

COOLEY GODWARD KRONISH LLP
 1114 Avenue of the Americas
 New York, New York 10036
 Telephone: (212) 479-6000
 Facsimile: (212) 479-6275
 Lawrence C. Gottlieb
 Jeffrey L. Cohen
 Richelle Kalnit

Proposed Attorneys for Debtor and Debtor in Possession

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

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

**MOTION FOR AN ORDER PURSUANT TO
 SECTIONS 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**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Crabtree & Evelyn, Ltd., as debtor and debtor in possession (the “Debtor”),¹
 respectfully represents:

BACKGROUND

General

1. On the date hereof (the “Petition Date”), the Debtor commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”). The Debtor is authorized to operate its businesses and manage its properties as debtor in

¹ The last four digits of the Debtor’s federal tax identification number are 1685.

possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory creditors' committee has been appointed in this chapter 11 case.

The Debtor's Businesses

2. 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.

3. Founded as a purveyor of fine soaps from around the world, products were first sold under the Crabtree & Evelyn name starting in approximately 1972.² 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 1996, Kuala Lumpur Kepong Berhad purchased 100 percent of the equity of the Debtor. The

² 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.

Debtor is incorporated in Connecticut, and its headquarters, distribution center, manufacturing facility, and warehouse are located in Woodstock, Connecticut.

4. 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.

JURISDICTION

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

RELIEF REQUESTED

6. By this Motion, the Debtor requests, pursuant to sections 105(a) and 363(b)(1) of the Bankruptcy Code and Bankruptcy Rule 6004, entry of an order authorizing the Debtor to pay undisputed prepetition Freight Forwarding Charges, Customs Broker Fees, Customs Duties and Common Carrier Charges (all as defined below).

7. In addition, because the Debtor satisfies its obligations to the Supply Chain Service Providers and U.S. Customs Service (each as defined below) from disbursement accounts at certain banks and financial institutions (the "Banks"), including, but not limited to, the Banks listed on Exhibit A annexed hereto, and any other bank that is approved as part of the Debtor's cash management system, the Debtor requests that the Court authorize the Banks (or such other bank or financial institution, as necessary) to receive, honor, process, and pay any and all checks drawn, or electronic fund transfers requested or to be requested, on the Debtor's general disbursement account to the extent that such checks or electronic fund transfers relate to any Distribution Claims (as defined below).

BASIS FOR RELIEF

Obligations to Freight Forwarders, U.S. Customs Service and Common Carriers

8. A considerable amount (approximately 37 percent) of the Debtor's merchandise is sourced from foreign countries, including China, and must be imported into the United States (the "Foreign Goods"). The Foreign Goods include both finished product as well as component parts that the Debtor uses to assemble finished product. The Foreign Goods purchased by the Debtor are generally shipped by ocean freight from abroad and then by commercial trucking lines to the Debtor's manufacturing and distribution center located in Woodstock, Connecticut.

9. This process of importing the Foreign Goods from their place of production into the United States, and then from the distribution center to each of the Debtor's stores or customers requires the coordinated services of freight forwarders (the "Freight Forwarders") and common carriers (the "Common Carriers" and, together with the Freight Forwarders, the "Supply Chain Service Providers") and the United States Customs Service (the "U.S. Customs Service").

10. The Debtor's operations are inextricably tied to its ability to obtain and distribute quality goods in a timely manner to ensure that inventories are appropriately maintained. To this end, the Debtor relies heavily on the Supply Chain Service Providers to obtain and transport the Foreign Goods.

A. Import Shipping Charges

11. In the ordinary course of its businesses, the Debtor imports a considerable amount of finished goods and raw materials into the United States from a variety of foreign countries. Specifically, the Debtor imports approximately \$15.5 million (at cost value) of Foreign Goods per calendar year.

