) Approving Procedures of the Distribution of Trust Funds to Unsecured Creditors and the Dismissal of the Debtors' Chapter 11 Cases and (B) Granting Certain Related Relief (Docket No. __) (the "Motion")¹ of Levitz Home Furnishings, Inc., individually and together with its affiliated debtors and debtors in possession (collectively, the "Debtors"), and the Official Committee of Unsecured Creditors in the above-captioned cases (the "Committee", and together with the Debtors, the "Movants"), for the entry of an order pursuant to sections 105(a), 349 and 1112(b) of title 11 of the United States Code (the "Bankruptcy Code") (i) approving certain Distribution and Dismissal Procedures and (ii) granting such other and further relief as the Court deems just and proper; and this Court having reviewed the Motion and having conducted a hearing on the Motion on October __, 2007, at which time the Movants and all parties in interest

¹ Capitalized terms not otherwise defined herein shall have the meaning thereto in the Motion.

were given an opportunity to be heard; and it appearing that the notice of the Motion having been given to (a) the Special Service List established pursuant to this Court's Administrative Order Establishing Case Management and Scheduling Procedures (Docket No. 73) and (b) all parties that have requested service of papers pursuant to Bankruptcy Rule 2002; and the Court finding that (a) the Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (b) notice of the Motion and the opportunity for a hearing thereon were adequate and appropriate under the circumstances and no other notice need be given, (c) the legal and factual bases set forth in the Motion constitute just cause for the relief granted herein, and (d) the requested relief in the Motion is in the best interests of the Debtors' estates and their creditors; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED, ADJUDGED AND DECREED, THAT:

1. The Motion is hereby GRANTED as set forth herein.
2. The Distribution and Dismissal Procedures are hereby APPROVED.
3. Walker Truesdell & Associates (the "GUC Trustee") is hereby appointed trustee of the GUC Trust.
4. The GUC Trustee is authorized to distribute the GUC Funds to Allowed Unsecured Claimants pursuant to the terms of this Order.
5. The GUC Trustee, with the assistance of counsel to the Committee, shall identify the Allowed Unsecured Claimants pursuant to the following claims resolution process (the "Claims Resolution Process"):

- a. Within five business days after the entry of this Order, the Committee and the GUC Trustee shall serve the Potential Claimants identified on Exhibit A to this Order with the Proposed Distribution Notice, substantially in the form attached hereto as Exhibit B.
- b. As set forth on the attached Exhibit B, the Proposed Distribution Notice shall, at a minimum
- provide general case information, including the amount of the anticipated distribution;
 - include a separate schedule with the Potential Claimant's claim information, including the proposed claim amount and whether the claim is disputed, contingent or unliquidated;
 - give instructions for filing an objection to the Proposed Distribution Notice, including the mailing address for the GUC Trustee and the objection deadline; and
 - include contact information in the event the Potential Claimant has questions regarding the Claims Resolution Process or requires hard copies of claim forms or related court documents.
- c. If a Potential Claimant or other party-in-interest (i) disputes any claim information contained in the Proposed Distribution Notice, (ii) wishes to assert a claim that is not reflected on the Proposed Distribution Notice or (iii) objects to or seeks reconsideration of the relief granted in this Order, such Potential Claimant or other party-in-interest (the "Objecting Party") must mail or e-mail its claim or objection with documentation supporting its claim or objection (each a "Claim Objection") on or before December 14, 2007 (the "Objection Deadline") to the GUC Trustee at Walker Truesdell & Associates, 380 Lexington Avenue, Suite 1014, New York, New York 10168

(Attn: Sharon Roth; or e-mail: sroth@walkertruesdell.com). In any Claim Objection, the Objecting Party must state the grounds with particularity.

- d. The GUC Trustee and counsel to the Committee shall review all Claim Objections and supporting documentation timely submitted by an Objecting Party and consult with the Objecting Party in order to attempt to resolve any disputes regarding the Claim Objection. If the GUC Trustee, counsel to the Committee and the Objecting Party cannot agree on a resolution, then counsel to the Committee shall notice the matter for hearing for ultimate determination by the Court, which hearing shall take place on or before January 31, 2008.
 - e. Any claim allowed pursuant to foregoing claims process shall be deemed an "Allowed Unsecured Claim." Holders Allowed Unsecured Claims (collectively, "Allowed Unsecured Claimants") shall be the beneficiaries of the GUC Trust, and (other than the Holdback set forth in paragraph 8, below) the GUC Funds shall be paid *pro rata* to the Allowed Unsecured Claimants.
 - f. Any Potential Claimant or other party-in-interest that does not timely file a Claim Objection shall be barred from challenging the relief granted herein and the treatment of the claims identified on the Proposed Distribution Notice.
6. The GUC Trustee shall administer the GUC Trust as follows:
- a. The GUC Trustee, in its sole discretion, shall (i) make only a single distribution of the GUC Funds and (ii) determine when a distribution from the GUC Funds shall be made.

- b. The GUC Trustee, in its sole discretion, may refrain from making any *de minimus* distribution that would result in a distribution of less than \$25 to an Allowed Unsecured Claimant.
 - c. Any distributed checks that have not been claimed and/or cashed within 90 days after distribution of such check(s) (the "Check Cashing Period") shall be deemed void, and the corresponding claim shall be disallowed.
 - d. Any GUC Funds that remain after the Check Cashing Period expires shall be used to pay any Distribution and Dismissal Expenses that exceed the Holdback, if any, and thereafter shall be donated to a recognized charitable organization that (i) has no affiliation with the GUC Trustee or estate professionals, (ii) is dedicated in some way to improving the bankruptcy system or providing services to those in need of the bankruptcy process and (iii) is acceptable to both the GUC Trustee and counsel to the Committee.
7. Pursuant to section 1112(b) the Bankruptcy Code, the Debtors' chapter 11 cases shall be dismissed without further court order upon the filing of the Notice of Distribution and Proposed Dismissal in substantially the form attached hereto as Exhibit C; provided, however, that all quarterly U.S. Trustee fees have been paid in full.
8. The GUC Trustee shall be authorized to utilize up to \$70,000 from the GUC Funds (the "Holdback") to pay Distribution and Dismissal Expenses.
9. Notwithstanding anything to the contrary herein, the contested matter concerning

the proposed assumption and assignment of the non-residential real property lease located in Anaheim, California, between PLVTZ and Wohl/Anaheim LLC shall continue unaffected by entry of this Order.

10. Notwithstanding section 349 of the Bankruptcy Code, prior Orders of the Court shall survive dismissal of these cases.
11. From and after the date of this Order, none of the Debtors, nor the Committee, and none of the Debtors' and Committee's respective present or former directors, officers, employees, members, attorneys, consultants, advisors, and agents (acting in such capacity), shall have or incur any liability to any person for any act taken or omitted to be taken in connection with or related to the formation, preparation, dissemination, implementation, confirmation or consummation of the Motion, or any contract, instrument, release or agreement or document created or entered into, or any other act taken or omitted to be taken in connection with the Motion or this Order (other than acts constituting willful misconduct or gross negligence or taken in contravention of the Motion or the implementation of this Order).

12. The Court shall retain jurisdiction with respect to any matters, claims, rights or disputes arising from or relating to the implementation of any Order of this Court and to rule on the allowance of the interim and final compensation of professionals retained in these cases.

Dated: New York, New York
_____, 2007

THE HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Creditor Name
05W W GRAINGER INC
30 FPS PRODUCTIONS INC
6000 S CORPORATION
99 FEDERAL ROAD LLC
AAA PORTABLE RESTROOM COMPANY
ABOUT TIME SNOW REMOVAL
ACCURATE HEATING INC
ACKLINIS ORIGINAL BUILDING LLC
ACTIVE MEDIA SERVICES INC
ADESSO
ADPLEX RHODES
ADT SECURITY SERVICES
AFA PROTECTIVE SYSTEMS INC
AIR MANAGEMENT SYSTEMS INC
AISHE BESELICA
ALAN J SILVERS AND SHIRLEY SILVERS A NJ GENERAL PARTNERSHIP
ALEX RODRIGUEZ
ALFREDO AGOSTO
ALISON PISERICIK
ALL CITY GARDENING & MAINTENANCE
ALLIANCE DATA SYSTEMS INC
AMATO AIR INC
AMEC EARTH & ENVIRONMENTAL INC
AMERICAN LOCKSMITHS
AMISCO INDUSTRIES LTD
ANA CRUZ
ANGELO GORDON & CO
ANITA TELLEZ & HER ATTY OF RECORD
ANNEMARIE PARNELL
APPLIED PRINTING TECH INC
APS ARIZONA PUBLIC SERVICE CO
ARIZONA DEPARTMENT OF REVENUE
ARROW POWER SWEEPING INC
ASBURY PARK PRESS INC
ASHWOOD LAWN & YARD SERVICE INC
ASMERET BELAI
AT&T
ATLANTIC MECHANICAL OF NY INC
AUDITORY COMMUNICATIONS CORP
AUSTIN
BANNER ADVERTISING LLC
BARONE NICOLE
BASSETT FURNITURE IND
BAY PLAZA COMMUNITY CENTER LLC
BEATA CIMOCH
BEL AIR LIGHTING
BENCHCRAFT LLC
BENS KOSHER DELI & RESTAURANT INC
BERKLINE LLC
BERNARD PECASO
BERYL BOOTH
BEST WAY EXTERMINATING INC
BETTER BUSINESS BUREAU OF NEW JERSEY
BILL A IMBESI
BJM PROMOTIONS INC
BLANK ASCHKENASY PROPERTIES LLC
BOBBY ARMER
BOROUGH OF PARAMUS
BOULEVARD LAW CENTER
BRITTAN CORNERS SHOPPING CENTER LLC
BROEHLS LANDSCAPING
BROSS CUMMINGS PEREIRA LLC
BRUCE BOCHENEK SALES INC
BRUCE N BORWN
BRV INC DBA THE SUN NEWSPAPER
BUCKS COUNTY COURIER TIMES
BURCH FABRICS COMPANY

