

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

----- X
In re : Chapter 11
CRABTREE & EVELYN, LTD., :
Debtor. : Case No. 09-14267 (BRL)
----- X

**FINAL ORDER PURSUANT TO SECTIONS
105(a) AND 366 OF THE BANKRUPTCY CODE
(I) APPROVING THE DEBTOR’S PROPOSED FORM
OF ADEQUATE ASSURANCE OF PAYMENT, (II) RESOLVING
OBJECTIONS BY UTILITY COMPANIES, AND (III) PROHIBITING
UTILITIES FROM ALTERING, REFUSING, OR DISCONTINUING SERVICE**

Upon the motion, dated July 1, 2009 (the “Motion”),¹ of Crabtree & Evelyn, Ltd., as debtor and debtor in possession (the “Debtor”),² for an order, pursuant to sections 105(a) and 366 of title 11 of the United States Code (the “Bankruptcy Code”), (i) approving the Debtor’s Proposed Adequate Assurance, (ii) establishing procedures for resolving any objections to the Motion by the Utility Companies that the Proposed Adequate Assurance is not adequate, and (iii) prohibiting the Utility Companies from altering, refusing, or discontinuing service, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of

¹ Capitalized terms used but not defined herein shall have the respective meanings ascribed to them in the Motion.

² The last four digits of the Debtor’s federal tax identification number are 1685.

the Motion having been provided to (i) the Office of the United States Trustee for the Southern District of New York (Attn: Serene Nakano, Esq.), (ii) SilvermanAcampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, New York 11753 (Attn: Ronald J. Friedman, Esq.) as counsel for Kuala Lumpur Kepong Berhad, (iii) the Debtor's 40 largest unsecured creditors, and (iv) the Utility Companies listed on **Exhibit A** hereto, and it appearing that no other or further notice need be provided; and upon the Interim Order Pursuant to Sections 105(a) and 366 of the Bankruptcy Code (I) Approving the Debtor's Proposed Form of Adequate Assurance of Payment, (II) Resolving Objections by Utility Companies, and (III) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service (Docket No. 36); and the Court having determined that the relief requested in the Motion being in the best interests of the Debtor, its creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Motion is granted on a final basis to the extent provided herein; and it is further

ORDERED that the Debtor shall have reserved \$66,855 (the "Segregated Account") as adequate assurance, under section 366(b) of the Bankruptcy Code, of payment of charges incurred by the Debtor for Utility Services provided by the Utility Companies after the Petition Date (the "Adequate Assurance Deposit"), which amount may be adjusted by the Debtor to account for the termination of Utility Services by the Debtor on account of any closed business locations, and the following procedures shall be followed in connection therewith:

- (a) In the event the Debtor fails to timely pay for postpetition Utility Services, the Utility Company to which any such payment is owed shall be entitled to submit a draw request, in the form attached hereto as **Exhibit B**, to the Debtor and the Bank in the amount of

the unpaid charges owed to such Utility Company for such postpetition Utility Services.

- (b) Notice of any Draw Request shall be sent to the Debtor and the Bank, with copies to counsel for the Debtor, as indicated in the form of Draw Request attached hereto. Through the Draw Request, such Utility Company shall only be permitted to seek payment for unpaid postpetition utility charges.
- (c) In the Draw Request, the Utility Company shall (i) certify the amount owed for postpetition Utility Services, and (ii) provide the Bank with wire transfer or other payment instructions
- (d) The Bank shall have no obligation to investigate the bona fides of the Draw Request, and the Debtor will assume all risks with respect to the acts and omissions of, or misuse of the Segregated Account by the respective Utility Companies that are the beneficiaries of such Segregated Account. Moreover, the Debtor's only recourse in the event of an improper Draw Request is against the party making such Draw Request and not against the Bank.
- (e) Absent payment by the Debtor, notice of which shall be provided by the Debtor to the Bank, on the day that is five (5) business days after receipt of the Draw Request by the Bank, the Debtor shall be permitted to pay, and direct the Bank to pay, the requesting Utility Company the amount set forth in the Draw Request, provided that there are sufficient funds in the Segregated Account to make such payment. Following payment of any Draw Request from the Segregated Account, the Debtor shall take steps to replenish the Segregated Account to ensure that the reserve of \$66,855 is established.

ORDERED that in the event a Utility Company believes the Adequate Assurance Deposit and the Proposed Adequate Assurance is insufficient, it may seek additional assurances of payment in the form of deposits, prepayments or otherwise, provided that it serves such request (an "Additional Assurance Request") upon the Debtor and the Debtor's counsel at the following addresses: (i) Crabtree & Evelyn, Ltd., 102 Peake Brook Road, P.O. Box 167, Woodstock, CT 06281 (Attn: Colleen Cording, Esq.), and (ii) Cooley Godward Kronish LLP,

1114 Avenue of the Americas, New York, NY 10036 (Attn: Richelle Kalnit, Esq.) (together, the “Notice Parties”); and it is further

ORDERED that the following requirements and procedures (the “Adequate Assurance Procedures”), with respect to the submission of an Additional Assurance Request, are approved in all respects. Absent compliance with the following Adequate Assurance Procedures, the Utility Companies are forbidden to alter, refuse or discontinue service on account of any prepetition charges, or require additional adequate assurance of payment other than the Proposed Adequate Assurance pending entry of the Final Order:

