

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Hearing Date: March 3, 2010 at 10:30 a.m. (ET)

Objection Deadline: February 24, 2010 at 4:00 p.m. (ET)

**DEBTORS' SIXTH OMNIBUS (SUBSTANTIVE) OBJECTION  
TO CLAIMS PURSUANT TO § 502(b) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

The debtors and debtors in possession in the above-captioned cases (the “**Debtors**”) hereby file this omnibus objection (the “**Objection**”) to certain claims (the “**Disputed Claims**”) filed against the Debtors attached as Exhibits A and B to the proposed form of order (the “**Proposed Order**”) attached hereto as Exhibit II, pursuant to § 502(b) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “**Bankruptcy Code**”), Rules 3003 and 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**”), and respectfully request entry of an order in substantially the same form as the Proposed Order filed concurrently herewith. The Disputed Claims set forth on the attached exhibits consist of claims to be reclassified and claims where no

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies’ Creditors Arrangement Act.



liability exists. In support of this Objection, the Debtors rely on the *Declaration of Kay Hong in Support of the Debtors' Sixth Omnibus (Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1*, attached hereto as Exhibit I. In further support of this Objection, the Debtors, by and through their undersigned counsel, respectfully represent:

### **JURISDICTION**

1. The Court has jurisdiction over this Objection 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 within the meaning of 28 U.S.C. § 157(b)(2).

2. The statutory and legal predicates for the relief sought herein are § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007 and Local Rule 3007-1.

### **BACKGROUND**

3. On the June 17, 2009 (the "**Petition Date**"), Eddie Bauer Holdings, Inc. and each of its Debtor Affiliates filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code (collectively, the "**Chapter 11 Cases**"). The Debtors are authorized to continue to operate their business and manage their properties as debtors in possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code.

4. On June 25, 2009, the Office of the United States Trustee appointed an official committee of unsecured creditors (the "**Committee**") in the Debtors' Chapter 11 Cases.

5. Simultaneously with the commencement of these Chapter 11 Cases, the Debtors' two Canadian affiliates – Eddie Bauer of Canada, Inc. and Eddie Bauer Customer Services, Inc. (the "**Canadian Debtor Affiliates**") – sought recognition of the Debtors' Chapter 11 Cases in a Canadian Court as "foreign proceedings" pursuant to Section 18.6 of the

Companies' Creditors Arrangement Act, R.S.C. 1985 c. C-36, as amended (the "CCAA"). In addition to staying proceedings against the Canadian Debtor Affiliates in Canada, such recognition by the Canadian Court will allow certain orders of this Court to be in full force and effect in the same manner and in all respects as if they had been made by the Canadian Court. Due to the integrated management of the Canadian Debtor Affiliates with the Debtors' U.S. operations, as well as the role that the Canadian Debtor Affiliates play in the Debtors' overall prepetition debt structure, these Chapter 11 Cases will function as the main proceedings with respect to the Canadian Debtor Affiliates.

6. The Debtors and the Canadian Debtor Affiliates were general merchandise and specialty retailers that offer men's and women's outerwear, apparel, accessories and gear for an active outdoor lifestyle through catalogs, e-commerce sites and over 370 retail and outlet stores. On the Petition Date, the Debtors had 556 full-time, part-time, and temporary employees in their corporate headquarters, and 7,144 full-time, part-time, and temporary retail and distribution employees. The Canadian Affiliates had over 950 full-time, part-time, and temporary employees working in management retail and customer service.

7. By order entered on June 30, 2009 (the "Sale Procedures Order") this Court approved the sale procedures for a sale of all or a portion of the Debtors' assets. [Docket No. 222]. In accordance with the Sale Procedures Order, a hearing to approve the Debtors' proposed sale of their assets was held on July 22, 2009. At the conclusion of that hearing, the Court entered an order approving the sale of substantially all of the Debtors' assets (the "Sale Order") to Everest Holdings LLC (the "Buyer") [Docket No. 508], and the sale closed on August 3, 2009.

