

Hearing Date and Time: June 1, 2010 at 10:00 a.m. (Eastern Time)
Response Deadline: May 18, 2010 at 4:00 p.m. (Eastern Time)

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO
TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIMS

COOLEY GODWARD KRONISH LLP
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Lawrence C. Gottlieb
Jeffrey L. Cohen
Richelle Kalnit

Attorneys for Reorganized Debtor

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

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In re : **Chapter 11**
:
CRABTREE & EVELYN, LTD., :
:
: **Case No. 09-14267 (BRL)**
Reorganized Debtor. :
:
:
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**NOTICE OF REORGANIZED DEBTOR'S
FIFTH OMNIBUS OBJECTION TO CLAIMS
(Amended, No Liability, Duplicate, and Late-Filed Claims)**

PARTIES RECEIVING NOTICE OF THIS FIFTH OMNIBUS OBJECTION SHOULD REVIEW THE FIFTH OMNIBUS OBJECTION TO SEE IF THEIR NAMES AND/OR CLAIMS ARE LOCATED IN THE FIFTH OMNIBUS OBJECTION AND/OR IN THE EXHIBITS ATTACHED THERETO.

PLEASE TAKE NOTICE that a hearing to consider the fifth omnibus objection, dated April 20, 2010 (the "Fifth Omnibus Objection") of Crabtree & Evelyn, Ltd., as reorganized debtor (the "Reorganized Debtor") to certain claims filed in the Reorganized Debtor's chapter 11 case shall be held before the Honorable Burton R. Lifland, United States Bankruptcy Judge, Room 623 of the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York, New York 10004, on **June 1, 2010 at 10:00 a.m. (prevailing Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that the deadline to file any responses to the Fifth Omnibus Objection is **May 18, 2010 at 4:00 p.m. (prevailing Eastern Time)** (the “Response Deadline”).

PLEASE TAKE FURTHER NOTICE that responses, if any, to the Fifth Omnibus Objection, must be in writing, must conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court for the Southern District of New York, must set forth the name of the responding party, the nature and amount of claims or interests held or asserted by the responding party against the Reorganized Debtor’s estate or property, the basis for the response and the specific grounds therefor, and must be filed with the Bankruptcy Court electronically in accordance with General Order M-242 (General Order M-242 and the User’s Manual for the Electronic Case Filing System may be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court) by registered users of the Bankruptcy Court’s case filing system, and by all other parties in interest on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182, and any response must further be served upon: (i) the Reorganized Debtor, 102 Peake Brook Road, Woodstock, CT 06281 (Attn.: Colleen Cording, Esq.), (ii) counsel to the Reorganized Debtor, Cooley Godward Kronish LLP, 1114 Avenue of the Americas, New York, New York 10036 (Attn: Jeffrey L. Cohen, Esq. and Richelle Kalnit, Esq.), (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Serene Nakano, Esq.), and (iv) Silverman Acampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, New York 11753 (Attn: Ronald J. Friedman, Esq.) as counsel for Kuala Lumpur Kepong Berhad, the Reorganized Debtor’s postpetition and exit lender, so as to be received no later than the Response Deadline.

Dated: April 20, 2010
New York, New York

Respectfully submitted,

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

COOLEY GODWARD KRONISH LLP
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Jeffrey L. Cohen (JC 2556)
Richelle Kalnit (RK 3728)

Attorneys for Reorganized Debtor

Hearing Date and Time: June 1, 2010 at 10:00 a.m. (Eastern Time)
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PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**
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CRABTREE & EVELYN, LTD., :
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: **Case No. 09-14267 (BRL)**
Reorganized Debtor. :
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**REORGANIZED DEBTOR'S
FIFTH OMNIBUS OBJECTION TO CLAIMS
(Amended, No Liability, Duplicate, and Late-Filed Claims)**

TO THE HONORABLE BURTON R. LIFLAND,
UNITED STATES BANKRUPTCY JUDGE:

Crabtree & Evelyn, Ltd., as reorganized debtor (the “Reorganized Debtor”),¹ files this fifth omnibus objection (the “Fifth Omnibus Objection”) to those claims listed on Exhibit A, Exhibit B, Exhibit C and Exhibit D hereto. This Fifth Omnibus Objection is filed pursuant to section 502 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”). The proposed

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

order granting the Fifth Omnibus Objection is attached hereto as Appendix A. In support of the Fifth Omnibus Objection, the Reorganized Debtor respectfully represents as follows:

BACKGROUND

General

1. On July 1, 2009, Crabtree & Evelyn, Ltd. (in its capacity as a debtor in possession, 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 was authorized to operate its businesses and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee or examiner was appointed in the Debtor’s chapter 11 case.

2. On July 10, 2009, as amended on July 14, 2009, the Office of the United States Trustee appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code.

3. On January 14, 2010, the Bankruptcy Court entered the Order Confirming First Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, as Modified on January 12, 2010 (the “Confirmation Order”, Docket No. 301).

The Schedules and Bar Dates

4. On August 14, 2009, the Debtor filed its schedules of assets and liabilities (as they may be amended, the “Schedules”, Docket No. 150), which identified approximately 1,800 potential creditors of its estate.

5. By order entered on August 20, 2009 (the “Bar Date Order”, Docket No. 157), the Court established October 9, 2009 at 5:00 p.m. (prevailing Eastern time) as the general bar date for creditors to file proofs of claim asserting prepetition liabilities against the Debtor (the “General Bar Date”). The Bar Date Order, among other things, also established bar dates

for the filing of proofs of claim by governmental units (as defined in section 101(27) of the Bankruptcy Code), by creditors in response to any amendments to the Schedules and by creditors for claims for damages arising from the rejection of executory contracts and unexpired leases (collectively with the General Bar Date, the “Bar Dates”). A notice of the Bar Dates (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. The Bar Date Notice was published on September 1, 2009 in *The New York Times* and *The Hartford Courant*. In addition, bar dates for administrative claims and for claims arising from the rejection of executory contracts or unexpired leases pursuant to the Debtor’s plan of reorganization were approved in the Confirmation Order.

Proofs of Claim

6. Approximately 450 unsecured, secured, priority and administrative proofs of claim (collectively, the “Filed Claims”) have been filed in this case. The Reorganized Debtor continues the process of reviewing and reconciling the Filed Claims. As part of its ongoing review, the Reorganized Debtor has reviewed each of the proofs of claim listed on the exhibits hereto and has concluded that each such claim is appropriately objected to on the basis set forth below.

Objections to Proofs of Claim

7. On December 1, 2009, the Court entered the *Order Pursuant to Section 105(a) of the Bankruptcy Code and Bankruptcy Rules 3007 and 9019(b) (i) Authorizing the Debtor to File Omnibus Claims Objections and (ii) Approving Procedures for Settling Certain Claims* (the “Omnibus Objection Procedures Order”, Docket No. 248) authorizing the Debtor to, among other things, file omnibus objections to claims on numerous grounds. The following omnibus objection complies with the Omnibus Objection Procedures Order as well as the other requirements of Bankruptcy Rule 3007.

8. On February 23, 2010, the Reorganized Debtor filed the First Omnibus (Non-Substantive) Objection to Claims (Docket No. 326). On March 31, 2010, the Court entered an order granting the First Omnibus (Non-Substantive) Objection to Claims (Docket No. 349).

9. Contemporaneously herewith, the Reorganized Debtor has filed three additional omnibus claims objections.

10. Pursuant to the Omnibus Objection Procedures Order, the Reorganized Debtor objects to each claim identified on the exhibits hereto. Such objections generally fall into four categories.²

A. Amended Claims (Exhibit A)

11. The Claims listed on Exhibit A hereto in the column labeled “Amended Claim to be Expunged” (the “Amended and Superseded Claims”) have been amended and superseded by the corresponding claims in the column labeled “Surviving Claim” (the “Surviving Exhibit A Claims”). To avoid multiple recoveries, the Reorganized Debtor requests that the Court disallow and expunge in their entirety the Amended and Superseded Claims. Although the Reorganized Debtor does not object herein to the validity, amount or priority of the Surviving Exhibit A Claims, the Reorganized Debtor expressly reserves the right to object to the Surviving Exhibit A Claims on any grounds whatsoever at a later date.

