

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TSAWD HOLDINGS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 16-10527 (MFW)

Jointly Administered

Hearing Date: March 16, 2017 at 3:00 p.m. (ET)

Obj. Deadline: February 27, 2017 at 4:00 p.m. (ET)

**JOINT MOTION FOR AN ORDER, PURSUANT TO SECTIONS 105 AND 503(B)(9)
OF THE BANKRUPTCY CODE AND RULE 3007 OF THE FEDERAL RULES OF
BANKRUPTCY PROCEDURE, ESTABLISHING PROCEDURES TO RESOLVE
CLAIMS ARISING UNDER SECTION 503(B)(9) OF THE BANKRUPTCY CODE
FOR PURPOSES OF DISTRIBUTING SETTLEMENT PROCEEDS**

TSAWD Holdings, Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a “Debtor” and, collectively, the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee” and together with the Debtors, the “Movants”) hereby jointly move the Court, pursuant to sections 105 and 503 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), for entry of an order, substantially in the form annexed hereto as Exhibit A (the “Proposed Order”):

(a) establishing an orderly process for the reconciliation of claims entitled to administrative expense priority under section 503(b)(9) of the Bankruptcy Code (each, a “503(b)(9) Claim” and,

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: TSAWD Holdings, Inc. (9008); Slap Shot Holdings Corp. (8209); TSAWD, Inc. (2802); TSA Stores, Inc. (1120); TSA Gift Card, Inc. (1918); TSA Ponce, Inc. (4817); and TSA Caribe, Inc. (5664). The headquarters for the above-captioned Debtors is located at 2305 East Arapahoe Road, Suite 234, Centennial, Colorado 80122.

The Debtors were formerly known as: Sports Authority Holdings, Inc. (9008); Slap Shot Holdings Corp. (8209); The Sports Authority, Inc. (2802); TSA Stores, Inc. (1120); TSA Gift Card, Inc. (1918); TSA Ponce, Inc. (4817); and TSA Caribe, Inc. (5664).



collectively, the “503(b)(9) Claims”) for purposes of distributing certain settlement proceeds and (b) granting certain related relief. In support thereof, the Movants respectfully state as follows:

JURISDICTION AND VENUE

1. The Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b)(2).

2. The statutory and legal predicates for the relief requested herein are sections 105 and 503(b)(9) of the Bankruptcy Code, and Bankruptcy Rule 3007.

BACKGROUND

3. On March 2, 2016 (the “Petition Date”), the Debtors commenced their cases (collectively, the “Chapter 11 Cases”) under chapter 11 of the Bankruptcy Code before the United States Bankruptcy Court for the District of Delaware (the “Court”). The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

4. On March 10, 2016, the Office of the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed the Committee pursuant to section 1102 of the Bankruptcy Code.

5. Information regarding the Debtors’ history and business operations, capital structure, and the events leading up to the commencement of the Chapter 11 Cases is set forth in the *Declaration of Jeremy Aguilar in Support of the Debtors’ Chapter 11 Petitions and Requests for First Day Relief*, dated March 2, 2016 [Dkt. No. 22].

6. Pursuant to the Court’s *Order Establishing Bar Dates for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* [Dkt. No. 1351], the deadline to file

503(b)(9) Claims was established as June 3, 2016 at 4:00 p.m. (ET) (the “503(b)(9) Filing Deadline”).

7. On August 2, 2016, the Court entered an Order (the “Settlement Approval Order”) [Dkt. No. 2702] pursuant to section 105 of the Bankruptcy Code and Bankruptcy Rule 9019 approving the Settlement Agreement by and Among the Debtors, the Committee, and Wilmington Savings Fund Society, FSB, as the Term Loan Agent (the “Settlement Agreement”).

8. Pursuant to Section 5(b)(ii) of the Settlement Agreement, the Debtors are authorized, pursuant to the Wind Down Budget (as defined in the Settlement Approval Order), to make payments to holders of 503(b)(9) Claims in the aggregate amount of \$1.5 million (each such payment, a “503(b)(9) Distribution” and, collectively, the “503(b)(9) Distributions”), *provided, however*, that no such payments shall be made to any holder of a 503(b)(9) Claim who received a “critical vendor” payment.

9. As of the 503(b)(9) Filing Deadline, approximately 213 503(b)(9) Claims were filed, asserting an aggregate amount of approximately \$176.8 million. In addition, certain vendors that are believed to hold 503(b)(9) Claims filed proofs of claim by the 503(b)(9) Filing Deadline but failed to check the appropriate box to properly assert their claims as 503(b)(9) Claims. Based on an initial review of the Debtors’ books and records, and after (a) eliminating claims that do not appear to be entitled to priority under section 503(b)(9) of the Bankruptcy Code, (b) eliminating each claim that is substantively duplicative of another claim but for the entity against which it is asserted, (c) eliminating claims filed by claimants who received “critical vendor” payments, and (d) adding known claims asserted by vendors who filed proofs of claim by the 503(b)(9) Filing Deadline but failed to check the appropriate box to properly assert their claims as 503(b)(9) Claims, the Movants believe that approximately 105 503(b)(9)

Claims with an aggregate value of approximately \$30,654,777.50 are entitled to a 503(b)(9) Distribution. Schedule 1, which is annexed to the Proposed Order, sets forth (a) each of the 503(b)(9) Claims that were asserted by the 503(b)(9) Filing Deadline that the Movants propose to pay, (b) a proposed resolution of each such 503(b)(9) Claim solely for purposes of a 503(b)(9) Distribution, and (c) the proposed 503(b)(9) Distribution that will be paid on account of each such 503(b)(9) Claim, taking into account the proposed resolution of all asserted 503(b)(9) Claims.

