

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

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In re : **Chapter 11**
:
CRABTREE & EVELYN, LTD., : **Case No. 09-_____ (___)**
:
Debtor. :
:
----- X

**DECLARATION OF STEPHEN W. BESTWICK
PURSUANT TO LOCAL BANKRUPTCY RULE 1007-2**

I, Stephen W. Bestwick, declare, pursuant to section 1746 of title 28 of the United States Code, that:

1. I am the Acting President of the above-captioned debtor (the “Debtor”, “Crabtree & Evelyn” or the “Company”). I am authorized to submit this Declaration in support of the Debtor’s chapter 11 petition and the first day pleadings described herein. I am familiar with the Debtor’s day-to-day operations, businesses and financial affairs.

2. I was named Acting President in April 2009. Prior to that time, I served for four years as the Company’s Vice President of Global Operations. Except for a period of eighteen months commencing in 1999, when I was associated with Duro Industries, I have been with the Company for almost twenty years. During that time I have had various duties including service as Controller, organizing company operations in Australia and, most recently, restructuring the Company’s global supply chain. I earned a bachelors degree from Bryant College in business administration.

3. On the date hereof (the “Petition Date”), the Debtor filed with this Court a voluntary petition for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), as well as certain motions and other pleadings (collectively, the “First Day

Pleadings”). I am authorized by the Debtor to submit this Declaration on its behalf in support of the First Day Pleadings.

4. The First Day Pleadings are intended to enable the Debtor to operate effectively and efficiently within this chapter 11 case, as well as to avoid certain adverse consequences that might otherwise result from the commencement of this case. Among other things, the First Day Pleadings are designed to meet the Debtor’s goals of: (i) continuing its operations in chapter 11 with as little disruption and loss of productivity as possible; (ii) maintaining the confidence and support of its customers, employees, vendors and service providers during the Debtor’s reorganization process; and (iii) establishing procedures for the smooth and efficient administration of this chapter 11 case. I have reviewed the First Day Pleadings, and it is my belief that the relief sought therein is necessary to: (a) avoid immediate and irreparable harm to, and ensure the uninterrupted operation of, the Debtor’s businesses, and (b) maximize and preserve the value of the Debtor’s chapter 11 estate.

5. In my capacity as Acting President, I am familiar with the Debtor’s day-to-day operations, financial affairs, business affairs and books and records. Except as otherwise indicated, all facts set forth in this Declaration are based upon: (i) my personal knowledge; (ii) my review of relevant documents; (iii) information supplied to me by other members of the Debtor’s management team or professionals retained by the Debtor; or (iv) my opinion based on my experience and knowledge of the Debtor’s operations and financial condition. If I were called upon to testify, I could and would testify competently to the facts set forth herein.

6. Parts I through III of this Declaration provide an overview of the Debtor’s businesses, capital structure, and the circumstances giving rise to the commencement of this

chapter 11 case. Part IV summarizes the relief requested in each of the First Day Pleadings. Part V lists the schedules of information requested by Local Bankruptcy Rule 1007-2.

I.

THE DEBTOR'S BUSINESSES

7. Crabtree & Evelyn has evolved from a small, entrepreneurial business, to a company with worldwide manufacturing and distribution capabilities, worldwide distribution channels and 126 retail locations in the United States, making it well-known and respected for its English-style elegance. Through a multi-channel sales strategy, including sales through retail, wholesale, export, affiliate and internet channels, the Debtor manufactures and distributes its products worldwide.

Background

8. Founded as a purveyor of fine soaps from around the world, products were first sold under the Crabtree & Evelyn name starting in approximately 1972.¹ During nearly four decades Crabtree & Evelyn has expanded its product offerings from fine soaps to include personal care products and related accessories, fragrances, comestibles (*i.e.*, food products including cookies, teas and jams), products for the home and gift arrangements. The Debtor also sells Vera Bradley (purses and related accessories) products in its retail store locations. Crabtree & Evelyn manufactures and distributes more than twenty-five product lines, including LaSource®, Gardeners, India Hicks Island Living® and Naturals and its products have been frequently mentioned in numerous magazines, including Vogue, Glamour, and Lucky. In 1977, Crabtree & Evelyn opened its first retail store, and its retail business has gradually expanded to include a manufacturing and distribution facility, as well as 126 stores in the United States. In

¹ The name of the Debtor is inspired from (i) the crabapple tree, the original species from which all cultivated apple trees have derived, and (ii) John Evelyn, the seventeenth century renaissance Englishman, who wrote one of the first works on conservation of forests and timber.

1996, Kuala Lumpur Kepong Berhad (“KLK”) purchased 100 percent of the equity of the Debtor. The Debtor is incorporated in Connecticut, and its headquarters, distribution center, manufacturing facility, and warehouse are located in Woodstock, Connecticut.

Organizational Structure

9. The Debtor is a direct, wholly-owned subsidiary of Crabtree & Evelyn Holdings Limited (“Crabtree & Evelyn Holdings”), a United Kingdom based investment holding company. Crabtree & Evelyn Holdings owns all of the Crabtree & Evelyn foreign trademarks. Crabtree & Evelyn Holdings is a direct, wholly-owned subsidiary of CE Holdings Ltd. (“CE Holdings”), a British Virgin Islands based investment holding company. CE Holdings is a direct, wholly-owned subsidiary of KLK Overseas Investments Ltd. (“KLKOI”), a British Virgin Islands based investment holding company. KLKOI is a direct, wholly-owned subsidiary of KLK. KLK is a Malaysian public limited liability company, the stock of which is publicly traded on the Kuala Lumpur stock exchange. Among other things, KLK owns and operates palm oil and rubber plantations and manufactures oleochemicals (chemicals derived from oils or fats which can be made into, among other things, cooking oil).

10. The Debtor has eleven affiliates, none of which are based in the United States. All of the Debtor’s affiliates are also wholly-owned indirect subsidiaries of KLK.

Sales Channels

11. The Debtor sells its products through multiple channels, including its retail stores, wholesale business, export business, affiliate sales, and the internet.²

² The Debtor is also a party to agreements whereby third parties sell the Debtor’s products. For example, the Debtor is a party to various license agreements which permit the licensee parties to sell Crabtree & Evelyn products and operate 14 retail stores under the Crabtree & Evelyn name. In addition, the Debtor is a party to an agreement which permits the counterparty to manufacture and sell products bearing the Debtor’s trademarks to various hotels, including Hilton hotels.

12. Retail. The Debtor currently operates 126 retail stores in 34 states, including stores featuring full-price merchandise and outlet stores. The average retail store leased by the Debtor is approximately 925 square feet, and the average outlet store leased by the Debtor is approximately 1,225 square feet. The Debtor sells larger quantity product, discontinued product and slow-moving product in its outlet stores. For the fiscal year ending September 30, 2008, the retail segment accounted for approximately 56 percent of the Debtor's revenues.

13. Wholesale. The Debtor sells its products through a wide range of wholesale channels, including gift shops, home specialty stores and country stores. The Debtor's wholesale customers include some of the largest gift shops in the United States, including Hallmark. For the fiscal year ending September 30, 2008, the wholesale segment accounted for approximately 12 percent of the Debtor's revenues.

14. Affiliate. The Debtor's affiliates³ rely on the Debtor to manufacture the majority of the products they sell. The Debtor sells its products to certain of its affiliates, some of which operate retail stores. Some of the Debtor's affiliates also sell products to other affiliates and licensed distributors, which sell to wholesale accounts and/or operate retail stores. The Debtor's affiliates operate approximately 130 Crabtree & Evelyn retail stores outside of the United States. The majority of the products sold to the Debtor's affiliates are finished goods, although, depending on the product, the affiliate (or an agent thereof) may package the goods. For the fiscal year ending September 30, 2008, sales to the Debtor's affiliates accounted for approximately 21 percent of the Debtor's revenues.

³ The affiliates consist of Crabtree & Evelyn (Overseas) Limited (United Kingdom), Crabtree & Evelyn Australia Pty Ltd., C&E Canada, Inc., Crabtree & Evelyn (Singapore) Pte Ltd., Crabtree & Evelyn (Malaysia) Sdn Bhd, Crabtree & Evelyn (Hong Kong) Limited, Crabtree & Evelyn Deutschland GmbH, Crabtree & Evelyn Austria GmbH, Crabtree & Evelyn Europe B.V., Crabtree & Evelyn London S.A.R.L. and Quillspur Limited.

15. Export. The Debtor also sells its products to various non-affiliate foreign distributors and/or licensees, including: (i) Controladora PGH, S.A. de C.V., a company which operates Crabtree & Evelyn stores in Mexico and distributes the Debtor's products through wholesale channels to various gift stores in Mexico; (ii) Motta Internacional, S.A., a company which operates Crabtree & Evelyn stores in Panama; (iii) House of Rose Co., Ltd., a company which distributes Crabtree & Evelyn products through wholesale channels to various gift stores in Japan; and (iv) Starbright Company Ltd., a company which distributes Crabtree & Evelyn products through wholesale channels to various gift stores in Taiwan. For the fiscal year ending September 30, 2008, the export business accounted for approximately 5 percent of the Debtor's revenues.