B. No Liability Claims (Exhibit B)

12. Each of the claims listed on Exhibit B (the “No Liability Claims”) asserts a liability for which the Reorganized Debtor is not liable. Because the No Liability Claims are

² Certain of the claims listed on the exhibits hereto may be objectionable on numerous grounds. The Reorganized Debtor may have included certain claims on more than one omnibus claims objection or on more than one exhibit hereto. In addition, as noted below, the Reorganized Debtor reserves all of its rights and defenses, including, among other things, the right to further object to any of the claims referenced on the exhibits hereto on any basis.

not valid obligations of the Reorganized Debtor, the Reorganized Debtor respectfully requests that each No Liability Claim be expunged in its entirety.

C. Duplicate Claims (Exhibit C)

13. Certain creditors filed more than one proof of claim with respect to the same alleged obligation. The claims listed on Exhibit C hereto, in the column labeled “Duplicate Claims to be Expunged” (the “Duplicate Claims”) are duplicates of the corresponding claim listed in the column labeled “Surviving Claim” (the “Surviving Exhibit C Claims”). For consistency, the Surviving Exhibit C Claims are the earlier filed claims as compared to the Duplicate Claims. To avoid the possibility of multiple recoveries, the Reorganized Debtor requests that the Court disallow and expunge in their entirety the Duplicate Claims. Although the Reorganized Debtor does not hereby object to the validity, amount or priority of the Surviving Exhibit C Claims, the Reorganized Debtor expressly reserves its right to object to the Surviving Exhibit C Claims on any grounds whatsoever at a later time.

D. Late-Filed Claims (Exhibit D)

14. The Bar Date Order provides, in relevant part, that:

October 9, 2009, at 5:00 p.m. (prevailing Eastern Time) is established as the deadline (the “General Bar Date”) for each person or entity (including, without limitation, each individual, partnership, joint venture, corporation, estate, and trust) to file proofs of claim based on claims (as defined in section 101(5) of the Bankruptcy Code, including, for the avoidance of doubt, secured claims and priority claims) (each a “Proof of Claim”) which arose on or prior to the filing of the chapter 11 petition on July 1, 2009 (the “Petition Date”) against the Debtor[.]

Bar Date Order at 2.

15. The Bar Date Order further provides that:

December 28, 2009, at 5:00 p.m. (prevailing Eastern Time) is established as the deadline (the “Governmental Bar Date” and, together with the General Bar Date, the “Bar Dates”), for

governmental units (as defined in section 101(27) of the Bankruptcy Code) to file Proofs of Claim against the Debtor, based on claims arising prior to the Petition Date[.]

Id.

16. Finally, the Bar Date Order further provides that:

[A]ny holder of a claim against the Debtor that is required but fails to file a proof of claim in accordance with th[e] Bar Date Order on or before the applicable Bar Date shall be forever barred from asserting such claim against the Debtor and its estate, and such holder shall not be permitted to vote to accept or reject any chapter 11 plan filed in this chapter 11 case, or **participate in any distribution** in the Debtor’s chapter 11 case on account of such claim[.]

Bar Date Order at 5 (emphasis added).

17. The claims identified on Exhibit D hereto (the “Late-Filed Claims”) (a) arose prior to the Petition Date, (b) were subject to the requirement that they be filed by the applicable Bar Date (as well as the other provisions of the Bar Date Order), and (c) nonetheless were filed after the applicable Bar Date. The claimants that filed the Late-Filed Claims are not otherwise excused from filing a proof of claim pursuant to the Bar Date Order. Moreover, each of the claimants identified on Exhibit D received adequate notice of the Bar Dates, whether by mail or by publication. The date that each of the Late-Filed Claims was filed is set forth on Exhibit D in the column entitled “Date Filed”.³

18. Section 502 of the Bankruptcy Code provides for the disallowance of the Late-Filed Claims. Section 502(b) of the Bankruptcy Code states, in relevant part, that “if [an] objection to a claim is made, the court, after notice and a hearing, shall ... allow such claim ... except to the extent that ... proof of such claim is not timely filed.”

³ Nothing herein or on any exhibit hereto shall be deemed to be an admission by the Reorganized Debtor with respect to the applicable Bar Date, and the Reorganized Debtor reserves all rights with respect to the applicable Bar Dates by which creditors needed to file claims.

19. Because each of the Late-Filed Claims was filed in an untimely manner, the claimants are not entitled to any distribution in respect of the Late-Filed Claims and the Late-Filed Claims should be disallowed and expunged on that basis alone in accordance with the applicable provisions of the Bar Date Order and the Bankruptcy Code.

Reservation of Rights

20. The Reorganized Debtor limits this omnibus objection to the grounds stated herein and reserves all rights and defenses, including, among other things, the right to further object to any of the claims referenced on the exhibits hereto on any basis.

NOTICE

21. The Reorganized Debtor has served notice of this Fifth Omnibus Objection on: (i) the Office of the United States Trustee for the Southern District of New York (Attn: Serene Nakano, Esq.), (ii) Silverman Acampora LLP, 100 Jericho Quadrangle, Suite 300, Jericho, New York 11753 (Attn: Ronald J. Friedman, Esq.) as counsel for Kuala Lumpur Kepong Berhad, as postpetition and exit lender, and (iii) each holder of a claim objected to herein. In light of the nature of the relief requested, the Reorganized Debtor submits that no other or further notice need be provided.

22. Pursuant to Bankruptcy Rule 3007, the Reorganized Debtor has provided all claimants affected by the Fifth Omnibus Objection with at least thirty (30) days' notice of the hearing to consider the Fifth Omnibus Objection.

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

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

Dated: April 20, 2010
New York, New York

Respectfully submitted,

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

COOLEY GODWARD KRONISH LLP
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New York, New York 10036
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Jeffrey L. Cohen (JC 2556)
Richelle Kalnit (RK 3728)

Attorneys for Reorganized Debtor

Exhibit A

Amended or Superseded Claims

Amended Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
BELLSOUTH TELECOMMUNICATIONS, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY ROOM, 3A218 BEDMINSTER, NJ 07921	278 10/5/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$514.12 (U) \$514.12 (T)	BELLSOUTH TELECOMMUNICATIONS, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	446 3/2/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$460.13 (U) \$460.13 (T)
COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	292 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$23,102.32 (U) \$23,102.32 (T)	COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	419 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$232,481.32 (U) \$232,481.32 (T)
KING OF PRUSSIA C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	293 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$13,842.31 (U) \$13,842.31 (T)	KING OF PRUSSIA - THE COURT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	422 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$175,061.21 (U) \$175,061.21 (T)
NEKEM LTD. TRINITY STREET HULL EAST TORKSHIRE HU3 1JR ENGLAND	231 9/21/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$14,252.67 (U) \$14,252.67 (T)	NEKEM LTD. TRINITY STREET HULL EAST TORKSHIRE HU3 1JR ENGLAND	371 10/13/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$13,446.46 (U) \$13,446.46 (T)
OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	7 7/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$5,066.59 (U) \$5,066.59 (T)	OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	440 2/11/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$5,329.20 (U) \$5,329.20 (T)
RIO GRANDE VALLEY PREM OUT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	289 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$274.38 (U) \$274.38 (T)	RIO GRANDE VALLEY PREM OUT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	418 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$91,394.77 (U) \$91,394.77 (T)
SBC GLOBAL SERVICES, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	79 8/19/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$6,005.04 (U) \$6,005.04 (T)	SBC GLOBAL SERVICES, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	447 3/3/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$5,595.08 (U) \$5,595.08 (T)