## BAR DATES AND PROOFS OF CLAIM

8. On July 20, 2009, this Court entered an order appointing Kurtzman Carson Consultants LLC (“KCC”) as claims, noticing and balloting agent in these chapter 11 cases [D.I. 470]. KCC is authorized to maintain (i) all proofs of claim filed against the Debtors and (ii) an official claims register by docketing all proofs of claim in a claims database containing, inter alia, information regarding the name and address of each claimant, the date the proof of claim was received by KCC, the claim number assigned to the proof of claim, and the asserted amount and classification of the claim.

9. On July 20, 2009, this Court entered an order (the “General Bar Date Order”) establishing September 21, 2009 at 4:00 p.m. (ET) (the “General Bar Date”) as the final date and time for filing proofs of claim against the Debtors’ estates arising prior to the Petition Date (the “Claims”), and approving the form and manner of notice of the General Bar Date [D.I. 470]. Pursuant to the General Bar Date Order, governmental entities were required to file proofs of claim on or before December 14, 2009 at 4:00 p.m. (ET).

10. Pursuant to the Bar Date Orders, actual notice of the Bar Dates was sent to all parties entitled to notice under Local Rule 2002, all known creditors and all known holders of the Debtors’ equity securities as reflected in the Debtors’ books and records, as well as United States state escheat or unclaimed property offices. In addition, notice of the Bar Dates was published in the national edition of the *USA Today*. An affidavit of publication confirming such actual and publication notice of the Bar Dates have been filed with this Court [D.I. 565].

11. To date, approximately 1300 proofs of claim have been filed in these chapter 11 cases.

## RELIEF REQUESTED

### A. Reclassified Claims

12. The claimants asserting the claims identified in Exhibit A to the Proposed Order (the “Reclassified Claims”) asserted that all or a portion of their claims are secured or entitled to priority status. After reconciling the Reclassified Claims against their books and records, the Debtors have determined that the priority level of the Reclassified Claims should be adjusted. For many of the Reclassified Claims, no basis for secured status or priority exists under sections 506 or 507 of the Bankruptcy Code. Consequently, the Debtors believe that the Reclassified Claims should be reclassified as indicated in the “Reclassified Amount” column in Exhibit A. Failure to reclassify the Reclassified Claims would award the claimants undue priority. Accordingly, the Debtors request entry of an order reclassifying the Reclassified Claims as indicated in Exhibit A.

### B. No Liability Claims

13. After reviewing each of the Disputed Claims and supporting materials as well as the Debtors’ books and records, which the Debtors believe to be accurate, the Debtors have determined that they are not liable with respect to the claims identified in Exhibit B to the Proposed Order (the “No Liability Claims”). Moreover, the Debtors cannot justify these claims as valid. Consequently, the Debtors believe the No Liability Claims identified in Exhibit B should be disallowed and expunged in their entirety. Failure to disallow the No Liability Claims will result in the applicable claimants receiving an unwarranted recovery against the Debtors’ estates, to the detriment of creditors in these cases. Accordingly, the Debtors hereby object to the No Liability Claims and request entry of an order disallowing each of the No Liability Claims identified in Exhibit B.

### APPLICABLE AUTHORITY

14. Section 502(b) of the Bankruptcy Code provides in pertinent part that:

the court, after notice and a hearing, shall determine the amount of [a] claim in lawful currency of the United States as of the date of the filing of the petition, and shall allow such claim in such amount, except to the extent that . . . such claim is unenforceable against the debtor and property of the debtor, under any agreement or applicable law for a reason other than because such claim is contingent or unmatured.

11 U.S. C. § 502(b)(1).

15. The Disputed Claims noted above are unenforceable against the Debtors because they are misclassified as priority or secured claims or not valid based on the Debtor's books and records. Therefore, pursuant to §§ 502(b)(1) and 502(b)(9) of the Bankruptcy Code, Bankruptcy Rule 3007 and Local Rule 3007-1, the Court should reclassify or disallow the Disputed Claims as specified on Exhibits A and B.

### RESPONSES TO THE OBJECTION

16. Filing and Service of Responses: To contest the Objection, a claimant must file and serve a written response to the Objection (a "Response") so that it is actually received by the Clerk of the Bankruptcy Court no later than 4:00 p.m. (ET) on February 24, 2010. Claimants should locate their names and claims in this Objection, and read the Proposed Order and the exhibits attached to this Objection carefully. A Response must address each ground upon which the Debtors object to a particular claim. A hearing to consider the Debtors' Objection shall be held on March 3, 2010 at 10:30 a.m. (ET), before the Honorable Mary F. Walrath, United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 5th Floor, Courtroom No. 4, Wilmington, Delaware 19801 (the "Hearing").