- (a) If a Utility Company is not satisfied with the Proposed Adequate Assurance and seeks additional assurances of payment in the form of deposits, prepayments, or otherwise, it must serve an Additional Assurance Request upon the Notice Parties.
- (b) Any Additional Assurance Request must (i) be made in writing, (ii) set forth the type of Utility Services and the location for which such services are provided, (iii) include a summary of the Debtor’s payment history relevant to the affected account(s), including any deposits and other security held by the Utility Company, (iv) set forth why the Utility Company believes the Proposed Adequate Assurance is not sufficient adequate assurance of future payment, and (v) be actually received by the Debtor and its counsel within 30 days after entry of the Interim Order.
- (c) Upon the Debtor’s timely receipt of an Additional Assurance Request at the addresses set forth above, the Debtor shall have the greater of (i) 14 days from the receipt of such Additional Assurance Request or (ii) 45 days from the Petition Date (collectively, the “Resolution Period”) to negotiate with such Utility Company to resolve such Utility Company’s request for additional assurance of payment.
- (d) The Debtor may, in its discretion, resolve any Additional Assurance Request by mutual agreement with the requesting Utility Company without further order of the Court and may, in connection with any such agreement and in its discretion, provide a Utility Company with additional adequate assurance of future payment, including, but not limited to, cash deposits, prepayments and/or other forms of security, to the extent the Debtor believes

such additional assurance is reasonable in the exercise of its business judgment.

- (e) If the Debtor determines that a timely received Additional Assurance Request is not reasonable and it is not able to reach an alternative resolution with the Utility Company during the Resolution Period, the Debtor will promptly file a motion with the Court seeking a hearing to determine the adequacy of assurances of payment with respect to a particular Utility Company (a “Determination Motion”) pursuant to section 366(c)(3) of the Bankruptcy Code.
- (f) Pending resolution of any such Determination Motion, any such Utility Company shall be prohibited from altering, refusing, or discontinuing service to the Debtor on account of unpaid charges for prepetition services, the filing of this chapter 11 case, or any objections to the adequacy of the Proposed Adequate Assurance.
- (g) The Proposed Adequate Assurance shall be deemed adequate assurance of payment for any Utility Company that fails to make a timely Additional Assurance Request and so long as the Utility Company has timely requested (and otherwise qualifies for) the Proposed Adequate Assurance unless otherwise determined pursuant to a Determination Motion;

and it is further

ORDERED that a Utility Company shall be deemed to have received adequate assurance of payment unless and until (a) the Debtor, in its sole discretion, agrees to (i) an Additional Assurance Request, or (ii) an alternative adequate assurance of payment with the Utility Company during the Resolution Period, or (b) this Court enters an order at any Determination Hearing requiring that additional adequate assurance of payment be provided; and it is further

ORDERED that the Debtor is authorized to supplement, as necessary, the Utility Service List, and this Order and the Interim Order shall apply to any such Utility Company that is subsequently added to the Utility Service List; and it is further

ORDERED that the Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order; and it is further

ORDERED that nothing in this Order nor any action taken by the Debtor in furtherance of the implementation hereof shall be deemed an approval of the assumption or rejection of any executory contract or unexpired lease pursuant to section 365 of the Bankruptcy Code; and it is further

ORDERED that the Debtor shall serve a copy of this Order on each Utility Company listed on the Utility Service List within two (2) business days after the date on which this Order is entered, and shall promptly serve this Order on each Utility Company subsequently added by the Debtor to the Utility Service List; and it is further

ORDERED that the Debtor's service of the Motion upon the Utility Companies shall not constitute an admission or concession that such entities are a utility within the meaning of section 366 of the Bankruptcy Code, and the Debtor reserves all rights and defenses with respect thereto; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order; and it is further

ORDERED that notice of the Motion as provided herein shall be deemed good and sufficient notice of such Motion.

Dated: July 29, 2009
New York, New York

/s/Burton R. Lifland
HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

UTILITY COMPANIES

Utility Company	Utility Company Address	Type of Utility Services	Account Number
ABM Janitorial Services Neast, Inc.	P.O. Box 1534, New York, NY 10008-1534	Waste Removal	230842
All State Mall Services II	P.O. Box 93717, Las Vegas, NV 89193	Waste Removal	04-0606710
All State Mall Services II Alliance Management Services, Inc.	P.O. Box 93717, Las Vegas, NV 89193	Waste Removal	05-0609710
Allied Waste Services #710	P.O. Box 168, Bound Brook, NJ 08805-0168	Waste Removal	SIM 148
Allied Waste Services #625	P.O. Box 9001154, Louisville, KY 40290-1154	Waste Removal	3-0710-0000051
Allied Waste Services #625	P.O. Box 78829, Phoenix, AZ 85062-8829	Waste Removal	3-0625-0039594
Allied Waste Services #625	P.O. Box 78829, Phoenix, AZ 85062-8829	Waste Removal	3-0625-0048355
Allied Waste Services #954	P.O.Box 9001099, Louisville, KY 40290-1099	Waste Removal	3-0954-9367533
Ameren UE	PO Box 66529, ST.Louis, MO 63166-6529	Electric	00991-07111
American Electric	PO Box 24418, Canton, OH 44701-4418	Electric	101-235-844-1-8
Amerigas	400 Hartford Pike, Hampton, CT 06247	Propane	15460
Amerigas	400 Hartford Pike, Hampton, CT 06247	Propane	16126
Amerigas	400 Hartford Pike, Hampton, CT 06247	Propane	16187
Amerigas	400 Hartford Pike, Hampton, CT 06247	Propane	9290015428
Aqua Maine	PO Box 310, West Rockport, ME 04865	Water	32016553-02
Aquarion	PO Box 10010, Lewiston, ME 04243-9427	Water	2000071778
AT&T	Payment Center, Sacramento, CA 95887-0001	DSL	23248511
AT&T	Payment Center, Sacramento, CA 95887-0001	Phone	650-473-1859 150 3
AT&T	PO Box 105262, Atlanta, GA 30348-5262	DSL	305-448-4291
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	305-448-4291 789 0449
AT&T	PO Box 105262, Atlanta, GA 30348-5262	DSL	305-932-2758
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	305-932-2758 029 0446
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	561-391-9861 759 0451
AT&T	PO Box 105262, Atlanta, GA 30348-5262	DSL	561-391-9861 759 0451
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	615 494 3136 001 0479
AT&T	PO Box 105262, Atlanta, GA 30348-5262	DSL	615 494 3136 001 0479
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	770-393-9366 549 1885
AT&T	PO Box 105262, Atlanta, GA 30348-5262	DSL	770-393-9366 549 1885
AT&T	PO Box 105262, Atlanta, GA 30374-5262	DSL	865-470-2268
AT&T	PO Box 105262, Atlanta, GA 30374-5262	Phone	865-470-2268 300 1869
AT&T	PO Box 105262, Atlanta, GA 30348-5262	DSL	954-499-2552
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	954-499-2552 001 1802
AT&T	PO Box 105262, Atlanta, GA 30348-5262	Phone	770 482-7552 641 1882
AT&T	PO Box 105414, Atlanta, GA 30348-5414	Phone	501-663-4518 932 6
AT&T	PO Box 105414, Atlanta, GA 30348-5414	DSL	501-663-4518 932 6
AT&T	PO Box 31146, Newark, NJ 07101-5646	Phone	ctre-ctrd02