Exhibit A

Amended or Superseded Claims

Amended Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
SOUTHDALE CENTER C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	294 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$100.00 (U) \$100.00 (T)	SOUTHDALE CENTER C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	421 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$128,803.80 (U) \$128,803.80 (T)
SOUTHPARK MALL NC C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	290 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$8,132.18 (U) \$8,132.18 (T)	SOUTHPARK MALL (NC) C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	423 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$105,718.34 (U) \$105,718.34 (T)
STANFORD SHOPPING CNTR C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	291 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$13,660.84 (U) \$13,660.84 (T)	STANFORD SHOPPING CNTR C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	420 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$215,956.36 (U) \$215,956.36 (T)
TAUBMAN AUBURN HILLS ASSOCIATES C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	302 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	Unspecified*	TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	405 11/18/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) \$676.90 (A) - (P) - (U) \$676.90 (T)
TAUBMAN AUBURN HILLS ASSOCIATES, L.P. C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	301 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$6,344.39 (U) \$6,344.39 (T)	TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	404 11/18/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$25,432.16 (U) \$25,432.16 (T)
TAUBMAN REGENCY SQUARE ASSOCIATES, LLC C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	305 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$11,545.05 (U) \$11,545.05 (T)	TAUBMAN REGENCY SQUARE ASSOCIATES, LLC C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	439 2/11/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$195,703.20 (U) \$195,703.20 (T)
VERIZON WIRELESS P.O. BOX 3397 BLOOMINGTON, IL 61702	387 10/23/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$2,716.56 (U) \$2,716.56 (T)	VERIZON WIRELESS P.O. BOX 3397 BLOOMINGTON, IL 61702	433 1/19/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$2,392.05 (U) \$2,392.05 (T)
WILLIAMSBURG OUTLETS, L.L.C. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	9 7/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$295.13 (U) \$295.13 (T)	WILLIAMSBURG OUTLETS, L.L.C. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	323 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$6,617.92 (U) \$6,617.92 (T)

Exhibit A

Amended or Superseded Claims

Amended Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
Totals:	15 Claims				
		- (S)			- (S)
		- (A)			\$676.90 (A)
		- (P)			- (P)
(S) - Secured		\$105,851.58 (U)			\$1,204,392.00 (U)
(A) - Administrative		\$105,851.58 (T)			\$1,205,068.90 (T)
(P) - Priority					
(U) - Unsecured					
(T) - Total Claimed					