17. Every Response shall be filed and served upon the following entities at the following addresses: (i) Office of the Clerk of the United States Bankruptcy Court and (ii) Young Conaway Stargatt & Taylor, LLP, Attn: Kara Hammond Coyle, Esq., The Brandywine Building, 1000 West Street, 17<sup>th</sup> Floor, P.O. Box 391, Wilmington, Delaware 19899.

18. Content of Responses: Every Response to the Objection must contain, at a minimum, the following:

- (a) a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the claim;
- (b) a concise statement setting forth the reasons why a particular claim should not be reclassified or disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- (c) all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Objection at the Hearing;
- (d) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- (e) the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

19. Service Address: If a Response contains an address for the claimant different from that stated on the claim, the address in the Response shall constitute the service address for future service of papers upon the claimant with respect to the Objection unless or until counsel for the Debtors receive written notice from the claimant or the claimant's counsel of a changed service address.

20. Timely Response Required; Hearing; Replies: If a Response is properly and timely filed and served in accordance with the above procedures, the Debtors will endeavor to reach a consensual resolution with the claimant. If no consensual resolution is reached, the Court will conduct a hearing with respect to the Objection and the Response on March 3, 2010 at 10:30 a.m. (ET), or such other date and time as parties filing responses may be notified. Only those Responses made in writing and timely filed and received will be considered by the Court at any such hearing. The Debtors reserve the right to adjourn the hearing with respect to a specific objection set forth herein and any Response thereto.

21. If a claimant whose claim is subject to the Objection, and who is served with the Objection, fails to file and serve a timely Response in compliance with the foregoing procedures, the Debtors will present to the Court an appropriate order disallowing and expunging the Disputed Claim without further notice to the claimant.

22. The Debtors may, at their option, file and serve a reply to a claimant's Response no later than three days prior to any hearing on the Objection. This Objection shall constitute a request to the Court for leave to file such reply.

#### **RESERVATION OF RIGHTS**

23. The Debtors expressly reserve the right to amend, modify or supplement this Objection and to file additional objections to any proofs of claim filed in these chapter 11 cases. Should one or more of the grounds for this Objection be dismissed or overruled, the Debtors reserve the right to object to any Disputed Claims listed on Exhibits A and B on any other ground.



**STATEMENT OF COMPLIANCE WITH LOCAL BANKRUPTCY RULE 3007-1**

24. The undersigned representative of Young Conaway Stargatt & Taylor, LLP certifies that she has reviewed the requirements of Local Rule 3007-1 and that the Objection substantially complies with that Local Rule. To the extent that the Objection does not comply in all respects with the requirements of Local Rule 3007-1, Young Conaway Stargatt & Taylor, LLP believes such deviations are not material and respectfully requests that any such requirement be waived.

**NOTICE**

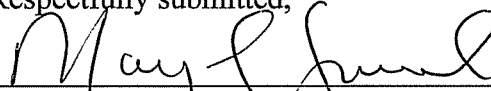
25. The Debtors have provided notice of this Objection to (i) the United States Trustee for the District of Delaware; (ii) counsel to the Committee; (iii) Counsel to the Debtors' postpetition Lenders; (iv) all parties entitled to receive notice under Del. Bankr. LR 2002-1(b); and (v) each of the claimants identified on Exhibits A and B to the Proposed Order.

**CONCLUSION**

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

Dated: January 29, 2010  
Wilmington, Delaware

Respectfully submitted,



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Michael R. Nestor (No. 3526)  
Kara Hammond Coyle (No. 4410)  
Morgan L. Seward (No. 5388)  
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-and-

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COUNSEL FOR DEBTORS AND DEBTORS-IN-  
POSSESSION

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Hearing Date: March 3, 2010 at 10:30 a.m. (ET)

Objection Deadline: February 24, 2010 at 4:00 p.m. (ET)

**NOTICE OF MOTION**

TO: (I) THE UNITED STATES TRUSTEE FOR THE DISTRICT OF DELAWARE;  
(II) COUNSEL TO THE COMMITTEE; (III) COUNSEL TO THE DEBTORS'  
POSTPETITION LENDERS; (IV) ALL PARTIES ENTITLED TO RECEIVE NOTICE  
UNDER DEL. BANKR. LR 2002-1(b); AND (V) EACH OF THE CLAIMANTS TO THE  
PROPOSED ORDER

PLEASE TAKE NOTICE THAT the debtors and debtors in possession in the above-captioned case (the "**Debtors**") have filed the attached **Debtors' Sixth Omnibus (Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1** (the "**Objection**").