RELIEF REQUESTED

10. Pursuant to Section 5(b)(ii) of the Settlement Agreement approved by the Settlement Approval Order, the Debtors are authorized, pursuant to the Wind Down Budget, to make payments to holders of 503(b)(9) Claims in the aggregate amount of \$1.5 million, *provided, however*, that no such payments shall be made to any holder of a 503(b)(9) Claim who received a “critical vendor” payment.

11. Given the limited cash available with which to make the 503(b)(9) Distributions, and given the scope of the asserted 503(b)(9) Claims, the Movants seek entry of an order, substantially in the form of the Proposed Order attached hereto as Exhibit A, approving the Movants’ proposed 503(b)(9) procedures, as set forth below, to streamline the resolution of the 503(b)(9) Claims and the corresponding 503(b)(9) Distributions.

THE 503(b)(9) PROCEDURES

12. The Movants propose the following procedures (the “503(b)(9) Procedures”) to resolve the 503(b)(9) Claims for purposes of making the 503(b)(9) Distributions:

- a. Schedule 1, annexed to the Proposed Order, sets forth the Movants’ proposed resolution of all 503(b)(9) Claims for purposes of the 503(b)(9) Distributions, including any objections (collectively, the “503(b)(9) Objections”) to asserted 503(b)(9) Claims solely for purposes of the

503(b)(9) Distributions. To the extent that an asserted 503(b)(9) Claim is entitled to a 503(b)(9) Distribution according to Schedule 1, such 503(b)(9) Claim shall be deemed entitled to the corresponding 503(b)(9) Distribution without the need for further action by the Movants or the applicable holder of such asserted 503(b)(9) Claim.

- b. Each holder of an asserted 503(b)(9) Claim shall have 21 days from the entry of an order approving the 503(b)(9) Procedures to file with the Court and serve any responses (each such response, a “503(b)(9) Objection Response” and collectively, the “503(b)(9) Objection Responses”) to any 503(b)(9) Objections (the “503(b)(9) Objection Response Deadline”).
- c. Except as otherwise ordered by the Court or agreed to in writing by the Movants and the applicable holder of an asserted 503(b)(9) Claim (which may be done by notation in the applicable omnibus hearing agenda), any 503(b)(9) Objections not consensually resolved by the Movants and the applicable holder of the asserted 503(b)(9) Claim shall be heard by the Court at the next omnibus hearing in the Chapter 11 Cases that is not less than 30 days following the 503(b)(9) Objection Response Deadline.
- d. The Movants shall be authorized, but not required, to negotiate with any holder of an asserted 503(b)(9) Claim to resolve any 503(b)(9) Objection and 503(b)(9) Objection Response, and except as otherwise provided in another order of the Court, approval of any such resolution shall be subject to entry of an order of the Court approving the same.
- e. Nothing in these 503(b)(9) Procedures is intended to, or shall be deemed to, impair, prejudice, waive or otherwise affect (i) any rights of the Debtors and their estates with respect to setoff or recoupment or under section 502(d) of the Bankruptcy Code or (ii) any rights and remedies of the Debtors and their estates with respect to actions under chapter 5 of the Bankruptcy Code, as may otherwise be modified by Court order. Furthermore, nothing in these 503(b)(9) Procedures shall affect the applicability or enforceability of the Settlement Agreement.
- f. Following the 503(b)(9) Objection Response Deadline, the Debtors shall be authorized to make the 503(b)(9) Distributions to the holders of the 503(b)(9) Claims, as set forth on Schedule 1, or as modified by Court order or subsequent agreement between the Movants and the holders of the affected 503(b)(9) Claims, *provided* that the Debtors reserve sufficient funds to make *pro rata* distributions on account of disputed 503(b)(9) Claims based on the aggregate amount asserted in all 503(b)(9) Objection Responses.

BASIS FOR RELIEF REQUESTED

13. Section 503(b)(9) of the Bankruptcy Code governs administrative expense claims for the value of any goods sold to and received by a debtor in the ordinary course of the debtor's business within 20 days before the commencement of the debtor's bankruptcy case. Given the large amount of asserted 503(b)(9) Claims in the Chapter 11 Cases, the Movants believe that the 503(b)(9) Procedures will promote order and uniformity in the resolution of all asserted 503(b)(9) Claims for purposes of the 503(b)(9) Distributions, which the Debtors seek to make as soon as possible.

14. Section 105(a) of the Bankruptcy Code provides that bankruptcy courts "may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions" of the Bankruptcy Code. 11 U.S.C. § 105(a). The Movants submit that establishing and implementing the 503(b)(9) Procedures is necessary and appropriate pursuant to sections 105(a) and 503(b) of the Bankruptcy Code.