Utility Company	Utility Company Address	Type of Utility Services	Account Number
AT&T	PO Box 5001, Carol Stream, IL 60197-5001	Phone	314-727-671 457 2
AT&T	PO Box 5001, Carol Stream, IL 60197-5001	DSL	314-727-671 457 2
AT&T	PO Box 8100, Aurora, IL 60507-8100	DSL	13075523
AT&T	PO Box 8100, Aurora, IL 60507-8100	DSL	13076484
AT&T	PO Box 8100, Aurora, IL 60507-8100	DSL	24010250
AT&T	PO Box 8100, Aurora, IL 60507-8100	Phone	248-344-7154 056 1
AT&T	PO Box 8100, Aurora, IL 60507-8100	Phone	586-226-0865 387 7
AT&T	PO Box 8100, Aurora, IL 60507-8100	Phone	614 885-5420 923 6
AT&T	PO Box 8109, Aurora, IL 60507-8109	OPT-EMAN	203-M05-1805-102
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	203-221-7725 132
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	203-357-8881 751
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	203-798-2708 235
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	860 923-9911 438
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone - Fax	860 928-1296 513
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	860 928-2761 416
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	860 928-6269 836
AT&T	PO Box 8110, Aurora, IL 60507-8110	Phone	860-521-5141 852
AT&T Mobility	PO Box 6463, Carol Stream, IL 60197-6463	Phone - Cell	874257839
Atmos Energy	PO Box 9001949, Louisville, KY 40290	Gas	50-004846900-2551678-5
Bay State Gas	PO Box 742514, Cinninnati, OH 45274-2514	Gas	263-476-002-2
Bay State Gas	PO Box 742514, Cinninnati, OH 45274-2514	Gas	906-203-007-8
BGE	PO Box 13070, Philadelphia, PA 19101-3070	Electric	52156-66493
BGE	PO Box 13070, Philadelphia, PA 19101-3070	Electric	79760-75061
Bluebonnet Electric	PO Box 240, Giddings, TX 78942-0240	Electric	5000052973
Board of Water Supply	630 S.Beretania St., Honolulu, HI 96843-0001	Water	1012015-1025001
Board of Water Supply	630 S.Beretania St., Honolulu, HI 96843-0001	Sewer Waste	1012015-1025001
B-P Trucking, Inc.	P.O. Box 386, Ashland, MA 01721	Removal Waste	3500-1
Brask Enterprises II	P.O. Box 55287, Houston, TX 77255	Removal	540990
Burlington Electric	PO Box 5119, Burlington, VT 05402-5119	Electric	680370
Calence	PO Box 731068, Dallas, TX 75373-1068	Phone Waste	15237
Casella Waste Management	P.O. Box 819, Rutland, VT 05777	Removal	30-288507
Central Hudson Gas & Electric	284 South Avenue, Poughkeepsie, NY 12601	Gas	8660-0840-02-8
Central Maine Power	PO Box 1084, Augusta, ME 04332-1084	Electric	514-009-2567-013
Central Vermont	PO Box 827, Rutland, VT 05702	Electric	000710139460
Centurytel	PO Box 4300, Carol Stream, IL 60197-4300	Phone	300761341
Centurytel	PO Box 4300, Carol Stream, IL 60197-4300	Phone	408609043
CGHM	PO Box 1785, Manchester Ctr, VT 05255	Propane	2012-007080
Charter Communications	PO Box 78007, Phoenix, AZ 85062-8007	DSL	200152598001-2020002
Charter Communications	PO Box 78053, Phoenix, AZ 85062-8053	Cable/Internet	8350 16 039 0001668
Cincinnati Bell	PO Box 748003, Cinninnati, OH 45274-8003	Phone	513-891-2056 138
Cincinnati Bell	PO Box 748003, Cinninnati, OH 45274-8003	Phone	859-423-5905 241