Creditor Name
125TH STREET GATEWAY VENTURES LLC
41 GRAND AVE LLC
615 MUSIC
A 1 SHOWER DOOR GLASS COMPANY
AAR REALTY
ACCESS AIR LLC
ACE GLOBAL TRADING LTD
ACRUIK SCOTT
ADA BROWN
ADLINK 3956
ADS ALLIANCE DATA SYSTEMS INC
ADVANCE RELOCATION & STORAGE INC
AFFLINK
AIR MANAGEMENT SYSTEMS WEST
AJ SQUARED SECURITY
ALARM TECH
ALEXANDRA M NYCHKA
ALISA L WILSON
ALL BATTERY SALES & SERVICE
ALL PRO CARPET CO INC
ALLIED OFFICE PRODUCTS
AMBASSADOR TRANSLATING INC
AMERICAN COLOR GRAPHICS INC
AMERICAN MIRROR
AMPED ELECTRIC INC
ANG NEWSPAPERS
ANISE & ANISE
ANITA TELLEZ & HER ATTY OF RECORDS
ANTOINETTE MANCUSO
APPLIED PRINTING TECHNOLOGIES INC
AQUA NEW JERSEY INC
ARIZONA PUBLIC SERVICE CO
ARYANNA
ASCAP
ASI/VENDLINK LLC
ASPEN MANAGEMENT GROUP INC
ATC VOICE/DATA INC
AUDIO MIXERS INC
AUDREY VERBOVETSKI
AUSTIN NINA
BARCACE CALVIN
BARR ENGINEERING INC
BASSETT MIRROR COMPANY INC
BAYARD ADVERTISING AGENCY INC
BEATA CIMOCH
BELLSOUTH
BENDERSON WAINBERG ASSOCIATES LP
BENG EQUIPMENT & SCAFFOLDING CO INC
BERKSHIRE/DRESHER/JB ROSS
BERRIOS LAUREN
BERYL BOOTH
BEST WESTERN WOODBURY INN
BEVERLY C KIMBELL
BILL GREENE
BK GOURMET AT HIDDEN RIDGE
BLAZEN LLC
BONIFACIA POLANCO
BOROUGH OF RIVER EDGE
BOWCO LABORATORIES INC
BROAD ST COMMUNITY NEWSPAPERS
BROOKWOOD
BROWN TERRI
BRUCE LACHANCE
BRUCE N BROWN
BT COMMERCIAL CORPORATION
BUILDING COMFORT SERVICES INC
BURKE & POTENZA

Creditor Name
2488 GRAND CONCOURSE REALTY CORP
561 ROUTE 46 LLC AS SUCCESSOR IN INTEREST TO STANLEY KARCZYNSKI
8812 QUEENS BLVD LLC
AA GARDENING & LANDSCAPE
ABC SVS OF LI INC
ACCESS TEMPORARIESINC
ACEVEDO MARIA
ACTIVE EXPRESS COMPANY
ADECCO EMPLOYMENT SERVICES INC
ADP INC
ADSEN ASSOCIATED PRESS
ADVO INC
AFFLINK INC
AIRGAS SAFETY INC
AKASH GHULYANI
ALASKA MARINE LINES INC
ALFRED & JOAN BASILE
ALISON PISERICIK
ALL CITIES PRIVATE SECURITY INC
ALL SEASONS MAINTENANCE SERVICES
ALLIED YOUR OFFICE PARTNER
AMBER MCSHAN
AMERICAN DATAGRAPH INC
AMERIGAS LAKE RONKONKOMA NY
ANA AVILES
ANGELA MARTINELLI
ANITA TELLEZ & HER ATTY OF RECORD
ANNA MAIRE MICCICHE
APOLLO FLAG CO
APRIL PERRY
AQUA PENNSYLVANIA INC
ARROW PLUMBING
ARYANNA FURNITURE INC
ASHLEY FURNITURE IND
ASMERET BELAI
AT SYSTEMS NORTHWEST INC
ATLANTIC CITY ELECTRIC
AUDITOR CONTROLLER DCSS
AUREA SANTIAGO
AUTOMATIC COMMUNICATIONS ALARM CO INC
BARHAM ROBERT
BASSETT FURN IND INC
BAY ALARM
BBRG INC
BEDDING DISCOUNT CENTER INC
BEN EVANS
BENEFICIAL CREDIT SERVICES
BERKIN LEA
BERNADETTE J KELLY
BERT J FRANK JR & BERT J FRANK SR
BEST PACKING SUPPLY INC
BETTER BUSINESS BUREAU OF CENTRAL/NORTHERN ARIZONA
BEWLEY LASSLEBEN FOR THE IRVINE CO FKA IRVINE RETAIL PROPERTIES CO
BINA REALTY CO
BL TRADING INC
BLISS EXTERMINATOR COMPANY
BORMIOLI ROCCO GLASS CO INC
BOTANICAL SILK ACCENTS INC
BRINKS INCORPORATED
BROADCAST MUSIC INC
BROOKWOOD FURN
BRUCE BOCHENEK SALES
BRUCE LACHANCE
BRUCE THOMAS TYRELL
BUCHANAN INGERSOLL FOR PACIFIC CREST HOLDINGS AND PACIFIC HOME HOLDINGS
BURATOVICH MARK
BURKE SUPPLY CO INC

Exhibit A

Creditor Name
BURTON MAURISSA
C & D ENTERPRISES UNLIMITED
CABLE MARGARET
CALIFORNIA WATER SERVICE COMPANY
CANON BUSINESS SOLUTIONS NORTHEAST
CAPE CRAFTSMEN INC
CARAT
CARLOS ELENES
CAROLYN BORG
CARRILLO BRITTANY
CASSANDRA CATHIE
CATHERINE T MEYER
CCA INTERNATIONAL
CENTRAL DELIVERY SERVICE INC
CERRITOS BEST PLAZA LLC
CHARDAN INC DBA PERFECT ART
CHEN ALEC
CHERYL H RINEHART
CHISOHM CHRISTINA
CHRISTINA SUZANNE
CIRELLI LINDA
CITY OF ANAHEIM
CITY OF BREA
CITY OF COVINA UTILITY
CITY OF HAYWARDPOLICE DEPT ALARM DESK
CITY OF LAS VEGAS
CITY OF LYNNWOOD
CITY OF OXNARD
CITY OF PHOENIX FALSE ALARMS
CITY OF SANTA CLARA
CITY OF TACOMA CITY TREASURER
CITY OF TORRANCE WATERRUBBISH
CLACKAMAS COMMERCE CENTER
CLAUDETTE BARAN
CLORINDE PATRICE
CO OP CITY TIMES
COFACE NORTH AMERICA INC AS AGENT FOR ADESSO INC
COLLECTOR OF TAXES KENILWORTH
COMMAND LOGISTIC SERVICES INC
COMMERCIAL NET LEASE REALTY INC
COMPLETE PROPERTY MAINTENANCE INC
CON EDISON SEA
CONNECTICUT DEPARTMENT OF REVENUE SERVICES
CONNECTICUT NATURAL GAS CORP
CONSOLIDATED EDISON COMPANY OF NY INC
CONTAINER CONNECTION OF SOUTHERN
CONTRARIAN FUNDS LLC
COOPER INDUSTRIES INC
CORPORATE EXPRESS INC
COUNTYWIDE EXTERM CO
COURTNEY OBRIEN
CRAM A LOT INC
CROWN CREDIT COMPANY
CS ELMHURST LLC
CT CORPORATION SYSTEM
CURTIS D ZACHARY
CYRULI SHANKS & ZIZMOR LLP
DAILY NEWS LP
DALE INGRAM
DANIEL J EDELMAN INC
DARIAN FURNITURE INC
DAVE BRUNSON
DAVID S TROLMAN
DAVIS SAPERSTEIN & SALOMON PC
DDR MDT CONNECTICUT COMMONS LLC
DEBRA HASTINGS