12. The Debtor engages the services of Expeditors International and Global Forwarding Ltd. as Freight Forwarders to contract for, coordinate, and ensure the importation of the Foreign Goods and its delivery to the Debtor's manufacturing center and distribution center. The Freight Forwarders coordinate the transport of the Foreign Goods by ocean steamship, railroad, and truck. The Freight Forwarders bill the Debtor for the cost of these transport services, along with a fee for arranging such delivery (the "Freight Forwarding Charges"). As of the Petition Date, the Debtor estimates that it owes approximately \$54,000 in Freight Forwarding Charges.

13. Prior to the Petition Date, the Debtor engaged the Freight Forwarders as customs brokers to obtain possession of the Foreign Goods as they arrive in United States ports and process such goods with the U.S. Customs Service so that the Foreign Goods can be expeditiously released and delivered to the Debtor's manufacturing center and distribution center. The Debtor pays the Freight Forwarders a flat fee per shipment (the "Customs Broker Fees"). The outstanding amount of the Customs Broker Fees is included in the amount of the outstanding Freight Forwarding Charges.

14. Upon their arrival into the United States, the Foreign Goods become subject to customs import duties imposed by the laws of the United States (the "Customs Duties" and, together with the Freight Forwarding Charges and the Customs Broker Fees, the "Import Shipping Charges"). The Debtor pays the Customs Duties directly to the U.S. Customs Service. As of the Petition Date, the Debtor estimates that it owes approximately \$15,000 in Customs Duties.

15. Prompt payment of the Import Shipping Charges promotes the uninterrupted flow of Foreign Goods, which is essential to the Debtor's operations. As of the

Petition Date, the Debtor estimates that approximately \$1,157,000 of Foreign Goods (at cost value) has been contracted for and is either awaiting transit, or is currently in transit to the Debtor's manufacturing center or distribution center. To ensure their successful delivery to the Debtor's stores and customers, all of these Foreign Goods must be processed by the Freight Forwarders and the U.S. Customs Service. The value of the Foreign Goods in transit substantially outweighs the fees and charges owed in respect of the Freight Forwarding Charges, the Customs Broker Fees and the Customs Duties.

B. Common Carrier Charges

16. The Debtor engages various Common Carriers including, but not limited to, United Parcel Service, YRC Worldwide, Sweeny Transportation and FedEx. The Common Carriers expedite shipment of the merchandise from the Debtor's distribution center in Connecticut to its retail locations, wholesale customers and e-commerce customers.³ The estimated retail value of the merchandise being transported by Common Carriers on the Petition Date is approximately \$225,000. Approximately \$137,500 is owed to the Common Carriers as of the Petition Date (the "Common Carrier Charges").

17. The Debtor estimates that as of the Petition Date, the aggregate amount of prepetition Common Carrier Charges and Import Shipping Charges is approximately \$206,500 (collectively, the "Distribution Claims").

³ The Debtor's affiliates and the foreign non-affiliates to whom the Debtor ships Merchandise arrange for and pay the costs of transporting the Merchandise from the Debtor's distribution center and warehouse.

**Payment of the Distribution Claims
Is in the Best Interests of the Debtor and Its Estate**

**A. The Distribution Claims May Be Secured
or Priority Claims Under the Bankruptcy Code**

18. If the Distribution Claims are not paid by the Debtor, the Debtor believes that the merchandise held by the Supply Chain Service Providers will be subject to possessory liens under applicable state law. Typically, state laws grant an entity that furnishes services or materials with respect to goods a possessory lien on such goods in order to secure payment for such charges and related expenses, if such entity retains possession of the goods at issue.⁴ Also, a number of states grant similar possessory liens to parties that enhance goods in their possession.