Utility Company	Utility Company Address	Type of Utility Services	Account Number
City of Banning	PO Box 985, Banning, CA 92220-0007	Electric	33717-20088
City of Germantown	PO Box 38809, Germantown, TN 38183-0809	Water/Sewer	52275-96400
City Of Lynnwood	PO Box 5008, Lynnwood, WA 98046-5008	Water/Sewer	953001
City of Palo Alto Utilities	PO Box 10097, Palo Alto, CA 94303-0897	Electric	30011183
City of Rancho Cucamonga	PO Box 2300, Rancho Cucamonga, CA 91729-2300	Electric	00001335
Columbus Gas	PO Box 742510, Cinninnati, OH 45274-2510	Gas	11884678 002 000 2
Comcast	PO Box 1577, Newark, NJ 07101-1577	DSL	8773102230301873
Comcast	PO Box 3001, Southeastern, PA 19398-3002	DSL	8993 21 299 0194923
Comed	PO Box 6111, Carol Stream, IL 60197-6111	Electric	443083065
Comed	PO Box 6111, Carol Stream, IL 60197-6111	Electric	3206249017
Comed	PO Box 6111, Carol Stream, IL 60197-1111	Electric	4399037037
Comed	PO Box 6111, Carol Stream, IL 60197-6111	Electric	6902760003
Con Edison	JAF Station,PO Box 1702, New York, NY 10116-1702	Electric	42-7023-1470-0002-7
Con Edison	JAF Station,PO Box 1702, New York, NY 10116-1702	Electric	54-4707-3510-0002-4
Connecticut Light & Power	PO Box 150493, Hartford, CT 06115-0493	Electric-Distribution	51251324026
Connecticut Light & Power	PO Box 150493, Hartford, CT 06115-0493	Electric	51311233084
Connecticut Light & Power	PO Box 150493, Hartford, CT 06115-0493	Electric-Distribution	51436514046
Connecticut Light & Power	PO Box 150493, Hartford, CT 06115-0493	Electric	51514624006
Connecticut Light & Power	PO Box 150493, Hartford, CT 06115-0493	Electric-Distribution	51545614091
Connecticut Light & Power	PO Box 150493, Hartford, CT 06115-0493	Electric-Distribution	51629224098
Consolidated Utility-Rutherford	PO Box 249, Murfreesboro, TN 37133-0249	Water/Sewer	87451-00
Constellation New Energy	PO Box 25230, Leigh Valley, PA 18002-5230	Electric-Generation	11944-66004
Constellation New Energy	PO Box 25230, Leigh Valley, PA 18002-5230	Electric-Generation	15664-35006
Constellation New Energy	PO Box 25230, Leigh Valley, PA 18002-5230	Electric-Generation	20309-45005
Country Connections CR & R	40 Washington Square PMB 110, Washington CH, OH 43160	DSL	20197
Incorporated Dayton Power & Light Company	P.O. Box 206, Stanton, CA 90680-0206	Waste Removal	32-0002157 1
Dominion Virginia	PO Box 740598, Cinninnati, OH 45274-0598	Electric	7214459752 5
Dominion Virginia	PO Box 26543, Richmond, VA 23290-0001	Electric	1662423738
Duguesne Light	PO Box 26543, Richmond, VA 23290-0001	Electric	3770022493
	PO Box 10, Pittsburgh, PA 15230-0010	Electric	50000-993-707-002

Utility Company	Utility Company Address	Type of Utility Services	Account Number
Co			
Duke Energy	PO Box 70516, Charlotte, NC 28272-0516	Electric	1419191530
Duke Energy	PO Box 70516, Charlotte, NC 28272-0516	Electric	1606876795
Duke Energy	PO Box 9001076, Louisville, KY 40290-1076	Electric	4030-0792-22-9
Duke Energy	PO Box 9001076, Louisville, KY 40290-1076	Electric	8500-3568-02-0
Duke Energy	PO Box 9001076, Louisville, KY 40290-1076	Gas	8500-3568-02-0
Edison Company	PO Box 300, Rosemead, CA 91772-0001	Electric	2-03-604-2281
Edison Company	PO Box 300, Rosemead, CA 91772-0001	Electric	2-20-990-2642
Edison Company	PO Box 300, Rosemead, CA 31772-0001	Electric	2-23-488-8600
Embarq	PO Box 660068, Dallas, TX 75266-0068	Phone	702-382-2373-861
Embarq	PO Box 660068, Dallas, TX 75266-0068	DSL	702-382-2373-861
Embarq	PO Box 660068, Dallas, TX 75266-0068	DSL	702-492-1458
Embarq	PO Box 660068, Dallas, TX 75266-0068	Phone	702-492-1458-499
Embarq	PO Box 96064, Charlotte, NC 28296-0064	Phone	239-949-7986-334
Embarq	PO Box 96064, Charlotte, NC 28296-0064	DSL	239-949-7986-334
Embarq	PO Box 96064, Charlotte, NC 28296-0064	Phone	724-748-4123-747
Embarq	PO Box 96064, Charlotte, NC 28296-0064	DSL	724-748-4123-747
Embarq	PO Box 96064, Charlotte, NC 28296-0064	DSL	850-650-3087
Embarq	PO Box 96064, Charlotte, NC 28296-0064	Phone	850-650-3087-609
Energy Mangement	A/R Dept 1021, PO Box 538, Mavern, PA 19355-0538	Electric	1021-090300
Entergy	PO Box 8108, Baton Rouge, LA 70891-8108	Electric	26870485
Epax Systems, Inc.	7767 Lemona Ave., Van Nuys, CA 91405	Waste Removal	Code # BSWM
Fairpoint Communications	PO Box 11021, Lewiston, ME 04243-9472	DSL	0044602003718
Fairpoint Communications	PO Box 11021, Lewiston, ME 04243-9472	DSL	004 200 2003 576
Fairpoint Communications	PO Box 11021, Lewiston, ME 04243-9472	Phone	207 865 1376 576
Fairpoint Communications	PO Box 11021, Lewiston, ME 04243-9472	Phone	802-362-0118-577
Fairpoint Communications	PO Box 11021, Lewiston, ME 04243-9472	Phone	802-862-8734-098
Fairpoint Communications	PO Box 11021, Lewiston, ME 04243-9472	DSL	802-862-8734-098
Florida Power & Light	General Mail Facility, Miami, FL 33188-0001	Electric	47549-60484
Florida Power & Light	General Mail Facility, Miami, FL 33188-0001	Electric	48773-53021
Florida Power & Light	General Mail Facility, Miami, FL 33188-0001	Electric	81120-18430
Florida Power & Light	General Mail Facility, Miami, FL 33188-0001	Electric	12532-84192
Frontier Telephone of Rochester	PO Box 20550, Rochester, NY 14602-0550	Phone	585-425-3450-090195-6
Frontier Telephone of Rochester	PO Box 20550, Rochester, NY 14602-0550	Phone	845-928-4831-0400403-7
Georgia Natural Gas	PO Box 105445, Atlanta, GA 30348-5445	Gas	002550088-2570726