Creditor Name
BUSH INDUSTRIES INC
C&C DISTRIBUTION
CABLEVISION LIGHTPATH INC
CAMDEN COUNTY MUA
CANON FINANCIAL SERVICES INC
CAPITAL SWEEPER SERVICE
CARDINAL PRODUCTS INC
CAROL MARMOREK
CAROLYN CRAIG GILL
CASEY GROSSO
CASTRO EURENIA
CAVENDER MARSHA
CDW DIRECT LLC
CENTRAL PARKING SYSTEM
CH20 INC ARIZONA
CHARLES CASTANEDA
CHERRY HILL SELF STORAGE LLC
CHERYL RINEHART &
CHRIS SAKELLIS
CIGGAGLIONE NICHOLAS
CIT TECHNOLOGY FINANCING
CITY OF ARROYO GRANDE
CITY OF CERRITOS
CITY OF GLENDALE
CITY OF HUNTINGTON BEACH
CITY OF LITTLE CANADA
CITY OF MESA
CITY OF OXNARD UTILITY BILLING
CITY OF PHOENIX WATER DEPARTMENT
CITY OF SANTA CLARA MUNICIPAL UTILITIES
CITY OF TEMPE
CITY OF TUKWILA
CLACKAMAS COUNTY TAX COLLECTOR
CLAUSSEN-RODGERS & MAJOR ROGDERS
CLS DIVERSIFIELD LLC
COACHELLA VALLEY WATER DISTRICT
COFACE NORTH AMERICA INC AS AGENT FOR NORTH JERSEY MEDIA GROUP INC
COLONIAL ELECTRICAL CONST CO
COMMERCIAL HEATING & AIR CONDITIONING CO
COMMONWEALTH TELEPHONE COMPANY
COMPLETE SECURITY SYSTEMS INC
CONCORD LOCKSMITH
CONNECTICUT LIGHT & POWER COMPANY
CONNECTICUT POST
CONSTANTINO NOVAL NEVADA LLC
CONTRA COSTA NEWSPAPERS
CONTRARIAN FUNDS LLC
COPELAN SERVICES INC
COSTCO WHOLESALE CORP
COURIER NEWS
COX CASTLE NICHOLSON FOR WALTER N MARKS INC
CREATIVE SHIRTS INTERNATIONAL
CROWN EQUIPMENT CORPORATION
CSC CORPORATION SERVICE CO
CTC COMMUNICATIONS CORPORATION
CURTIS SERVICE INC
D & W SILKS INC
DAILY NEWS LP
DALE TIFFANY
DANIEL MUNOZ
DAS PASAMMA
DAVID K LEE
DAVIES OFFICE REFURBISHING INC
DAVIS WRIGHT TREMAINE LLP
DE CORO USA LTD LOGISTICS
DECOR REST

Creditor Name
C & A SILKOFF
C&D ENTERPRISES UNLIMITED
CALIFORNIA AMERICAN WATER COMPANY
CANON BUSINESS SOLUTIONS EAST INC
CANYON ELECTRIC COMPANY INC
CAPITOL SIGNS & SERVICE INC
CARESSA MOODY
CAROL MARMOREK
CARRIER CORPORATION
CASEY SHARON
CATHERINE LANDHERR
CBA INDUSTRIES INC
CENTERPOINT ENERGY MINNEGASCO
CENTRAL TRANSPORT INTL INC
CHAMPION LANDSCAPE MAINTENANCE
CHARTER MEDIA 5592
CHERYL H RINEHART
CHERYL ROGERS TAYLOR
CHRISTENSEN EVA
CINGULAR WIRELESS
CITICORP VENDOR FINANCE INC
CITY OF BELLEVUE UTILITIES
CITY OF CORONA UTILITY BILLING
CITY OF GLENDALE WATER AND POWER
CITY OF HUNTINGTON BEACH WATER BILLING
CITY OF LOS ANGELES OFFICE OF FINANCE TAX PERMIT DIV
CITY OF MODESTO
CITY OF PHILADELPHIA
CITY OF SAN BERNARDINO WATER DEPT
CITY OF STOCKTON
CITY OF TEMPE FALSE ALARM
CITY STORE GATES MFG CORP
CLACKAMAS RIVER WATER
CLIPPER EXPRESS
CMS COMMUNICATIONS INC
COBBERT KYRA
COLEEN COLREAVY
COMFORT SUITES
COMMERCIAL LANDSCAPE MAINTENANCE
COMMUNICATION RESEARCH CONSULTANTS INC
CON EDISON
CONCORDIA FURNITURE
CONNECTICUT LIGHT & POWER NE UTILITIES
CONNOLLY BOVE FOR INLAND SOUTHEAST BRICK & JERSEY CITY
CONSTELLATION NEWENERGY INC
CONTRA COSTA WATER DISTRICT
CONTRERAS ERIC
COPPER STATE IND INST ELECTRIC
COUNTY OF SANTA CLARA
COURIER POST
COX DEANDRE
GRESS GAS CO
CRYSTAL CLEAR IND
CT CORPORATION
CUCAMONGA VALLEY WATER DISTRICT
CURTIS VASILE DEVINE & MCELHENNY ESQS
DAILY LOCAL NEWS
DAILY PRESS
DANESSA LAMBDIN
DARIAN FURNITURE INC
DAUENHAUSE NICHOLE
DAVID RIVERA
DAVIS ELAINS
DAWNMARIE COROZZO
DEBRA HASTINGS
DECORO

Exhibit A

Creditor Name
DECORO USA LTD AND OR DECORO LTD INC
DECORO
DEGRIZIO NANCY
DELAWARE FILM & TAPE VAULT CO
DELL MARKETING LP
DELORES RHODES
DEMAND MANAGEMENT INC
DENISE SMITH
DEPARTMENT OF LABOR & INDUSTRIES
DEPENDABLE POWER SWEEPING
DESESA ENGINEERING CO INC
DEVELOPERS DIVERSIFIED REALTY CORPORATION
DHL INTERNATIONAL
DIANE M COLON
DIGITAL GENERATION SYSTEMS INC
DIRECT FIRST AID
DISCOVER FINANCIAL SERVICES LLC
DIVERSIFIED GLASS & STOREFRONTS INC
DMR LAWNS & LANDSCAPES INC
DOMINIC MARRO
DONALD WERNER ESQ
DONNA PROSPER
DRS GROUP
DUARTE DIANE
E SAM JONES DISTRIBUTOR INC
EATONTOWN SEWER AUTHORITY
ECONNERGY ENERGY COMPANY INC
EDNA T ROBLES PC
EHTERAM & SARA EMAMI
ELAINE & DAVID BAGELMAN
ELEANOR ABBURINO
ELIZABETH MONTANEZ
ELIZABETH TOWN WATER CO
ELLIS HOME FURNISHING
ELRAN XX
EMILY DEPALO
ENERGY CONTROLS COMPANY
EQUIPMENT RESOURCES CORPORATION
ERIKA RABINOWITZ
ERNEST J BUCCIO JR
EVELYN REYES
EXECUTIVE LIMOUSINE OF LI INC
EXEL TRANSPORTATION SERVICES INC
F C BRUCKNER ASSOC L P
FAIRMONT WIRE
FARNS MINA
FEDERAL WAGE & LABOR LAW INSTITUTE
FELIPE ORTIZ
FERRARO ZUGIBE
FIRE MATERIALS GROUP LLC
FISHERRUSHMERWERRENATH
FLATLEY DEBORAH & PATRICK
FORK LIFT SPECIALTIES INC
FOUR SEASONS LAWNSNOW & LANDSCAPING
FRAMED PICTURE ENTERPRISES INC
FRANCISCO MOLINA
FREEWAY INDUSTRIAL PARK
FRIEND LAURA
FRONTRUNNER NETWORK SYSTEMS CORP
FURNITURE DIRECT INC
G & E WELDING SUPPLY CO
GAGE II FAMILY LIMITED PARTNERSHIP
GANNETT NJ NEWSPAPERS
GARRETT THOMAS
GE CAPITAL
GENERAL INDUSTRIES
GEORGE KESSANIDIS
GEORGIA FULLWOOD

Creditor Name
DEER PARK
DELAWARE COUNTY DAILY TIMES
DELGADO GLORIA
DELMARVA POWER & LIGHT
DELORES RHODES
DEMONTRE HATCHER
DENNIS J WALSH LAW OFFICE
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE
DEPENDABLE SWEEPING
DESESA ENGINEERING CO INC
DEVIN MCDONOUGH
DHR INTERNATIONAL
DIANE RAMIREZ
DIMARIA & DEMARIA ESQS
DIRECT MARKETING WORLDWIDE
DISH NETWORK
DIXIE WAREHOUSE SERVICES LLC
DMX MUSIC
DONA SMITH & RANDY SMITH
DONG GUAN PENHALL LIGHTING CO LTD
DOUGLAS FURN OF CALIF
DRS IMAGING SERVICES
DUBOIS SHEEHAN HAMILTON & LEVINE
EAST BAY MUNICIPAL UTILITY DIST
EATHEVARRIA STEPHANIE
EDDRENA TURNER
EDWARD J OHAGAN
EICHEN & DIMEGLIO PC
ELAINE L CHAO SECRETARY OF LABOR
ELECTRONICS EXPO LLC
ELIZABETH OWENS
ELLIOTT PAULA
ELMERS PORTABLE WELDING INC
EMERALD LAWN CARE INC
EMMET MARVIN & MARTIN FOR THE BANK OF NEW YORK
EPHRIAM GRAHAM JR
ER PHYSICIANS AT RBMC
ERIN GOLDEN
ERNEST & YOUNG
EVERGREEN AMERICA CORP
EXEL DIRECT INC
EXPORT DEVELOPMENT CANADA
F M S REALTY K
FALONI AND LARUSSO ESQS
FARRAH DORMEUS
FEDEX FREIGHT WEST
FERNANDO MORALES
FIDELITY PAPER & SUPPLY CORP
FIRST CHOICE
FITZGERALDS RESTORATION PROD INC
FMC MANAGEMENT CORP
FORMAN SANFORD
FOX GLASS OF BROOKLYN INC
FRANCIS ANALYTICS AND ACTUARIAL DATA MINING
FRANCISCO REYES
FREIGHT MANAGEMENT INC
FRONTIER
FURGANG & ADWAR LLP
FURNITURE TODAY
G T KEMNITZ
GAIL WIEER
GARCIA MARIA
GATEWAY HEATING & AIR INC
GE CORPORATE FINANCIAL SERVICES
GENEVIE GALLEGOS ESQ
GEORGE KESSANIDIS
GERALD R TACINELLI