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit B

No Liability Claims

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
AD PEMBROKE GARDENS, LLC C/O DUKE REALTY CORPORATION ATTN: CHRIS BAILEY 600 EAST 96TH STREET, SUITE 100 INDIANAPOLIS, IN 46240	263	10/1/09	09-14267	- (S) - (A) - (P) \$69,722.70 (U) \$69,722.70 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
ALDERWOOD MALL LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	60	8/4/09	09-14267	- (S) - (A) - (P) \$91,726.28 (U) \$91,726.28 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
ARKANSAS UNCLAIMED PROPERTY DIV 1401 WEST CAPITOL AVENUE SUITE 325 LITTLE ROCK, AR 72201	242	9/24/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
AT&T CORP. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY ROOM, 3A218 BEDMINSTER, NJ 07921	297	10/7/09	09-14267	- (S) - (A) - (P) \$620.59 (U) \$620.59 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
BROOKS, TORREY & SCOTT, INC. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	39	7/30/09	09-14267	- (S) - (A) - (P) \$79,575.60 (U) \$79,575.60 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
CAPITOL CARPET & TILE, INC. 500 INDUSTRIAL WAY BOYNTON BEACH, FL 33426	233	9/21/09	09-14267	- (S) - (A) - (P) \$842.24 (U) \$842.24 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
CBL/PARK PLAZA MALL, LLC - GARY L. RODDY CBL & ASSOCIATES PROPERTIES, INC CBL CENTER, SUITE 500 2030 HAMILTON PLACE BLVD. CHATTANOOGA, TN 37421-6000	95	8/18/09	09-14267	- (S) - (A) - (P) \$110,478.80 (U) \$110,478.80 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
CGROUP HK LIMITED 2/F, HK SPINNERS INDUSTRIAL BUILDING PHASE I & II 800 CHEUNG SHA WAN ROAD KOWLOON HONG KONG	106	8/17/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
CHICAGO PAPER TUBE & CAN COMPANY 4221 NORTH NORMANDY AVENUE CHICAGO, IL 60634	37	7/28/09	09-14267	- (S) - (A) - (P) \$21,944.00 (U) \$21,944.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
CIT GROUP, THE/COMMERCIAL SERVICES INC 11 WEST 42ND STREET NEW YORK, NY 10036	63	8/7/09	09-14267	- (S) - (A) - (P) \$106,983.30 (U) \$106,983.30 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
CONNECTICUT STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 06106	211	8/31/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	377	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	419	12/16/09	09-14267	- (S) - (A) - (P) \$232,481.32 (U) \$232,481.32 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
CRABTREE & EVELYN EUROPE B.V. C/O BORRIE & CO PO BOX 249 1200 AE HILVERSUM THE NETHERLANDS	285	10/7/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE P.O. BOX 21126 PHILADELPHIA, PA 19114	376	10/15/09	09-14267	- (S) - (A) - (P) \$1,720.22 (U) \$1,720.22 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
EBATES SHOPPING.COM, INC 333 BRYANT STREET, SUITE 250 SAN FRANCISCO, CA 94107	196	9/9/09	09-14267	- (S) - (A) - (P) \$3,547.45 (U) \$3,547.45 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR HAS NO RECORD OF THIS VENDOR.
EXPERIAN INFORMATION SOLUTION, INC 475 ANTON BLVD COSTA MESA, CA 92626	430	12/29/09	09-14267	- (S) - (A) - (P) \$336.43 (U) \$336.43 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
FOREST CITY COMMERCIAL MANAGEMENT, INC. AGENT FOR STONECREST MALL SPE, LLC 50 PUBLIC SQUARE, SUITE 1360 CLEVELAND, OH 44113	86	8/17/09	09-14267	- (S) - (A) - (P) \$94,673.54 (U) \$94,673.54 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
FOREST CITY COMMERCIAL MANAGEMENT, INC. AGENT FOR RANCHO MALL, LLC 50 PUBLIC SQUARE, SUITE 1360 CLEVELAND, OH 44113	97	8/21/09	09-14267	- (S) - (A) - (P) \$77,651.40 (U) \$77,651.40 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
GGP ALA MOANA LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	54	8/4/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
HR MEDIA LLC 117 W. THIRD STREET ROYAL OAK, MI 48067	188	9/11/09	09-14267	- (S) - (A) - (P) \$9,027.50 (U) \$9,027.50 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
IBM CREDIT LLC C/O IBM CORP BANKRUPTCY COORDINATOR 13800 DIPLOMAT DRIVE DALLAS, TX 75234	99	8/24/09	09-14267	- (S) - (A) - (P) \$85,566.89 (U) \$85,566.89 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR CONTINUES TO MAKE LEASE PAYMENTS IN ACCORDANCE WITH THE TERMS OF THE APPLICABLE LEASES.
IKON FINANCIAL SERVICES BANKRUPTCY ADMINISTRATION P.O. BOX 13708 MACON, GA 31208-3708	25	7/17/09	09-14267	- (S) - (A) - (P) \$106,250.45 (U) \$106,250.45 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR CONTINUES TO MAKE LEASE PAYMENTS IN ACCORDANCE WITH THE TERMS OF THE APPLICABLE LEASES.
JG WINSTON-SALEM, LLC - GARY L. RODDY CBL & ASSOCIATES PROPERTIES, INC CBL CENTER, SUITE 500 2030 HAMILTON PLACE BLVD. CHATTANOOGA, TN 37421-6000	92	8/18/09	09-14267	- (S) - (A) - (P) \$51,945.74 (U) \$51,945.74 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
KING OF PRUSSIA C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46204	378	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
LEXIS PUBLISHING SANDRA D. REARDON, CREDIT MANAGER 1275 BROADWAY ALBANY, NY 12204	403	11/9/09	09-14267	- (S) - (A) - (P) \$130.40 (U) \$130.40 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
LIVINGSTON INTERNATIONAL PO BOX 920 BUFFALO, NY 14213	238	9/22/09	09-14267	- (S) - (A) - (P) \$356.18 (U) \$356.18 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MACERICH NORTHWESTERN ASSOCIATES THOMAS J. LEANSE, ESQ C/O KATTEN MUCHIN ROSENMAN LLP 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	331	10/8/09	09-14267	- (S) - (A) \$500.00 (P) \$3,804.82 (U) \$4,304.82 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MACERICH NORTHWESTERN ASSOCIATES DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	444	2/25/10	09-14267	- (S) \$3,727.04 (A) - (P) - (U) \$3,727.04 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MASSACHUSETTS DEPARTMENT OF REVENUE BANKRUPTCY UNIT P.O. BOX 9564 BOSTON, MA 02114-9564	100	8/24/09	09-14267	- (S) - (A) \$3,311.88 (P) \$350.00 (U) \$3,661.88 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MERRICK PARK LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	56	8/4/09	09-14267	- (S) - (A) - (P) \$115,076.99 (U) \$115,076.99 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
MICROSOFT CORPORATION & MICROSOFT LICENSING, GP C/O HILARY BRAMWELL MOHR, RIDDELL WILLIAMS PS, 1001 4TH AVE STE 4500 SEATTLE, WA 98154-1065	275	10/5/09	09-14267	- (S) - (A) - (P) \$11,393.74 (U) \$11,393.74 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
OHIO DEPARTMENT OF TAX C/O REBECCA DAUM 30 EAST BROAD STREET COLUMBUS, OH 43215	414	12/14/09	09-14267	- (S) - (A) \$617,548.78 (P) - (U) \$617,548.78 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
OLD ORCHARD URBAN LIMITED PRTRNSHP C/O NICLAS A. FERLAND, ESQ. LECLAIRRYAN, PC 555 LONG WHARF DRIVE, 8TH FLOOR NEW HAVEN, CT 06511	362	10/9/09	09-14267	- (S) - (A) - (P) \$101,155.38 (U) \$101,155.38 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
PARKWAY DRUGS 680 NORTH LAKE SHORE DRIVE CHICAGO, IL 60611	208	9/14/09	09-14267	- (S) - (A) - (P) \$283.90 (U) \$283.90 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
PFP COLUMBUS, LLC SHARISSE CUMBERBATCH, ESQ. GLIMCHER PROPERTIES LIMITED PARTNERSHIP 180 EAST BROAD STREET, 21ST FLOOR COLUMBUS, OH 43215	361	10/9/09	09-14267	- (S) - (A) - (P) \$98,060.26 (U) \$98,060.26 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
PRITCHARD, BETH M. THREE BOTTOMLEY CRESCENT NEW ALBANY, OH 43054	282	10/5/09	09-14267	- (S) - (A) - (P) \$300,000.00 (U) \$300,000.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
R.I. DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908	32	7/17/09	09-14267	- (S) - (A) \$500.00 (P) - (U) \$500.00 (T)	THE DEBTOR'S STORE LOCATION IN RHODE ISLAND WAS CLOSED IN JANUARY 2007.
RIO GRANDE VALLEY PREM OUT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	418	12/16/09	09-14267	- (S) - (A) - (P) \$91,394.77 (U) \$91,394.77 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
RIO GRANDE VALLEY PREMIUM OUTLET C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46204	381	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
RIO GRANDE VALLEY PREMIUM OUTLET C/O SIMON PROPERTY GROUP, INC. ATTN: RONALD M. TUCKER, ESQ. 225 W WASHINGTON STREET INDIANAPOLIS, IN 46204	436	1/28/10	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
SADDLE CREEK, INC ATTN: PAUL EDWARDS EVANS/ PETREE, PC 1000 RIDGEWAY LOOP ROAD, SUITE 200 MEMPHIS, TN 38120	345	10/8/09	09-14267	- (S) - (A) - (P) \$87,467.74 (U) \$87,467.74 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
SMITH COUNTY C/O ELIZABETH WELLER LINEBARGER GOGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	400	11/6/09	09-14267	\$72.08 (S) - (A) - (P) - (U) \$72.08 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
SOUTHDALÉ CENTER C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	421	12/16/09	09-14267	- (S) - (A) - (P) \$128,803.80 (U) \$128,803.80 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
SOUTHPARK MALL (NC) ATTORNEY FOR SIMON PROPERTY GROUP, INC. AND ITS RELATED ENTITIES AS LANDLORD 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	380	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
SOUTHPARK MALL (NC) C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	423	12/16/09	09-14267	- (S) - (A) - (P) \$105,718.34 (U) \$105,718.34 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
SOUTHPOINT MALL LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	59	8/4/09	09-14267	- (S) - (A) - (P) \$63,769.96 (U) \$63,769.96 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
STANFORD SHOPPING CENTER ATTORNEY FOR SIMON PROPERTY GROUP INC. AND ITS RELATED ENTITIES AS LANDLORD 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	379	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
STANFORD SHOPPING CNTR C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	420	12/16/09	09-14267	- (S) - (A) - (P) \$215,956.36 (U) \$215,956.36 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
STATE OF ALABAMA DEPARTMENT OF REVENUE LEGAL DIVISION PO BOX 320001 MONTGOMERY, AL 36132-0001	31	7/16/09	09-14267	- (S) - (A) \$174.17 (P) - (U) \$174.17 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY P.O. BOX 245 TRENTON, NJ 08695	348	10/5/09	09-14267	- (S) - (A) \$2,000.00 (P) - (U) \$2,000.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
STATE OF NEW JERSEY OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY P.O. BOX 214 TRENTON, NJ 08695-0214	356	10/9/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
TARRANT COUNTY WELLER, ELIZABETH, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	16	7/13/09	09-14267	\$4,880.84 (S) - (A) - (P) - (U) \$4,880.84 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	404	11/18/09	09-14267	- (S) - (A) - (P) \$25,432.16 (U) \$25,432.16 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE CLAIMANT WAIVED ALL CLAIMS AGAINST THE DEBTOR IN CONNECTION WITH THIS LEASE PURSUANT TO A LEASE TERMINATION AGREEMENT.
TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	405	11/18/09	09-14267	- (S) \$676.90 (A) - (P) - (U) \$676.90 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE CLAIMANT WAIVED ALL CLAIMS AGAINST THE DEBTOR IN CONNECTION WITH THIS LEASE PURSUANT TO A LEASE TERMINATION AGREEMENT.
TAUBMAN REGENCY SQUARE ASSOCIATES, LLC C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	439	2/11/10	09-14267	- (S) - (A) - (P) \$195,703.20 (U) \$195,703.20 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
TENNESSEE DEPT. OF REVENUE WILBUR E. HOOKS, DIRECTOR C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	424	12/21/09	09-14267	- (S) - (A) \$139,309.81 (P) - (U) \$139,309.81 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TENNESSEE DEPT. OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE, TN 37202-0207	425	12/21/09	09-14267	- (S) - (A) \$916.04 (P) - (U) \$916.04 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TOC DISTRIBUTION INC PO BOX 390935 KEAUHOU, HI 96739	443	2/19/10	09-14267	- (S) - (A) - (P) \$734.69 (U) \$734.69 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
TOWN CENTER AT BOCA RATON C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46055	435	1/28/10	09-14267	- (S) - (A) - (P) \$133,988.52 (U) \$133,988.52 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
TRAVELERS CASUALTY & SURETY COMPANY OF AMERICA, ET AL. ROBERT G. LAVITT, ESQ. ONE TOWER SQUARE, S102A HARTFORD, CT 06183	81	8/20/09	09-14267	- (S) - (A) - (P) \$210,672.00 (U) \$210,672.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TRAVIS COUNTY C/O KARON Y WRIGHT PO BOX 1748 AUSTIN, TX 78767	237	9/22/09	09-14267	\$8,012.16 (S) - (A) - (P) - (U) \$8,012.16 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TREASURER OF VIRGINIA DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218-2478	415	12/14/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
TRICHEMA AG ATTN. JOSEF UNTERNAEHRER & PETER JOST LATTICHSTRASSES 4 POSTFACH 1063 BAAR CH-6341 SWITZERLAND	239	9/22/09	09-14267	- (S) - (A) - (P) \$175,970.00 (U) \$175,970.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TURNBERRY/CENTRA SUB, LLC, A DELAWARE LIMITED LIABILITY COMPANY MARCIE R. GETELMAN, ESQ, TURNBERRY ASSOC 19501 BISCAYNE BLVD., SUITE 400 AVENTURA, FL 33180	110	8/28/09	09-14267	- (S) - (A) \$7,467.65 (P) \$97,685.66 (U) \$105,153.31 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
WASTE MANAGEMENT - RMC 2625 W. GRANDVIEW RD., STE. 150 PHOENIX, AZ 85023	87	8/17/09	09-14267	- (S) - (A) - (P) \$882.60 (U) \$882.60 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
WEST VIRGINIA STATE TAX DIVISION PO BOX 766 CHARLESTON, WV 25323-0766	262	9/30/09	09-14267	- (S) - (A) \$1,000.00 (P) - (U) \$1,000.00 (T)	THE DEBTOR'S STORE LOCATION IN WEST VIRGINIA WAS CLOSED IN MARCH 2004.
WYOMING UNCLAIMED PROPERTY 2515 WARREN AVENUE, SUITE 502 CHEYENNE, WY 82002	250	9/28/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
Totals:	68 Claims			\$12,965.08 (S)	
				\$5,003.94 (A)	
				\$772,728.33 (P)	
				\$3,309,885.92 (U)	
				\$4,100,583.27 (T)	