16. Internet. The Debtor sells its products directly to its consumers through its internet site, located at www.crabtree-evelyn.com. The Debtor's website allows the Debtor significant access to its customers, which the Debtor tracks in a database populated with information from approximately 320,000 customers. The Debtor's website offers internet-only promotions, provides customers with the opportunity to sign up to obtain exclusive email-only offers, obtain internet-only promotions, and provides information about the Debtor's product lines and retail store locations. For the fiscal year ending September 30, 2008, sales from the internet accounted for approximately 6 percent of the Debtor's revenues.

Employees and Labor Matters

17. The Debtor currently employs approximately 950 employees, none of which are unionized. Historically, the Debtor has enjoyed favorable relationships with its highly qualified and enthusiastic personnel. The Debtor believes that its labor relations are good, and it has not experienced a work stoppage.

Properties and Assets

18. The Debtor's primary assets include inventory, contract rights, intellectual property rights, and accounts receivable for goods sold. The Debtor also owns its headquarters, manufacturing facility, distribution center and warehouse in Woodstock, Connecticut. In addition, the Debtor leases a significant number of retail stores located in 34 states.

Manufacturing and Sourcing

19. The majority of Crabtree-branded products distributed worldwide are manufactured and distributed through the Debtor. The Debtor owns and operates a manufacturing facility in Woodstock, Connecticut, where the Debtor manufactures and packages its products. The Debtor also sources certain products from external manufacturers. Of the total value of the Debtor's product sourced in fiscal year 2008, 37 percent was imported from abroad. Approximately 50-60 percent of the core (*i.e.*, soap, gel, lotion and fragrance) products sold by the Debtor are manufactured by the Debtor, and the remainder are manufactured by external manufacturers.

II.

CAPITAL STRUCTURE⁴

Secured Debt

20. The Debtor is a party to that certain Grid Note dated April 6, 2009 (the "Prepetition Note"), in favor of KKKOI. The Prepetition Note provides for a line of credit of up to an aggregate principal amount of \$10 million. The Prepetition Note matures on the earlier of (i) December 31, 2010 (or such later date as may be agreed to), and (ii) the occurrence of an

⁴ The summary of the loan document and security agreement set forth herein is qualified in its entirety by the documents themselves. To the extent there is a discrepancy between the descriptions set forth herein and the documents, the documents control.

Event of Default (as defined in the Prepetition Note). Interest is payable on June 30, 2009 and on a quarterly basis thereafter. The Debtor made an interest payment on the Prepetition Note on or about June 30, 2009 in the amount of \$36,667. The Debtor has drawn a total of approximately \$8 million on the Prepetition Note. As of the Petition Date, the balance owed under the Prepetition Note was approximately \$8,000,000.

21. Separate and apart from the Prepetition Note, as of the Petition Date, the Debtor is indebted to KKKOI in the amount of \$13,731,528 (together with amounts outstanding under the Prepetition Note, the “Prepetition Obligations”).

22. The Prepetition Obligations are secured by security interests in and liens on substantially all assets (the “Collateral”), including, without limitation, inventory, receivables, an office building with related parking garage, land and fixtures, and certain other assets of the Debtors, and cash and proceeds of the foregoing. The Prepetition Obligations are oversecured.

Unsecured Debt

23. The Debtor owes its trade vendors approximately \$4,052,132 as of June 29, 2009. These claims are for the delivery of goods and services to the Debtor. Finally, the Debtor leases all of its retail stores, for which approximately \$790,124 is outstanding as of June 29, 2009.

Equity

24. KKK, through its interest in its wholly-owned subsidiaries, owns 100 percent of the equity of the Debtor.

Recent Financial Information

25. The Debtor attained revenue of approximately \$107.5 million in fiscal year 2008 (year ending September 30, 2008), which represents a decline from fiscal year 2007 revenue,

which was approximately \$112.0 million. Current revenue projections for fiscal year 2009 (year ending September 30, 2009) are approximately \$100.0 million.

26. The Debtor has suffered substantial operating losses for the past several years. The operating loss in fiscal year 2007 was approximately \$3.2 million. The operating loss in fiscal year 2008 was approximately \$8.0 million. The operating loss for fiscal year 2009 operating loss is projected to be approximately \$13.3 million.

27. In addition, the Debtor's sales have declined dramatically over the past 9 to 10 months in its two main sales channels. Retail sales in fiscal year 2009 are currently projected to decline 24.4 percent from the previous fiscal year. Wholesale sales in fiscal year 2009 are currently projected to decline by approximately 30 percent from the previous fiscal year. E-commerce sales in fiscal year 2009 have slowed, but are expected to increase by approximately 10 percent from the previous fiscal year.

III.

EVENTS LEADING TO THE CHAPTER 11 CASE

28. Several internal and external factors recently have severely impacted the Debtor, and, in particular its retail business, ultimately prompting the near-term liquidity pressures that precipitated the decision to commence this chapter 11 case.

Market Conditions

29. Over the last 18 months, the decline in the housing market and the tightening of the credit markets have led to a decline in consumer discretionary spending. This decline has had a significant adverse impact on many retail sectors (including wholesale), including in the personal care sector, in the form of decreased sales.

30. It is well known that the Debtor is not the only retailer and manufacturer to struggle in the current economic climate, the most difficult downturn experienced in the United States in decades. In fact, over the last year, retailers such as Lenox, Eddie Bauer, Filene's Basement, Fortunoff, KB Toys, Goody's, Steve & Barry's, Mervyn's, Boscov's and Gottschalks have all sought relief under chapter 11.

Operational Issues

31. The Debtor recently has experienced a number of operational challenges which have impacted the performance of its various business sectors. Changes in management have resulted in several strategy shifts, including the significant erosion in sales to wholesale accounts, as well as a disconnect between management incentives and Company performance. Moreover, retail store transactions have declined concomitantly with the decline in overall customer foot traffic in the regional malls where most of the Debtor's stores are located. These challenges, combined with its recent declining revenues and operating losses, have severely impacted the Debtor's ability to operate successfully in the marketplace.

Prepetition Lease Negotiations

32. Prior to the Petition Date, the Debtor hired KPMG Corporate Finance LLC ("KPMG") as special real estate advisor to assist the Debtor in the negotiation of lease modification agreements for certain of the Debtor's underperforming retail stores. Despite KPMG's diligent and best efforts, the lease modifications that the Debtor required in order for the Debtor to continue to operate certain of the retail stores at a profit proved to be too great for many of the landlords to provide. In addition, prior to the Petition Date, the Debtor negotiated with certain of its landlords with respect to certain leases which it sought to terminate. Although

the Debtor was able to terminate certain of its leases, some of the Debtor's landlords were unwilling to entertain the termination of leases on the terms suggested by the Debtor.

33. The Debtor ultimately determined that a restructuring of its business could not be completed outside of the chapter 11 process, and that the commencement of this case would provide the opportunity to, among other things, right-size the Debtor's business through (i) the evaluation and elimination of liabilities that serve as a drain on the Debtor's profitability, and (ii) operational improvements.

34. The goal of this chapter 11 process will be the development of a business plan that will recast and streamline the Debtor's various business segments to position the Debtor to compete successfully in the retail, wholesale and e-commerce industries and continue to provide superior products and service to its valued customers. The Debtor plans to implement this strategy initially through the closing of certain unprofitable retail stores. This will result in immediate cost savings in respect of rent and other payments and overhead. The Debtor also intends to use the chapter 11 case to continue to negotiate with its landlords and to evaluate its lease portfolio. These immediate restructuring initiatives will allow the Debtor to focus its resources on (i) stabilizing and strengthening its core and historically profitable stores, and (ii) exploring strategies for exiting this chapter 11 case in an expeditious and cost effective manner, all while continuing to operate its retail, wholesale, export, affiliate and internet businesses.

35. The Debtor intends to continue its discussions with its landlord constituents and to commence such discussions with the vendor community and, upon the creation of an official committee of unsecured creditors, begin discussing potential exit strategies with its major creditor constituencies. The Debtor believes that the strategies and goals established during this process will provide the Debtor with the best opportunity to return to financial and operational

health. The Debtor views chapter 11 as an essential tool in reorganizing its business and emerging as a healthier and more profitable company, capable of continuing the Crabtree & Evelyn tradition of English-style elegance.

IV.

