Court File No.: CL-26-00000478-0000

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF THE CHILDREN'S PLACE, INC., THE CHILDREN'S PLACE SERVICES COMPANY, LLC, THE CHILDREN'S PLACE INTERNATIONAL, LLC, THE CHILDREN'S PLACE CANADA HOLDINGS, INC., THECHILDRENSPLACE.COM, INC., TCP IH II, LLC, TCP REAL ESTATE HOLDINGS, LLC, TCP INTERNATIONAL PRODUCT HOLDINGS, LLC, TCP BRANDS, LLC, AMASKIT, LLC, THE CHILDREN'S PLACE (BARBADOS) INC., TCP INVESTMENT CANADA I CORP., TCP INVESTMENT CANADA II CORP. AND THE CHILDREN'S PLACE (CANADA), LP

APPLICATION OF THE CHILDREN'S PLACE, INC. UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

Applicant

SUPPLEMENTAL APPLICATION RECORD

(Returnable November 13, 2026)
Volume 2 of 8

November 12, 2026

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Court File No.: CL-26-00000478-0000

ONTARIO
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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

AND IN THE MATTER OF THE CHILDREN'S PLACE, INC., THE CHILDREN'S PLACE SERVICES COMPANY, LLC, THE CHILDREN'S PLACE INTERNATIONAL, LLC, THE CHILDREN'S PLACE CANADA HOLDINGS, INC., THECHILDRENSPLACE.COM, INC., TCP IH II, LLC, TCP REAL ESTATE HOLDINGS, LLC, TCP INTERNATIONAL PRODUCT HOLDINGS, LLC, TCP BRANDS, LLC, AMASKIT, LLC, THE CHILDREN'S PLACE (BARBADOS) INC., TCP INVESTMENT CANADA I CORP., TCP INVESTMENT CANADA II CORP. AND THE CHILDREN'S PLACE (CANADA), LP

APPLICATION OF THE CHILDREN'S PLACE, INC. UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

Applicant

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CATARAQUI HOLDINGS INC. Attention: Senior Vice President, Legal c/o Primaris Management Inc. 181 Bay Street, Suite 2720 Toronto, ON M5J 2T3 **Copy to:** The Management Office for the Project Attention: General Manager 945 Gardiners Road Kingston, ON K7M 7H4 *Re Cataraqui Town Centre (Kingston)*	Email: dputman@primarisreit.com
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1200 St. Laurent Blvd. Ottawa, ON K1K 3B8 *Re St. Laurent Shopping Centre (Ottawa)*	Email: KDennison@morguard.com; muali@morguard.com
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WHITE OAKS SHOPPING CENTRE INC. c/o Westdell Development Corp. 1701 Richmond Street, Suite 3B London, ON N5X 3Y2 **Copy to:** The Shopping Centre Manager c/o White Oaks Mall Administration Office 1105 Wellington Road London, ON N6E 1V4 *Re White Oaks Mall (London)*	Email: Ktasani@westdellcorp.com
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ANTHEM MINETT CARLINGWOOD HOLDINGS INC. Attention: Rob Caldwell, General Manager, Property Management Suite 1100, Bentall 4 Box 49200, 1055 Dunsmuir Street Vancouver, BC V7X 1K8 *Re Carlingwood Shopping Centre (Ottawa)*	Email: rcaldwell@AnthemProperties.com; legalnotices@anthemproperties.com
MORGUARD CORPORATION and BRAMALEA CITY CENTRE EQUITIES INC. Attention: Vice President, Retail Property Management c/o Morguard Investments Limited 55 City Centre Drive, Suite 800 Mississauga, ON L5B 1M3 **Copy to:** Bramalea City Centre Management Office 25 Peel Centre Drive, Unit 395B Brampton, ON L6T 3R5 Attention: General Manager *Re Bramalea City Centre (Brampton)*	Email: adovbenyuk@morguard.com

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HOOPP REALTY INC. Attention: Vice President, Leasing c/o Morguard Investments Limited 55 City Centre Drive, Suite 800 Mississauga, ON L5B 1M3 **Copy to:** Attention: Shopping Centre Manager c/o Morguard Investments Limited Intercity Shopping Centre Administrative Office #203 – 1000 Fort William Road Thunder Bay, ON P7B 6B9 *Re Intercity Shopping Centre (Thunder Bay)*	Email: noticeretail@morguard.com
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DÉVELOPPEMENT PLACE VERTU 1 S.E.C. Attention: Tony Viola, General Manager c/o McCOR Realties (Quebec) Inc. 3131 Côte-Vertu Boulevard, local G40 Ville Saint-Laurent, QC H4R 1Y8 *Re Place Vertu (Saint-Laurent)*	Email: psaberi@placevertu.com