15. Pursuant to Bankruptcy Rule 3007(a), an objection to the allowance of a claim shall be in writing, filed and served on the applicable claimants at least 30 days prior to the hearing on such claim objection. Given the nature of the relief requested herein, the Movants have scheduled a hearing on this Motion at least 30 days from the date hereof in compliance with Bankruptcy Rule 3007. To the extent that this Motion does not strictly comply with Local Rule 3007-1, insofar as it is, in part, a claim objection, the Movants believe such deviations are warranted given the anticipated *pro rata* distributions, the need to streamline claim reconciliation and corresponding distributions, and the prudent implementation of an efficient process in pursuit thereof.

16. Orders approving relief similar to the relief requested in this Motion have been approved in this District and others. *See, e.g., In re Filene's Basement LLC*, No. 11-13511

(KJC), Dkt. No. 674 (Bankr. D. Del. Jan. 18, 2012); *In re AMR Corp.*, No. 11-15463 (SHL), Dkt. No. 284 (Bankr. S.D.N.Y. Dec. 14, 2011).

NOTICE

17. The Movants have provided notice of this Motion to: (a) the U.S. Trustee; (b) Riemer & Braunstein LLP (attn: Donald Rothman) as counsel for (i) Bank of America, N.A., in its capacity as Administrative Agent and Collateral Agent under the Second Amended and Restated Credit Agreement, dated as of May 17, 2012, and (ii) certain DIP Lenders under the Debtors' postpetition financing facility; (c) Brown Rudnick LLP (attn: Robert Stark and Bennett Silverberg) as counsel for (i) Wilmington Savings Fund Society, FSB as Administrative Agent and Collateral Agent under the Amended and Restated Credit Agreement, dated as of May 3, 2006 and amended and restated as of November 16, 2010 and (ii) certain Term Lenders under the Amended and Restated Credit Agreement, dated as of May 3, 2006 and amended and restated as of November 16, 2010; (d) Choate, Hall & Stewart LLP (attn: Kevin Simard) as counsel for (i) Wells Fargo Bank, National Association, in its capacity as FILO Agent under the Second Amendment to Second Amended and Restated Credit Agreement, dated as of November 3, 2015, and (ii) certain DIP Lenders under the Debtors' postpetition financing facility; (e) O'Melveny & Meyers LLP (attn: John Rapisardi) as counsel for certain holders of 11.5% Senior Subordinated Notes Due February 19, 2018 under the Securities Purchase Agreement, dated as of May 3, 2006; (f) all holders of 11.5% Senior Subordinated Notes Due February 19, 2018 under the Securities Purchase Agreement, dated as of May 3, 2006; (g) the holders of asserted 503(b)(9) Claims; (h) all vendors that filed proofs of claim by the 503(b)(9) Filing Deadline but failed to check the appropriate box to properly assert their claims as 503(b)(9) Claims and to whom the Movants propose to make a distribution pursuant to the 503(b)(9) Procedures; and (i) all parties

who have filed a notice of appearance and request for service of papers pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, the Movants submit that no other or further notice is necessary.

WHEREFORE, the Movants respectfully request that the Court (a) enter an order, substantially in the form attached hereto as Exhibit A, granting the relief requested herein and (b) grant such other and further relief to the Movants as the Court may deem just and proper.

Dated: February 13, 2017

/s/ Andrew L. Magaziner

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Counsel to the Debtors and Debtors-in-Possession

- and -

/s/ Bradford J. Sandler

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*Counsel to the Official Committee of Unsecured
Creditors*

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TSAWD HOLDINGS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 16-10527 (MFW)

Jointly Administered

Hearing Date: March 16, 2017 at 3:00 p.m. (ET)

Obj. Deadline: February 27, 2017 at 4:00 p.m. (ET)

NOTICE OF JOINT MOTION

TO: (A) THE U.S. TRUSTEE; (B) RIEMER & BRAUNSTEIN LLP (ATTN: DONALD ROTHMAN) AS COUNSEL FOR (I) BANK OF AMERICA, N.A., IN ITS CAPACITY AS ADMINISTRATIVE AGENT AND COLLATERAL AGENT UNDER THE SECOND AMENDED AND RESTATED CREDIT AGREEMENT, DATED AS OF MAY 17, 2012, AND (II) CERTAIN DIP LENDERS UNDER THE DEBTORS' POSTPETITION FINANCING FACILITY; (C) BROWN RUDNICK LLP (ATTN: ROBERT STARK AND BENNETT SILVERBERG) AS COUNSEL FOR (I) WILMINGTON SAVINGS FUND SOCIETY, FSB AS ADMINISTRATIVE AGENT AND COLLATERAL AGENT UNDER THE AMENDED AND RESTATED CREDIT AGREEMENT, DATED AS OF MAY 3, 2006 AND AMENDED AND RESTATED AS OF NOVEMBER 16, 2010 AND (II) CERTAIN TERM LENDERS UNDER THE AMENDED AND RESTATED CREDIT AGREEMENT, DATED AS OF MAY 3, 2006 AND AMENDED AND RESTATED AS OF NOVEMBER 16, 2010; (D) CHOATE, HALL & STEWART LLP (ATTN: KEVIN SIMARD) AS COUNSEL FOR (I) WELLS FARGO BANK, NATIONAL ASSOCIATION, IN ITS CAPACITY AS FILO AGENT UNDER THE SECOND AMENDMENT TO SECOND AMENDED AND RESTATED CREDIT AGREEMENT, DATED AS OF NOVEMBER 3, 2015, AND (II) CERTAIN DIP LENDERS UNDER THE DEBTORS' POSTPETITION FINANCING FACILITY; (E) O'MELVENY & MEYERS LLP (ATTN: JOHN RAPISARDI) AS COUNSEL FOR CERTAIN HOLDERS OF 11.5% SENIOR SUBORDINATED NOTES DUE FEBRUARY 19, 2018 UNDER THE SECURITIES PURCHASE AGREEMENT, DATED AS OF MAY 3, 2006; (F) ALL HOLDERS OF 11.5% SENIOR SUBORDINATED NOTES DUE FEBRUARY 19, 2018 UNDER THE SECURITIES PURCHASE AGREEMENT, DATED AS OF MAY 3, 2006; (G) THE HOLDERS OF