SUMMARY OF FIRST DAY PLEADINGS

36. The Debtor intends to seek relief from the Court as soon as possible after the Petition Date through each of the motions described below:

| <u>TITLE</u> | <u>PURPOSE OF MOTION</u> |
|---|--|
| Motion Pursuant to Sections 105(a), 345(b), 363(c) and 364(a) of the Bankruptcy Code Authorizing the Debtor to (I) Continue Using Existing Cash Management System, (II) Maintain Existing Bank Accounts and Business Forms, and (III) Waive Requirements of Section 345(b) of the Bankruptcy Code | Authorization to use the Debtor's existing bank accounts and cash management system is requested. |
| Motion Pursuant to Bankruptcy Rules 1007(c) and 2002(d) for an Extension of the Time to File the Debtor's (I) Schedules of Assets and Liabilities, (II) Schedules of Current Income and Expenditures, (III) Schedules of Executory Contracts and Unexpired Leases, and (IV) Statements of Financial Affairs | A 30-day extension of the time required to file schedules and statements of financial affairs is requested. |
| Motion Pursuant to Sections 105(a) and 363 (b) of the Bankruptcy Code and Bankruptcy Rule 6004 Authorizing the Debtor to Pay Prepetition Claims of Certain Foreign Creditors | Authorization to pay prepetition claims of certain foreign vendors is requested. |
| Motion Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals | Authorization to establish procedures providing for interim monthly compensation and reimbursement of retained professionals is requested. |
| Motion Pursuant to Sections 105(a), 327, 328, and 330 of the Bankruptcy Code Authorizing the Employment of Professionals Utilized in the Ordinary Course of Business | Authorizing to employ professionals utilized in the ordinary course of business is requested. |
| Motion Pursuant to Sections 105(a), 363, 503(b)(1), 1107(a), and 1108 of the Bankruptcy Code and Bankruptcy Rule 6004 for Authorization to Honor Certain Prepetition Customer Programs | Authorization to continue existing customer programs is requested. |

| <u>TITLE</u> | <u>PURPOSE OF MOTION</u> |
|---|---|
| Motion Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code (I) Authorizing Payment of Wages, Compensation and Employee Benefits and (II) Authorizing Financial Institutions to Honor and Process Checks and Transfers Related to Such Obligations | Authorization to pay prepetition wage claims and continue existing employee benefit programs is requested. |
| Motion Pursuant to Sections 105(a), 362(d), 363(b) and 503(b) of the Bankruptcy Code (I) Authorizing the Debtor to (A) Continue its Workers' Compensation Program and its Insurance Programs and (B) Pay All Obligations in Respect Thereof and (II) Authorizing Financial Institutions to Honor and Process Checks and Transfers Related to Such Obligations | Authorization to continue workers' compensation programs and insurance programs, and pay all obligations in respect thereof, is requested. |
| Motion Pursuant to Sections 105(a) and 366 of the Bankruptcy Code (I) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service, (II) Deeming Utilities Adequately Assured of Future Payment, and (III) Establishing Procedures for Determining Adequate Assurance of Payment | Approval of adequate assurance of payment to utilities, and approval of procedures to determine the amount of that adequate assurance, is requested. |
| Motion Pursuant to Sections 105(a), 342(a), and 521(a)(1) of the Bankruptcy Code, Bankruptcy Rules 1007(a) and 2002(a), (f), and (l) and Local Bankruptcy Rule 1007-1 for (I) Waiver of Requirement to File List of Creditors, and (II) Authority to Establish Procedures to Notify Creditors of the Commencement of the Debtor's Chapter 11 Case | Waiver of the requirement to file a list of creditors, and to establish procedures by which to notice parties of the commencement of this case, is requested. |
| Motion and Memorandum of Law for Interim and Final (I) Approval of Postpetition Financing, (II) Authority to Use Cash Collateral, (III) Granting of Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection, (V) Modifying Automatic Stay, and (VI) Scheduling a Final Hearing | Authorization to incur debtor in possession financing is requested. |

| <u>TITLE</u> | <u>PURPOSE OF MOTION</u> |
|---|--|
| Motion Pursuant to Sections 105(a), 365 and 554(a) of the Bankruptcy Code for Authorization to Establish Expedited Procedures for the Rejection of Executory Contracts and Unexpired Leases and Abandonment of Related Personal Property | Authorization to establish procedures for the rejection of executory contracts and unexpired leases and the abandonment of related personal property is requested. |
| Motion Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 1015(c) and 9007 Implementing Certain Notice and Case Management Procedures | Authorization to establish certain notice and case management procedures is requested. |
| Motion Pursuant to Section 105(a) and 363(b)(1) of the Bankruptcy Code and Bankruptcy Rule 6004 Authorizing Payment of Prepetition Freight Forwarding Charges, Customs Broker Fees, Customs Duties, and Common Carrier Charges | Authorization to pay prepetition freight forwarding charges, customs broker fees, customs duties and common carrier charges is requested. |
| Application for Order Authorizing Retention and Employment of Epiq Bankruptcy Solutions, LLC as Claims Agent for the Clerk of the Bankruptcy Court Under 28 U.S.C. § 156(c) and Granting Related Relief | Authorization to retain Epiq as claims and noticing agent is requested. |
| Application Pursuant to Sections 327(a) and 328 of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016 Authorizing Employment and Retention of Cooley Godward Kronish LLP as Attorneys for Debtor, <i>Nunc Pro Tunc</i> to the Petition Date | Authorization to retain Cooley as attorneys for the Debtor, effective as of the Petition Date, is requested. |
| Application Pursuant to Sections 327 and 328 of the Bankruptcy Code Authorizing Retention and Employment of Clear Thinking Group LLC as Financial Advisor to the Debtor, <i>Nunc Pro Tunc</i> to the Petition Date | Authorization to retain Clear Thinking as financial advisor for the Debtor, effective as of the Petition Date, is requested. |

V.

INFORMATION REQUIRED BY LOCAL BANKRUPTCY RULE 1007-2

37. Local Bankruptcy Rule 1007-2 requires certain information related to the Debtor, which is set forth below.

38. In accordance with Local Bankruptcy Rule 1007-2(a)(3), and to the best of my knowledge, information, and belief, no prepetition committee has been formed in this chapter 11 case.

39. In accordance with Local Bankruptcy Rule 1007-2(a)(4), Schedule 1 hereto is a list of the names, addresses, and, where available, telephone numbers of the creditors holding the 40 largest unsecured claims (excluding insiders, unless otherwise noted) against the Debtor. Such list includes the amount of the claim, the nature of the claim and, if appropriate, an indication of whether such claim is contingent, unliquidated, disputed, or partially secured, subject, however, to the reservations of rights stated on Schedule 1 regarding, among other things, the actual validity of any such claims.

40. In accordance with Local Bankruptcy Rule 1007-2(a)(5), Schedule 2 is a list of the names and addresses of the creditors holding the five largest secured claims against the Debtor, as well as the names and addresses for the holders of record of such secured claims. Such list includes the amount of the claim, an estimate of the value of the collateral, and whether the claim or lien is disputed, subject, however, to the reservations of rights stated on Schedule 2.

41. In accordance with Local Bankruptcy Rule 1007-2(a)(6), Schedule 3 hereto provides a summary of the Debtor's assets and liabilities.

42. In accordance with Local Bankruptcy Rule 1007-2(a)(7), Schedule 4 hereto provides a list of the number and classes of shares of stock, debentures or other securities of the

debtor that are publicly held, and the number of holders thereof, listing separately those held by each of the Debtor's officers and directors and the amounts so held.

43. In accordance with Local Bankruptcy Rule 1007-2(a)(8), Schedule 5 hereto is a list of the Debtor's property not in the Debtor's possession, including property in the possession or custody of any custodian, public officer, mortgagee, pledgee, assignee of rents, or secured creditor, or agent for any such entity.

44. In accordance with Local Bankruptcy Rule 1007-2(a)(9), Schedule 6 hereto is a list of the premises owned, leased, or held under other arrangement, from which the Debtor operates its business.

45. In accordance with Local Bankruptcy Rule 1007-2(a)(10), Schedule 7 hereto provides the location of the Debtor's substantial assets, the location of its books and records, and the value of any assets held by the Debtor outside the territorial limits of the United States.

46. In accordance with Local Bankruptcy Rule 1007-2(a)(11), Schedule 8 hereto is a list of litigation commenced against the Debtor.

47. In accordance with Local Bankruptcy Rule 1007-2(a)(12), Schedule 9 hereto contains the names of the individuals who comprise the Debtor's existing senior management, their tenure with the Debtor, and a brief summary of their relevant responsibilities and experience. The Debtor intends to continue to operate as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

48. In accordance with Local Bankruptcy Rule 1007-2(b)(1), Schedule 10 hereto is the estimated amount of the payroll to employees of the Debtor (exclusive of officers, directors and stockholders) for the 30-day period following the commencement of the Debtor's chapter 11 case.

49. In accordance with Local Bankruptcy Rule 1007-2(b)(2)(A), Schedule 11 hereto contains the amounts to be paid to the Debtor's officers, directors, and stockholders for services for the 30-day period following the commencement of the Debtor's chapter 11 case.

50. In accordance with Local Bankruptcy Rule 1007-2(b)(3), Schedule 12 hereto contains the estimated cash receipts and disbursements, net cash gain or loss, obligations and receivables expected to accrue but remain unpaid, other than professional fees, for the 30-day period following the commencement of the Debtor's chapter 11 case.

51. I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information, and belief.

Accordingly, I respectfully request that the Court grant all of relief requested in the First Day Pleadings and such other and further relief as may be just and appropriate.

Crabtree & Evelyn, Ltd.