Utility Company	Utility Company Address	Type of Utility Services	Account Number
Georgia Power Company	96 Annex, Atlanta, GA 30396-0001	Electric Waste Removal	48098-32008
Great Forest, Inc.	2014 Fifth Ave., New York, NY 10035	Removal	Crabtree&Evelyn-#218
Gulf Power	PO Box 830660, Birmingham, AL 35283-0660	Electric	18050-63013
Hawaiian Electric Company	PO Box 3978, Honolulu, HI 96812-3978	Electric	8815-8391-003
Hawaiian Electric Company	PO Box 3978, Honolulu, HI 96812-3978	Electric	8815-8392-002
Hawaiian Electric Company	PO Box 3978, Honolulu, HI 96812-3978	Electric	9400-6543-001
Hawaiian Telcom	PO Box 30770, Honolulu, HI 96820-0770	DSL	005120364507040
Hawaiian Telcom	PO Box 30770, Honolulu, HI 96820-0770	Phone	108125883700010
HTC	PO Box 1819, Conway, SC 29528-1819	Phone	843-236-5631-0
HTC	PO Box 1819, Conway, SC 29528-1819	DSL	843-236-5631-0
Huntsville IEG	PO Box 8370, Alta Loma, CA 91701-0370	Water	20070009
Huntsville Utilities	Huntsville, AL 35895	Electric E-Commerce Host	8563511215
ICongo International	1055 Rene Montreal Quebec H2L 4S5	Host	Crabtree & Evelyn
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	2102028
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	2589425
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	2763458
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3064543
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3195220
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3223014
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3323041
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3342041
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3402043
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3412027
Environmental Management International	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	3481065

Utility Company	Utility Company Address	Type of Utility Services	Account Number
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	3532044
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	3772044
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4000011
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4020039
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4030041
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4681059
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4722063
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4781029
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4841052
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4950139
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	4960123
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	5020151
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	5090150
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	5100126
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	5311045
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	5521033
Management International Environmental	24516 Network Place, Chicago, Il 60673-1245	Waste Removal	5601029

Utility Company	Utility Company Address	Type of Utility Services	Account Number
International Environmental Management	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	5761022
International Environmental Management	24516 Network Place, Chicago, IL 60673-1245	Waste Removal	6541035
ITS	PO Box 528 , Wayne, NJ 07474-0528	Phone	PTG B2232CE 047
JCP&L	PO Box 3687, Akron, OH 44309-3687	Electric	10 00 76 1623 7 7
Jefferson Parish	PO Box 10007, Jefferson, LA 70181-0007	Water	187127
KUD	PO Box 59017, Knoxville, TN 37950-9017	Electric	8692400000
LA Dept Water & Power	PO Box 30808, Los Angeles, CA 90030-0808	Electric	4517680010250000132401
LIPA	PO Box 9039, Hicksville, NY 11802-9039	Electric	0681-7004-29-1
LIPA	PO Box 9039, Hicksville, NY 11802-9039	Electric	503-44-8020-1
Matrix Telecom	PO Box 660780, Dallas, TX 75266-0780	Phone - Local	301433482-0000
MCI Com Service	27732 Network Place, Chicago, IL 60673-1277	Phone	757-565-5049
Memphis Gas, Light & Water	PO Box 388, Memphis, TN 38145-0388	Electric	00035-4343-1299-002
Memphis Gas, Light & Water	PO Box 388, Memphis, TN 38145-0388	Gas	00035-4343-1299-002
Metropolitan Telephone	777 Providence Highway, Walpole, MA 02081	Phone	crabtreeevelyn
Murfreesboro Electric	PO Box 9, Murfreesboro, TN 37133-0009	Electric	116634-001
Nashville Electric Service	1214 Church Street, Nashville, TN 37246-0003	Electric	0283970-0281936
Nationgrid	PO Box 1005, Woburn, MA 01807-1005	Electric	75459-4005
Nationgrid	PO Box 1005, Woburn, MA 01807-1005	Electric	97584-40004
Nationgrid	PO Box 9037, Hicksville, NY 11802-9037	Gas	0681-7004-26-7
New Jersey Natural Gas	PO Box 1378, Wall, NJ 07715-0001	Gas	22-0012-3080-96
Nicor Gas	PO Box 0632, Aurora, IL 60507-0632	Gas	05344826127
Northeast Oil & Propane	PO Box 264, Danielson, CT 06239-0264	Propane	377011
NSTAR	PO Box 4508, Woburn, MA 01888-4508	Electric	2614 190 1020
NSTAR	PO Box 4508, Woburn, MA 01888-4508	Electric	2621 806 1021
NSTAR	PO Box 4508, Woburn, MA 01888-4508	Electric	2634 075 1002
NV Energy	PO Box 30086, Reno, NV 89520-3086	Electric	3000192274421755642
NV Energy	PO Box 30086, Reno, NV 89520-3086	Electric	3000192274421750000
Olympic II Mall Services	P.O. Box 19930, Fountain Hills, AZ 85269-9930	Waste Removal	10-0056110
Olympic III Mall Services	P.O. Box 55287, Houston, TX 77255-5287	Waste Removal	08-0094100
Orange & Rockland Utilities	PO Box 1005, Spring Valley, NY 10977	Electric	65791-07043
Orlando Utilities Commission	PO Box 4901, Orlando, FL 32804-4901	Electric	7743724559
Orlando Utilities Commission	PO Box 4901, Orlando, FL 32802-4901	Electric	69330200001
Paetec	PO Box 1283, Buffalo, NY 14240-1283	Phone - Long	To Be Determined