19. Additionally, the act of perfecting such state law liens, to the extent consistent with section 546(b) of the Bankruptcy Code, is expressly excluded from the automatic stay. See 11 U.S.C. § 362(b)(3). Section 546(b)(1)(A) of the Bankruptcy Code provides, in pertinent part, that a debtor in possession's avoidance powers "are subject to any generally applicable law that . . . permits perfection of an interest in property to be effective against an entity that acquires rights in such property before the date of perfection" 11 U.S.C. § 546(b)(1)(A). Accordingly, notwithstanding the automatic stay imposed by section 362(a) of the Bankruptcy Code, the Supply Chain Service Providers may (i) be entitled to assert and perfect liens against the Debtor's property, which would entitle them to payment ahead of other general

⁴ For example, section 7-307 of the Uniform Commercial Code provides, in pertinent part:

A carrier has a lien on the goods covered by a bill of lading or on the proceeds thereof in its possession for charges after the date of the carrier's receipt of the goods for storage or transportation, including demurrage and terminal charges, and for expenses necessary for preservation of the goods incident to their transportation or reasonably incurred in their sale pursuant to law...

U.C.C. § 7-307(a).

unsecured creditors, and (ii) hold the property subject to the asserted liens pending payment, to the direct detriment of the Debtor, its estate and other parties in interest.

20. Further, section 9-310 of the Uniform Commercial Code grants to creditors, such as common carriers holding possessory liens, a priority in payment over consensual lien creditors. Thus, as secured creditors under the Bankruptcy Code, the Supply Chain Service Providers are entitled to receive payment in full for the Distribution Claims pursuant to any confirmed plan of reorganization in this chapter 11 case. Consequently, payment of such charges and fees would give the Supply Chain Service Providers no more than that to which they are already entitled. On the other hand, absent payment of the amounts owed, goods having an approximate aggregate cost value of \$1,382,000 are in danger of being retained by the Supply Chain Service Providers and the U.S. Customs Service as security for payment of approximately \$206,500 in outstanding prepetition Distribution Claims.

21. The Debtor further submits that any claims for Customs Duties are priority claims in accordance with section 507(a)(8)(F) of the Bankruptcy Code and, therefore, would be paid in full pursuant to a confirmed plan of reorganization. Consequently, creditors will not be prejudiced by the payment of such amounts at this time. Indeed, such payments will inure to the benefit of creditors through the continuation of the Debtor's supply, and subsequent sale, of the Foreign Goods.

22. The Debtor anticipates that the failure to pay any Customs Duties that are accrued and unpaid as of the Petition Date will result in the refusal by the U.S. Customs Service to clear any imported but unreleased Foreign Goods. Similarly, absent payment of the Customs Broker Fees, the Freight Forwarders likely will refuse to perform the services necessary to effect the release of the Foreign Goods to the Debtor. The viability of the Debtor and its ability to

continue to order Foreign Goods from abroad is at risk if the Debtor is not able to pay all Customs Duties accrued and unpaid as of the Petition Date.

23. Furthermore, pursuant to section 506(b) of the Bankruptcy Code, fully secured creditors are entitled to receive postpetition interest and other costs accruing on such claims to the extent that such claims are oversecured. See 11 U.S.C. § 506(b). Therefore, entry of an order authorizing, but not directing, the Debtor to pay the Supply Chain Service Providers and the U.S. Customs Service will prevent these creditors from asserting liens and disrupting the Debtor's businesses by refusing to deliver raw materials, finished products and other goods, will likely provide them with no more than that to which they otherwise would be entitled to pursuant to a plan of reorganization, and will save the Debtor the interest costs that otherwise might accrue on their claims.

24. At this critical point in the Debtor's business operations, any interruption to the supply of merchandise would have a detrimental effect on the Debtor's businesses. Because it is essential to the Debtor's businesses that the flow of merchandise to the Debtor's stores and customers continues uninterrupted during the pendency of this chapter 11 case, the interests of the Debtor and all parties in interest will best be served by an order of this Court permitting the payment of these prepetition claims. The Debtor submits that these amounts are modest in comparison to the value that the Debtor's estate will receive from an uninterrupted supply of merchandise.