(S) - Secured
 (A) - Administrative
 (P) - Priority
 (U) - Unsecured
 (T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit C

Single Debtor Duplicate Claims

Duplicate Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
OAKLAND COUNTY TREASURER 1200 N. TELEGRAPH ROAD, DEPARTMENT 479 PONTIAC, MI 48341	442 2/8/10 09-14267 Crabtree & Evelyn, Ltd.	\$362.94 (S) - (A) - (P) - (U) \$362.94 (T)	OAKLAND COUNTY TREASURER 1200 N. TELEGRAPH ROAD DEPARTMENT 479 PONTIAC, MI 48341	438 2/5/10 09-14267 Crabtree & Evelyn, Ltd.	\$362.94 (S) - (A) - (P) - (U) \$362.94 (T)
TRAVIS COUNTY C/O KARON Y WRIGHT PO BOX 1748 AUSTIN, TX 78767	448 3/2/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) \$2,290.59 (A) - (P) - (U) \$2,290.59 (T)	TRAVIS COUNTY C/O KARON Y. WRIGHT PO BOX 1748 AUSTIN, TX 78767	445 2/25/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) \$2,290.59 (A) - (P) - (U) \$2,290.59 (T)
Totals:	2 Claims	\$362.94 (S) \$2,290.59 (A) - (P) - (U) \$2,653.53 (T)			\$362.94 (S) \$2,290.59 (A) - (P) - (U) \$2,653.53 (T)

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit D
Late Filed Claim

————— **Objectionable Claim** —————

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Bar Date
NYC DEPT. OF FINANCE AUDIT DIVISION ATTN: Y. MILLER, BANKRUPTCY UNIT 345 ADAMS STREET, 5TH FLOOR BROOKLYN, NY 11201	450	3/19/10	09-14267	- (S) - (A) \$369,460.00 (P) - (U) \$369,460.00 (T)	12/28/2009
PUGET SOUND ENERGY CLOSED ACCTS DEPT., BOT-01G P.O. BOX 90868 BELLEVUE, WA 98009-0868	406	11/17/09	09-14267	- (S) - (A) - (P) \$740.91 (U) \$740.91 (T)	10/9/2009
Totals:	2 Claims			- (S) - (A) \$369,460.00 (P) \$740.91 (U) \$370,200.91 (T)	

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

APPENDIX A

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

----- x
: **Chapter 11**
: **Case No. 09-14267 (BRL)**
: **Reorganized Debtor.**
:
:

----- x
**ORDER GRANTING REORGANIZED DEBTOR'S
FIFTH OMNIBUS OBJECTION TO CLAIMS
(Amended, No Liability, Duplicate, and Late-Filed Claims)**

Upon the objection, dated April 20, 2010 (the "Fifth Omnibus Objection"),¹ of Crabtree & Evelyn, Ltd., as reorganized debtor (the "Reorganized Debtor"), for entry of an order reducing and/or disallowing and expunging in their entirety certain claims filed against the estate, all as more fully set forth in the Fifth Omnibus Objection; and this Court having jurisdiction to consider the Fifth Omnibus Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Court Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Fifth Omnibus Objection 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 the Fifth Omnibus Objection having been provided to those parties identified therein, and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Fifth Omnibus Objection is in the best interests of the Reorganized Debtor, its estate, and its creditors; and the Court having determined that the legal and factual bases set forth in the Fifth

¹ Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed thereto in the Fifth Omnibus Objection.

Omnibus Objection 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

ORDERED that the Fifth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that each claim listed on Exhibit A hereto and listed in the column marked “Amended Claim to be Expunged” is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each claim listed on Exhibit B hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each claim listed on Exhibit C hereto and listed in the column marked “Duplicate Claim to be Expunged” is hereby disallowed and expunged in its entirety; and it is further

ORDERED that each claim listed on Exhibit D hereto is hereby disallowed and expunged in its entirety; and it is further

ORDERED that the rights and defenses of all parties, including, without limitation, the Reorganized Debtor, to each claim listed on Exhibit A and Exhibit C hereto and listed in the column marked “Surviving Claim” are expressly preserved; and it is further

ORDERED that the Reorganized Debtor’s court-appointed claims and noticing agent is authorized and directed to delete the claims disallowed and expunged pursuant to this Order from the official claims register in this chapter 11 case and to make other changes to the official claims register as necessary to reflect the terms of this Order; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from the interpretation and/or implementation of this Order.

Dated: _____, 2010
New York, New York

HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE

Exhibit A

Amended or Superseded Claims

Amended Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
BELLSOUTH TELECOMMUNICATIONS, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY ROOM, 3A218 BEDMINSTER, NJ 07921	278 10/5/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$514.12 (U) \$514.12 (T)	BELLSOUTH TELECOMMUNICATIONS, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	446 3/2/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$460.13 (U) \$460.13 (T)
COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	292 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$23,102.32 (U) \$23,102.32 (T)	COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	419 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$232,481.32 (U) \$232,481.32 (T)
KING OF PRUSSIA C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	293 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$13,842.31 (U) \$13,842.31 (T)	KING OF PRUSSIA - THE COURT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	422 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$175,061.21 (U) \$175,061.21 (T)
NEKEM LTD. TRINITY STREET HULL EAST TORKSHIRE HU3 1JR ENGLAND	231 9/21/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$14,252.67 (U) \$14,252.67 (T)	NEKEM LTD. TRINITY STREET HULL EAST TORKSHIRE HU3 1JR ENGLAND	371 10/13/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$13,446.46 (U) \$13,446.46 (T)
OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	7 7/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$5,066.59 (U) \$5,066.59 (T)	OHIO FACTORY SHOPS LIMITED PARTNERSHIP MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	440 2/11/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$5,329.20 (U) \$5,329.20 (T)
RIO GRANDE VALLEY PREM OUT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	289 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$274.38 (U) \$274.38 (T)	RIO GRANDE VALLEY PREM OUT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	418 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$91,394.77 (U) \$91,394.77 (T)
SBC GLOBAL SERVICES, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	79 8/19/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$6,005.04 (U) \$6,005.04 (T)	SBC GLOBAL SERVICES, INC. C/O JAMES GRUDUS, ESQ. AT&T SERVICES, INC. ONE AT&T WAY, ROOM 3A218 BEDMINSTER, NJ 07921	447 3/3/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$5,595.08 (U) \$5,595.08 (T)