Utility Company	Utility Company Address	Type of Utility Services	Account Number
		Distance	
Penn Power	PO Box 3687, Akron, OH 44309-3687	Electric	11 00 04 8790 00
Pepco	PO Box 4863, Trenton, NJ 08650-4863	Electric	2016 8091 19
PG&E	PO Box 997300, Sacramento, CA 95899-7300	Electric	19658981005 retl str
PG&E	PO Box 997300, Sacramento, CA 95899-7300	Electric	3625445005 Retail Svc
PG&E	PO Box 997300, Sacramento, CA 95899-7300	Electric	7044040005#53
PG&E	PO Box 997300, Sacramento, CA 95899-7300	Electric	8714147005 retail outlet
Polaris Energy Service	L-2413, Columbus, OH 43260	Electric	101C107347
Premier Global Services	PO Box 404351, Atlanta, GA 30384-4351	Phone - Conference	1697077
Progress Energy	PO Box 2041, Raleigh, NC 27602	Electric	200 286 2528
PSE&G	PO Box 14106, New Brunswick, NJ 08906-4106	Electric	65 147 677 02
PSG&G	PO Box 14106, New Brunswick, NJ 08906-4106	Electric	66 475 243 04
PSNH	PO Box 638, Manchester, NH 03105-0638	Electric	56722231032
Puget Sound Energy	Bot-01h,PO Box 91269, Bellevue, WA 98009-9269	Gas	137-991-100-9
Puget Sound Energy	Bot-01h,PO Box 91269, Bellevue, WA 98009-9269	Electric	141-144-322-7
Puget Sound Energy	Bot-01h,PO Box 91269, Bellevue, WA 98009-9269	Gas	141-144-322-7
Qwest	PO Box 29040, Phoenix, AZ 85038-9040	DSL	303-321-9017 742B
Qwest	PO Box 91154, Seattle, WA 98111-9254	DSL	952-876-8139 112
Qwest	PO Box 91154, Seattle, WA 98111-9254	DSL	952-922-9798 691
Reliable Waste Systems	PO Box 17250, Stamford CT 06907	Waste Removal	152695
Reliable Waste Systems	P.O. Box 320582, Fairfield, CT 06825	Waste Removal	10579
Roosevelt Field Water District	1995 Prospect Avenue, East Meadow, NY 11554-3100	Water	511199
San Diego Gas & Electric	PO Box 25111, Santa Ana, CA 92799-5111	Electric	6264 688 857 4
Santee Cooper	PO Box 188, Moncks Corner, SC 29461-0188	Electric	7216400000
Shawnee Electric Corporation	Dept 2530,PO Box 2153, Birmingham, AL 35287-2530	Electric	131202282268813
Skyriver Commumications	13915 Danielson Street-STE101, Poway, CA 92064	DSL	SR0003120
Smud	PO Box 15555, Sacramento, CA 95852	Electric	242431
Snohomish County Pud	PO Box 1100, Evertt, WA 98206-1100	Electric	922003332 9
South Walton Utility Company	369 Miramar Beach Drive, Miramar Beach, FL 32550	Water/Sewer	500-3106 1
Southwest Gas	PO Box 98890, Las Vegas, NV 89150-0101	Gas	211-6250074-002
Stony Brook Water District	PO Box 30198, New York, NY 10087-0198	Water	30 0 042 6831
Sunshine Recycling, Inc.	P.O. Box 864363, Orlando, FL 32886-4363	Waste Removal	127485
Surban Propane	PO Box 723, Nashua, NH 03060-0723	Propane	2012-007080
Teco	PO Box 31318, Tampa, FL 33631-3318	Electric	1681 1475820
The Gas Company	PO Box C, Mont PK, CA 91756	Gas	107 023 8500 5
The Illuminating	PO Box 3638, Arkon, OH 44309-3638	Electric	11 00 25 1487 9 9