By: /s/ Stephen W. Bestwick
Stephen W. Bestwick
Acting President

SCHEDULE 1

CONSOLIDATED LIST OF CREDITORS HOLDING 40 LARGEST UNSECURED CLAIMS AGAINST THE DEBTOR¹

The following is a list of creditors holding the forty (40) largest unsecured claims against the Debtor. This list has been prepared from the unaudited books and records of the Debtor. The list reflects amounts from the Debtor's books and records as of June 30, 2009. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in the Debtor's chapter 11 case. This list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101 except as otherwise noted, or (2) secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the forty (40) largest unsecured claims. The information herein shall not constitute an admission of liability by, nor is it binding on, the Debtor. Moreover, nothing herein shall affect the Debtor's right to challenge the amount or characterization of any claim at a later date.

| Name of Creditor | Complete Mailing Address of Creditor Including Zip Code | Nature of Claim (trade debt, bank loan, government contract, etc.) | Indicate if Claim is contingent, unliquidated, disputed or subject to set-off | Amount of Claim (If secured also state value of security) |
|----------------------------|---|---|--|--|
| Standard Soap ² | ASHBY DE-LA-ZOUCH LEIGESTERSHIRE, ENGLAND LE6 5HG P-011 44 153 041 0000 F-011 44 153 041 0008 | Trade | | \$807,068.19 |
| Michael Stromberg | 6784 WOODLAND RESERVE COURT CINCINNATI, OH 45243 P-513-271-4418 F-513-271-4418 | Former Employee | | \$395,000.02 |
| Vera Bradley Designs | DEPARTMENT 6002 CAROL STREAM, IL 60122-6002 P-800-823-8372 F-800-975-8372 | Trade | | \$288,884.59 |
| Alpha Logic | 150 EAST 58TH STREET NEW YORK, NY 10022 P-212.752.8060 F-212.752.1160 | Trade | | \$205,839.44 |

¹ The Debtor will continue to update this information and will provide a complete List of Creditors as soon as practicable. The claims listed herein are currently under investigation and, as a result, unless otherwise indicated herein, remain contingent, unliquidated, disputed or subject to set-off.

² Affiliate of Kuala Lumpur Kepong Berhad, the Debtor's parent.

| Name of Creditor | Complete Mailing Address of Creditor Including Zip Code | Nature of Claim (trade debt, bank loan, government contract, etc.) | Indicate if Claim is contingent, unliquidated, disputed or subject to set-off | Amount of Claim (If secured also state value of security) |
|----------------------------------|---|--|---|---|
| Seaweed Survival | C/O SENTINEL BANK & TRUST, LTD. POB CB-12407 NASSAU BAHAMAS P-212.583.1100 F-212.583.1107 | Royalties | | \$166,000.00 |
| Norampac Thompson Inc | PO BOX 673373 DETROIT, MI 48267-3373 P-800.243.1816 F-860.923.253 | Trade | | \$146,247.47 |
| Seppic, Inc. | PO BOX 36272 NEWARK, NJ 07188-6272 P-973-882-5597 F-973-882-5178 | Trade | | \$102,587.88 |
| Orlandi Inc. | PO BOX 8000, DEPT. 604 BUFFALO, NY 14267 P-631-270-1230 F-631-756-0256 | Trade | | \$100,126.80 |
| Pacific Packaging Products, Inc. | 24 INDUSTRIAL WAY P.O. BOX 697 WILMINGTON, MA 01887 P-800-777-0300 F-978-658-4933 | Trade | | \$94,337.59 |
| Symrise Inc. | PO BOX 35559 NEWARK, NJ 07193-5559 P-201-462-5402 F-201 288 0926 | Trade | | \$88,952.68 |
| Oilchem, Inc. | 50 INDUSTRIAL CIRCLE LINCOLN, RI 02865 P-401-722-2410 F-401-727-0752 | Trade | | \$84,098.52 |
| Carole Hochman Designs, Inc. | CHURCH STREET STATION P.O. BOX 4901 NEW YORK, NY 10261-4901 P-212 725-1212 X587 | Trade | | \$81,345.00 |
| Bradford Soap Works, Inc. | PO BOX 55352 BOSTON, MA 02205 P-401-381-6282 F-401-381-6482 | Trade | | \$77,454.92 |

| Name of Creditor | Complete Mailing Address of Creditor Including Zip Code | Nature of Claim (trade debt, bank loan, government contract, etc.) | Indicate if Claim is contingent, unliquidated, disputed or subject to set-off | Amount of Claim (If secured also state value of security) |
|-----------------------------------|---|--|---|---|
| Mane U.S.A., Inc. | PO BOX 828918 PHILADELPHIA, PA 19182-8918 P-973-633-5533 F-888-826-7744 | Trade | | \$68,527.35 |
| Gs Incorporated | 885 SOUTH MAIN STREET PASCOAG, RI 02859 P-401.568.1110 F-401.568.1131 | Trade | | \$62,974.08 |
| Empire/Emco | 2430 NORTH FOREST RD, STE 125 GETZVILLE, NY 14068 P-716-832-5555 F-716-832-7042 | Trade | | \$59,536.28 |
| Cosmetic Specialties, Inc. | 308 WHITE HORSE PIKE HADDON HEIGHTS, NJ 08035 P-888-463-9298 F-856-547-5002 | Trade | | \$56,281.63 |
| Autumn Harp | PO BOX 1329 WILLISTON, VT 05495 P-802-453-4807 F-802-453-4903 | Trade | | \$52,753.97 |
| Kolmar Laboratories, Inc. | NW 7963, PO BOX 1450 MINNEAPOLIS, MN 55485-7963 P-845-856-5311 F-845-856-3143 | Trade | | \$49,169.82 |
| Rcpi Landmark Properties, L.L.C. | P.O. BOX 4097 CHURCH STREET STATION NEW YORK, NY 10261 P-212-698-8845 | Landlord | | \$47,130.34 |
| Carrubba Inc. | 70 RESEARCH DRIVE MILFORD, CT 06460 P-203-878-0605 X 19 F-203-877-0361 | Trade | | \$46,637.00 |
| Artube by Iridium Industries Inc. | PO BOX 220333 GREAT NECK, NY 11022 P-570-476-9700 F-570-476-9800 | Trade | | \$45,157.91 |

| Name of Creditor | Complete Mailing Address of Creditor Including Zip Code | Nature of Claim (trade debt, bank loan, government contract, etc.) | Indicate if Claim is contingent, unliquidated, disputed or subject to set-off | Amount of Claim (If secured also state value of security) |
|------------------------------------|---|--|---|---|
| Dion Label Printing Inc. | 539 NORTH ROAD PO BOX 1507 WESTFIELD, MA 01086 P-413.568.3713 F-413.562.8361 | Trade | | \$43,823.13 |
| Zorbit Resource | 10900 WILSHIRE BLVD., STE 930 LOS ANGELES, CA 90024 P-310.208.7200 F-310.208.7201 | Trade | | \$36,414.88 |
| Roma International | LADY LANE INDUSTRIAL ESTATE HADLEIGH, SUFFOLK IP7 6BQ P-473 826808 F-473 680789 | Trade | | \$36,089.36 |
| Am Packaging Corp. | 694 CENTER STREET CHICOPEE, MA 01103 P-413.737.9412 F-413.736.9888 | Trade | | \$35,866.23 |
| Milbar Labs | 20 COMMERCE STREET EAST HAVEN, CT 06512 P-203.466.4621 F-203.467.1573 | Trade | | \$35,269.55 |
| Yrc, Inc. | PO BOX 13573 NEWARK, NJ 07188-0573 P-800-610-6500 | Freight | | \$33,020.64 |
| Experian Marketing Solutions, Inc. | AN EXPERIAN COMPANY 29 BROADWAY, 6TH FLOOR NEW YORK, NY 10006 P-212-863-4689 F-212-809-6378 | Expense | | \$30,760.50 |
| Protameen Chemicals Inc. | 375 MINNISINK ROAD P.O. BOX 166 TOTOWA, NJ 07511 P-973-256-4374 F-973-256-6764 | Trade | | \$29,738.34 |
| Ccl Tubes-Wilkes Barre | 36921 TREASURY CENTER CHICAGO, IL 60694-6900 P-570.824.8485 F-570.824.8480 | Trade | | \$29,695.08 |

| Name of Creditor | Complete Mailing Address of Creditor Including Zip Code | Nature of Claim (trade debt, bank loan, government contract, etc.) | Indicate if Claim is contingent, unliquidated, disputed or subject to set-off | Amount of Claim (If secured also state value of security) |
|--|--|--|---|---|
| 520 Madison Owners, L.L.C. | LOCK BOX FBO LEHMAN BROTHERS BANK FSB PO BOX 27247 NEW YORK, NY 10087-7247 P-212-308-9858 | Landlord | | \$29,464.47 |
| People 2.0 Global, Inc. | P.O.B 827932 PHILADELPHIA, PA 19182-7932 P-860.963.2033 F-860.963.2069 | Expense | | \$29,363.17 |
| Icrossing Inc. | 14822 N.73RD STREET SCOTTSDALE, AZ 85260 P-480.505.5800 F-480.505.5801 | Expense | | \$29,041.04 |
| Deseado International Limited | UNIT 715,7/F, HITEC 1 TRADEMART DRIVE, KOWLOON BAY HONG KONG P-00-852-27518813 F-011-852-27518985 | Trade | | \$28,722.60 |
| Givaudan Company | 22458 NETWORK PLACE CHICAGO, IL 60673-1224 P-201-833-7641 F-973-448-6595 | Trade | | \$28,218.24 |
| A/R Retail LLC | BOX 200952 PITTSBURGH, PA 15251-0952 P-212-506-5846 F-212-593-5793 | Landlord | | \$25,802.81 |
| Belmay, Inc. | P.O. BOX 36027 NEWARK, NJ 07188-6027 P-845-469-7675 F-845-469-2827 | Trade | | \$25,433.71 |
| Lubrizol Advanced Materials | PO BOX 643050 PITTSBURGH, PA 15264 P-216-447-5000 | Trade | | \$25,354.75 |
| Manya Devoe, individually and on behalf of a proposed class of claimants | c/o PATRICK SOLOMON ESQ DONLIN, THOMAS & SOLOMON LLP 693 EAST AVENUE ROCHESTER, NY 14607 P-(585) 272-0540 F-(585) 272-0574 | Potential Action | Contingent, unliquidated and disputed | Undetermined |