Exhibit A

Amended or Superseded Claims

Amended Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
SOUTHDALE CENTER C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	294 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$100.00 (U) \$100.00 (T)	SOUTHDALE CENTER C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	421 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$128,803.80 (U) \$128,803.80 (T)
SOUTHPARK MALL NC C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	290 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$8,132.18 (U) \$8,132.18 (T)	SOUTHPARK MALL (NC) C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	423 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$105,718.34 (U) \$105,718.34 (T)
STANFORD SHOPPING CNTR C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	291 10/7/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$13,660.84 (U) \$13,660.84 (T)	STANFORD SHOPPING CNTR C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	420 12/16/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$215,956.36 (U) \$215,956.36 (T)
TAUBMAN AUBURN HILLS ASSOCIATES C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	302 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	Unspecified*	TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	405 11/18/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) \$676.90 (A) - (P) - (U) \$676.90 (T)
TAUBMAN AUBURN HILLS ASSOCIATES, L.P. C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	301 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$6,344.39 (U) \$6,344.39 (T)	TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	404 11/18/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$25,432.16 (U) \$25,432.16 (T)
TAUBMAN REGENCY SQUARE ASSOCIATES, LLC C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	305 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$11,545.05 (U) \$11,545.05 (T)	TAUBMAN REGENCY SQUARE ASSOCIATES, LLC C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	439 2/11/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$195,703.20 (U) \$195,703.20 (T)
VERIZON WIRELESS P.O. BOX 3397 BLOOMINGTON, IL 61702	387 10/23/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$2,716.56 (U) \$2,716.56 (T)	VERIZON WIRELESS P.O. BOX 3397 BLOOMINGTON, IL 61702	433 1/19/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$2,392.05 (U) \$2,392.05 (T)
WILLIAMSBURG OUTLETS, L.L.C. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	9 7/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$295.13 (U) \$295.13 (T)	WILLIAMSBURG OUTLETS, L.L.C. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	323 10/8/09 09-14267 Crabtree & Evelyn, Ltd.	- (S) - (A) - (P) \$6,617.92 (U) \$6,617.92 (T)

Exhibit A

Amended or Superseded Claims

Amended Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
Totals:	15 Claims	- (S) - (A) - (P) \$105,851.58 (U) \$105,851.58 (T)			- (S) - (A) - (P) \$1,204,392.00 (U) \$1,205,068.90 (T)
(S) - Secured					
(A) - Administrative					
(P) - Priority					
(U) - Unsecured					
(T) - Total Claimed					