PLEASE TAKE FURTHER NOTICE THAT responses to the Objection, if any, must be filed on or before **February 24, 2010 at 4:00 p.m. (ET)** (the "**Objection Deadline**") with the United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801; and served upon the undersigned counsel to the Debtors so that the response is received on or before the Objection Deadline.

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

PLEASE TAKE FURTHER NOTICE that responses to the Objection MUST, at a minimum, contain the following:

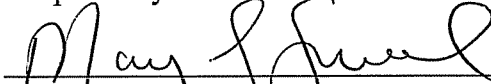
- a. a caption setting forth the name of the Bankruptcy Court, the above-referenced case number and the title of the Objection to which the Response is directed; the name of the claimant and description of the basis for the amount of the claim;
- b. a concise statement setting forth the reasons why a particular claim should not be reclassified or disallowed for the reasons set forth in the Objection, including, but not limited to, the specific factual and legal bases upon which the claimant will rely in opposing the Objection at the Hearing;
- c. all documentation or other evidence of the claim in question, to the extent not already included with the claimant's proof of claim, upon which the claimant will rely in opposing the Objection at the Hearing;
- d. the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) possessing ultimate authority to reconcile, settle, or otherwise resolve the claim on behalf of the claimant; and
- e. the name, address, telephone number, and fax number of the person(s) (which may be the claimant or a legal representative thereof) to whom the Debtors should serve any reply to the Response.

PLEASE TAKE FURTHER NOTICE THAT A HEARING ON THE OBJECTION WILL BE HELD ON **MARCH 3, 2010 AT 10:30 A.M. (ET)** BEFORE THE HONORABLE MARY F. WALRATH IN THE UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, 5th FLOOR, COURTROOM NO. 4, WILMINGTON, DE 19801.

PLEASE TAKE FURTHER NOTICE THAT, IF YOU ARE A CLAIMANT AND FAIL TO TIMELY FILE AND SERVE A RESPONSE IN ACCORDANCE WITH THE ABOVE REQUIREMENTS, YOU WILL BE DEEMED TO HAVE CONCURRED WITH AND CONSENTED TO THE OBJECTION AND THE RELIEF REQUESTED THEREIN, AND THE DEBTORS WILL PRESENT TO THE COURT WITHOUT FURTHER NOTICE TO YOU, AN APPROPRIATE ORDER SUSTAINING THE OBJECTION.

Dated: January 29, 2010  
Wilmington, Delaware

Respectfully submitted,



Michael R. Nestor (No. 3526)  
Kara Hammond Coyle (No. 4410)  
Morgan L. Seward (No. 5388)  
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COUNSEL FOR DEBTORS AND DEBTORS-IN-  
POSSESSION

**EXHIBIT I**

**Declaration of Kay Hong**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Hearing Date: March 3, 2010 at 10:30 a.m. (ET)

Objection Deadline: February 24, 2010 at 4:00 p.m. (ET)

**DECLARATION OF KAY HONG IN SUPPORT OF  
DEBTOR'S SIXTH OMNIBUS (SUBSTANTIVE) OBJECTION TO  
CLAIMS PURSUANT TO § 502(b) OF THE BANKRUPTCY CODE,  
BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

I, Kay Hong, pursuant to 28 U.S.C. § 1746, declare:

1. I am a managing director for Alvarez and Marsal North America, LLC, the court-approved restructuring advisors for the above-captioned debtors and debtors in possession (collectively, the "**Debtors**"). In this capacity, I am one of the persons responsible for overseeing the claims reconciliation and objection process in the Debtors' chapter 11 cases. I have read the Debtors' Sixth (Substantive) Objection to Claims Pursuant to Section 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the "**Objection**"), and am directly, or by and through my personnel or agents, familiar with the information contained therein, the proposed form of order (the "**Proposed Order**") and the exhibits attached thereto.