SCHEDULE 2

**LIST OF CREDITORS
HOLDING 5 LARGEST SECURED CLAIMS¹**

The following is a list of creditors holding the 5 largest secured claims against the Debtor. The list has been prepared in accordance with Local Bankruptcy Rule 1007-2(a)(5). The information herein shall not constitute an admission of liability by, nor is it binding on, the Debtor.

| Name of Creditor | Mailing Address | Description of Collateral Securing the Claim | Estimate of the Value of the Collateral Securing the Claim | Amount of Claim | Disputed |
|----------------------------------|--|---|---|------------------------|-----------------|
| KLK Overseas Investments Limited | Palm Grove House P.O. Box 438 Road Town, Tortola British Virgin Islands VG 110 | Any and all assets of the Debtor, including proceeds, as set forth in that certain Security Agreement dated as of April 6, 2009 | Appx. \$25 million | \$21,731,528 | |

¹ This list reflects the latest information available to the Debtor as of the Petition Date.

SCHEDULE 3

DEBTOR'S BALANCE SHEET

(as of May 31, 2009 unaudited)

| <u>ASSETS:</u> | |
|-------------------------------|---------------------|
| <u>Current assets:</u> | |
| Cash and cash equivalents | \$1,754,548 |
| Accounts receivable, net | \$5,978,183 |
| Inventories | \$22,490,267 |
| Other Current Assets | \$1,507,667 |
| Total Current Assets | \$31,730,665 |
| Property & equipment, net | \$14,486,980 |
| Total Assets | \$46,217,646 |

| <u>LIABILITIES AND STOCKHOLDERS EQUITY:</u> | |
|--|---------------------|
| <u>Current liabilities:</u> | |
| Current portion of long-term debt | \$3,120,000 |
| Borrowings on term loan | \$18,000,000 |
| Accounts payable | \$6,964,643 |
| Accrued compensation and benefits payable | \$1,288,396 |
| Severance and restructuring reserves | \$687,064 |
| Other Current Liabilities | \$3,169,204 |
| Total Current Liabilities | \$33,229,307 |
| Long-term debt | \$14,611,528 |
| Stockholders' equity | \$(1,623,189) |
| Total Liabilities and Equity | \$46,217,646 |

SCHEDULE 4

**NUMBER AND CLASSES OF SHARES OF STOCK, DEBENTURES
OR OTHER SECURITIES OF THE DEBTOR THAT ARE PUBLICLY
HELD; THE NUMBER OF HOLDERS THEREOF**

None of the Debtor's stock is publicly held. All of the Debtor's stock, consisting of 494,068 shares, is held by Crabtree & Evelyn Holdings Limited.

**STOCK, DEBENTURES OR OTHER SECURITIES OF THE
DEBTOR HELD BY EACH OF THE DEBTOR'S OFFICERS
AND DIRECTORS, AND THE AMOUNTS SO HELD**

N/A

SCHEDULE 5

DEBTOR'S PROPERTY NOT IN DEBTOR'S POSSESSION¹

| Type of Property | Value of Property | Person or Entity in Possession | Address and Telephone Number |
|-------------------------|--------------------------|---|--|
| Cash Deposit | \$100 | Jefferson Parish Department of Water | PO Box 10007 Jefferson, LA 70181-0007 504-736-6060 |
| Cash Deposit | \$428 | Westy Storage Centers | 15 Kenosia Drive Danbury, CT 06810 203-730-2000 |
| Security Deposit | \$2,100.00 | Century City Shopping Center | PO Box 66064 El Monte, CA 91735 310-553-5300 |
| Cash Deposit | \$680.00 | L.A. Municipal Services | PO Box 10324 Van Nuys, CA 91410-0324 800-499-8840 |
| Cash Deposit | \$185.00 | Florida Power & Light | General Mail Facility Miami, FL 33188-0001 305-442-0388 |
| Cash Deposit | \$185.00 | Florida Power & Light | General Mail Facility Miami, FL 33188-0001 305-442-0388 |
| Cash Deposit | \$40.00 | Aquarion Water Company | PO Box 10010 Lewiston, ME 04243-9427 800-732-9678 |
| Cash Deposit | \$400.00 | Knoxville Utilities Board | PO Box 59017 Knoxville, TN 37950-9017 865-524-2911 |
| Cash Deposit | \$680.00 | ConEdison | JAF Station PO Box 1702 New York, NY 10116-1702 800-758-2481 |
| Cash Deposit | \$120.00 | The Gas Company | PO Box C Monterey Park, CA 91756- 0001 800-427-2000 |

¹ This list has been prepared based upon the consolidated books and records of the Debtor and reflects amounts as of June 23, 2009. In addition to the properties listed above, in the ordinary course of business, property of the Debtor is likely to be in the possession of various other persons including, without limitation, maintenance providers, shippers, common carriers and materialmen. Through these arrangements, the Debtor's ownership interest is not affected. In light of the movement of this property, providing a comprehensive list of persons in possession of the Debtor's property would be impractical, if not impossible.

| Type of Property | Value of Property | Person or Entity in Possession | Address and Telephone Number |
|------------------|-------------------|--------------------------------|--|
| Cash Deposit | \$75.00 | City Of Banning | PO Box 985 Banning, CA 92220-0007 951-922-3185 |
| Cash Deposit | \$100.00 | Santee Cooper | PO Box 188 Moncks Corner, SC 29461-0188 843-248-5755 |
| Cash Deposit | \$150.00 | Santee Cooper | PO Box 188 Moncks Corner, SC 29461-0188 843-248-5755 |
| Cash Deposit | \$70.00 | Virginia Natural Gas | PO Box 70840 Charlotte, NC 28272-0840 866-229-3578 |
| Cash Deposit | \$1,500.00 | LIPA | PO Box 9039 Hicksville, NY 11802-9039 631-755-6000 |
| Cash Deposit | \$690.00 | AT&T | 901 Marquette Ave, 3rd FL Credit Mgmt Minneapolis, MN 55402 888-227-3824 |
| Cash Deposit | \$150.00 | Bay State Gas | PO Box 742514 Cincinnati, OH 45274-2514 800-882-5454 |
| Cash Deposit | \$200.00 | National Grid | PO Box 1005 Woburn, MA 01807-1005 800-322-3223 |
| Cash Deposit | \$500.00 | Orlando Utilities | PO Box 4901 Orlando, FL 32802-4901 800-848-7445 |
| Cash Deposit | \$409.76 | Florida Power & Light | General Mail Facility Miami, FL 33188-0001 800-226-3545 |
| Cash Deposit | \$300.00 | Florida Power & Light | General Mail Facility Miami, FL 33188-0001 800-226-3545 |
| Cash Deposit | \$521.00 | Nicor Gas | PO Box 0632 Aurora, IL 60507-0632 888-642-6748 |
| Cash Deposit | \$660.00 | Orange & Rockland Utilities | PO Box 1005 Spring Valley, NY 10977 877-434-4100 |

| Type of Property | Value of Property | Person or Entity in Possession | Address and Telephone Number |
|------------------|-------------------|--------------------------------|--|
| Cash Deposit | \$200.00 | Teco (Tampa Electric Company) | PO Box 31318 Tampa, FL 33631-3318 866-832-6249 |
| Cash Deposit | \$500.00 | Teco (Tampa Electric Company) | PO Box 31318 Tampa, FL 33631-3318 866-832-6249 |
| Cash Deposit | \$1,000.00 | Gulf Power | PO Box 830660 Birmingham, AL 35283-0660 800-225-5797 |
| Cash Deposit | \$200.00 | NJ Natural Gas | PO Box 1378 Wall, NJ 07715-0001 732-938-7977 |
| Cash Deposit | \$375.00 | National Grid | PO Box 9037 Hicksville, NY 11802-9037 800-930-5003 |
| Cash Deposit | \$965.00 | LIPA | PO Box 9039 Hicksville, NY 11802-9039 800-966-4818 |
| Security Deposit | \$3,527.08 | Eagle Realty Holdings, Inc. | PO Box 572 Stony Brook, NY 11790 631-751-2244 |
| Cash Deposit | \$562.00 | Snohomish County PUB | PO Box 1100 Everett, WA 98206-1100 877-783-1000 |
| Cash Deposit | \$980.00 | Florida Power & Light | General Mail Facility Miami, FL 33188-0001 800-226-3545 |
| Cash Deposit | \$500.00 | Sawnee Electric Membership | ID 1204 PO Box 2252 Birmingham, AL 35287-2530 800-635-9131 |
| Cash Deposit | \$250.00 | Georgia Natural Gas | PO Box 105445 Atlanta, GA 30348-5445 877-850-6200 |
| Cash Deposit | \$250.00 | Atmos Energy | PO Box 9001949 Louisville, KY 40290 888-286-6700 |
| Cash Deposit | \$650.00 | Huntsville Utilities | Not Needed Huntsville, AL 35895 866-478-8845 |
| Cash Deposit | \$486.00 | Dayton Power & Light | PO Box 740598 Cincinnati, OH 45274-0598 800-433-8500 |

| Type of Property | Value of Property | Person or Entity in Possession | Address and Telephone Number |
|------------------|-------------------|--------------------------------|--|
| Cash Deposit | \$560.00 | Orlando Utilities Commission | PO Box 4901 Orlando, FL 32802-4901 800-848-7445 |
| Cash Deposit | \$140.00 | Bay State Gas | PO Box 742514 Cincinnati, OH 45274-2514 800-688-6160 |
| Cash Deposit | \$6,000.00 | Paetec | PO Box 1283 Buffalo, NY 14240-1283 877-340-2600 |