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: TSAWD Holdings, Inc. (9008); Slap Shot Holdings, Corp. (8209); TSAWD, Inc. (2802); TSA Stores, Inc. (1120); TSA Gift Card, Inc. (1918); TSA Ponce, Inc. (4817); and TSA Caribe, Inc. (5664). The headquarters for the above-captioned Debtors is located at 2305 East Arapahoe Road, Suite 234, Centennial, CO 80122.

The Debtors were formerly known as: Sports Authority Holdings, Inc. (9008); Slap Shot Holdings, Corp. (8209); The Sports Authority, Inc. (2802); TSA Stores, Inc. (1120); TSA Gift Card, Inc. (1918); TSA Ponce, Inc. (4817); and TSA Caribe, Inc. (5664).

ASSERTED 503(B)(9) CLAIMS; (H) ALL VENDORS THAT FILED PROOFS OF CLAIM BY THE 503(B)(9) FILING DEADLINE BUT FAILED TO CHECK THE APPROPRIATE BOX TO PROPERLY ASSERT THEIR CLAIMS AS 503(B)(9) CLAIMS AND TO WHOM THE MOVANTS PROPOSE TO MAKE A DISTRIBUTION PURSUANT TO THE 503(B)(9) PROCEDURES; AND (I) ALL PARTIES WHO HAVE FILED A NOTICE OF APPEARANCE AND REQUEST FOR SERVICE OF PAPERS PURSUANT TO BANKRUPTCY RULE 2002.

PLEASE TAKE NOTICE that TSAWD Holdings, Inc. and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee” and collectively with the Debtors, the “Movants”) have filed the attached **Joint Motion for an Order, Pursuant to Sections 105 and 503(b)(9) of the Bankruptcy Code and Rule 3007 of the Federal Rules of Bankruptcy Procedure, Establishing Procedures to Resolve Claims Arising Under Section 503(b)(9) of the Bankruptcy Code for Purposes of Distributing Settlement Proceeds** (the “Motion”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that any objections to the relief requested in the Motion must be filed on or before **February 27, 2017 at 4:00 p.m. (ET)** (the “Objection Deadline”) with the United States Bankruptcy Court for the District of Delaware, 3rd Floor, 824 N. Market Street, Wilmington, Delaware 19801. At the same time, you must serve a copy of any objection upon the undersigned counsel to the Movants so as to be received on or before the Objection Deadline.

PLEASE TAKE FURTHER NOTICE THAT A HEARING TO CONSIDER THE MOTION WILL BE HELD ON **MARCH 16, 2017 AT 3:00 P.M. (ET)** BEFORE THE HONORABLE MARY F. WALRATH, IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 N. MARKET STREET, 5TH FLOOR, COURTROOM #4, WILMINGTON, DELAWARE 19801.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE MOTION WITHOUT FURTHER NOTICE OR A HEARING.

[Signature Page Follows]

Dated: February 13, 2017
Wilmington, Delaware

/s/ Andrew L. Magaziner
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*Counsel to the Debtors and
Debtors in Possession*

-and-

/s/ Bradford J. Sandler

Robert J. Feinstein (NY Bar No. 1767808)
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EXHIBIT A
PROPOSED ORDER

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

TSAWD HOLDINGS, INC., *et al.*,¹

Debtors.

Chapter 11

Case No. 16-10527 (MFW)

Jointly Administered

Docket Ref. No. _____

**ORDER, PURSUANT TO SECTIONS 105 AND 503(B)(9)
OF THE BANKRUPTCY CODE AND RULE 3007 OF THE FEDERAL RULES OF
BANKRUPTCY PROCEDURE, ESTABLISHING PROCEDURES TO RESOLVE
CLAIMS ARISING UNDER SECTION 503(B)(9) OF THE BANKRUPTCY CODE
FOR PURPOSES OF DISTRIBUTING SETTLEMENT PROCEEDS**

Upon the joint motion (the “Motion”)² of Sports Authority Holdings, Inc. and its affiliated debtors and debtors-in-possession in the above-captioned cases (each a “Debtor” and, collectively, the “Debtors”) and the Official Committee of Unsecured Creditors (the “Committee” and together with the Debtors, the “Movants”) for entry of an order authorizing the Movants to establish and implement exclusive, global procedures for the resolution and payment of 503(b)(9) Claims relating to goods received by the Debtors within 20 days prior to the Petition Date for purposes of distributing the funds allocated for the partial payment of such claims pursuant to the Settlement Agreement and the Settlement Approval Order; and it appearing that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and it appearing that this Court has jurisdiction over this matter

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: TSAWD Holdings, Inc. (9008); Slap Shot Holdings Corp. (8209); TSAWD, Inc. (2802); TSA Stores, Inc. (1120); TSA Gift Card, Inc. (1918); TSA Ponce, Inc. (4817); and TSA Caribe, Inc. (5664). The headquarters for the above-captioned Debtors is located at 2305 East Arapahoe Road, Suite 234, Centennial, Colorado 80122.