B. Payment of the Distribution Claims Comports with the Debtor's Business Judgment

25. The Debtor submits that the relief requested is reasonable and necessary under the circumstances and is justified by applicable law, even if the Distribution Claims were not secured or priority claims. Section 363(b)(1) of the Bankruptcy Code provides that, after

notice and a hearing, the trustee “may use, sell, or lease, other than in the ordinary course of business, property of the estate.” 11 U.S.C. § 363(b)(1). Further, section 105(a) of the Bankruptcy Code empowers the Court to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). A bankruptcy court’s use of its equitable powers to “authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept.” In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). “Under Section 105, the court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor.” In re NVR L.P., et al., 147 B.R. 126, 127 (Bankr. E.D. Va. 1992) (citing Ionosphere Clubs, 98 B.R. at 177).

26. Courts have granted similar relief in other large chapter 11 cases. See, e.g., In re Lenox Sales, Inc., et al., Case No. 08-14679 (ALG) (Bankr. S.D.N.Y. Nov. 25, 2008); In re Lexington Precision, et al., Case No. 08-11153 (MG) (Bankr. S.D.N.Y. April 2, 2008); In re Lillian Vernon Corp., Case No. 08-10323 (BLS) (Bankr. D. Del. Feb. 21, 2008); In re Sharper Image Corp., Case No. 08-10322 (KG) (Bankr. D. Del. Feb. 20, 2008); In re Wickes Holdings, LLC, Case No. 08-10212 (KJC) (Bankr. D. Del. Feb. 5, 2008); In re Global Motorsport Group, Inc., Case No. 08-10192 (KJC) (Bankr. D. Del. Feb. 1, 2008); In re Silicon Graphics, Inc., et al., Case No 06-10977 (BRL) (Bankr. S.D.N.Y. May, 10 2006); In re Footstar, Inc., et al., Case No. 04-22350 (ASH) (Bankr. S.D.N.Y. Mar. 31, 2004); In re Loral Space & Communications Ltd., et al., Case No. 03-41710 (RDD) (Bankr. S.D.N.Y. July 16, 2003); and In re WestPoint Stevens, Inc., Case No. 03-13532 (RDD) (Bankr. S.D.N.Y. June 3, 2003). The Debtor submits that similar authorization is appropriate in this chapter 11 case.

27. Authorization of the payment of all prepetition Distribution Claims requested herein shall not be deemed to constitute postpetition assumption or adoption of any of the related agreements pursuant to section 365 of the Bankruptcy Code, and the Debtor reserves all of its rights under the Bankruptcy Code with respect thereto. Nothing in this Motion shall be an admission as to any possessory lien.

**Request for Authority for Banks to Honor
and Pay Checks Issued and Electronic Funds
Transferred to Supply Chain Service Providers and the U.S. Customs Service**

28. The Debtor further requests that the Court authorize and direct all Banks to receive, process, honor and pay any and all checks drawn or electronic funds transferred to pay claims arising from the Distribution Claims, whether such checks were presented prior to or after the Petition Date; provided that such checks or electronic transfers are identified by the Debtor as relating directly to the authorized payment of claims arising from the Distribution Claims. The Debtor also seeks authority to issue new postpetition checks, or effect new electronic fund transfers, on account of claims arising from the Distribution Claims to replace any prepetition checks or electronic fund transfer requests that may be dishonored or rejected as a result of the commencement of the Debtor's chapter 11 case. The Debtor submits that it has sufficient liquidity to pay such amounts as they become due in the ordinary course of the Debtor's business.

29. Furthermore, the Debtor seeks a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the stay of the order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

30. Based upon the foregoing, the Debtor submits that the relief requested herein is essential, appropriate, and in the best interest of the Debtor's estate and creditors, and therefore should be granted in this chapter 11 case.

NOTICE

31. The Debtor has served notice of this Motion on (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, and (iii) the Debtor's 40 largest unsecured creditors. In light of the nature of the relief requested, the Debtor submits that no other or further notice need be provided.

32. No previous request for the relief sought herein has been made by the Debtor to this or any other court.

WHEREFORE, the Debtor respectfully requests that the Court grant the relief requested herein and such other and further relief as is just and appropriate.