SCHEDULE 6

**PREMISES OWNED, LEASED, OR HELD UNDER OTHER
ARRANGEMENT FROM WHICH THE DEBTOR
OPERATES ITS BUSINESSES**

Owned Real Property

| <u>Location of Property</u> |
|---|
| 102 Peake Brook Road Woodstock, CT 06281 |

Leased Real Property

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|--|----------------------------|--|
| 929 Riverside Drive North Grosvenordale, CT 06255 | Warehouse | CT Real Estate Holding, LLC |
| 4400 Ashford-Dunwoody Road Atlanta, GA 30346 | 001 | Perimeter Mall, LLC, c/o General Growth Properties, Inc. |
| Copley Place 100 Huntington Avenue, G15 Boston, MA 02116 | 004 | Copley Place Associates LLC, c/o Simon Property Group |
| Burlington Mall 95 Mall Road, Suite 2118 Burlington, MA 01803 | 006 | Bellwether Properties of Massachusetts Limited Partnership, c/o Simon Property Group |
| Old Sturbridge Village Box 658, Route 20 Sturbridge MA 01566 | 008 | Old Sturbridge, Inc. |
| 420 Oakbrook Center Oakbrook, IL 60523 | 012 | Oakbrook Shopping Center, LLC, c/o General Growth Properties, Inc. |
| Watertower Place 835 North Michigan Ave Suite 719-B Chicago IL 60611 | 015 | General Growth Properties, Inc. |
| Woodfield Shopping Center #L 127 Golf Road at Route 53 Schaumburg, IL 60173 | 016 | Woodfield Mall, LLC |
| 294 W. Farms Mall Space F205 Farmington, CT 06032 | 017 | West Farms Mall, LLC |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|--|---------------------|--|
| Pheasant Lane Mall Suite 245 310 Daniel Webster Highway Nashua, NH 03060 | 022 | Pheasant Lane Realty Trust, c/o Simon Property Group |
| Broadway Plaza Shopping Center 24 Broadway Lane Walnut Creek, CA 94596 | 024 | Macerich Northwestern Associates, c/o Center Manager |
| Southdale Shopping Center Space 1680 Edina, MN 55435 | 025 | Southdale Limited Partnership |
| 1316 Montgomery Mall 7101 Democracy Blvd. Bethesda, MD 20817 | 027 | Montgomery Mall, LLC |
| Lakeside Shopping Center #23 3301 Veteran Mem. Hwy & Causeway Blvd Metairie, LA 70002 | 029 | Causeway LLC, c/o Greater Lakeside Corp. as Agent for Causeway LLC |
| The Mall at Short Hills Space A-121 Route 24 & J.F.K. Parkway Short Hills, NJ 07078 | 035 | Short Hills Associates, LLC |
| Rockefeller Center, Shop 5 620 5th Avenue New York, NY 10020 | 036 | RCPI Landmark Properties, LLC, c/o Tishman Speyer Properties, LP |
| Cape Cod Mall 769 Lyannough Road, Box 20 Hyannis, MA 02601 | 042 | Mayflower Cape Cod, LLC |
| Danbury Fair Mall 7 Backus Avenue, Space #B211 Danbury, CT 06810 | 043 | Danbury Mall, LLC |
| 7957 Tyson's Corner Center Sp. G008U McLean, VA 22101 | 047 | Tyson's Corner Holdings LLC |
| 112 Worthington Mall Worthington, OH 43085 | 050 | Columbus Retail, Inc., c/o Sarofim Realty Advisors |
| Valley Fair Shopping Center #1129 2855 Stevens Creek Blvd. Santa Clara, CA 95050 | 053 | VF Mall, LLC |
| Two Embarcadero Center San Francisco, CA 94111 | 055 | Embarcadero Center Associates, c/o Boston Properties Limited Partnership |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|---|---------------------|---|
| Crabtree Valley Mall – Space 129B 4325 Glenwood Avenue Raleigh, NC 27612 | 065 | CVM Holdings, LLC |
| Bridgewater Commons Mall 400 Commons Way, Suite #125 Bridgewater, NJ 08807 | 067 | Bridgewater Commons Mall II, LLC, c/o General Counsel |
| Bellevue Square 136 Bellevue Square Bellevue, WA 98004 | 072 | Bellevue Square Managers, Inc. |
| The Galleria at Southpointe 1500 Washington Road Suite #1104 Pittsburgh, PA 15228 | 076 | Continental/Galleria, LP, c/o Continental Real Estate Companies, Inc. |
| The Fashion Center at Pentagon City 1100 South Hayes Street, #S-6 Arlington, VA 22202 | 085 | Fashion Centre Associates, c/o M.S. Management Associates Inc |
| 100 Main Street Suite 12 P.O. Box 698 Freeport ME 04032 | 087 | Frank Realty Trust, Inc., c/o The Fineberg Companies |
| Arden Fair Mall #1288 1689-D Arden Way Sacramento, CA 95815 | 093 | Arden Fair Associates, LP, c/o The Macerich Company |
| Cherry Creek Shopping Center Space 237 3000 East First Avenue Denver, CO 80206 | 094 | Taubman Cherry Creek Shopping Center, LLC, c/o The Taubman Company |
| Crystal Palace 74 Depot Street Manchester Center, VT 05255 | 100 | Vanderbilt Properties, c/o Vanderbilt Equities Corporation |
| Brea Mall 1101 Brea Mall Brea, CA 92821 | 101 | The Retail Property Trust, c/o Simon Property Group |
| 6000 Glades Rd. Suite 1105 Boca Raton, FL 33432 | 102 | The Towne Center at Boca Raton Trust, c/o M.S. Management Associates Inc. |
| Coronado Center 6600 Menaul NE, Suite #200 Albuquerque, NM 87110 | 104 | Coronado Center, c/o Coronado Center, LLC |
| Mall of America 270 West Market Bloomington, MN 55425 | 107 | MOAC Mall Holdings LLC, c/o M.S. Management Associates Inc. |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|---|---------------------|--|
| 9855 Ca General Growth Center Space F-224 Interstate I-90 at Route 81 Syracuse, NY 13290 | 108 | Carousel Center Company, LP |
| 1430 Annapolis Mall Annapolis, MD 21401 | 109 | Annapolis Mall Limited Partnership |
| The Oaks 438 West Hillcrest Drive Thousand Oaks, CA 91360 | 111 | Macerich Oaks LLC |
| 520 Madison Avenue New York, NY 10022 | 115 | 520 Madison Owners, LLC, c/o Tishman Speyer Properties, LP |
| Suburban Square 51 St. James Place Ardmore, PA 19003 | 116 | Amerishop Suburban, LP, c/o Kimco Realty Corporation |
| Court at King of Prussia 321 Mall Boulevard. Space 1096 King of Prussia, PA 19406 | 117 | King of Prussia Associates, c/o Kravco Simon Company |
| The Shops at Liberty Place 1625 Chestnut Street, #113 Philadelphia, PA 19103 | 119 | Liberty Place Retail Associates, LP |
| Willow Grove Park Mall 2500 Moorland Road Willow Grove, PA 19090 | 120 | WB Park, LP, Preitt Services, LLC, Attn: General Counsel |
| Cherry Hill Mall Suite 1725 2000 Route 38 Cherry Hill, NJ 08002 | 121 | Cherry Hill Center, LLC, c/o PREIT Services, LLC |
| 1021 Santa Rosa Plaza Santa Rosa, CA 95401 | 122 | EMI Santa Rosa Limited Partnership, c/o Simon Property Group |
| Mall at Greenhills Space 166 2126 Abbott Martin Drive Nashville, TN 37215 | 123 | Davis Street Land Company of Tennessee, LLC |
| 2211 Glendale Galleria Glendale, CA 91210 | 125 | Glendale II Mall Associates, LLC |
| Oak Park Mall 11771 West 95th St Overland, Park, KS 66214 | 127 | Oak Park Mall, LLC, c/o Lewis, Rice & Fingersh, LC |
| Century City Mall 10250 Santa Monica Blvd. Los Angeles, CA 90067 | 129 | Century City Mall, LLC, c/o Westfield Corporation, Inc. |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|--|---------------------|--|
| 1090 Paramus Park Mall Paramus, NJ 07652 | 132 | Paramus Park Shopping Center Limited Partnership, c/o General Growth Properties, Inc. |
| 150 Faneuil Hall Marketplace South Building, Lobby 3 Boston, MA 02109 | 138 | Faneuil Hall Marketplace Inc., c/o General Growth Properties, Inc. |
| Aventura Mall Space 1137 19575 Biscayne Blvd. Aventura, FL 33180 | 140 | Aventura Mall Venture, c/o Turnberry Aventura Mall Company, Ltd. |
| Natick Mall, Suite #1146 1245 Worcester Road Natick, MA 01760 | 142 | Natick Mall, c/o General Growth Properties - Natick Limited Partnership |
| Washington Square 9706 SW Washington Square Road Tigard, OR 97223 | 143 | PPR Washington Square LLC |
| Staten Island Mall 2655 Richmond Avenue Staten Island, NY 10314 | 144 | Rouse SI Shopping Center, LLC, c/o General Growth Properties, Inc. |
| Old Orchard Shopping Center F82 Skokie, IL 60077 | 147 | Old Orchard Urban Limited Partnership, c/o Westfield Corporation, Inc. |
| Brooks Corner 136 Main Street Westport, CT 06880 | 148 | Brooks, Torrey & Scott, Inc. |