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

2. Considerable resources and time have been expended in reviewing and reconciling the proofs of claim filed or pending against the Debtors in these cases. The claims were carefully reviewed and analyzed in good faith utilizing due diligence by the appropriate personnel, including the Debtors' claims agent Kurtzman Carson Consultants LLC ("KCC"). These efforts resulted in the identification of the "Reclassified Claims" and "No Liability Claims," as defined in the Objection and identified respectively in Exhibits A and B to the Proposed Order.

3. The information contained in Exhibits A and B to the Proposed Order is true and correct to the best of my knowledge.

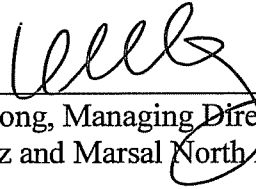
4. The Debtors have reviewed the proofs of claim filed in these Chapter 11 Cases, together with any supporting documentation attached thereto, and have determined that the Disputed Claims listed on Exhibit A to the Proposed Order represent claims that have been improperly classified as secured or entitled to priority status.

5. The Debtors have reviewed the proofs of claim in these Chapter 11 Cases and have determined that the Disputed Claims listed on Exhibit B are not valid claims. Accordingly, the Debtors seek to disallow in full the No Liability Claims.



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

Dated: January 29, 2010



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Kay Hong, Managing Director  
Alvarez and Marsal North America, LLC

**EXHIBIT II**

**Proposed Order**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

EBHI HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 09-12099 (MFW)

Jointly Administered

Ref. Docket No. \_\_\_\_\_

**ORDER SUSTAINING DEBTORS' SIXTH OMNIBUS (SUBSTANTIVE) OBJECTION  
TO CLAIMS PURSUANT TO § 502(b) OF THE BANKRUPTCY  
CODE, BANKRUPTCY RULES 3003 AND 3007, AND LOCAL RULE 3007-1**

Upon the Debtors' Sixth Omnibus (Substantive) Objection to Claims Pursuant to § 502(b) of the Bankruptcy Code, Bankruptcy Rules 3003 and 3007, and Local Rule 3007-1 (the "**Objection**"),<sup>2</sup> and it appearing that notice of the Objection was good and sufficient upon the particular circumstances and that no other or further notice need be given; and the Court having considered the Objection, the claims listed on Exhibits A and B, attached hereto, and any responses thereto; and upon the record herein; and after due deliberation thereon and good and sufficient cause appearing therefore; it is hereby

ORDERED, ADJUDGED, AND DECREED that:

1. The Objection is GRANTED.

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: EBHI Holdings, Inc., a Delaware corporation (2352); Amargosa, Inc., a Delaware corporation (9737); Gobi Fulfillment Services, Inc., a Delaware corporation (0882); Arabian Diversified Sales, LLC, a Delaware limited liability company (1567); Gibson Services, LLC, an Ohio limited liability company (disregarded); Karalcum International Development, LLC, a Delaware limited liability company (1571); Simpson Information Technology, LLC, a Delaware limited liability company (disregarded); Sandy Financial Services Acceptance Corporation, a Delaware corporation (7532); and Sonoran Acceptance Corporation, a Delaware corporation (7253). The mailing address for EBHI Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Tenere of Canada, Inc. and Yuma Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

<sup>2</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Objection.

2. The Disputed Claims listed on Exhibit A in the column labeled “Reclassified Claims” are reclassified to represent the classification indicated on Exhibit A.

3. The Disputed Claims listed on Exhibit B are disallowed.

4. This Court shall retain jurisdiction over the Debtors and the claimants whose Disputed Claims are subject to the Objection with respect to any matters related to or arising from the Objection or the implementation of this Order.

5. The Debtors reserve the right to amend, modify, or supplement the Objection, and to file additional objections to claims filed in these Chapter 11 Cases.

6. This Court shall retain jurisdiction over all affected parties with respect to any matters, claims or rights arising from or related to the implementation and interpretation of this Order.

