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Presentment Date and Time: April 26, 2010 at 12:00 noon (Eastern)
Objection Deadline: April 26, 2010 at 11:30 a.m. (Eastern)

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. : :
: :
----- X

**NOTICE OF PRESENTMENT OF ORDER GRANTING
REORGANIZED DEBTOR'S MOTION PURSUANT TO SECTION 105(a)
OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9006
EXTENDING TIME TO OBJECT TO CERTAIN CLAIMS**

PLEASE TAKE NOTICE that upon the annexed motion (the "Motion") for entry of an order extending the time for Crabtree & Evelyn, Ltd. (the "Reorganized Debtor") to object to certain claims, all as more fully described in the Motion, the Reorganized Debtor will present for signature to 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 April 26, 2010 at 12:00 noon (prevailing Eastern Time), the proposed order annexed to the Motion (the "Proposed Order").

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Proposed Order must be made in writing and received in the Bankruptcy Judge's Chambers and by the undersigned not later than 11:30 a.m. (prevailing Eastern Time) on April 26, 2010. Unless received by that time, the Proposed Order may be signed.

Dated: April 20, 2010
New York, New York

Respectfully submitted,

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

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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., : **Case No. 09-14267 (BRL)**
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Reorganized Debtor. :
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**MOTION OF THE REORGANIZED DEBTOR PURSUANT TO SECTION 105(a)
OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9006
EXTENDING TIME TO OBJECT TO CERTAIN CLAIMS**

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

Crabtree & Evelyn, Ltd., as reorganized debtor (the “Reorganized Debtor”),¹
respectfully represents:

BACKGROUND

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

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

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 (the "Confirmation Order", Docket No. 301) Confirming First Amended Plan of Reorganization Under Chapter 11 of the Bankruptcy Code, as Modified on January 12, 2010 (the "Plan of Reorganization").

4. The Plan of Reorganization provides that objections to claims must be filed and served on the holders of such claims by the "Claims Objection Deadline." Plan of Reorganization, § 7.1.1. The "Claims Objection Deadline" is the later of (a) ninety (90) days after the Effective Date,² (b) such other period as set forth in a Final Order by the Bankruptcy Court for objecting to such Claim or Interest, (c) sixty (60) days after a proof of Claim or request for payment of a Claim is filed with the Bankruptcy Court and served in accordance with the Bankruptcy Rules, or (d) such other later date the Bankruptcy Court may establish upon a motion of the Reorganized Debtor upon a showing of cause. Plan of Reorganization, § 1.1.20. For the vast majority of Claims, the Claims Objection Deadline is April 27, 2010.

The Schedules and Bar Dates

5. 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.

² Capitalized terms used but not defined herein shall have the respective meanings ascribed to them in the Plan of Reorganization.

6. 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

7. Approximately 450 unsecured, secured, priority and administrative proofs of claim (collectively, the “Filed Claims”) have been filed in this case.

Objections to Proofs of Claim

8. 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* (Docket No. 248) authorizing the Debtor to, among other things, file omnibus objections to claims on numerous grounds.

9. 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 (the “First Omnibus Claims Objection”, Docket No. 349).

10. On April 20, 2010, the Reorganized Debtor filed the Second Omnibus Objection to Claims, the Third Omnibus Objection to Claims, the Fourth Omnibus Objection to Claims, and the Fifth Omnibus Objection to Claims (Docket Nos. 359, 360, 361 and 362) (collectively with the First Omnibus Claims Objection, the “Omnibus Claims Objections”).

JURISDICTION

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

RELIEF REQUESTED

12. By this Motion, the Debtor seeks an order pursuant to section 105(a) of the Bankruptcy Code and Rule 9006 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) extending the Claims Objection Deadline by sixty-two (62) days (*i.e.*, through and including Monday, June 28, 2010) solely with respect to certain claims as described more fully below (the “Extended Claims Objection Deadline”).

BASIS FOR RELIEF REQUESTED

13. The Reorganized Debtor believes that the aggregate amount of Claims against the estate that ultimately will be allowed is significantly less than the amounts asserted in the Filed Claims. Indeed, the Reorganized Debtor has spent approximately 100 hours reviewing the Filed Claims and has diligently attempted to reconcile such claims with its books and records. With respect to the Filed Claims that are consistent with the Reorganized Debtor’s

books and records and are not otherwise objectionable, the Reorganized Debtor intends to make distributions on account of such claims in accordance with the Plan. With respect to the Filed Claims that the Reorganized Debtor believes should not be Allowed (the “Objectionable Claims”), the Reorganized Debtor has filed five Omnibus Claims Objections.