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² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue of this proceeding in this District is proper pursuant to 28 U.S.C. §§ 1409 and 1409; and it appearing that notice of the Motion and the opportunity for hearing on the Motion was appropriate and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED that:

1. The Motion is granted as set forth herein.
2. The Movants are hereby authorized to implement the 503(b)(9) Procedures in their entirety as follows:
 - a. Schedule 1, annexed hereto, sets forth the Movants' proposed resolution of all 503(b)(9) Claims for purposes of the 503(b)(9) Distributions, including any objections (collectively, the "503(b)(9) Objections") to asserted 503(b)(9) Claims solely for purposes of the 503(b)(9) Distributions. To the extent that an asserted 503(b)(9) Claim is entitled to a 503(b)(9) Distribution according to Schedule 1, such 503(b)(9) Claim shall be deemed entitled to the corresponding 503(b)(9) Distribution without the need for further action by the Movants or the applicable holder of such asserted 503(b)(9) Claim.
 - b. Each holder of an asserted 503(b)(9) Claim shall have 21 days from the entry of this Order to file with this Court and serve any responses (each such response, a "503(b)(9) Objection Response" and collectively, the "503(b)(9) Objection Responses") to any 503(b)(9) Objections (the "503(b)(9) Objection Response Deadline").
 - c. Except as otherwise ordered by this Court or agreed to in writing by the Movants and the applicable holder of an asserted 503(b)(9) Claim (which may be done by notation in the applicable omnibus hearing agenda), any 503(b)(9) Objections not consensually resolved by the Movants and the applicable holder of the asserted 503(b)(9) Claim shall be heard by this Court at the next omnibus hearing in the Chapter 11 Cases that is not less than 30 days following the 503(b)(9) Objection Response Deadline.
 - d. The Movants are authorized, but not required, to negotiate with any holder of an asserted 503(b)(9) Claim to resolve any 503(b)(9) Objection and 503(b)(9) Objection Response, and except as otherwise provided in another order of this Court, approval of any such resolution shall be subject to entry of an order of this Court approving the same.

- e. Following the 503(b)(9) Objection Response Deadline, the Debtors are authorized to make the 503(b)(9) Distributions to the holders of the 503(b)(9) Claims, as set forth on Schedule 1, or as modified by Court order or subsequent agreement between the Movants and the holders of the affected 503(b)(9) Claims, provided that the Debtors reserve sufficient funds to make pro rata distributions on account of disputed 503(b)(9) Claims based on the aggregate amount asserted in all 503(b)(9) Objection Responses.

3. The 503(b)(9) Procedures shall be the sole and exclusive method for the reconciliation and payment of 503(b)(9) Claims for purposes of the 503(b)(9) Distributions.

4. Nothing in the 503(b)(9) Procedures is intended to, or shall be deemed to, impair, prejudice, waive or otherwise affect (a) any rights of the Debtors and their estates with respect to setoff or recoupment or under section 502(d) of the Bankruptcy Code or (b) any rights and remedies of the Debtors and their estates with respect to actions under chapter 5 of the Bankruptcy Code, as may otherwise be modified by Court order. Furthermore, nothing in the 503(b)(9) Procedures shall affect the applicability or enforceability of the Settlement Agreement.

5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2017
Wilmington, Delaware

MARY F. WALRATH
UNITED STATES BANKRUPTCY JUDGE

SCHEDULE 1

503(b)(9) DISTRIBUTIONS

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
2729	Accell North America, Inc.	6,693.00	6,693.00	No reduction	327.50
1413	ADVANCED FOOD CONCEPTS	4,110.96	4,110.96	No reduction	201.16
9904	ADVANCED PROJECT SOLUTIONS	3,657.31	3,657.31	No reduction	178.96
3154	Agfa Corporation	1,460.93	1,460.93	No reduction	71.49
2703	Alicia D Larkins	2,904.11	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
8675	Amanda Winkelman	41.56	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
7933	Ardit Backa	51.93	51.93	No reduction	2.54
2078	Atlanta Journal-Constitution	0.00	0.00	Duplicative Claim	0.00
2088	Atlanta Journal-Constitution	15,059.80	15,059.80	No reduction	736.91
500	BAILEY CYCLE SERVICE LTD (IMPORT)	367,330.88	367,330.88	No reduction	17,974.24
2141	BH North America	1,306.00	1,306.00	No reduction	63.91
4214	Bite Tech, Inc.	51,948.57	51,948.57	No reduction	2,541.95
4159	BRAVO SPORTS (IMPORT)	Unliquidated	284,500.00	Debtors' books and records reflect a different value of goods delivered during the relevant period	13,921.16
11096	BRE DDR Flatacres Marketplace LLC	46,966.07	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2858	BRYSON, ALBERT	471.62	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1364	CANADA DRY POTOMAC	293.78	293.78	No reduction	14.38
11081	Centerplace of Greeley III, LLC (Regency)	53,201.68	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2698	CG Networks, Inc.	8,163.92	8,163.92	No reduction	399.48
3190	Charles Whitaker	980.21	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2097	Christopher Turner	863.04	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1478	City of Auburn, WA	802.54	0.00	Claim is for taxes and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
855	Clackamas River Water	33.57	33.57	No reduction	1.64
1738	CLIMATE CARE LLC	560.31	560.31	No reduction	27.42