Dated: Wilmington, Delaware  
March \_\_, 2010

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Mary F. Walrath  
United States Bankruptcy Judge

**EXHIBIT A**

**Exhibit A**

**Claims to be Reclassified**

Name of Claimant	Claim Number	Claim Amount	Claim Priority Status	Modified Priority Status	Debtor	Reason for Modification
Gonzalez, Patricia	837	\$171.94	Priority	Equity Interest	09-12099	Basis for claim is a loss on stock which should not be a priority claim, but rather an equity interest
Leventis, Dino	343	\$317.90	Secured	Equity Interest	09-12099	Basis for claim is a loss on stock which should not be a secured claim, but rather an equity interest
Nevada Power Company dba NV Energy	943	\$3,193.09	Admin Priority	General Unsecured	09-12100	Claim represents prepetition services provided. These services do not warrant Priority status
Stewart, Janice E	341	\$99.90	Priority	Equity Interest	09-12099	Basis for claim is a loss on stock which should not be a priority claim, but rather an equity interest

**EXHIBIT B**

**Exhibit B**  
**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
4837 Santa Rosa Plaza	1008	9/18/2009	\$1,644.48	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #320 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Acadiana Mall CMBS LLC by CBL & Associates Management Inc. Managing Agent	1072	9/21/2009	\$8,508.96	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #358 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Alamance Crossing LLC by CBL & Associates Management Inc. Managing Agent	1119	9/21/2009	\$148.25	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #328 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Albertville Premium Outlets	803	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #826 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Alderwood Mall LLC	563	8/20/2009	\$1,879.37	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #84 assumed/assigned to Buyer (docket # 903 Assumption Notice, 1001 Order Approving Assumption/Assignment and Cure Amount).
Allen Premium Outlets	818	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #888 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Anchorage Fifth Avenue Mall	1097	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #111 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Arizona Mills	1098	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #889 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Arundel Mills	813	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #872 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Aurora Farms Premium Outlets	817	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #278 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Bell, Shirley	448	8/21/2009	BLANK	09-12099	Entitled pension participants are receiving uninterrupted benefits / payments under the plan. Debtors are in receipt of proof of payment for benefits to entitled participants.
Brierwood Mall	1080	9/18/2009	\$2,607.62	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #92 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Burlington Mall	970	9/18/2009	\$3,358.36	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #33 assumed/assigned to Buyer (docket # 1069 Assumption Notice, 1168 Order Approving Assumption/Assignment and Cure Amount).
Burnsville Minnesota LLC by CBL & Associates Management Inc. Managing Agent	1094	9/21/2009	\$485.80	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #76 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).



**Exhibit B**  
**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Camarillo Premium Outlets	815	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #276 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Cape Cod Mall	807	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #809 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Carolina Premium Outlets II	808	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #244 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Carriage Avenue LLC Cousins Ave Carriage Crossing	846	9/16/2009	\$2,546.40	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #951 assumed/assigned to Buyer (docket # 959 Assumption Notice, 1063 Order Approving Assumption/Assignment and Cure Amount).
Castleton Square	1129	9/18/2009	\$1,219.28	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #780 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
CBL Friendly Center LLC By CBL & Associates Management Inc Managing Agent	1120	9/21/2009	\$5,925.97	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #466 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
CBL Park Plaza Mall LLC	1117	9/21/2009	\$5,023.21	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #323 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Charlottesville Fashion Square	809	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #903 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Chicago Premium Outlets	810	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #313 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Circle Centre Mall	811	9/15/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #432 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Clay Terrace	798	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #950 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
College Mall	1131	9/18/2009	\$744.05	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #410 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Colorado Mills	796	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #119 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Columbia Center	1034	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #473 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).