14. The Reorganized Debtor seeks to extend the Claims Objection Deadline solely with respect to the Objectionable Claims to permit the Reorganized Debtor to interpose additional objections to the Objectionable Claims to the extent necessary and appropriate. Although the Reorganized Debtor has made every attempt to object to the Objectionable Claims on any and all grounds, there may be instances where the Objectionable Claims may properly be the subject of further objection(s). To the extent the Reorganized Debtor determines that any of the Objectionable Claims should be the subject of further objection(s), the Reorganized Debtor seeks authority to file further objections to such claims on or before the Extended Claims Objection Deadline.

15. For the avoidance of doubt, to the extent that a Filed Claim is not the subject of an objection filed on or before the applicable Claims Objection Deadline, the Reorganized Debtor will consider such claims as Allowed Claims under the Plan and will make distributions as provided pursuant to the Plan. Moreover, nothing herein shall preclude the Reorganized Debtor from objecting to late filed claims on any and all grounds, and the provisions of subsection (c) of Section 1.1.20 of the Plan of Reorganization shall apply. Finally, the Reorganized Debtor reserves all of its rights to seek a further extension of the Claims Objection Deadline with respect to Objectionable Claims.

APPLICABLE AUTHORITY

16. Rule 9006(b) of the Bankruptcy Rules provides that a Court may extend a time period provided under the Bankruptcy Rules or order of the Court, except for time periods provided under certain Bankruptcy Rules, none of which are applicable here. See Fed. R. Bankr. P. 9006(b).

17. Section 105(a) of the Bankruptcy Code provides that “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Further, it is generally recognized that “[section] 105(a) authorizes bankruptcy courts to issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of the Bankruptcy Code.” In re Schuessler, 386 B.R. 458, 462 (Bankr. S.D.N.Y. 2008); In re Calpine Corp., 356 B.R. 585, 594 (Bankr. S.D.N.Y. 2007) (same, and recognizing that section 105(a) “must and can only be exercised within the confines of the Bankruptcy Code”); see also In re Morristown & E.R. Co., 885 F.2d 98, 100 (3d Cir. 1989) (same, citing Collier on Bankruptcy, ¶ 105.04 at 105-15 & n.5 (15th ed. rev. 1989).

18. Cause exists to extend the Claims Objection Deadline. The requested extension of time will provide the Reorganized Debtor with the opportunity to continue its claims analysis, further object to the Objectionable Claims as it deems necessary and to negotiate the resolution of outstanding claims. The Reorganized Debtor believes that many of the Objectionable Claims ultimately will be consensually resolved, particularly if the Reorganized Debtor is afforded sufficient time to complete its review of such claims. Consensual resolution of outstanding claims will conserve judicial resources, minimize burdens on the Court that would necessarily accompany claims litigation, and minimize related expenses that would otherwise be incurred by the Reorganized Debtor.

NOTICE

19. The Reorganized Debtor has served notice of this Motion on: (i) the Office of the United States Trustee for the Southern District of New York (Attn: Serene Nakano, Esq.), (ii) 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) claimants whose claims are the subject of any of the Omnibus Claims Objections. In light of the nature of the relief requested, the Reorganized Debtor submits that no other or further notice need be provided.

20. 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

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

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: **Chapter 11**
: **Case No. 09-14267 (BRL)**
: **Reorganized Debtor.**
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**ORDER GRANTING REORGANIZED DEBTOR’S MOTION PURSUANT TO
SECTION 105(a) OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 9006
EXTENDING TIME TO OBJECT TO CERTAIN CLAIMS**

Upon the motion, dated April 20, 2010 (the “Motion”),¹ of Crabtree & Evelyn, Ltd., as reorganized debtor (the “Reorganized Debtor”),² for an Order Pursuant to Section of the Bankruptcy Code and Bankruptcy Rule 9006 Extending Time to Object to Certain Claims, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to (i) the Office of the United States Trustee for the Southern District of New York (Attn: Serene Nakano, Esq.), (ii) 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) claimants whose claims

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

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

are the subject of any of the Omnibus Claims Objections; and it appearing that no other or further notice need be provided; and the Court having determined that the relief requested in the Motion being in the best interests of the Reorganized Debtor, its creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Motion is granted to the extent provided herein; and it further

ORDERED that the Claims Objection Deadline with respect to the Objectionable Claims shall be and hereby is extended through and including June 28, 2010; and it is further

ORDERED that nothing herein shall preclude the Reorganized Debtor from objecting to late filed claims on any and all grounds, and the provisions of subsection (c) of Section 1.1.20 of the Plan of Reorganization shall apply; and it is further

ORDERED that nothing herein shall preclude the Reorganized Debtor from seeking to further extend the Claims Objection Deadline with respect to the Objectionable Claims; and it is further

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

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

Dated: April ____, 2010
New York, New York

HONORABLE BURTON R. LIFLAND
UNITED STATES BANKRUPTCY JUDGE