| West Town Mall Space #1510 7600 Kingston Place Knoxville, TN 37919 | 149 | West Town Mall, LLC, c/o Simon Property Group |
| Stamford Town Center 100 Greyrock Place Stamford CT 06901 | 151 | Rich-Taubman Associates |
| The Westchester Mall. Space 3270 125 Westchester Avenue White Plains, NY 10601 | 152 | Westchester Mall, LLC, c/o M.S. Management Associates Inc. |
| Stanford Shopping Center, Kiosk Space 4B Palo Alto, CA 94304 | 154 | SPG Center, LLC, c/o M.S. Management Associates Inc. |
| 739 Eastview Mall Victor, NY 14564 | 155 | Eastview Mall, LLC, c/o Wilmorite Management Group, LLC |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|--|---------------------|---|
| Desert Hills Factory Stores 48400 Seminole Road Suite C-304 Cabazon, CA 92230 | 156 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Myrtle Beach Outlet Highway 501 Space B105 Myrtle Beach, SC 29579 | 159 | COROC/Myrtle Beach LLC |
| Prime Outlets at Williamsburg 5715-55 Richmond Road Williamsburg, VA 23188 | 162 | Williamsburg Outlets, LLC, c/o Prime Retail Property Management, LLC |
| Roosevelt Field Mall Space 2085 300 Old Country Rd Garden City, NJ 11530 | 163 | The Retail Property Trust, c/o M.S. Management Associates Inc. |
| Twelve Oaks Mall B-226 27442 Novi Road Novi, MI 48377 | 165 | Twelve Oaks Mall LLC |
| Regency Square 1420 Parham Road Richmond, VA 23229 | 166 | Taubman Regency Square Associates LLC |
| Beachwood Place 26300 Cedar Road, Suite 1320 Beachwood, OH 44122 | 167 | Beachwood Place, c/o Beachwood Place Mall, LLC |
| 8300-100 Arroyo Circle Space C100 Gilroy, CA 95020 | 170 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Hanes Mall Suite 1140 Silas Creek Parkway & Stratford Road Winston-Salem, NC 27103 | 172 | JG Winston-Salem LLC |
| Walden Galleria One Galleria Way, Space #L102 Buffalo, NY 14225 | 175 | Pyramid Walden Company, LP, c/o The Pyramid Companies |
| Prime Outlets at Grove City Space #525 1911 Leesburg Grove City Rd. P.O. Box 1156 Grove City, PA 16127 | 181 | Grove City Factory Shops Limited Partnership, c/o Prime Retail Property Management, LLC |
| Prime Outlets at San Marcos Space #200 3939 Interstate Highway 35-S San MarCos, TX 78666. | 182 | San Marcos Factory Stores, Ltd., c/o Prime Retail Property Management, LLC |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|---|---------------------|--|
| South Coast Plaza 3333 Bear St. Suite 109 Costa Mesa, CA 92626 | 184 | South Coast Plaza |
| The Shops at Willow Bend 6121 W. Park Blvd. Suite B104 Plano, TX 75093 | 185 | Willow Bend Shopping Center Limited Partnership |
| 6000 West Markham Street Suite 3126 Little Rock, AR 72205 | 186 | CBL/Park Plaza Mall, LLC, c/o CBL & Associates Management, Inc., as agent for Park Plaza Mall |
| 1150 St. Louis Galleria St. Louis, Missouri 63117 | 187 | Saint Louis Galleria LLC, c/o General Growth Properties |
| Wrentham Village Premium Outlets 1 Premium Outlet Blvd. Unit #671 Wrentham, MA 02093 | 188 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Saddle Creek Shopping Center 7615 West Farmington Blvd Suite # 09 Germantown, TN 38138 | 189 | Shops at Saddle Creek, Inc., c/o Heitman Capital Management LLC |
| Kenwood Town Centre Space U419 7875 Montgomery Road Cincinnati, OH 45236 | 190 | Kenwood Mall, LLC, Kenwood Towne Centre, c/o Kenwood Mall LLC |
| University Town Center Suite H8 4545 LaJolla Village Drive San Diego, CA 92122 | 193 | University Towne Centre LLC |
| 1500 Polaris Parkway Suite 1073 Columbus, OH 43240 | 195 | PFP Columbus, LLC |
| The Mall at Stonecrest Suite 2270 2929 Turner Hill Road Lithonia, GA 30038 | 197 | Stonecrest Mall SPE, LLC, c/o Forest City Enterprises, Inc |
| The Streets at Southpoint 6910 Fayetteville Road, Suite 170 Durham, NC 27713 | 199 | Southpoint Mall, LLC, c/o General Growth Properties, Inc. |
| Burlington Town Center 49 Church Street Burlington, VT 05401 | 200 | The Burlington Town Center, LLC |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|--|---------------------|---|
| Chandler Fashion Center #2316 3111 West Chandler Blvd. Chandler, AZ 85226 | 202 | TWC-Chandler, LLC |
| The Avenue of the Peninsula 550 Deep Valley Drive, Space 157 Rolling Hills Estates, CA 90274 | 203 | Stopen, LLP, c/o Stoltz Management |
| Garden State Plaza Suite 2166 Routes 4 and 17 Paramus, NJ 07652 | 204 | Westfield Garden State Plaza Limited Partnership, c/o Westfield Corporation, Inc. |
| Scottsdale Fashion Square 7014E. Camelback Road, Suite 2052 Scottsdale, AZ 85251 | 205 | Scottsdale Fashion Square Partnership |
| 4200 Conroy St Suite B-162 Orlando, FL 32839 | 207 | Forbes Taubman Orlando, LLC |
| Miromar Outlets Suite #326 10801 Corkscrew Road Estero, FL 33928 | 208 | Miromar Outlets West |
| 40 Grant Avenue San Francisco, CA 94108 | 209 | G&G Partners, LP c/o Yale Properties USA, Inc. |
| South Park Mall 4400 Sharon Road Charlotte, NC 28211 | 210 | Southpark Mall Limited Partnership, c/o Urban Retail Properties Co. |
| Colorado Mills Unit 260 14500 W. Colifax Avenue Lakewood, CO 80401 | 211 | Colorado Mills Mall Limited Partnership, c/o M.S. Management Associates Inc. |
| The Village of Merrick Park 320 San Lorenzo Avenue, Unit #2327 Coral Gables, FL 33146 | 212 | Merrick Park, LLC, c/o General Growth Properties, Inc. |
| Las Vegas Premium Outlets Bonneville Ave & Grand Central Parkway 1374 Las Vegas, NV 89109 | 213 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Chicago Premium Outlets 1650 Premium Outlets Blvd. Aurora, IL 60504 | 214 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Towson Town Center Suite 334 825 Dulaney Valley Road Towson, MD 21204 | 215 | Towson TC, LLC, Towson Town Center, c/o Towson TC, LLC |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|---|---------------------|--|
| 10300 Little Petuxent Pkwy. Columbia, MD 21044 | 216 | The Mall in Columbia Business Trust, The Mall in Columbia, c/o The Mall in Columbia Business Trust |
| 10 Columbus Circle New York, NY 10019 | 218 | A/R Retail LLC |
| 928 Grape Vine Court Bldg. A3 Central Valley, NY 10917 | 219 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Citrus Park Mall 7969 Citrus Park Dr. Tampa, FL 33625 | 220 | Citrus Park Venture Limited Partnership |
| Silver Sands Factory Stores 10406 Emerald Coast Parkway, Space 66A Destin, FL 32550 | 221 | Silver Sands Joint Venture Partners, c/o Howard Group |
| 3000 194th St. S.W. Lynnwood, WA 98037 | 223 | Alderwood Mall, c/o Alderwood Mall, LLC |
| Monroeville Mall 200 Monroeville Mall Rd Monroeville, PA 15146 | 225 | CBL/Monroeville, LP, c/o CBL & Associates Management, Inc., as agent for Monroeville Mall |
| Jersey Shore Premium Outlet 1 Premium Blvd., Suite 747 Tinton Falls, NJ 07752 | 226 | CPG Tinton Falls, LLC, c/o Chelsea Property Group, Inc. |
| Great Lakes Crossing 4600 Baldwin Rd. Auburn Hills, MI 48326 | 227 | Taubman Auburn Hills Associates Limited Partnership |
| Stony Brook 117 Main St. Stony Brook, NY 11790 | 229 | Eagle Realty Holdings |
| Rockefeller Center 30 Rockefeller Center Concourse Level EE New York, NY 10012 | 230 | RCPI Landmark Properties, LLC, c/o Tishman Speyer Properties, LP |
| Seattle Premium Outlets #375 10600 Quil Ceda Blvd. Tulalip, WA 98271 | 231 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| Victoria Gardens 7835 Kew Ave. Rancho Cucamonga CA 91739 | 233 | Rancho Mall, LLC |
| Crestview Hills Town Center Space 7060 2870 Town Center Blvd. Center Hills, KY 41017 | 234 | Crestview Hills Town Center, LLC, c/o Jeffrey R. Anderson Real Estate, Inc. |