**Exhibit B**  
**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Columbia Center	1035	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #370 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Concord Mills	1038	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #872 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Continental Chester LLC RReef Streets of Chester	825	9/16/2009	\$2,678.23	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #989 assumed/assigned to Buyer (docket # 1078 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Coroc Lakes Region LLC Successor in Interest to RR Laconia Inc	971	9/18/2009	\$150.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #495 assumed/assigned to Buyer (docket # 974 Assumption Notice, 1065 Order Approving Assumption/Assignment and Cure Amount).
Cottonwood Mall	801	9/16/2009	\$203.23	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #436 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Cousins Properties Incorporated Cousins Ave West Cobb	829	9/16/2009	\$2,503.02	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #975 assumed/assigned to Buyer (docket # 959 Assumption Notice, 1063 Order Approving Assumption/Assignment and Cure Amount).
Cousins Properties Incorporated Prudential Ave East Cobb	844	9/16/2009	\$2,580.79	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #947 assumed/assigned to Buyer (docket # 959 Assumption Notice, 1063 Order Approving Assumption/Assignment and Cure Amount).
Danbury Mall Associates Limited Partnership Macerich Danbury Fair	847	9/16/2009	\$2,738.05	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #829 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Del Amo Fashion Center	1039	9/16/2009	\$19,072.87	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #969 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Desert Hills Premium Outlets	1040	9/16/2009	\$575.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #162 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Discover Mills	1036	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #240 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Edinburgh Premium Outlets	1037	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #414 assumed/assigned to Buyer (docket # 1069 Assumption Notice, 1168 Order Approving Assumption/Assignment and Cure Amount).
Factory Stores at North Bend	1041	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #895 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Firewheel Town Center	1099	9/16/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #942 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).

**Exhibit B**

**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Flagstaff Mall Associates Limited Partnership Macerich Flagstaff	855	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #395 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Flatiron Property Holding LLC Macerich Flatiron Crossing	858	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #860 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Folsom Premium Outlets	983	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #887 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Gilroy Premium Outlets	1074	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #253 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Glimcher Supermail Venture LLC	1064	9/21/2009	\$5,612.39	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #448 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1117 Order Approving Assumption/Assignment and Cure Amount).
Hamilton Corner CMBS General Partnership By CBL & Associates Management Inc Managing Agent	1146	9/21/2009	\$0.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #449 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Houston Premium Outlets	975	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #14 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Jersey Shore Premium Outlets	924	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #277 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
JG Winston Salem LLC By CBL & Associates Management Inc Managing Agent	1147	9/21/2009	\$2,329.55	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #208 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Johnson Creek Premium Outlets	1011	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #737 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Kalamazoo Mall LLC a debtor in possession	556	8/20/2009	\$303.44	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #201 assumed/assigned to Buyer (docket # 903 Assumption Notice, 1001 Order Approving Assumption/Assignment and Cure Amount).
King of Prussia The Court	925	9/18/2009	\$2,847.92	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #992 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Laurel Park Retail Properties LLC By CBL & Associates Management Inc Managing Agent	1148	9/21/2009	\$7,085.17	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #121 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
LC Portland LLC	1143	9/21/2009	\$172.48	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #288 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1117 Order Approving Assumption/Assignment and Cure Amount).

**Exhibit B**  
**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Leesburg Corner Premium Outlet 7865	906	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #871 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Lehigh Valley Mall 7711 7712	1092	9/18/2009	\$14,233.88	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #544 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Lighthouse Premium Outlet 7867	1076	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #254 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Macerich Lubbock Limited Partnership Macerich South Plains Mall	859	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #307 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Macerich Rimrock Limited Partnership Macerich Rimrock Mall	851	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #379 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Macerich South Towne Limited Partnership Macerich South Town Center	831	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #661 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Madison Joint Venture by CBL & Associates Management Inc Managing Agent	1121	9/21/2009	\$0.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #151 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Mall of Georgia 4852	1075	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #544 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Meadowood Mall 5255	1073	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #250 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Miller Hill Mall 0732	1053	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #756 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Montgomery Mall 7710	1138	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #440 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
North East Mall 1540	1079	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #956 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
North Georgia Premium Outlet 7871	1085	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #838 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Northgate Shopping Center 9250	991	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #85 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).