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit B

No Liability Claims

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
AD PEMBROKE GARDENS, LLC C/O DUKE REALTY CORPORATION ATTN: CHRIS BAILEY 600 EAST 96TH STREET, SUITE 100 INDIANAPOLIS, IN 46240	263	10/1/09	09-14267	- (S) - (A) - (P) \$69,722.70 (U) \$69,722.70 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
ALDERWOOD MALL LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	60	8/4/09	09-14267	- (S) - (A) - (P) \$91,726.28 (U) \$91,726.28 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
ARKANSAS UNCLAIMED PROPERTY DIV 1401 WEST CAPITOL AVENUE SUITE 325 LITTLE ROCK, AR 72201	242	9/24/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
AT&T CORP. C/O JAMES GRUDUS, ESQ. AT&T SERVIES, INC. ONE AT&T WAY ROOM, 3A218 BEDMINSTER, NJ 07921	297	10/7/09	09-14267	- (S) - (A) - (P) \$620.59 (U) \$620.59 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
BROOKS, TORREY & SCOTT, INC. MENTER, RUDIN & TRIVELPIECE, P.C. ATTN: KEVIN M. NEWMAN, ESQ. 308 MALTBIE STREET, SUITE 200 SYRACUSE, NY 13204-1498	39	7/30/09	09-14267	- (S) - (A) - (P) \$79,575.60 (U) \$79,575.60 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
CAPITOL CARPET & TILE, INC. 500 INDUSTRIAL WAY BOYNTON BEACH, FL 33426	233	9/21/09	09-14267	- (S) - (A) - (P) \$842.24 (U) \$842.24 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
CBL/PARK PLAZA MALL, LLC - GARY L. RODDY CBL & ASSOCIATES PROPERTIES, INC CBL CENTER, SUITE 500 2030 HAMILTON PLACE BLVD. CHATTANOOGA, TN 37421-6000	95	8/18/09	09-14267	- (S) - (A) - (P) \$110,478.80 (U) \$110,478.80 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
CGROUP HK LIMITED 2/F, HK SPINNERS INDUSTRIAL BUILDING PHASE I & II 800 CHEUNG SHA WAN ROAD KOWLOON HONG KONG	106	8/17/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
CHICAGO PAPER TUBE & CAN COMPANY 4221 NORTH NORMANDY AVENUE CHICAGO, IL 60634	37	7/28/09	09-14267	- (S) - (A) - (P) \$21,944.00 (U) \$21,944.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
CIT GROUP, THE/COMMERCIAL SERVICES INC 11 WEST 42ND STREET NEW YORK, NY 10036	63	8/7/09	09-14267	- (S) - (A) - (P) \$106,983.30 (U) \$106,983.30 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
CONNECTICUT STATE TREASURER UNCLAIMED PROPERTY DIVISION 55 ELM STREET HARTFORD, CT 06106	211	8/31/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	377	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
COPLEY PLACE C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	419	12/16/09	09-14267	- (S) - (A) - (P) \$232,481.32 (U) \$232,481.32 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
CRABTREE & EVELYN EUROPE B.V. C/O BORRIE & CO PO BOX 249 1200 AE HILVERSUM THE NETHERLANDS	285	10/7/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE P.O. BOX 21126 PHILADELPHIA, PA 19114	376	10/15/09	09-14267	- (S) - (A) - (P) \$1,720.22 (U) \$1,720.22 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
EBATES SHOPPING.COM, INC 333 BRYANT STREET, SUITE 250 SAN FRANCISCO, CA 94107	196	9/9/09	09-14267	- (S) - (A) - (P) \$3,547.45 (U) \$3,547.45 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR HAS NO RECORD OF THIS VENDOR.
EXPERIAN INFORMATION SOLUTION, INC 475 ANTON BLVD COSTA MESA, CA 92626	430	12/29/09	09-14267	- (S) - (A) - (P) \$336.43 (U) \$336.43 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
FOREST CITY COMMERCIAL MANAGEMENT, INC. AGENT FOR STONECREST MALL SPE, LLC 50 PUBLIC SQUARE, SUITE 1360 CLEVELAND, OH 44113	86	8/17/09	09-14267	- (S) - (A) - (P) \$94,673.54 (U) \$94,673.54 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
FOREST CITY COMMERCIAL MANAGEMENT, INC. AGENT FOR RANCHO MALL, LLC 50 PUBLIC SQUARE, SUITE 1360 CLEVELAND, OH 44113	97	8/21/09	09-14267	- (S) - (A) - (P) \$77,651.40 (U) \$77,651.40 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
GGP ALA MOANA LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	54	8/4/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
HR MEDIA LLC 117 W. THIRD STREET ROYAL OAK, MI 48067	188	9/11/09	09-14267	- (S) - (A) - (P) \$9,027.50 (U) \$9,027.50 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
IBM CREDIT LLC C/O IBM CORP BANKRUPTCY COORDINATOR 13800 DIPLOMAT DRIVE DALLAS, TX 75234	99	8/24/09	09-14267	- (S) - (A) - (P) \$85,566.89 (U) \$85,566.89 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR CONTINUES TO MAKE LEASE PAYMENTS IN ACCORDANCE WITH THE TERMS OF THE APPLICABLE LEASES.
IKON FINANCIAL SERVICES BANKRUPTCY ADMINISTRATION P.O. BOX 13708 MACON, GA 31208-3708	25	7/17/09	09-14267	- (S) - (A) - (P) \$106,250.45 (U) \$106,250.45 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR CONTINUES TO MAKE LEASE PAYMENTS IN ACCORDANCE WITH THE TERMS OF THE APPLICABLE LEASES.
JG WINSTON-SALEM, LLC - GARY L. RODDY CBL & ASSOCIATES PROPERTIES, INC CBL CENTER, SUITE 500 2030 HAMILTON PLACE BLVD. CHATTANOOGA, TN 37421-6000	92	8/18/09	09-14267	- (S) - (A) - (P) \$51,945.74 (U) \$51,945.74 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
KING OF PRUSSIA C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46204	378	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
LEXIS PUBLISHING SANDRA D. REARDON, CREDIT MANAGER 1275 BROADWAY ALBANY, NY 12204	403	11/9/09	09-14267	- (S) - (A) - (P) \$130.40 (U) \$130.40 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
LIVINGSTON INTERNATIONAL PO BOX 920 BUFFALO, NY 14213	238	9/22/09	09-14267	- (S) - (A) - (P) \$356.18 (U) \$356.18 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MACERICH NORTHWESTERN ASSOCIATES THOMAS J. LEANSE, ESQ C/O KATTEN MUCHIN ROSENMAN LLP 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	331	10/8/09	09-14267	- (S) - (A) \$500.00 (P) \$3,804.82 (U) \$4,304.82 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MACERICH NORTHWESTERN ASSOCIATES DUSTIN P. BRANCH, ESQ. 2029 CENTURY PARK EAST, 25TH FLOOR LOS ANGELES, CA 90067	444	2/25/10	09-14267	- (S) \$3,727.04 (A) - (P) - (U) \$3,727.04 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MASSACHUSETTS DEPARTMENT OF REVENUE BANKRUPTCY UNIT P.O. BOX 9564 BOSTON, MA 02114-9564	100	8/24/09	09-14267	- (S) - (A) \$3,311.88 (P) \$350.00 (U) \$3,661.88 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
MERRICK PARK LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	56	8/4/09	09-14267	- (S) - (A) - (P) \$115,076.99 (U) \$115,076.99 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
MICROSOFT CORPORATION & MICROSOFT LICENSING, GP C/O HILARY BRAMWELL MOHR, RIDDELL WILLIAMS PS, 1001 4TH AVE STE 4500 SEATTLE, WA 98154-1065	275	10/5/09	09-14267	- (S) - (A) - (P) \$11,393.74 (U) \$11,393.74 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
OHIO DEPARTMENT OF TAX C/O REBECCA DAUM 30 EAST BROAD STREET COLUMBUS, OH 43215	414	12/14/09	09-14267	- (S) - (A) \$617,548.78 (P) - (U) \$617,548.78 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
OLD ORCHARD URBAN LIMITED PRTRNSHP C/O NICLAS A. FERLAND, ESQ. LECLAIRRYAN, PC 555 LONG WHARF DRIVE, 8TH FLOOR NEW HAVEN, CT 06511	362	10/9/09	09-14267	- (S) - (A) - (P) \$101,155.38 (U) \$101,155.38 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
PARKWAY DRUGS 680 NORTH LAKE SHORE DRIVE CHICAGO, IL 60611	208	9/14/09	09-14267	- (S) - (A) - (P) \$283.90 (U) \$283.90 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
PFP COLUMBUS, LLC SHARISSE CUMBERBATCH, ESQ. GLIMCHER PROPERTIES LIMITED PARTNERSHIP 180 EAST BROAD STREET, 21ST FLOOR COLUMBUS, OH 43215	361	10/9/09	09-14267	- (S) - (A) - (P) \$98,060.26 (U) \$98,060.26 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
PRITCHARD, BETH M. THREE BOTTOMLEY CRESCENT NEW ALBANY, OH 43054	282	10/5/09	09-14267	- (S) - (A) - (P) \$300,000.00 (U) \$300,000.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
R.I. DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908	32	7/17/09	09-14267	- (S) - (A) \$500.00 (P) - (U) \$500.00 (T)	THE DEBTOR'S STORE LOCATION IN RHODE ISLAND WAS CLOSED IN JANUARY 2007.
RIO GRANDE VALLEY PREM OUT C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	418	12/16/09	09-14267	- (S) - (A) - (P) \$91,394.77 (U) \$91,394.77 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
RIO GRANDE VALLEY PREMIUM OUTLET C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46204	381	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
RIO GRANDE VALLEY PREMIUM OUTLET C/O SIMON PROPERTY GROUP, INC. ATTN: RONALD M. TUCKER, ESQ. 225 W WASHINGTON STREET INDIANAPOLIS, IN 46204	436	1/28/10	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
SADDLE CREEK, INC ATTN: PAUL EDWARDS EVANS/ PETREE, PC 1000 RIDGEWAY LOOP ROAD, SUITE 200 MEMPHIS, TN 38120	345	10/8/09	09-14267	- (S) - (A) - (P) \$87,467.74 (U) \$87,467.74 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
SMITH COUNTY C/O ELIZABETH WELLER LINEBARGER GOGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	400	11/6/09	09-14267	\$72.08 (S) - (A) - (P) - (U) \$72.08 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
SOUTHDAL CENTER C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	421	12/16/09	09-14267	- (S) - (A) - (P) \$128,803.80 (U) \$128,803.80 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
SOUTHPARK MALL (NC) ATTORNEY FOR SIMON PROPERTY GROUP, INC. AND ITS RELATED ENTITIES AS LANDLORD 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	380	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
SOUTHPARK MALL (NC) C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	423	12/16/09	09-14267	- (S) - (A) - (P) \$105,718.34 (U) \$105,718.34 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
SOUTHPOINT MALL LLC, C/O STEPHEN WARSH GENERAL GROWTH PROPERTIES, INC. 110 NORTH WACKER DRIVE BSC 1-26 CHICAGO, IL 60606	59	8/4/09	09-14267	- (S) - (A) - (P) \$63,769.96 (U) \$63,769.96 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
STANFORD SHOPPING CENTER ATTORNEY FOR SIMON PROPERTY GROUP INC. AND ITS RELATED ENTITIES AS LANDLORD 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46204	379	10/7/09	09-14267	- (S) \$100.00 (A) - (P) - (U) \$100.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
STANFORD SHOPPING CNTR C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W WASHINGTON STREET INDIANAPOLIS, IN 46055	420	12/16/09	09-14267	- (S) - (A) - (P) \$215,956.36 (U) \$215,956.36 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
STATE OF ALABAMA DEPARTMENT OF REVENUE LEGAL DIVISION PO BOX 320001 MONTGOMERY, AL 36132-0001	31	7/16/09	09-14267	- (S) - (A) \$174.17 (P) - (U) \$174.17 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
STATE OF NEW JERSEY DIVISION OF TAXATION COMPLIANCE ACTIVITY P.O. BOX 245 TRENTON, NJ 08695	348	10/5/09	09-14267	- (S) - (A) \$2,000.00 (P) - (U) \$2,000.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
STATE OF NEW JERSEY OFFICE OF THE STATE TREASURER UNCLAIMED PROPERTY P.O. BOX 214 TRENTON, NJ 08695-0214	356	10/9/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
TARRANT COUNTY WELLER, ELIZABETH, LINEBARGER GOGGAN BLAIR & SAMPSON, LLP 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	16	7/13/09	09-14267	\$4,880.84 (S) - (A) - (P) - (U) \$4,880.84 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	404	11/18/09	09-14267	- (S) - (A) - (P) \$25,432.16 (U) \$25,432.16 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE CLAIMANT WAIVED ALL CLAIMS AGAINST THE DEBTOR IN CONNECTION WITH THIS LEASE PURSUANT TO A LEASE TERMINATION AGREEMENT.
TAUBMAN AUBURN HILLS ASSOCIATES LP C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	405	11/18/09	09-14267	- (S) \$676.90 (A) - (P) - (U) \$676.90 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE CLAIMANT WAIVED ALL CLAIMS AGAINST THE DEBTOR IN CONNECTION WITH THIS LEASE PURSUANT TO A LEASE TERMINATION AGREEMENT.
TAUBMAN REGENCY SQUARE ASSOCIATES, LLC C/O ANDREW S. CONWAY 200 EAST LONG LAKE ROAD, SUITE 300 BLOOMFIELD HILLS, MI 48304	439	2/11/10	09-14267	- (S) - (A) - (P) \$195,703.20 (U) \$195,703.20 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
TENNESSEE DEPT. OF REVENUE WILBUR E. HOOKS, DIRECTOR C/O ATTORNEY GENERAL PO BOX 20207 NASHVILLE, TN 37202-0207	424	12/21/09	09-14267	- (S) - (A) \$139,309.81 (P) - (U) \$139,309.81 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TENNESSEE DEPT. OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE, TN 37202-0207	425	12/21/09	09-14267	- (S) - (A) \$916.04 (P) - (U) \$916.04 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TOC DISTRIBUTION INC PO BOX 390935 KEAUHOU, HI 96739	443	2/19/10	09-14267	- (S) - (A) - (P) \$734.69 (U) \$734.69 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
TOWN CENTER AT BOCA RATON C/O SIMON PROPERTY GROUP, INC. ATTN: PATTY SUMMERS 225 W. WASHINGTON STREET INDIANAPOLIS, IN 46055	435	1/28/10	09-14267	- (S) - (A) - (P) \$133,988.52 (U) \$133,988.52 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
TRAVELERS CASUALTY & SURETY COMPANY OF AMERICA, ET AL. ROBERT G. LAVITT, ESQ. ONE TOWER SQUARE, S102A HARTFORD, CT 06183	81	8/20/09	09-14267	- (S) - (A) - (P) \$210,672.00 (U) \$210,672.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TRAVIS COUNTY C/O KARON Y WRIGHT PO BOX 1748 AUSTIN, TX 78767	237	9/22/09	09-14267	\$8,012.16 (S) - (A) - (P) - (U) \$8,012.16 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TREASURER OF VIRGINIA DIVISION OF UNCLAIMED PROPERTY PO BOX 2478 RICHMOND, VA 23218-2478	415	12/14/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.
TRICHEMA AG ATTN. JOSEF UNTERNAEHRER & PETER JOST LATTICHSTRASSES 4 POSTFACH 1063 BAAR CH-6341 SWITZERLAND	239	9/22/09	09-14267	- (S) - (A) - (P) \$175,970.00 (U) \$175,970.00 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
TURNBERRY/CENTRA SUB, LLC, A DELAWARE LIMITED LIABILITY COMPANY MARCIE R. GETELMAN, ESQ, TURNBERRY ASSOC 19501 BISCAYNE BLVD., SUITE 400 AVENTURA, FL 33180	110	8/28/09	09-14267	- (S) - (A) \$7,467.65 (P) \$97,685.66 (U) \$105,153.31 (T)	UPON INFORMATION AND BELIEF, THE PREMISES WERE RE-LET. ACCORDINGLY, THE DEBTOR IS NOT LIABLE FOR REJECTION DAMAGE CLAIMS IN THE AMOUNT CLAIMED.
WASTE MANAGEMENT - RMC 2625 W. GRANDVIEW RD., STE. 150 PHOENIX, AZ 85023	87	8/17/09	09-14267	- (S) - (A) - (P) \$882.60 (U) \$882.60 (T)	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE.
WEST VIRGINIA STATE TAX DIVISION PO BOX 766 CHARLESTON, WV 25323-0766	262	9/30/09	09-14267	- (S) - (A) \$1,000.00 (P) - (U) \$1,000.00 (T)	THE DEBTOR'S STORE LOCATION IN WEST VIRGINIA WAS CLOSED IN MARCH 2004.
WYOMING UNCLAIMED PROPERTY 2515 WARREN AVENUE, SUITE 502 CHEYENNE, WY 82002	250	9/28/09	09-14267	Unspecified*	THIS CLAIM ASSERTS A LIABILITY FOR WHICH THE DEBTOR IS NOT LIABLE. THE DEBTOR DOES NOT BELIEVE IT HOLDS ANY UNCLAIMED PROPERTY.