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
3948	Continuant	2,303.00	2,303.00	No reduction	112.69
727	Contra Costa Water District	523.76	523.76	No reduction	25.63
779	Cornell Storefront Systems Inc.	63,101.04	0.00	Claim is based on services provided and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2061	Cox Media Group	14,092.26	0.00	Claim is based on services provided and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
4505	Cristine Leffer	1,151.52	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1160	Cronrath, Wendy C.	849.05	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2678	CROSBY, DAVID	2,436.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
617	Crown Equipment Corporation	3,661.87	3,661.87	No reduction	179.18
11127	CSM Investors, Inc.	952,591.30	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11128	CSM Park Place Limited Partnership, L.L.P.	11,045.25	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2799	Cuivre River Electric Cooperative	3,678.51	3,678.51	No reduction	180.00
495	Customer Business Solutions, a division of Coca-Cola Bottlers Sales & Services, LLC	93,077.81	93,077.81	No reduction	4,554.48
593	D01 Co., Ltd.	33,128.64	33,128.64	No reduction	1,621.05
1980	Daniel Lohmann	10,884.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
9297	Danilo Vilorio Jr.	114.93	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11093	DDR Homestead LLC	94,634.79	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11100	DDR MCH West LLC	67,172.35	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11104	DDR Southeast East Hanover, L.L.C.	991,072.05	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11105	DDR Southeast East Hanover, L.L.C.	120,075.91	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11095	DDR Winter Garden LLC	125,474.05	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3523	Direct Energy Business Marketing, LLC	14,341.71	14,341.71	No reduction	701.77

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
3529	Direct Energy Business, LLC	16,386.47	16,386.47	No reduction	801.82
4320	DO1 CO LTD (IMPORT)	181,677.31	102,000.00	Debtors' books and records reflect a different value of goods delivered during the relevant period	4,991.07
1328	Donna Kahse	2,767.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1716	DOWNING, RICHARD E	2,508.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3168	EASTMAN EXPORTS GLOBAL CLOTHING (P)	86,737.44	86,737.44	No reduction	4,244.24
2694	ELLETT BROTHERS LLC	5,420.17	5,420.17	No reduction	265.22
11082	Equity One (Northeast Portfolio), Inc. (Westbury)	73,269.56	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
7912	EVAN SHERIDAN	46.19	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
4508	EXTREME PRODUCTS GROUP	101,050.70	101,000.00	No reduction	4,942.13
4501	EXTREME PRODUCTS GROUP(IMPORT)	0.00	0.00	Duplicative Claim	0.00
10001	Fidel Castillo	59.50	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3096	FORMOSA GOLF INC (IMPORT)	317,312.55	317,312.55	No reduction	15,526.74
2841	Gayla Industries, Inc.	4,278.00	4,278.00	No reduction	209.33
11059	Glimcher Supermall Venture, LLC	5,600.63	5,600.63	No reduction	274.05
2060	Grand Junction Newspapers Inc	659.68	659.68	No reduction	32.28
3640	GRAPHIC COMMUNICATIONS HOLDINGS, INC.	502,441.38	502,441.38	No reduction	24,585.47
2464	HALL, MICHAEL D	982.80	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3600	HANESBRANDS INC	1,027,994.17	1,027,994.17	No reduction	50,301.83
	HANESBRANDS INC/CHAMPION GEAR(PVBD)	0.00	0.00	Duplicative Claim	0.00
928	HANGZHOU GRASBIRD GOLF MFG (IMPORT)	31,125.66	31,125.66	No reduction	1,523.04
2617	HANNAH, MELVIN L	1,917.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
4488	HERNANDEZ, LORENA	1,987.97	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
4219	IN CALIFORNIA INC (IMPORT)	203,582.71	203,582.71	No reduction	9,961.71
750	INSIGHT GLOBAL LLC	19,298.40	0.00	Claim is based on services provided and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
9736	Ivy Quan	65.04	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2426	Jacobs, John	982.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2718	Jasmyne Congery	631.30	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1634	Jillian Williams	859.82	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2062	Jon Stapp	5,024.89	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
4532	Jon Stapp	4,718.80	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
10499	Joyce Kobel	70.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2796	KATHY LEAPHART	12,610.79	12,610.79	No reduction	617.07
9293	Kenneth R. Yash	59.99	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
633	KONCEPT KLOTHING(IMPORT)	488,713.00	488,713.00	No reduction	23,913.71
2960	Kugelmann, Susan M.	822.73	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1261	Kyle David Wickersham	2,788.84	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2700	LA PERLA DEL SUR INC	3,249.00	3,249.00	No reduction	158.98
2770	LEADTACT LIMITED (IMPORT)	188,225.00	188,225.00	No reduction	9,210.23
3444	Lennox National Account Services and Lennox Industries, Inc.	6,813.20	6,813.20	No reduction	333.38
3605	Ligia Berrio	300.30	300.30	No reduction	14.69