Creditor Name
DEFEHR FURNITURE LTD
DELAWARE DIVISION OF REVENUE
DELL INC
DELORES PERRY COMBS
DELPOZO ALEXANDRA
DENISE JONES
DEPARTMENT OF CONSUMER AFFAIRS
DEPARTMENT OF WATER AND POWER CITY OF LOS ANGELES
DESERT SKY ESPLANADE LLC
DESIGN GUILD
DEVORE SIGN MAINTENANCE CO
DIANA WALIZADA
DIETRA LEAK
DINA UNDERWOOD
DIRECTV
DIV OF IND RELATIONS STATE OF NEVADA
DJ ASSOCIATES
DOLCHIN SLOTKIN & TODD PC
DONALD & PATRICIA MORLEY
DONNA CHESSANI
DOUGLER BIDDLE & REATH LLP
DSG CORPORATION
DUNBAR ARMORED INC
EAST FARMINGDALE WATER DIST
ECON O SWEEP INC
EDGARDO S PEREZ
EGAIN COMMUNICATIONS CORP
EICHEN & LEVINSON LLP
ELAINE SPANO GUARINO
ELIZABETH L MEHLING
ELIZABETH TOWN GAS
ELLIOTT SECURITY & PROTECTION INC
ELRAN LTD
EMERGENCY DOOR REPAIR
EMPLOYMENT DEVELOPMENT DEPARTMENT
EPSTEIN BECKER & GREEN PC
ERIKA RABINOWITZ
ERNEST J BUCCINO JR
ESTATE OF SANTOS RAO
EXCEL SCREEN PRINTING INC
EXEL TRANSPORTATION SERVICES INC
EXPORT DEVELOPMENT CANADA EDC
FABIOLA SAINT PIERRE
FANGIO LIGHTING
FEDERAL EXPRESS CORPORATION
FEINCO LLC
FERRANTE PHILIP
FINE PRINT BUSINESS FORMS INC
FISHER EQUIPMENT INC
FIVE STAR FURNITURE SERVICES INC
FORD CREDIT
FORRESTER SMITH INC
FOX GLASS OF NJ INC
FRANCISCO MENDOZA
FRANELL REALTY CO WW
FRESNO SHAW LP
FRONTRUNNER NETWORK SYSTEMS
FURNISHNET INC
FURNITURECOM
G2 ENERGY LLC
GALILEO CORTLANDT LLC
GARDNER GLEN
GDLSK LLP
GENE ROHRER
GEORGE CHAMOUN
GEORGE M ARTHUR
GERARD WALL ART

Exhibit A

Creditor Name
GHP BUXTON LLC
GIDEON DINELL
GLEN BLUE
GLENDALE INDUSTRIAL PARKLP
GLOBAL COMPUTER SUPPLIES
GOLDEN MILE INVESTMENT CO
GONOPOLSKY HOWARD & TRACEY
GORDON BROTHERS RETAIL PARTNERS LLC
GRAINGER PARTS
GREATAMERICA LEASING
GREENBAY LANDSCAPE MAINTENANCE
GREGORIO CORTES
GROVE PARKWAY PLAZA LLC
GULF METAL INDUSTRIES/ COOPER INDUSTRIES
GYAPONG BOAKYE
H & W TRUCKING CO INC
HALL LANE MOVING AND STORAGE COINC
HARRIGAN & WEIDENMULLER
HARVEY GURST & HELENE GURST
HEATHER COHEN STEIN
HENNING BUILDING SUPPLY CO INC
HILARY JOYCE DARBY
HILCO COMPANY C/O JEFFREY LINDSTROM
HIRES EVELYN
HO JUNG JOUNG
HOLMES MECHANICAL CORP
HOME DEPOT SUPPLY
HOUSEHOLD RETAIL SERVICES
HUB GROUP ASSOCIATES INC
HUNTER LIGHTING GROUP
IAL SECURITY
IDEA ITALIA
IKON FINANCIAL
IKON OFFICE SOLUTIONS INC
IMPERIAL ELECTRIC & LIGHTING
INLAND MID ATLANTIC MANAGEMENT CORP 150
INLAND/HOBBS MATERIAL HANDLING LLC
INTERCALL
INTERNATIONAL FURN MARKETING
ION COMPUTER SYSTEMS
IRMA SILVA
IRVINE RANCH WATER DISTRICT
ISMAEL ALFARO
J & G DELIVERY SERVICE
JACK LEIBOWITZ
JAIME IRVING
JANELLE GHODUSY
JARED ALTMAN ATTY AT LAW
JAY CAROTHERS
JCP&L
JDI GROUP
JENNIFER ROLAF
JERRY CARROLL
JIMINEZ NEFTALI
JOE ZITO
JOHN TURANO & SONS INC
JONATHAN DAGOSTINO & ASSOC PC
JONES MARY
JOSE R VEGA
JOSEPH M MALERBA
JOYCE E SMITH
JUAN GONZA
JUDY GIORGIO
JUSTIN SHEA
K WEE & CO LTD
KAREN DVOSKIN
KATHRYN KEATING

Creditor Name
GI TRUCKING COMPANY
GISELLE PEREZ
GLEN BLUE
GLENDON WAY ASSOCIATES
GMAC COMMERCIAL FINANCE LLC
GOLDSTEIN ISAACSON FOR JEROME & JOAN LEFLEIN
GONZABAY ELEANOR
GOULD PAPER CORP
GRANITE TELECOMMUNICATIONS
GREEN ACRES MALL LLC
GREENBERG TRAUIG FOR JW MAYS INC
GREYSTONE STAFFING
GRUNDIG STAFFING INC
GULF METALS INDUSTRIES INC
GYAPONG BOAKYE
H&H FOR DISCOVER FINANCIAL SERVICES
HALLMART COLLECTIBLES INC
HARRIS MARCUS HOME
HAUSSMAN ANNE
HEATHER STEPHENSON
HICKORY HILL
HILARY JOYCE DARBY
HILLARY DARBY
HK EB HOLDINGS LLC
HOAGLAND LONGO MORAN DUNST & DOUKAS
HOLT ETHELIA
HOME NEWS TRIBUNE
HSM SECURITY HONEYWELL SECURITY MONITORING
HUDSON CHRISTOPHER
HUTCHISON COMPANY INC
IBM CREDIT CORPORATION
IDEAL SYSTEMS INC GTS
IKON FINANCIAL SERVICES
IMAGISTICS
IMPEX SYSTEMS GROUP INC
INLAND MID ATLANTIC MANAGEMENT CORP 152
INOVIS
INTERCALL
INTERNATIONAL SIGN IDENTITIES
IRENE BLAICH
IRON MOUNTAIN INFORMATION MANAGEMENT INC
ISAAC PAURA
ISMAEL ALFARO
J & G DELIVERY SERVICE CORP
JACKIE BLUNTT
JAMES A RUSSO
JANELLE GHODUSY
JASON KENDIG
JAY CAROTHERS
JCP&L
JEAN DORSEY
JENNIFER SCHEIER
JH BAXTER AND CO
JJJD ASSOCIATES
JOHN MORRISON
JOHNSON RUTH
JONATHAN DAGOSTINO & ASSOC PC
JORGE ROSADO
JOSEPH BASTOS JCTEES COM
JOSEPH M MARTENCZUK
JOYCE L EDWARDS
JUANITA HOLLoman SCOTT
JULIA HUAMAN
JUSTIN SHEA
KAHN JOINT VENTURE
KARPINSKI
KATRYN KEATING

Creditor Name
GIANNI SGUEGLIA
GLAUDE RITA
GLEN BLUE
GLIDEAWAY BED CARRIAGE MFG CO
GOLD COAST EQUIPMENT
GOLDSTEIN ISAACSON FOR SMITH & SONS INVESTMENT CO
GOOD COMPANY
GRAHAM RENEE
GRASS BE GONE
GREENBAUM ROWE SMITH FOR ALAN & SHIRLEY SILVERS
GREENVIEW LANDSCAPE CONTRACTORS INC
GROTTA GLASSMAN & HOFFMAN PC
GT&SINC
GURUINDER SINGH
GYPSY RUNNING CLOUD
HAINES FLORIST & LANDSCAPE SERV
HARMON & LINDER ESQ
HARRY FARIA
HAYWARD RUBBER STAMP
HEATHER STEVENSON INFANT BY MNO DIANA STEVENSON
HIGHLAND DESIGN
HILARY S GILSON
HILLCRAFT FURN CO
HK LIVINGSTON HOLDINGS LLC
HOLLENSTEIN TOM
HOME DEPOT CREDIT SERVICES
HOMEFIRES
HSM SECURITY MONITORING
HUM MUSIC & SOUND DESIGN
HVRATINANETTE
ID EXPORT
IDENTIFICATION SYSTEMS INC
IKON OFFICE SOLUTIONS
IMER IMERVKAJ
INFOHIGHWAY COMMUNICATIONS CO
INLAND RETAIL REAL ESTATE TRUST INC
INTELLIGENCER
INTERNATIONAL FIDELITY INSURANCE COMPANY
INTL SCHNADIG TABLE DIV
IRMA RODRIGUEZ
IRON MOUNTAIN OFF SITE DATA PROTECTION
ISMAEL ALFARO
IVB MEDIA SERVICES INC NY
JACK KENDALL
JACOB M KESSLER III
JAMIE BEESON
JANET KAJ
JAVERBAUM WURGAFT HICKS & ZARIN
JC TEES CORP
JCS REFRIGERATION INC
JENNIFER ROLAF
JEROME J AND JOAN LEFLEIN
JIAN DONG TAO
JOANNE HICKEY
JOHN NAPPY
JOHNSON WALTER
JONATHAN LOUIS INTERNATIONAL
JOSE HERNANDEZ
JOSEPH ELETTO DEBIT MEMOS
JOSEPH RAMSEY
JOYCE YOUNG MOORE
JUDITH GIULIANO LLC
JUST RITE EQUIPMENT
JW MAYS INC
KALISKA RAINE DELAROSE
KASW TV
KCOP TV