Objectionable Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Comments
Totals:	68 Claims			\$12,965.08 (S)	
				\$5,003.94 (A)	
				\$772,728.33 (P)	
				\$3,309,885.92 (U)	
				\$4,100,583.27 (T)	

(S) - Secured
 (A) - Administrative
 (P) - Priority
 (U) - Unsecured
 (T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit C

Single Debtor Duplicate Claims

Duplicate Claim to be Expunged			Surviving Claim		
Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed	Name/Address of Claimant	Claim Number Date Filed Case Info	Total Amount Claimed
OAKLAND COUNTY TREASURER 1200 N. TELEGRAPH ROAD, DEPARTMENT 479 PONTIAC, MI 48341	442 2/8/10 09-14267 Crabtree & Evelyn, Ltd.	\$362.94 (S) - (A) - (P) - (U) \$362.94 (T)	OAKLAND COUNTY TREASURER 1200 N. TELEGRAPH ROAD DEPARTMENT 479 PONTIAC, MI 48341	438 2/5/10 09-14267 Crabtree & Evelyn, Ltd.	\$362.94 (S) - (A) - (P) - (U) \$362.94 (T)
TRAVIS COUNTY C/O KARON Y WRIGHT PO BOX 1748 AUSTIN, TX 78767	448 3/2/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) \$2,290.59 (A) - (P) - (U) \$2,290.59 (T)	TRAVIS COUNTY C/O KARON Y. WRIGHT PO BOX 1748 AUSTIN, TX 78767	445 2/25/10 09-14267 Crabtree & Evelyn, Ltd.	- (S) \$2,290.59 (A) - (P) - (U) \$2,290.59 (T)
Totals:	2 Claims	\$362.94 (S) \$2,290.59 (A) - (P) - (U) \$2,653.53 (T)			\$362.94 (S) \$2,290.59 (A) - (P) - (U) \$2,653.53 (T)

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.

Exhibit D
Late Filed Claim

————— **Objectionable Claim** —————

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Total Amount Claimed	Bar Date
NYC DEPT. OF FINANCE AUDIT DIVISION ATTN: Y. MILLER, BANKRUPTCY UNIT 345 ADAMS STREET, 5TH FLOOR BROOKLYN, NY 11201	450	3/19/10	09-14267	- (S) - (A) \$369,460.00 (P) - (U) \$369,460.00 (T)	12/28/2009
PUGET SOUND ENERGY CLOSED ACCTS DEPT., BOT-01G P.O. BOX 90868 BELLEVUE, WA 98009-0868	406	11/17/09	09-14267	- (S) - (A) - (P) \$740.91 (U) \$740.91 (T)	10/9/2009
Totals:	2 Claims			- (S) - (A) \$369,460.00 (P) \$740.91 (U) \$370,200.91 (T)	

(S) - Secured
(A) - Administrative
(P) - Priority
(U) - Unsecured
(T) - Total Claimed

* The term "unspecified" refers to claims for dollar amounts listed as "unknown", "\$0.00", "unascertainable", "undetermined", or where no dollar amounts were entered in the spaces provided on the proof of claim form.