Utility Company	Utility Company Address	Type of Utility Services	Account Number
Company Time Warner Cable	PO Box 650047, Dallas, TX 75265-0047	DSL	8262 86 011 0151290
Town of Burlington Water & Sewer	PO Box 96, Burlington, MA 01803-0096	Water/Sewer	90200054
Tulalip Data Services	8732 27th Ave N.E., Tulalip, WA 98271	Phone	360-716-2787
Tulalip Data Services	8732 27th Ave N.E., Tulalip, WA 98271	DSL	995-001-2786
Upper Merion Sewer Revenue	PO Box 41408, Philadelphia, PA 19101-1408	Sewer	60020321
Verizon	PO Box 1100, Albany, NY 12250-0001	DSL	0042201579236
Verizon	PO Box 1100, Albany, NY 12250-0001	DSL	0082223062552
Verizon	PO Box 1100, Albany, NY 12250-0001	Phone	508 543 1148 810 006 8
Verizon	PO Box 1100, Albany, NY 12250-0001	Phone	508-347-2084-575 009 3
Verizon	PO Box 1100, Albany, NY 12250-0001	DSL	508-771-8992 095 006 8
Verizon	PO Box 1100, Albany, NY 12250-0001	DSL	617-226-4577 792 008 3
Verizon	PO Box 1100, Albany, NY 12250-0001	Phone	617-367-8320 097 008 0
Verizon	PO Box 1100, Albany, NY 12250-0001	Phone	781-229-6029 803 0017
Verizon	PO Box 1100, Albany, NY 12250-0001	DSL	781-229-6603 093 001 3
Verizon	PO Box 12045, Trenton, NJ 08650-2045	DSL	42202001959
Verizon	PO Box 12045, Trenton, NJ 08650-2045	DSL	0082224345945
Verizon	PO Box 12045, Trenton, NJ 08650-2045	DSL	0083123456403
Verizon	PO Box 15124, Albany, NY 12212-5124	DSL	0053302951180
Verizon	PO Box 15124, Albany, NY 12212-5124	DSL	0053303319505
Verizon	PO Box 15124, Albany, NY 12212-5124	DSL	0053303504464
Verizon	PO Box 15124, Albany, NY 12212-5124	Phone	212 582 0190 370 74 9
Verizon	PO Box 15124, Albany, NY 12212-5124	Phone	212-758-7847 089 72 9
Verizon	PO Box 15124, Albany, NY 12212-5124	DSL	212-758-7847 089 72 9
Verizon	PO Box 15124, Albany, NY 12212-5124	Phone	315-466-3302 877 25 6
Verizon	PO Box 15124, Albany, NY 12212-5124	DSL	315-466-3302 877 25 6
Verizon	PO Box 15124, Albany, NY 12212-5124	Phone	631 751 1099 185 27 5
Verizon	PO Box 15124, Albany, NY 12212-5124	Phone	716-685-9996 089 26 8
Verizon	PO Box 28000, Lehigh Valley, PA 18002-8000	DSL	0073918253695
Verizon	PO Box 28000, Lehigh Valley, PA 18002-8000	Phone	610-718-8460 324 97Y
Verizon	PO Box 4833, Trenton, NJ 8650	Phone	732-695-9559 377 60Y
Verizon	PO Box 660720, Dallas, TX 75266-0720	Phone	000790609286 64Y
Verizon	PO Box 660720, Dallas, TX 75266-0720	DSL	000905442918 92Y
Verizon	PO Box 660720, Dallas, TX 75266-0720	Phone	703-848-1771
Verizon	PO Box 660720, Dallas, TX 75266-0720	DSL	703-848-1771
Verizon	PO Box 660748, Dallas, TX 75266-0748	Phone	215-658-1505 485 07Y
Verizon Business	PO Box 371322, Pittsburgh, PA 15250-7322	DSL - T1	VN93041538
Verizon Business	PO Box 371392, Pittsburgh, PA 15250-7392	DSL	VN93119602
Verizon Business	PO Box 371392, Pittsburgh, PA 15250-7392	DSL	VN93119602
Verizon Business	PO Box 371392, Pittsburgh, PA 15250-7392	DSL	VN93119602
Verizon Business	PO Box 382040, Pittsburgh, PA 15251-8040	Phone	VS90814227
Verizon California	PO Box 9688, Mission Hills, CA 91346-9688	Phone	01 2520 1119027374 06
Verizon California	PO Box 9688, Mission Hills, CA 91346-9688	Phone	01 2568 1171457448 03
Verizon Florida	PO Box 920041, Dallas, TX 75392-0041	DSL	0041002393823