Exhibit A

Creditor Name
KCOY TV 6760
KEITH PARKER
KEN BAR DEVELOPMENT COMPANY
KENT STREET LLC
KEYSPAN GAS EAST CORP DBA KEYSpan ENERGY DELIVERY LONG ISLAND
KGPE TV NO 7938
KIDKRAFT
KIM MATIAS
KIMBERLY AVERY
KIMCO STAFFING SERVICES INC
KING COUNTY TREASURY OPERATIONS
KIR GLENDALE LP
KITSAP COUNTY TREASURER
KLAUSSNER FURN IND
KLOSS MFG CO INC
KOHN LILLIAN
KONICA BUSINESS TECHNOLOGIES INC
KONICA MINOLTA BUSINESS SOLUTIONS USA
KRAUSZ COMPANIES & PRUDENTIAL INSURANCE CO
KRIEGER & WILANSKY
KSEE TV 1109
KTTV TV
KWIK TICKET INC
L&P FINANCIAL SERVICES CO
LAKEVIEW LIGHT & POWER
LAMB DIN DANESSA
LAN WAN SYSTEMS INC
LARISSA MASTRODDI
LARYAN WERMUTH
LAS VEGAS REVIEW JOURNAL
LASALLE BANK NATIONAL ASSOCIATION AS TRUSTEE FOR MORGAN STANLEY CAPITAL I INC COMMERCIAL
LAURA L KURTH
LAURIE ATENCIO
LAW OFFICES OF MICHAEL J GLASSMAN
LAWRENCE TWP TAX COLLECTOR
LEASEHOLD AGENCY ASSOCIATES LLC
LEAVITT MACHINERY
LEGACY CLASSIC FURNITURE
LEGGETT & PLATT INCORPORATED AND AFFILIATES
LEONA COLLETTE
LEVENT OZDEMIR
LEWIS BRISBOIS BISGAARD & SMITH
LIBERTY REALTY OF N Y INC
LIGO PRODUCTS INC
LINDSAY GRAICHEN L J L MARKETING
LISA L CLIFTON
LLOYDS OF CHATHAM
LONG ISLAND LIGHTING COMPANY DBA LIPA
LORETTA RAIMONE
LOS ANGELES DEPT OF WATER AND POWER
LOSITO ELECTRICAL CONTRACTORS INC
LOWER BUCKS COUNTY JOINT MUNI AUTHORITY
LUNAR ELECTRICAL CONTRACTOR INC
M W SCHOFIELD
MACK TYRA
MAERSK INC
MAIS MIKOLAYAN
MANAGED SERVICES INC
MANDEL BEREZIN & SAWYER PC
MARC GOLD

Creditor Name
KCRA TV 493
KELLERMAYER BUILDING SERVICES LLC
KEN BAR DEVELOPMENT COMPANY
KEVIN P HAY
KEYSTONE OUTDOOR ADVERTISING CO INC
KHALED MAISER
KILLER TRACKS
KIM MATIAS
KIMBERLY CUDAK
KING & SPALDING FOR ROOMS TO GO FURNITURE CORP
KING TV
KIRKLAND & ELLIS FOR LUBERT ADLER MGT
KITSAP SUN
KLAUSSNER FURN INDUSTRIES
KNIGHT ERNESTINE
KONE
KONICA BUSINESS TECHNOLOGIES INC
KOROTKIN ASSOCIATES
KRAUSZ PUENTE LLC
KRIVAJA BEECHBROOK CORP
KSTW UPN 11
KTVK TV
KYOCERA MITA AMERICA INC
LA Z BOY CHAIR COMPANY
LAKEWOOD WATER DISTRICT
LAMPERT WILLIAMS & TOOHEY
LAN WAN SYSTEMS INC
LARKFIELD VACUUM
LARYAN WERMUTH
LAS VEGAS TV PARTNERS LLC DBA KTUD TV UPN LAS VEGAS
LASSANDRA HOLMES
LAUREN MENDOZA
LAURIE OLSEN
LAWNMAN INC
LEANORA BERKUN
LEATHERLINE DIVANI
LEE FEIN
LEGGETT & PLATT FINANCIAL
LEGGETT AND PLATT FINANCIAL
LEONARD STREET AND DEINARD
LEVITZ AT CATHEDRAL CITY
LI LOCKSMITH AND ALARM CO INC
LIBERTY REALTY OF NY INC
LIMELIGHT INDUSTRIES
LIPA
L J L MARKETING
LOCAL 810 AFFILIATED PENSION FUND, LOCAL 810 IBT, UNITED WIRE, METAL & MACHINE HEALTH, WELFARE & PENSION FUND
LONGHORN LANDSCAPING
LORI DIAZ
LOS ANGELES NEWSPAPER GROUP
LOUISE PARTNERS
LPC INC
LUNDY LAW
MAB LTD DBA NATALE FURNITURE
MACYS WEST INC
MAGNUSSEN HOME FURNISHINGS INC
MALIEK MALCOLM
MANAGEMENT RECRUITERS OF MANHATTAN THE JONAS GROUP
MAPLE LEAF LANDSCAPING INC
MARC MARCUS

Creditor Name
KDG CONSTRUCTION INC
KELLEY DRYE WARREN FOR DDRC
KENNETH J SHEPARD JR
KEYSPAN ENERGY DELIVERY
KFSN-TV NO 313
KHALED MAISER AND SOAD MAISER
KIM LOWMAN
KIM NORTON
KIMCO REALTY CORP
KING BROADCASTING CO DBA KGW
KINKOS INC
KIRO TV
KLAFF REALTY LP
KLEAN SWEEP EXTERIOR MAINTENANCE SERVICES
KNXV TV
KONG TV
KONICA MINOLTA BUSINESS SOLUTIONS INC
KQCA TV 2617
KREBER
KSBY TV 8474
KTNV TV NO 869
KWCA TV 8480
L POWELL COMPANY
LABOR READY INC
LAMAR COMPANIES
LAMPS FOREVER
LANCE KALDENBERG
LARKIN AXELROD TRACHTE & TETENBAUM LLP
LARYAN WERMUTH
LAS VEGAS VALLEY WATER DISTRICT
LAURA JAWOROSKI
LAURIE ATENCIO
LAW OFFICES OF ALAN G SALER
LAWRENCE CENTER LLC
LEANORA BERKUN
LEATHERLINE SRL
LEE TABLE PAD MFG CO INC
LEGGETT & PLATT INCORPORATED
LEO GOLDSCHWARTZ
LEPORE PLUMBING & HEATING
LEVITZ SL LLC
LIBERTY MUTUAL GROUP
LIFE STYLE FURNITURE MFG INC
LINDA JOHNSON
LIPINSKI LANDSCAPE IRRIGATION INC
LLOYD STAFFING
LONG ISLAND AMERICAN WATER CORP
LOOMISFARGO & CO
LOS ANGELES COUNTY TREASURER AND TAX COLLECTOR
LOS ANGELES TIMES
LOWENBERG CORPORATION
LUMISOURCE INC
M & K INTERNETWORKING SECURITY SERV LLC
MACK WOODBRIDGE INDUSTRIAL
MADDEN CHRISTINE
MAHONEY ELECTRIC LLC
MALIEK MALCOLM
MANCHESTER CROSSROADS III ASSN LP
MAR CO EQUIPMENT COMPANY
MARCIA GITTENS

Exhibit A

Creditor Name
MARCOS POLANCO
MARGARET CABLE
MARIA COOPER
MARIA ROSA
MARIE MASTRO
MARK BARTLETT
MARK FILECCIA
MARK SCOTT
MARQUARDT JILL
MARTIN MUNOZ
MARY LYNN MADDOX
MASTER DESIGN FURNITURE
MATRIX/PR I LLC
MAZEN HUSSEINI
MCCARTER ENGLISH FOR THE IRVINE COMPANY
MCS REALTY LLC
MEDIA MARKETING SOLUTIONS
MELESEINI PALU
MERCHANT SUPPLIES INTL
MEREDITH POST
MESSINA CAMILE
METRO ONE LOSS PREVENTION SERVICES GROUP
MICHAEL CARLETON
MICHAEL JAMISON
MICHAEL JOHNSON
MICHAEL Y WARDER
MIDDLESEX WATER COMPANY
MIKE CIMS INC
MINIERA MARIE
MIRICK OCONNELL ATTORNEYS
MJ LOSITO ELECTRICAL CONTRACTORS INC
MOHAWK FINISHING PRODUCTS DIVISION RPM
WOOD FINISHES GROUP INC
MOUNTAIN LANDSCAPE CONTRACTORS INC
MS PARAMUS LLC
MURNANE CONLIN WHITE & BRANDT
MUZAK LLC
NANCY AMOTO
NANUET IMPROVEMENTS LLC
NATIONAL CABLE COMMUNICATIONS
NATURAL CREATIONS INC
NBC UNIVERSAL CORP
NESCO
NEVADA POWER COMPANY
NEW HAVEN REGISTER
NEW PLAN REALTY TRUST INC
NEW YORK POST
NEW YORK STATE DEPT OF TAXATION AND FINANCE
NEWS 12 NETWORKS
NEXTIRAONE LLC
NICOLETTI SPA
NL&A COLLECTIONS INC DBA NOVA LIGHTING
NORMA MACCHIA
NORMAN KINEL
NORTH PENN WATER AUTHORITY
NOSAJ DISPOSABLES INC
NPA COMPUTER SUPPLIES INC
OAK FURNITURE WEST CHERR
ODDO DARREN
OIL CITY PETROLEUM
OLIVIA MCLEAN
OMELVENY & MYERS LLP
ONE EIGHTY FIVE STAGG ASSOCIATES