PENSIONFUND REALTY LIMITED Attention: Vice President, Leasing c/o Morguard Investments Limited 55 City Centre Drive, Suite 800 Mississauga, ON L5B 1M3 **Copy to:** The Coquitlam Centre (Administration Office) c/o Morguard Investments Limited 2929 Barnet Highway, Unit 2201 Coquitlam, BC V3B 5R5 Attention: General Manager *Re Coquitlam Centre (Coquitlam)*	Email: noticeretail@morguard.com
GUILDFORD TOWN CENTRE LIMITED PARTNERSHIP 95 Wellington Street West, Suite 300 Toronto, ON M5J 2R2 Ivanhoé Cambridge Inc. 1001 rue du Square-Victoria, Suite C-500 Montréal, QC H2Z 2B5 Attention: Legal Affairs **Courtesy Copy to:** JLL/mall office 10355 – 152 Street, Suite 2695 Surrey BC V3R 7C1 *Re Guildford Town Centre (Surrey)*	Email: Chris.Virakorn@jll.com
PRINCE GEORGE INVESTMENT INC. Attention: Vice President, Leasing c/o Morguard Investments Limited 55 City Centre Drive, Suite 800 Mississauga, ON L5B 1M3 **Copy to:** The Shopping Centre Manager c/o Morguard Investments Limited Pine Centre, 3055 Massey Drive, Suite 156 Prince George, BC V2N 2S9 *Re Pine Centre Mall (Prince George)*	Email: noticeretail@morguard.com

ABERDEEN KAMLOOPS MALL LIMITED c/o Cushman & Wakefield Asset Services ULC 161 Bay Street, Suite 1500 P.O. Box 602 Toronto, ON M5J 2S1 **Courtesy Copy to:** Aberdeen Mall Administration Office #275-1320 Trans Canada Hwy W Kamloops, BC V1S 1J2 *Re Aberdeen Mall (Kamloops)*	Email: LegalNotices@cushwake.com
IVANHOE CAMBRIDGE INC. and IVANHOE CAMBRIDGE II INC. Attention: Legal Affairs Department 95 Wellington Street West, Suite 300 Toronto, ON M5J 2R2 **IVANHOE CAMBRIDGE INC. and IVANHOE CAMBRIDGE II INC.** Attention: Legal Affairs 1001 rue du Square-Victoria, Suite C-500 Montréal, QC H2Z 2B5 *Re Tsawwassen Mills (Tsawwassen*	Email: Harraj.Gill@centralwalk.com
OPB REALTY INC. Attention: Managing Director, Retail Services c/o BentallGreenOak (Canada) Limited Partnership, Brokerage 1875 Buckhorn Gate, Suite 601 Mississauga, ON L4W 5P1 **Copy to:** 86 – 1225 St. Mary's Road Winnipeg, MB R2M 5E5 Attention: General Manager Fax No.: (204) 257-2311 *Re St. Vital Centre (Winnipeg)*	Email: k.waterman@leyad.ca

KILDONAN PLACE LTD. Attention: Senior Vice President, General Counsel & Corporate Secretary c/o Primaris Management Inc. 181 Bay Street, Suite 2720 Toronto, ON M5J 2T3 **Copy to:** The Management Office for the Project Attention: General Manager 1555 Regent Avenue West Winnipeg, MB R2C 4J2) *Re Kildonan Place (Winnipeg)*	Email: gbialek@primarisreit.com
MORGUARD REAL ESTATE INVESTMENT TRUST Attention: Vice President, Leasing c/o Morguard Investments Limited 55 City Centre Drive, Suite 800 Mississauga, ON L5B 1M3 **Copy to:** The Shopping Centre Manager c/o Morguard Investments Limited Shoppers Mall Brandon Administrative Office 1570 – 18th Street Brandon, MB R7A 5C5 Attention: General Manager *Re Shoppers Mall (Brandon)*	Email: noticeretail@morguard.com
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201 1st Avenue South Saskatoon, SK S7K 1J5 *Re Midtown (Saskatoon)*	Email: Katlyn.Hunter@cushwake.com
MORGUARD REAL ESTATE INVESTMENT TRUST Attention: Vice President, Leasing c/o Morguard Investments Limited 55 City Centre Drive, Suite 800 Mississauga, ON L5B 1M3 **Copy to:** The Project Manager c/o Morguard Investments Limited The Centre Management Office 3510 8th Street East Saskatoon, SK S7H 0W6 *Re The Centre (Saskatoon)*	Email: noticeretail@morguard.com
CHAMPLAIN PLACE (MONCTON) LIMITED PARTNERSHIP Attention: Vice-President, Leasing Dept. and Attention: Vice-President and General Counsel c/o 16191444 Canada Inc. 2900 – 600 De Maisonneuve Blvd. West Montréal, QC H3A 3J2 **Courtesy Copy to:** 477 Paul Street Dieppe, NB .E1A 4X5 *Re CF Champlain (Dieppe)*	Email: legal@westcliff.ca
CROMBIE DEVELOPMENTS LIMITED Attention: Legal Department 5935 Airport Road Suite 810 Mississauga, ON L4V 1W5 *Re Avalon Mall (St. John's)*	Email: legal@crombie.ca

HALIFAX SHOPPING CENTRE HOLDINGS INC. c/o Primaris Management Inc. 181 Bay Street, Suite 2720 Toronto, ON M5J 2T3 **Copy to:** The Management Office for the Shopping Centre Suite 203, Halifax Place 7001 Mumford Road Halifax, NS B3L 4R3 Attention: General Manager *Re Halifax Shopping Centre (Halifax)*	Email: skelsie@primarisreit.com
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INDEX