Utility Company	Utility Company Address	Type of Utility Services	Account Number
			15 1418 06808543555
Verizon Florida	PO Box 920041, Dallas, TX 75392-0041	Phone	08
Verizon North	PO Box 9688, Mission Hills, CA 91346-9688	DSL	53803315911
Verizon North	PO Box 9688, Mission Hills, CA 91346-9688	DSL	0054803315773
Verizon North	PO Box 9688, Mission Hills, CA 91346-9688	DSL	0065010656231
Verizon North	PO Box 9688, Mission Hills, CA 91346-9688	Phone	03 0293 1028978863 06
Verizon North	PO Box 9688, Mission Hills, CA 91346-9688	Phone	03 0546 1035554127 09
Verizon North	PO Box 9688, Mission Hills, CA 91346-9688	Phone	16 6115 2778023195 07
Verizon Wireless	PO Box 15062, Albany, NY 12212-5062	Phone - Cell	680682946-00001
Verizon Wireless	PO Box 15062, Albany, NY 12212-5062	DSL - Wireless	680682946-0001
Verizon Wireless	PO Box 15062, Albany, NY 12212-5062	DSL - Wireless	680682946-0001
Verizon Wireless	PO Box 15062, Albany, NY 12212-5062	DSL - Wireless	680682946-0001
Virginia Natural Gas	PO Box 70840, Charlotte, NC 28272-0840	Gas	0730698101
Washington Gas	PO Box 37747, Philadelphia, PA 19101-5047	Gas	3825703865
Waste Management	P.O. Box 105453, Atlanta, GA 30348	Waste Removal	233-0078242-2233-0
Waste Management	P.O. Box 13648, Philadelphia, PA 19101-3648	Waste Removal	440-0100694-2424-9
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4648	Waste Removal	101-0004757-2730-1
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0000470-2730-5
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0000471-2730-3
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0000472-2730-1
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0000473-2730-9
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0001511-2730-5
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0001512-2730-3
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0001513-2730-1
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0001514-2730-9
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0001515-2730-6
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4647	Waste Removal	103-0002421-2730-6
Waste Management	P.O. Box 4648, Carol Stream, Il 60197-4648	Waste Removal	431-0000440-2011-3
Waste Management	P.O. Box 78251, Phoenix, AZ 85062-8251	Waste Removal	010-0397220-2514-3
Waste Management	P.O. Box 78251, Phoenix, AZ 85062-8251	Waste Removal	100-0760613-1000-9
Waste Management	P.O. Box 78251, Phoenix, AZ 85062-8251	Waste Removal	156-0051172-0156-5
Waste Management	P.O. Box 78251, Phoenix, AZ 85062-8251	Waste Removal	201-0176603-2677-2
Waste Management	P.O. Box 78251, Phoenix, AZ 85062-8251	Waste Removal	502-0037596-0050-9

Utility Company	Utility Company Address	Type of Utility Services	Account Number
Management Waste		Removal Waste	
Management Waste	P.O. Box 78251, Phoenix, AZ 85062-8251	Removal Waste	572-0086038-1571-6
Management Waste	P.O. Box 9001054, Louisville, KY 40290-1054	Removal Waste	211-0063965-0211-1
Management Waste	P.O. Box 9001054, Louisville, KY 40290-1054	Removal Waste	372-0063103-1372-8
Management Waste	P.O. Box 9001054, Louisville, KY 40290-1054	Removal Waste	714-0082360-1714-4
Management Waste	P.O. Box 9001054, Louisville, KY 40290-1054	Removal Waste	715-0124572-1715-1
Management Waste	P.O. Box 9001054, Louisville, KY 40290-1054	Removal Waste	717-0054699-1717-2
Management	P.O.Box 4648, Carol Stream, IL 60197-4648	Removal	420-8098562-2008-6
We Energies	231 W Michigan Street, Milwaukee, WI 53290-0001	Electric	5609-706-635
We Energies	231 W Michigan Street, Milwaukee, WI 53290-0001	Gas	5609-706-635
Willimantic Waste	P.O. Box 239, Willimantic, CT 06266	Removal Waste	10982000
Windstream	PO Box 9001908, Louisville, KY 40290-1908	Phone	072 284 986 555
Xcel Energy	PO Box 9477, MPLS, MN 55484-9477	Electric	53-2159771-9
Xcel Energy	PO Box 9477, MPLS, MN 55484-9477	Electric	51-51248285-0
Yahoo! Inc.	PO Box 3003, Carol Stream, IL 60132-3003	E-Commerce Host	S107386654 / S123446251

EXHIBIT B

SEGREGATED ACCOUNT DRAW REQUEST

_____, 2009

Crabtree & Evelyn, Ltd.
Attn.: Norman Deslauriers
102 Peake Brook Road
P.O. Box 167
Woodstock, Connecticut 06281
ndeslauriers@crabtree-evelyn.com
Fax: 860-928-6291

Bank of America
Attn.: Alison Tozzi
211 Kennedy Drive
Putnam, Connecticut 06260
alison.l.tozzi@bankofamerica.com
Fax: 860-630-4190

Re: Crabtree & Evelyn, Ltd. ("C&E") Utilities Segregated Account (the "Segregated Account")

The undersigned (the "Beneficiary") hereby certifies to C&E that:

- (a) The Beneficiary is making a request for payment in lawful currency of the United States of America from the Segregated Account in the amount of \$_____.
- (b) The Beneficiary hereby certifies that it is owed \$_____ for postpetition utility services provided to C&E.
- (c) The Beneficiary is entitled to payment of funds reserved through the Segregated Account pursuant to the *Final Order Pursuant to Sections 105(a) and 366 of the Bankruptcy Code (I) Approving the Debtor's Proposed Form of Adequate Assurance of Payment, (II) Resolving Objections by Utility Companies, and (III) Prohibiting Utilities from Altering, Refusing, or Discontinuing Service*, entered by the United States Bankruptcy Court for the Southern District of New York in the bankruptcy case of In re Crabtree & Evelyn, Ltd., Case No. 09-12467 (BRL).

Please wire transfer the proceeds of the drawing to the following account of the Beneficiary at the financial institution indicated below.

IN WITNESS WHEREOF, the undersigned has duly executed and delivered this Draw Request as of the _____ day of _____, 2009

[UTILITY]

By: _____

Print Name & Title

cc: Richelle Kalnit, Esq.
 Cooley Godward Kronish LLP
 Fax: 212-479-6275
 Email: rkalnit@cooley.com