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
2569	Lori Ogletree	966.28	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
453	M HIDARY & COMPANY INC (PVBD)	0.00	14,473.47	Debtors' books and records reflect a different value of goods delivered during the relevant period	708.22
4109	M.J. Soffe, LLC	1,094,625.00	741,082.00	Value of goods delivered to the Debtors in the relevant period as stated by the claimant	36,262.63
8454	Magdalena Demjanczuk	38.50	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
9097	Mai Genet	37.88	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2142	Mara Willoughby	161.51	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3553	Mark Turner	8,157.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3930	Matthew Holst	796.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
4060	Matthew Walker	780.20	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2828	MCKEE, NATHAN M.	1,320.80	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2642	MICHAUD, TONIE-ANN P	292.25	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1309	Michele DeAnn Bowers	517.44	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3616	Michele R Hojnacki	3,286.24	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2820	MILBERG FACTORS, INC.	2,720.00	2,720.00	No reduction	133.10
3673	Mission Product Holdings, Inc.	0.00	0.00	No reduction	0.00
2898	MMA Holding Group Inc	12,780.00	12,780.00	No reduction	625.35
701	Mount Werner Water	68.98	68.98	No reduction	3.38
2216	Mueller Sports Medicine, Inc.	3,670.23	3,670.23	No reduction	179.59

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
719	Murray City Corporation, UT	11,825.52	11,825.52	No reduction	578.65
2953	Nan Yang Garment Co., Ltd	9,063.12	9,063.12	No reduction	443.48
781	NEW ENGLAND OUTDOOR & RECREATIONAL PRODUCTS LLC	1,704.06	1,704.06	No reduction	83.38
3224	NEW ERA CAP CO	10,210.04	10,000.00	No reduction	489.32
5080	NICKS ENTERPRISES INC	7,929.60	7,929.60	No reduction	388.01
3830	NIKE USA. INC.	23,540,740.41	23,540,740.41	No reduction	1,151,895.84
3833	NIKE USA. INC.	346,598.23	346,598.23	No reduction	16,959.75
721	Nyle Schafhauser	1,995.09	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
739	Omaha Public Power District	3,916.96	3,916.96	No reduction	191.66
4961	Osceola County Tax Collector	3,536.85	0.00	Claim is for taxes and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1535	Paradigm Health & Wellness, Inc.	335.00	335.00	No reduction	16.39
1107	PBLX Corp.	121,203.00	10,000.00	Debtors' books and records reflect a different value of goods delivered during the relevant period	489.32
3590	PC Connection Sales Corporation	1,891.82	1,891.82	No reduction	92.57
4222	Pinnacle Sports Equipment Inc.	6,448.00	6,448.00	No reduction	315.51
3530	PIVOTAL 5 LLC (PVBD)	216,614.09	216,614.09	No reduction	10,599.36
655	POLAR ELECTRO INC.	1,158.85	1,158.85	No reduction	56.70
4106	Polygroup Limited - Macau Commercial Offshore	42,631.14	0.00	Duplicative claim	0.00
4094	Polygroup Limited, Macau Commercial Offshore	42,631.14	42,631.14	No reduction	2,086.03
1826	Prairie Mountain Publishing LL	1,133.15	1,133.15	No reduction	55.45
737	PRIME TIME TOYS LLC	386.40	386.40	No reduction	18.91
911	Pro-Lite Sports LLC	14,112.00	14,112.00	No reduction	690.53
4580	PTX PERFORMANCE PRODUCTS USA, LLC	765,596.10	54,000.00	Debtors' books and records reflect a different value of goods delivered during the relevant period	2,642.33
7861	Qingqing Yang	68.99	68.99	No reduction	3.38
2413	R.R. Donnelley & Sons Company	81,363.27	81,363.27	No reduction	3,981.27
2944	RAWLINGS SPORTING GOODS	14,613.00	0.00	Duplicative Claim	0.00
2943	RAWLINGS SPORTING GOODS	0.00	14,613.00	No reduction	715.04
11074	Realty Income Corporation (Anchorage)	74,227.59	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
11078	Realty Income Corporation (Bowie)	63,977.86	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11076	Realty Income Corporation DBA in FL Realty Income Properties Inc (Gainesville)	37,890.56	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11077	Realty Income Corporation DBA in FL Realty Income Properties, Inc. (Jupiter)	60,320.23	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1146	RETURN PATH, INC.	7,587.65	7,587.65	No reduction	371.28
1997	Richard Downing	2,043.53	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
708	RICHARDSON CAP CO	561.09	561.09	No reduction	27.46
3427	Rip Curl, Inc.	101,131.77	101,131.77	No reduction	4,948.58
7486	Riverbank Language Academy PTO	51.57	51.57	No reduction	2.52
4559	ROCK SPRINGS DAILY	2,280.00	2,280.00	No reduction	111.56
803	SALVI SPORTS ENTERPRISE LLC	2,500.00	2,500.00	No reduction	122.33
3612	Sandra Reeves	2,135.60	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1604	SCORE RIGHT PUBLISHING CO	74,793.66	74,793.66	No reduction	3,659.80
8066	Scott Russell	22.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
8455	Scott S. Nabstedt	2,500.40	0.00	Claim is based on services provided and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3512	SHANXI REGENT WORKS INC (IMPORT)	285,360.99	285,360.99	No reduction	13,963.29
3893	SHORT CIRCUIT ELECTRONICS INC	1,486.40	1,486.40	No reduction	72.73
338	Sierra Liquidity Fund, LLC - Assignee & Att-In-Fact for PBLX dba Pure Body Logix - Assignor	2,673.00	2,673.00	No reduction	130.80
462	Sierra Liquidity Fund, LLC - Assignee & Att-In-Fact for Victorinox Swiss Army-Assignor	6,598.06	6,598.06	No reduction	322.86
11084	Silver Lake Mall, LLC	36,157.20	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
11071	SM Mesa Mall, LLC	24,682.02	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
648	SPORTS AND LIFESTYLE UNLIMITED	6,600.00	6,600.00	No reduction	322.95
2081	Steven Elizaire	884.64	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
364	Summit Import & Export Intl Ltd. (aka Top-Ranking)	154,903.22	0.00	Duplicative Claim	0.00
2662	Summit Import Export International, Ltd.	154,903.22	154,903.22	No reduction	7,579.73
458	TAHSIN INDUSTRIAL CORP USA (IMPORT)	0.00	161,000.00	Debtors' books and records reflect a different value of goods delivered during the relevant period	7,878.05
2734	Targetmarketcontacts.com	5,000.00	5,000.00	No reduction	244.66
664	TEAM J SALES AND MARKETING INC	617.59	617.59	No reduction	30.22
2545	Tellermate Inc	216.00	216.00	No reduction	10.57
645	THE HERALD PUBLISHING CO.	4,384.92	4,384.92	No reduction	214.56
3635	The MLB Network, LLC	67,515.50	0.00	Claim is based on services provided and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
9435	The Post Register	1,476.54	1,476.54	No reduction	72.25
2930	THE SUN CHRONICLE	987.10	987.10	No reduction	48.30
1897	TOPPI, LINDA M	1,650.00	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
699	Town of Braintree	82.33	82.33	No reduction	4.03
758	Trikke Tech Inc.	238.54	238.54	No reduction	11.67
11058	Trustees of the Pasan Trust, Trustees of the Jefan Trust, Trustees of the Esue Trust, and Hall Properties Company	71,390.76	0.00	Claim is based on a lease and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
3915	UNDER ARMOUR	22,205,548.69	0.00	Not part of settlement	0.00
2503	UNDER ARMOUR	22,205,548.69	0.00	Not part of settlement	0.00
3837	Unique Sports Products, Inc.	17,976.95	0.00	Debtors' books and records reflect a different value of goods delivered during the relevant period	0.00
2666	V2 FITNESS LLC DBA MOJI	1,479.00	1,479.00	No reduction	72.37
923	Valassis Direct Mail, Inc.	6,879.15	6,879.15	No reduction	336.61
10438	Veronica Camp	158.51	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2234	Village of North Riverside, IL	140.55	140.55	No reduction	6.88
10931	Vilma Fenix	307.50	307.50	No reduction	15.05
10565	Vincent Gatto	279.99	0.00	Claim is based on an employment agreement and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
2655	W.W. Grainger, Inc.	16,217.74	16,217.74	No reduction	793.57