| <u>Location of Property</u> | <u>Store Number</u> | <u>Lessor</u> |
|---|---------------------|---|
| 241 Fort Evans Road Suite 691 Leesburg, VA 20176 | 235 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| 4401 North I H 35 Space 741 Round Rock, TX 78664 | 236 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| 5001 E Expressway 83 Space 0600E Mercedes, TX 78570 | 237 | CPG Partners, LP, c/o Chelsea Property Group, Inc. |
| 17460 Hall Road Suite 141 Clinton Township, MI 48038 | 238 | Partridge Creek Fashion Park LLC |
| 6659 Las Vegas Blvd., South Suite 108 Las Vegas, NV 89119 | 239 | Turnberry/Centra Sub, LLC, c/o Turnberry Associates |
| 1121 120th Avenue #19A Pleasant Prairie, WI 53158 | 240 | Prime Outlets at Pleasant Prairie II LLC, c/o Prime Retail Property Management, LLC |
| 18 West Lightcap Road Pottstown, PA 19464 | 241 | Chelsea Limerick Holdings, LLC, c/o Chelsea Property Group |
| 318 SW 145th Terrace Pembroke Pines, FL 33027 | 242 | AD Pembroke Land Company, LLC, c/o Jeffrey R. Anderson Real Estate, Inc. |
| 800 Highway 400 South Dawsonville, GA 30534 | 243 | CPG Partners, LP, c/o Chelsea Property Group, Inc., |
| 2615 Medical Center Parkway Suite 2035 Murfreesboro, TN 37129 | 244 | CF Murfreesboro Associates, c/o Cousins Properties Incorporated |
| 350 The Bridge Street Suite 104 Huntsville, AL 35806 | 245 | Huntsville Shores, LLC, c/o O & S Holdings, LLC |
| 8725 Factory Shops Space 725 Jeffersonville, OH 43128 | 246 | Ohio Factory Shops Partnership, c/o Prime Retail Property Management, LLC |
| 4965 International Drive #2D.14 Orlando, FL 32819 | 247 | Orlando Outlet Owner LLC, c/o Prime Retail Property Management, LLC |
| 217 Patriot Place Foxborough, MA 02035 | 248 | NPP Development, LLC |
| Riverside Commons Kennedy Drive Putnam, CT 06260 | -- | Putnam Downtown, LLC |

SCHEDULE 7

LOCATION OF DEBTOR'S ASSETS, BOOKS AND RECORDS

Pursuant to Local Bankruptcy Rule 1007-2(a)(10), the following lists the locations of the Debtor's substantial assets and the location of its books and records.

| <u>Location of Debtor's Substantial Assets</u> |
|---|
| See Schedule 6 (excluding store # 209) |

| <u>Location of Debtor's Books and Records</u> |
|--|
| 102 Peake Brook Road Woodstock, CT 06281 |

SCHEDULE 8

**SIGNIFICANT LITIGATION COMMENCED
AGAINST THE DEBTOR PRIOR TO THE PETITION DATE**

| Title of Action | Court | Nature of Action | Status |
|--|---|-------------------------|-----------------|
| Embarcadero Center Associates v. Crabtree & Evelyn, Ltd. | California Superior Court, San Francisco County | Unlawful Detainer | Complaint filed |

SCHEDULE 9

DEBTOR'S EXISTING SENIOR MANAGEMENT

| <u>Name/Position</u> | <u>Summary of Responsibilities and Experience</u> |
|---|---|
| Stephen Bestwick; Acting President | Mr. Bestwick, 46, was named Acting President of Crabtree & Evelyn, Ltd. in April 2009. Prior to his appointment to his current position, he served for four years as the Company's Vice President of Global Operations. Except for a period of eighteen months commencing in 1999, when he was associated with Duro Industries, Mr. Bestwick has been with the Company for almost twenty years. During that time he has had various duties including service as Controller, organizing company operations in Australia and, most recently, restructuring the global supply chain of Company and its affiliates. |
| Koh Han Seow; Chief Financial Officer and Treasurer | Mr. Seow, 45, joined the Company and was named CFO in January 2007. He is responsible for all financial operations for the Company in the United States and oversees financial reporting for the Company's foreign affiliates. Prior to joining the Company, Mr. Seow worked for the Company's parent company, KLK, as Commercial Manager and in 1999, he was assigned primary responsibilities for coordinating Crabtree's world wide financial reporting. Prior to that time he worked as an accountant for KLK. He is a member of the Malaysian Institute of Certified Public Accountants. |
| Colleen Cording; General Counsel and Secretary | Ms. Cording, 52, joined the Company in September 2003 as Assistant General Counsel and assumed the role of General Counsel and Corporate Secretary in November 2005. She is responsible for the Company's legal affairs. Prior to joining the Company, Ms. Cording was engaged in the private practice of law with firms in Connecticut and Massachusetts for over 15 years. She is a member of the Connecticut and Massachusetts state and federal bars. |

| <u>Name/Position</u> | <u>Summary of Responsibilities and Experience</u> |
|-----------------------------------|---|
| Scott Sincerbeaux; Vice President | Mr. Sincerbeaux, 41, joined the Company in January 2005 as Vice President of Retail and is responsible for sales and the retail operations of the 126 company operated retail stores. He is also responsible for the supervision of the Company's licensed stores and recently assumed responsibility for wholesales sales. From 2002 to January 2005, Mr. Sincerbeaux was employed by ECCO of Denmark as the COO of ECCO Retail, LLC. In that capacity he was responsible for real estate, sales, operations and accessories for the ECCO retail shoe stores in the United States and during his tenure expanded the retail operations from 3 to 65 stores. Prior to his employment with ECCO he was employed as a Regional Operations Manager for Brown Shoes, a national retailer. |
| Laurie LePine; Vice President | Ms. LePine, 42, joined the Company in 1989. She was named Vice President of Human Resources in January 2007. She is SPHR certified and directs the Company's Human Resource Department. Her responsibilities include recruitment, benefits, compensation, workers' compensation, performance management and payroll. During her tenure with the Company she has held various roles in Human Resources and has over 15 years of human resources management experience. |

SCHEDULE 10

**ESTIMATED AMOUNT OF WEEKLY PAYROLL TO EMPLOYEES
EXCLUSIVE OF OFFICERS, DIRECTORS, AND SHAREHOLDERS
FOR THE 30-DAY PERIOD FOLLOWING THE PETITION DATE**

| <u>Week</u> | <u>Estimated Gross Payroll</u> |
|-------------------------|---|
| Week ending 07/04/09 | \$298,213.33 |
| Week ending 07/11/09 | \$454,795.00 |
| Week ending 07/18/09 | \$298,213.33 |
| Week ending 07/25/09 | \$454,795.00 |
| Week ending 08/01/09 | \$298,213.33 |

SCHEDULE 11

**ESTIMATED AMOUNT OF WEEKLY PAYROLL
TO OFFICERS, DIRECTORS, AND SHAREHOLDERS
FOR THE 30-DAY PERIOD FOLLOWING THE PETITION DATE**

| <u>Week</u> | <u>Payments to Officers, Directors and Stockholders</u> |
|-------------------------|--|
| Week ending 07/04/09 | \$50,673.08 |
| Week ending 07/11/09 | -- |
| Week ending 07/18/09 | \$50,673.08 |
| Week ending 07/25/09 | - |
| Week ending 08/01/09 | \$50,673.08 |

SCHEDULE 12

**DEBTOR'S ESTIMATED CASH DISBURSEMENTS AND RECEIPTS
FOR THE 30-DAY PERIOD FOLLOWING THE PETITION DATE**

| | |
|----------------------|------------------|
| Cash Receipts | \$4,957,685.82 |
| Cash Disbursements | \$13,971,972.08 |
| Net Cash Gain (Loss) | \$(9,014,286.26) |
| Unpaid Obligations | \$2,649,631.32 |
| Unpaid Receivables | \$1,524,955.00 |