Dated: July 1, 2009
New York, New York

Respectfully submitted,

By: /s/ Lawrence C. Gottlieb
Lawrence C. Gottlieb

COOLEY GODWARD KRONISH LLP
1114 Avenue of the Americas
New York, New York 10036
Telephone: (212) 479-6000
Facsimile: (212) 479-6275
Lawrence C. Gottlieb (LG 2565)
Jeffrey L. Cohen (JC 2556)
Richelle Kalnit (RK 3728)

Proposed Attorneys for Debtor and Debtor in
Possession

EXHIBIT A
BANK ACCOUNTS

<u>Account Description</u>	<u>Bank Name and Address</u>	<u>Account No.</u>
Crabtree & Evelyn Operating Account	HSBC USA, NA 950 Third Avenue New York, NY 10022	629748403
Crabtree & Evelyn Operating Account	Citibank, N.A. 399 Park Avenue New York, NY 10022	30440584
C&E Controlled Disbursement Account	HSBC USA, NA 950 Third Avenue New York, NY 10022	797044132

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

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

**ORDER PURSUANT TO SECTIONS 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**

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 363(b)(1) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 6004 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing the Debtor to pay undisputed prepetition obligations (collectively, the “Distribution Claims”) to certain freight forwarders and common carriers (collectively, the “Supply Chain Service Providers”) and the U.S. Customs Service, all as more fully described in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 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

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.

and 1409; and due and proper notice of 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, and (iii) the Debtor's 40 largest unsecured creditors, and it appearing that no other or further notice need be provided; and it appearing that no other or further notice need be provided; and the Court having determined that the relief requested in the Motion is 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 to the extent provided herein; and it is further

ORDERED that, pursuant to sections 105(a), and 363(b)(1) of the Bankruptcy Code and Bankruptcy Rule 6004, the Debtor is authorized but not directed to pay all undisputed Distribution Claims owed to the Supply Chain Service Providers and the U.S. Customs Service consistent with the Debtor's customary practices in the ordinary course of its businesses; and it is further

ORDERED that nothing in this Order or the Motion shall be construed as prejudicing any rights the Debtor may have to dispute or contest the amount of or basis for any claims against the Debtor arising in connection with any prepetition charge or fee asserted by a Supply Chain Service Provider or the U.S. Customs Service; and it is further

ORDERED that nothing herein shall be deemed to constitute an assumption or rejection of any agreement pursuant to section 365 of the Bankruptcy Code; and it is further

ORDERED that all applicable banks or financial institutions are authorized including, but not limited to those on the list annexed hereto as **Exhibit A**, when requested by the Debtor in the Debtor's sole discretion, to receive, process, honor and pay all checks drawn on or direct deposit and funds transfer instructions relating to the Debtor's accounts and any other transfers that are related to obligations with respect to the Supply Chain Service Providers and the U.S. Customs Service and the costs and expenses incident thereof; provided that sufficient funds are available in the accounts to make such payments; provided further that any such bank or financial institution may rely on the representations of the Debtor regarding which checks that were drawn or instructions that were issued by the Debtor before the Petition Date should be honored postpetition pursuant to an order of this Court and that any such bank or financial institution shall not have any liability to any party for relying on the representations of the Debtor as provided herein; and it is further

ORDERED that the Debtor is authorized to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests in respect of prepetition obligations relating to the Distribution Claims that are dishonored or rejected as of the commencement of this chapter 11 case; and it is further

ORDERED that notwithstanding any applicability of Bankruptcy Rule 6004(h), the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the notice requirements of Bankruptcy Rule 6004(a) are waived; 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: _____, 2009
New York, New York

UNITED STATES BANKRUPTCY JUDGE

EXHIBIT A

Bank Accounts

<u>Account Description</u>	<u>Bank Name and Address</u>	<u>Account No.</u>
Crabtree & Evelyn Operating Account	HSBC USA, NA 950 Third Avenue New York, NY 10022	629748403
Crabtree & Evelyn Operating Account	Citibank, N.A. 399 Park Avenue New York, NY 10022	30440584
C&E Controlled Disbursement Account	HSBC USA, NA 950 Third Avenue New York, NY 10022	797044132