Claim #	Creditor	503(b)(9) Amount Claimed	Proposed 503(b)(9) Amount for Purposes of Distribution of Settlement Proceeds	Reason for Proposed Reduction, if Any	Proposed Distribution \$ ¹
11039	WAREHOUSE RACK & SHELF LLC	5,804.50	5,804.50	No reduction	284.03
10419	WATER AND ENERGY SYSTEMS TECHNOLOGY INC.	214.00	214.00	No reduction	10.47
10006	WATER SPORTS LLC	5,441.72	5,441.72	No reduction	266.27
4117	Wells Fargo Shareowner services	9,424.89	0.00	Claim is based on services provided and is not entitled to priority under section 503(b)(9) of the Bankruptcy Code	0.00
1200	Westar Energy Inc	3,785.68	3,785.68	No reduction	185.24
5028	WILLIAMS SHOOTERS SUPPLY INC.	7,427.00	7,427.00	No reduction	363.42
1530	Wintersteiger, Inc.	1,442.04	1,442.04	No reduction	70.56
207	World Sports Products, Inc. - Vendor# 24370	7,857.60	7,857.60	No reduction	384.49
5079	Yesco LLC dba Yesco Signs LLC	9,595.80	9,595.80	No reduction	469.54
3440	YOUNGHWE USA INC (PVBD)	460,515.35	174,049.53	Value of goods delivered to the Debtors in the relevant period as stated by the claimant	8,516.59
340	YOUNGHWE USA INC (PVBD)	0.00	0.00	Duplicative Claim	0.00
3060	ZENITHEN (HONG KONG) LTD (IMPORT)	441,940.56	441,940.56	No reduction	21,625.04
TOTAL		\$ 79,521,091.17	\$ 30,654,777.50		\$1,500,000.00
\$1.5MM Pro Rata Payment Recovery		1.89%	4.89%		

1) The total available distribution for all 503(b)(9) claims is \$1,500,000. Actual distribution amounts will be reduced to the extent additional 503(b)(9) claims are paid or other 503(b)(9) claims receive a higher distribution.