Creditor Name
MARGARET BURKE
MARGARET COSGROVE
MARIA COOPER
MARICOPA COUNTY TREASURERS OFFICE
MARION TEACHEY
MARK BARTLETT
MARK HIMMELBERGER
MARKETT HELEN
MARSHALL DENNEHEY WARNER COLEMAN & GOGGIN
MARTINEZ ANTHONY
MARY TERESA RODGERS
MASTER MOVERS & DELIVERY SERVICE INC
MAURICE WEST
MC VAYS MOBILE WELDING
MCGINLEY STEVE
MCS REALTY LLC
MEDIAEDGE CIA LLC DBA MEDIA MARKETING SOLUTIONS
MELLON INVESTOR SERVICES LLC
MERCHANTS ALARM SYSTEMS
MERLINE DEMESIER
MET ED
MGM TRANSPORT CORP
MICHAEL E BUBAN
MICHAEL JAMISON
MICHAEL PONCE
MICRO DECISION SYSTEMS INC
MIJAC ALARM
MILLERS FURNITURE INC
MINOLTA BUSINESS SYSTEMS
MISSOURI DEPT OF REVENUE BANKRUPTCY UNIT
MOHAMAD AZAR
MOHAWK FINISHING PRODUCTS INC
MR & MRS ISMAEL ALFARO
MUNOZ DANIEL
MURRAY FEISS IMPORT LLC
N L&A COLLECTIONS INC/NOVA
NANCY QUINONES
NAPOLEON NICOLE
NATIONAL CHECK TRUSTINC
NATUZZI SPA
NELSON MENDOZA
NESTORINA COOPER
NEW GENERATIONS
NEW JERSEY AMERICAN WATER CO INC
NEW YORK CITY DEPARTMENT OF CONSUMER AFFAIRS
NEW YORK SL 1 USERS ASSOCIATION INC
NEWINGTON REVENUE COLLECTOR
NEWSDAY INC
NICK STANLEY
NIEMEN GLASS
NON STOP FLOORING
NORMA MACCHIA
NORTH HAMPTON BOROUGH MUNICIPAL AUTHORITY
NORTHEAST UTILITIES CL&P
NOVAIR MECHANICAL INC
NPA COMPUTERS INC
OAKLEAF WASTE MANAGEMENT
OHIO DEPARTMENT OF TAXATION
OLEJNICZAK THERESA
OLIVIA MCLEAN
OMNI COMMUNICATIONS INC
ONTARIO HOME CENTER PARTNERS LTD

Creditor Name
MARGARET CABLE
MARIA ACEVEDO
MARIA MANAHAN
MARIE C FANFAN BRADLEY
MARJORIE MORALES
MARK E WEINBERGER PC
MARK POCIUS
MARPLE XYZ ASSOCIATES
MARSHALDENNEHEYWARNER COLEMAN & GOGG
MARY ANN WILLIAMS
MASEL PROPERTIES
MATERIAL HANDLING SUPPLY INC
MAYUKO KITAYAMA
MCCABE COLLINS MCFEOUGH & FOWLER
MCLEOD ARCHITECTURAL GROUP PA
MECCA & SON TRUCKING CO INC
MEHRAN EQUITIES LTD
MENDOZA LAUREN
MERCHANTVILLE PENNSAUKEN WATER COMMISH
MESSAN MICHAEL
METRO DOOR
MICHAEL ALAN DESIGNS
MICHAEL E BUBAN
MICHAEL JOHNSON
MICHAEL SOPHIA
MID VALLEY SWEEPING SERVICE
MIKAYLA HERNANDEZ
MINCK JOAN
MIRESCO INVESTMENTS SERVICES
MIZIKOVSKY ANABELLE
MOHAMAD AZAR
MORGAN STANLEY MORTGAGE CAPITAL INC
MS ELMHURST LLC
MURNANE BRANDT
MUZAK
N W NATURAL
NANCY VERGA
NASTRO EMILY
NATIONWIDE CONSULTING CO INC
NAUMANN HOBBS
NELSON SANTOS
NEVADA DEPARTMENT OF TAXATION
NEW HAVEN MOVING EQUIP SEATTLE
NEW JERSEY NATURAL GAS CO
NEW YORK INTERCONNECT
NEW YORK STATE DEPARTMENT OF TAXATION AND FINANCE
NEWMAN DEJOUR
NEXTEL COMMUNICATIONS
NICOLE JACKSON
NIPSON AMERICA INC
NORMA MACCHIA
NORMAN KINEL
NORTH JERSEY MEDIA GROUP
NORTHWEST CABLE NEWS
NOVAIR MECHANICAL INC
NUBIA CUELLAR
OAKLEAF WASTE MANAGEMENTLLC
OHIO TABLE PAD CO
OLIVIA MCLEAN
OMAR RUSSELL
ONE EIGHTY FIVE STAGG ASSOC
OOCL ORIENT OVERSEAS CONTAINER LINE INC

Exhibit A

Creditor Name
OOCL USA INC
ORANGE AND ROCKLAND
ORCO FIRE PROTECTION&FIRE PROTECTION SAFETY SV
OSCAR SABEDRA
PACE GLASS CO
PACIFIC WATER SERVICES
PALLISER FURN CORP
PALLISER XX
PAPIA JIMENEZ
PARK EAST LLC
PARK LANE FURNITURE
PATRICIA & RANDY MARCUSSEN
PC SALVAGE
PECO ENERGY COMPANY
PELLEGRINO LAW FIRM
PENSION BENEFIT GUARANTY CORP
PETIT HERITA
PHILADELPHIA NEWSPAPERS INC
PHILIP PETNER
PHILLIP COLFIELD
PHYLLIS SANNASARDO
PINNACLE FLOORING
PITNEY BOWES
PITNEY BOWES CREDIT CORPORATION
PLATZER SWERGOLD KARLIN FOR RAYMOUR & FLANIGAN FURNITURE
PLVTZ, LLC
POLLOWAY & POLLOWAY LLP
PORTLAND GENERAL ELECTRIC
POTTEIGER RAIN TREE INC
PRACTICAL RISK MANAGEMENT
PRESTIGE INDUSTRIAL SUPPLY CO
PRG SCHULTZ
PROGRESSIVE FURNITURE INC
PRTI TRUCK
PUGET SOUND ENERGY
PURCHASE POWER PITNEY WORKS
QWEST
RACANELLI CONSTRUCTION CO INC
RAM WELDING
RANDOMLANE OAKDALE DECOR
RAUL VELASCO
RCR PRODUCTIONS AND ADVERTISING INC
REBECCA BETHEL
REGINA DINAPOLI
RELIANCE TRADING/ARTISTRY DESIGNS
RFI REALISTIC FURNITURE INDUSTRIES
RICHARD D JONES
RICHARD SCHWID
RIMCO AIR CONDITIONING CO INC
RISING SONS MAINTENANCE INC
RIVER OAKS FURNITURE
ROBERT M FREEMAN
ROBLE SIGN DESIGN GROUP
ROCHELLE DEMAYO
ROMERO MARIA
RONCO INDUSTRIES
ROSALEE CARROLL
ROSE BURTON
ROSEMARIE F MICHAELS
ROSETTE RIOBE
ROUTE 4 MAIN STREET LLC
RUBY CHU
RUME CORP
RUTH KLEIN
SABRA GILLINS
SACRAMENTO SUBURBAN WATER DISTRICT
SAFEMASTERS CO INC

Creditor Name
ORACLE CORP
ORANGE COUNTY TAX COLLECTOR
OREGONIAN PUBLISHING CO
OSTERMEYER CHERLY
PACIFIC COAST LIGHTING
PADILLA RISOBERTO
PALLISER FURNITURE
PALMER RENEE
PARADISE MATTRESS CO
PARK LANE FURNITURE
PARK PLACE SHOPPING CENTER PARTNERS
PATRICIA HOOLAHAN
PEAK TECHNOLOGIES
PECO ENERGY COMPANY GREEN
PENNSYLVANIA DEPARTMENT OF REVENUE
PEPES TOW SERVICE INC
PETSMART INC
PHILADELPHIA NEWSPAPERS INC
PHILIP REINISCH CO
PHILLIP STEIN
PIEDMONT EXPRESS INC
PINNACLE FLOORING LLC
PITNEY BOWES CC A/C 2139079
PITNEY BOWES INC
PLAZA 200 ASSOCIATES LLC
PLYMOUTH TOWNSHIP POLICE
POLY PAK INDUSTRIES INC
POST MEREDITH
POWELL
PREFERRED PLASTICS & PACKAGING CO INC
PRESTON GATES ELLIS LLP
PRIME RESOURCES/HARBOR HOME
PROPTRONICS INC
PSE&G
PUGET SOUND INTERNATIONAL INC
QC LABORATORIES
R & W SAN DIMASLLC
RAINA MONET DERRICK
RAMSEY JOSEPH
RARITAN BAY MEDICAL CENTER
RAULITOS LAWN SERVICE
READING EAGLE COMPANY
REFLEX OFFSET INC
REGIONAL WATER AUTHORITY
RESCUE ROOTER LLC
RICCARDI DEBBIE
RICHARD PITERA
RICOH BUSINESS SYSTEMS INC
RIPCO BRT LLC
RITA BURNETT
RIVERSEDGE FURNITURE CO
ROBERT N WEBBER
ROCCHIO INC
ROGELIO ALEMAN
RONALD BARBER
ROOTER SERVICES INC
ROSAS OSCAR
ROSE DISPLAYS LTD
ROSEMARIE PEART
ROSS LIGHTING INC
ROWLAND WATER DISTRICT
RUGS AMERICA CORP
RUSSO & PEDRANGHELU
S MATTY
SACRAMENTO COUNTY UTILITIES
SADDLEBACK COMMUNICATIONS
SAFETY KLEEN SYSTEMS INC