**Exhibit B**

**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Oak Park Mall LLC by CBL & Associates Management Inc Managing Agent	1116	9/21/2009	\$8,063.04	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #294 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Oriand Square 4670	1010	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #106 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Osage Beach Premium Outlet 7872	1077	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #18 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Pearland Town Center Limited Partnership by CBL & Associates Management Inc Managing Agent	1086	9/21/2009	\$53.05	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #971 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Penn Square Mall 7603	1091	9/18/2009	\$2,113.95	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #317 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Philadelphia Premium Outlet 7876	921	9/18/2009	\$2,411.16	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #351 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Pioneer Place Limited Partnership A Debtor in Possession	573	8/20/2009	\$87.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #139 assumed/assigned to Buyer (docket # 903 Assumption Notice, 1001 Order Approving Assumption/Assignment and Cure Amount).
PPR Washington Square LLC Macerich Washington Square	827	9/16/2009	\$2,498.73	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #67 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Rio Grande Valley Premium Outlet 7908	1082	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #383 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Rockaway Townsquare 4835	928	9/18/2009	\$4,890.22	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #109 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Round Rock Premium Outlet 7878	916	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #308 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Scottsdale Fashion Square Partner Macerich Scottsdale Fashion Square	856	9/16/2009	\$2,510.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #118 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Seattle Premium Outlets	1049	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #372 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
SM Southern Hills Mall LLC Macerich Southern Hills Mall	852	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #650 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).

**Exhibit B**  
**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Smith Haven Mall	1050	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #998 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Southdale Center	992	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #23 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Southgate Mall Associates Lambros Southgate Mall	857	9/16/2009	\$3,196.95	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #443 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1063 Order Approving Assumption/Assignment and Cure Amount).
St Augustine Premium Outlets	1006	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #236 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Tacoma Mall	1123	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #329 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Tanger Properties Limited Partnership Pittsburgh PA	912	9/18/2009	\$829.56	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #356 assumed/assigned to Buyer (docket # 974 Assumption Notice, 1065 Order Approving Assumption/Assignment and Cure Amount).
The Crossing Premium Outlets	909	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #95 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
The Equitable Life Assurance Society of the United States Macerich Rushmore Mall	824	9/16/2009	\$2,578.73	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #400 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
The Galleria Associates LP by CBL & Associates Management Inc Managing Agent	1089	9/21/2009	\$0.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #388 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Town Center Associates Macerich Redmond Town Center	828	9/16/2009	\$2,578.72	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #651 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Towson TC LLC	551	8/20/2009	\$0.31	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #284 assumed/assigned to Buyer (docket # 903 Assumption Notice, 1001 Order Approving Assumption/Assignment and Cure Amount).
Turnberry Centra Sub LLC a Delaware Corporation	200	7/23/2009	\$654.48	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #949 assumed/assigned to Buyer (docket # 1078 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
TWC Chandler LLC Macerich Chandler Fashion Square	861	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #923 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Tyson's Corner Holdings LLC Macerich Tysons Corner	860	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #31 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).

**Exhibit B**  
**Claims to be Expunged Based on Debtors' Books and Records**

Name of Claimant	Claim Number	Date Filed	Claim Amount	Debtor	Reason for Disallowance
Vacaville Premium Outlets	1033	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #867 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Valley Mall	1088	9/18/2009	\$784.25	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #805 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Valley View Mall LLC by CBL & Associates Management Inc Managing Agent	1118	9/21/2009	\$0.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #518 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
Waterloo Premium Outlets	1087	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #673 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
West County Shoppingtown LLC by CBL & Associates Management Inc Managing Agent	1142	9/21/2009	UNLIQUIDATED	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #104 assumed/assigned to Buyer (docket # 1004 Assumption Notice, 1064 Order Approving Assumption/Assignment and Cure Amount).
West Ridge Mall	1083	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #663 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
West Town Mall	1051	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #341 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Westcor SanTan Village LLC Macerich San Tan Village	830	9/16/2009	\$2,461.54	09-12100	No amount due per Debtors books and records. Unexpired Lease for Store #987 assumed/assigned to Buyer (docket # 968 Assumption Notice, 1169 Order Approving Assumption/Assignment and Cure Amount).
Woodbury Common Premium Outlets	1052	9/18/2009	\$3,300.66	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #953 assumed/assigned to Buyer (docket # 933 Assumption Notice, 977 Order Approving Assumption/Assignment and Cure Amount).
Woodland Hills Mall	1047	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #309 assumed/assigned to Buyer (docket # 1056 Assumption Notice, 1109 Order Approving Assumption/Assignment and Cure Amount).
Wrentham Village Premium Outlets	1048	9/18/2009	\$100.00	09-12099	No amount due per Debtors books and records. Unexpired Lease for Store #807 assumed/assigned to Buyer (docket # 1069 Assumption Notice, 1168 Order Approving Assumption/Assignment and Cure Amount).