Creditor Name
ORANGE & ROCKLAND
ORANGE COUNTY TREASURER TAX COLLECTOR
OREILLY LAW GROUP FOR CONSTANTINO NOVAL NEVADA
OTIS ELEVATOR COMPANY
PACIFIC GAS AND ELECTRIC COMPANY
PALLISER
PALLISER FURNITURE CORP
PAN WESTERN
PARAMUS SOUTH 17 LLC
PARK LANE FURNITURE
PARKLANE FURNITURE INC C/O MIKE LUCIA MT HAWLEY INS
PATRICK SKAIN
PECO ENERGY BLUE
PEDRO C MOLINA
PENNSYLVANIA ELECTRIC COMPANY A FIRST ENERGY COMPANY
PERFECTION SWEEPING & BLDG MAINTENANCE
PHILADELPHIA GAS WORK
PHILIP LEPORE PLUMBING & HEATING
PHILLIP C COFIELD
PHILLIPS LYTLE LLP
PIERCE COUNTY BUDGET & FINANCE DEPARTMENT
PIPING ROCK NATURAL SPRING WATER
PITNEY BOWES CREDIT CORPORATION
PL SMITHTOWN LLC
PLAZA ASSOCIATES
POLARIS CONSULTING ENGINEERS PC
POP REALTY CORP
POSTMASTER WOODBURY
PPL ELECTRIC UTILITIES
PREMIER LIGHTING PRODUCTS
PREVISION
PROGRESSIVE
PROTECTION ONE
PUBLIC SERVICE ELECTRIC AND GAS COMPANY
PUJU ANAND
QUINTEROS KARLA
R B & G CONSTRUCTION CO INC
RAINBOW ART AND DESIGN INC
RANDOLF MAIZE
RAUL VELASCO
RAYMOND HANDLING CONCEPTS CORP
REALISTIC FURNITURE INC
REGINA DINAPOLI
RELIABLE VOICE & DATA SYSTEMS INC
RETAIL PROPERTY MAINTENANCE
RICHARD & ELIZABETH DAMICO
RICHARD SACHS INTERIORS INC Z
RIMCO AIR CONDITIONING
RIPCO TRB VENTURE I LLC
RITA GLAUDE
ROBERT H ASKEW
ROBERT VIOLANTE
ROCHELLE DEMAYO
ROISIN OCONNOR
RONALD SEIP AND PATRICIA SEIP
ROSALEE CARROLL
ROSE ALVARADO
ROSE M WARE
ROSENBAUM FINE ART
ROTO ROOTER
RR DONNELLEY
RUGS AMERICA CORP
RUTH DE REY
S&J HEATING AND A/C INC
SACRAMENTO MUNICIPAL UTILITY DISTRICT
SAFARI INVESTMENTS LP
SAFEWAY

Exhibit A

Creditor Name
SALIHA GUL
SAMUEL KLEIN
SAN JOSE MERCURY NEWS
SANCHEZ DELIVERY SERVICES
SANDRA SCHANK
SANTA DIVINCENZI
SANTOS MARTINEZ
SARAH VALLARO
SBC
SBC YELLOW PAGES BANKRUPTCY UNIT
SCHINDLER ELEVATOR CORP
SCHNADER HARRISON FOR OXFORD VALLEY RD ASSOC
SCOTT SECURITY SYSTEMS INC
SEAMAN FURNITURE CO INC
SEAPLAN LLC C/O SEAMAN PARTNERS
SEENANTH ALIYAH
SERTA MATTRESS
SHARON JOHNSON
SHARUT FURNITURE IMPORTS
SHERMAN & HOWARD LLC
SHIPPERS TRANSPORT EXPRESS
SIGMA TEMPS INC
SILVER FURNITURE CO INC
SIMMONS JANNACE & STAGG LLP
SIMVEST REAL ESTATE I LLC
SLAUGHTER GLORIA
SNOHOMISH COUNTY PUD 1
SODHI JASWINDER
SOFATREND
SOLO FURN IND
SONITROL OF NORWALK
SOURCE REFRIGERATION & HVAC INC
SOUTH JERSEY PUBLISHING CO
SOUTHERN CALIFORNIA WATER
SOUTHERN CONNECTICUT NEWSPAPERS INC
SOUTHWEST GAS CORPORATION
SPRINT AZ
SRP SALT RIVER PROJECT
ST PAUL PIONEER PRESS
STAGECOACH EXPRESS INC
STANLEY NICK
STAPLES BUSINESS ADVANTAGE
STAR TRUCK & DELIVERY SYSTEMS INC
STATE OF NEW JERSEY DIVISION OF EMPLOYER ACCOUNTS
STATE OF OREGON
STATEN ISLAND ADVANCE
STEPHENS PLUMBING & HEATING INC
STILE ASSOCIATES LTD
STYLECRAFT
SUBURBAN LANDSCAPE INC
SUMA LANDSCAPING INC
SUNRISE SERVICE INC
SUPERIOR AIR COND & HEATING SYS INC
SYRATECH WESTCOAST WAREHOUSE
TAKAHASHI LANDSCAPING AND MAINTENANCE
TEACHEY MARION
TELEPHONE EQUIPMENT SERV CORP
TENNANT SALES & SERVICE COMPANY
TERRY RODGERS & WILLIAM RODGERS
THE CIT GROUP/EQUIPMENT FINANCING
THE DESERT SUN
THE HARTFORD COURANT
THE LOUIS W EPSTEIN FAMILY PARTNERSHIP

Creditor Name
SALSONS MECHANICAL & CONSTRCORP
SAMUEL LAWRENCE FURN CO
SAN JOSE WATER COMPANY
SANDBERG FURN MFG CO
SANFORD FORMAN
SANTA MARIA TIMES
SANWA BUSINESS CREDIT CORP
SARAH VALLARO
SBC GLOBAL SERVICES
SCA COMMERCIAL PROPERTY MAINTENANCE LLC
SCHNADER HARRISON FOR ALMONESSEN ASSOC II LLC
SCHNADIG CORP
SEA TAC SWEEPING SERVICE
SEAN FLYNN
SEARS ACCOUNTING SERVICES CENTER
SERRAGO ROSE
SETHI FAMILY PARTNERSHIP
SHARON NELSON
SHARUT FURNITURE IMPORTS INC
SHERWOOD VILLAGE LLC
SHIRLEY MATTY
SIGN A RAMA
SIMAMAO TIMO
SIMON PROPERTY GROUP
SIS ENTERPRISESINC
SMUD SACRAMENTO MUNICIPAL UTILITY DIST
SNOHOMISH COUNTY TREASURER
SOFA ART BY NICOLETTI
SOFTLINE FURNITURE C/O WILLIAM RAY
SOLO FURNITURE IND
SONNENSCHNEIN NATH FOR INLAND SOUTHEAST BRICK & JERSEY CITY
SOUTH COUNTY SANITARY
SOUTHERN CALIFORNIA EDISON CO
SOUTHERN CONN GAS CO
SOUTHERN CT GAS COMPANY
SOUTHWEST PROPERTY MAINTENANCE
SPRINT NEXTEL CORP
SRW PROPERTIES LLC
ST THOMAS PIERRE
STANISLOWA BERNARDZ
STANLEY PEST CONTROL
STAR INTERNATIONAL FURNISHINGS INC
STATE OF MINNESOTA DEPARTMENT OF REVENUE
STATE OF NEW JERSEY DIVISION OF TAXATION
STATE OF WASHINGTON DEPT OF REVENUE
STEPHANIE QUINTERO
STERLING CLEANING SYSTEMS
STRUTT ELEANOR
SUBBIES
SUBURBAN PROPANE
SUN LAKES PLAZA ASSOCIATES
SUNSET INTERNATIONAL TRADE LLC
SUZANNE CHRISTINA
T&T LANDSCAPING SERVICES INC
TANY TIKHOMIROVA
TECHAIR OF CONNECTICUT
TEMPPOSITIONS EDEN RAND LI
TERESA A LO BOSCO
THE ARIZONA REPUBLIC
THE COCO COLLECTION LLC
THE FINAL TOUCH LANDSCAPING
THE JONAS GROUP
THE MODESTO BEE

Creditor Name
SAMUEL A ADELEYE
SAN FRANCISCO CHRONICLE
SAN LUIS OBISPO COUNTY NEWSPAPERS
SANDRA SCHANK
SANTA DIVINCENZI
SANTIAGO MARILENA
SANWA GENERAL EQUIPMENT LEASING
SBC
SBC YELLOW PAGES
SCHANICA WILLIAMS
SCHNADER HARRISON FOR METROPLEX WEST ASSOC
SCHOTTENSTEIN BERNSTEIN CAPITAL GROUP
SEALY MATTRESS COMPANY
SEAN FLYNN AN INFANT BY HIS FATHER MICHAEL FLYNN
SECOND TAXING DIST WATER DEPT
SERTA MATT/NATL BEDDING CO LLC
SHANNON LEE LIGHTING
SHARON VINSON
SHEINBAUM SYDELL
SHIELD SECURITY INC
SIERRA HART AUTO CENTER
SIGNCRAFTERS OUTDOOR DISPLAY INC
SIMMONS COMPANY
SIMPLY STAFFING INC
SKWARA LAWN & SNOW SERVICE LLC
SNOHOMISH COUNTY PUD
SOCKERT KAYLA
SOFA ART LTD
SOLISI LUPE
SONIA COLLAZO
SONNI M CANNON
SOUTH JERSEY GAS CO
SOUTHERN CALIFORNIA GAS COMPANY
SOUTHERN CONNECTICUT GAS CO
SOUTHLAND FURNITURE LLC
SPLASH STUDIOINC
SPRINT PCS
ST JOHN FRANK
STACY ERMILIO
STANLEY KARCZNSKI G
STANLEY VENABLE
STAR TRIBUNE
STATE OF NEW JERSEY
STATE OF NJ OFFICE OF THE ATTORNEY GENERAL DIV OF LAW
STATE STREET BANK AND TRUST COMPANY NA AS AGENT
STEPHEN R PIERCE
STEVE SILVER
STUDIO 99
SUBURBAN EXTERMINATING SVCINC
SUFFOLK COUNTY WATER AUTHORITY
SUN MAX
SUNSET RIDGE LANDSCAPING INC
SWIFT TRANSPORTATION COINC
TACOMA SCREW PRODUCTS INC
TCORP PALM SPRINGS INC
TELECOM USA
TENNANT FINANCIAL SERVICES
TERRY GARCIA
THE CIT GROUP/COMMERCIAL SERVICES INC
THE DAILY HERALD
THE GAS COMPANY SOUTHERN CALIFORNIA GAS
THE JOURNAL NEWS
THE MORNING CALL

Exhibit A

Creditor Name
THE NEWS JOURNAL
THE OREGONIAN
THE REPUBLICAN
THE SEATTLE TIMES
THE TIMES
THE VALSPAR CORPORATION
THISTLE INC
THYSSEN KRUPP ELEVATOR
TITAN ARMORED CAR & COURIER INC
TODD WAY
TOPPER ASSOCIATES LLC
TOWERS PERRIN
TOWN OF ENFIELD CT
TOWNSEND COMPUTER TECHNOLOGIES LLC
TOYOTA MATERIAL HANDLING NORTHERN CALIFORNIA
TRAFLET & FABIAN
TRANSCONTINENTAL MANAGEMENT INC
TRAVELERS INDEMNITY COMPANY
TRI STATE MOBILE INC
TRUE GREEN LANDSCAPES
TUALATIN VALLEY WATER DISTRICT
TWO S COMPANY INC CO COAST TO COAST COLLECTORS INC
UGI GAS SERVICE
UNITED PARCEL SERVICE
UNITED WATER DELAWARE
UNIVERSAL MAINTENANCE
UPPER MERION SEWER REVENUE
US BANK CORPORATE TRUST SERVICES
US QUALITY FURNITURE SERVICES INC
VALEO ELSIE
VAUGHAN FURNITURE CO INC
VENTURA COUNTY STAR
VERIZON 15124 ALBANY
VERIZON NEW YORK
VERTICAL INDUSTRIAL PARK ASSOCIATES 014
VICTOR PEREZ
VIEWPOINT LEATHER WORKS
VINCENT LORENZO
VORTEX
WAGNER & WAGNER LLP
WALL TOWNSHIP TAX COLLECTOR
WARREN ELEVATOR SERVICE CO INC
WASHINGTON FURNITURE COMPANY INC
WATER REVENUE BUREAU
WEBB JULIE
WELLS FARGO BANK NA
WEST CARTERET AUTO PARTS INC
WEST HAVEN ST SWEEPING
WESTERN FENCE & SUPPLY CO
WESTERN PEST SERVICE 44023
WESTERN STATES SUPPLY CO
WHOLEY PATRICK
WILLIAM G AND LOIS L BAKER
WILSON YOLANDA
WOHL/ANAHEIM LLC
WORLDWIDE INTEGRATED SOLUTIONS INC
XCEL ENERGY
YAHOO HOTJOBS
YATAS USA LTD
YOUSSEFNIC ARTMIS
ZACHWIEJA / GERST
ZEHEVA MANUSEWITZ

Creditor Name
THE NEWS TIMES
THE PRESS DEMOCRAT
THE RESORT CLUB AT GREAT GORGE
THE STAR LEDGER
THE TIMES HERALD RECORD
THE WACKENHUT CORP SAN LEANDRO
THOMAS MARY
TIAA CREF/HARRELL STREET
TMCI
TOMMY ANTONAROS
TOTLCOM INC
TOWN OF BROOKFIELD
TOWN OF MANCHESTER
TOWNSHIP OF FAIRFIELD
TRACEY ROSEMARIE
TRANS WEST TELEPHONE CO
TRANSPORTATION MANAGEMENT GROUP INC
TRENTON WATER WORKS
TROLMAN GLASER & LIGHTMAN PC
TRUGREEN LANDSCAPE
TUKWILA FIRE DEPT
TWOS COMPANY
UNIQUE SIGNS
UNITED PARCEL SERVICE PA
UNITED WATER NEW JERSEY INC
UNIVERSAL SWEEPING SERVICE
URSTADT BIDDLE PROPERTIES INC
US CUSTOMS AND BORDER PROTECTION
VALDEZ HERIBERTO
VALLEY CITIES/GONZALES FENCE INC
VAUGHAN XX
VENTURI STAFFING PARTNERS INC
VERIZON CALIFORNIA
VERIZON NORTHWEST
VIACOM OUTDOOR INC
VICTOR VALLEY WATER DISTRICT
VIGANTI LUCIA
VISIBLE GRAPHICS
W W GRAINGER INC
WALDER HAYDEN & BROGAN PA
WARM SPRINGS PROMENADE LLC
WASCO FUNDING CORP
WASTE SERVICES OF NEW YORK INC
WAY TODD
WEBSTER J UZZLE
WERBEL & WERBEL
WEST END EXPRESS CO INC
WEST INTERACTIVE CORPORATION
WESTERN PEST SERV 50532
WESTERN PEST SERVICE 48906
WESTERN UNION COMMUNICATIONS INC
WICKLANDER ZULAWSKI & ASSOC
WILLIAM J CONLON & SONS INC
WLNY TV INC
WOLF CORPORATION
WTNH TV
XEROX CORPORATION
YANKEE EXTERMINATING CO INC
YOSEMITE WATERS
YVETTE WALKER
ZEGARELLI RANA
ZUJ SELIMANJIN

Creditor Name
THE ORANGE COUNTY REGISTER
THE RECORD
THE SACRAMENTO BEE
THE SWEEPING CO
THE TRAVELERS INDEMNITY COMPANY
THISTLE INC
THOMAS METZ
TIFFANY MANOR LP
TODD J BAILEY
TONY DS LANDSCAPING LLC
TOVAR LANDSCAPE MAINTENANCE
TOWN OF CLARKSTOWN
TOWNSEND COMPUTER TECHNOLOGIES LLC
TOWNSHIP OF WOODBRIDGE
TRACY & HOWARD GONOPOLSKY
TRANSCOM SERVICES
TRAVELERS CASUALTY AND SURETY COMPANY
TRI STAR INSTALLATIONS INC
TROYS TREE SERVICE
TRUJILLO DAVID
TUNG T NGUYEN & LIEN T DUONG
TYLER FOR WESTFIELD AMERICA WESTFIELD CORP &
EASTLAND SHOPPING CENTER
UNITED ILLUMINATING COMPANY
UNITED TEXTILE
UNITED WATER NEW YORK
UNIVISION COMMUNICATIONS INC
URSTADT BIDDLE PROPERTIES INC
US GLOBE CORP
VALENCIA WATER COMPANY
VAUGHAN FURNITURE
VAUGHN TONYA
VERIZON 1100 ALBANY
VERIZON INC
VERTALY LEWIS
VIC GERARD GOLF CARS INC
VIDEO MONITORING SERVICES OF AMERICA LP
VINCENT BRODIE
VOGL DIANE
WADDELL FAMILY TRUST
WALKER ROBERT
WARM SPRINGS PROMENADE LLC
WASCO FUNDING CORP
WATER ENVIRONMENT SERVICES
WB DICKENSON PLUMB & HEAT
WELCO CGI GAS TECH LLC
WERNER MARY
WEST END EXPRESS COINC
WESTERMAN BALL FOR RCC
WESTERN PEST SERVICE 24987/25010
WESTERN PEST SERVICES 169793
WHITLOCK SUSAN
WILLIAM C KINKLE III
WILLIAMS MICHAEL
WNYW TV 1960
WOODBURY OFFICE ONE
WWOR TV 2904
XTRA LEASE
YANKEE GAS SERVICES CO
YOUNG EBBONI
YVONNE CLEMONS
ZEGARRA HUMBERTO
ZURICH AMERICAN INSURANCE COMPANY AND ITS AFFILIATES