TAB	DESCRIPTION
Volume 1	
1	Affidavit of Brynne Dalmao sworn November 11, 2026
A	Exhibit "A" – Certified Copies of the Petitions of the Chapter 11 Debtors
B	Exhibit "B" – Foreign Representative Motion
C	Exhibit "C" – Claims Agent Motion
Volume 2	
D	Exhibit "D" – NOL Motion
E	Exhibit "E" – Cash Management Motion
F	Exhibit "F" – Wages Motion
G	Exhibit "G" – Customer Programs Motion
H	Exhibit "H" – Taxes Motion
I	Exhibit "I" – Insurance Motion
J	Exhibit "J" – Utilities Motion
Volume 3	
K	Exhibit "K" – Critical Vendors Motion
L	Exhibit "L" – Store Closure Motion
M	Exhibit "M" – Rejection Procedures Motion
N	Exhibit "N" – Bar Date Motion
O	Exhibit "O" – Bidding Procedures Motion
Volume 4, 5 and 6	
P	Exhibit "P" – Interim DIP Motion
Q	Exhibit "Q" – First Day Declaration of Rudolph Morando

TAB	DESCRIPTION
R	Exhibit "R" – Declaration of Lorie Beers (Bidding Procedures Motion)
S	Exhibit "S" – Declaration of Lorie Beers (Interim DIP Motion)
Volume 7	
2	Affidavit of Brynne Dalmao sworn November 12, 2026
A	Exhibit "A" – Certified Copy of Foreign Representative Order
B	Exhibit "B" – Claims Agent Order
C	Exhibit "C" – Interim NOL Order
D	Exhibit "D" – Interim Cash Management Order
E	Exhibit "E" – Interim Wages Order
F	Exhibit "F" – Interim Customer Programs Order
G	Exhibit "G" – Interim Taxes Order
H	Exhibit "H" – Interim Insurance Order
I	Exhibit "I" – Interim Utilities Order
J	Exhibit "J" – Interim Critical Vendors Order
K	Exhibit "K" – Interim Store Closure Order
L	Exhibit "L" – Rejection Procedures Order
M	Exhibit "M" – Bar Date Order
N	Exhibit "N" – Bidding Procedures Order
Volume 8	
O	Exhibit "O" – Interim DIP Order

TAB D

THIS IS **EXHIBIT "D"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re:	Chapter 11
THE CHILDREN'S PLACE, INC., *et al*.,	Case No. 26-22682 (SLM)
Debtors. [1]	(Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) ESTABLISHING NOTIFICATION AND HEARING PROCEDURES ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK, AND (II) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"): (a) establishing notification and hearing procedures, substantially in the form of Exhibit 1 to the Interim Order and the Final Order (the "Procedures"), that must be complied with before certain transfers of and/or declarations of worthlessness with respect to Debtor THE CHILDREN'S PLACE, INC.'S existing classes of common stock or any Beneficial Ownership[3]

[2] A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

[3] For purposes of this Motion and the Procedures: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock") in order to protect the potential value of the Debtors' U.S. federal net operating loss carryforwards (including any such carryforwards of any consolidated group of which any Debtor is or was a member) (the "NOLs"), carryforwards of disallowed business interest expense under section 163(j) of the Internal Revenue Code of 1986, as amended (the "Tax Code"), and other tax benefits (collectively, the "Tax Attributes"); and (b) directing that any purchase, sale, other transfer of, or declaration of worthlessness with respect to Common Stock in violation of the procedures set forth herein shall be null and void *ab initio*; and (c) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 362, and 541 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules

9013-1, and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

Debtors' Tax Attributes

7. Debtor THE CHILDREN'S PLACE, INC. ("TCP") is the common parent of an affiliated group of corporations that files a consolidated U.S. federal income tax return (the "Tax Group"). Substantially all of the U.S. federal income Tax Attributes described below are attributable to TCP, which is the "old loss corporation" for purposes of section 382 of the Tax Code. The Debtors currently estimate that they possess the following certain Tax Attributes as of

fiscal year end January 31, 2026, (a) U.S. federal NOL carryforwards of approximately $79.1 million, (b) carryforwards of research and development tax credits of approximately $2.5 million, (c) carryforwards of work opportunity tax credits of approximately $804,000, and (d) carryforwards of disallowed business interest expense of approximately $51 million. The Debtors expect to generate additional amounts of Tax Attributes in the 2026 taxable year. The Tax Attributes are valuable assets of the Debtors' estates. The Tax Code generally permits a corporation to carry forward its NOLs, disallowed business interest expense and certain other Tax Attributes to reduce taxable income, thereby reducing the corporation's tax liability in future periods. *See* 26 U.S.C. §§ 163(j) and 172.

8. Accordingly, absent any existing or intervening limitations and depending on future operating results, the Tax Attributes could significantly reduce the Debtors' U.S. federal income tax liability for current and future periods, including by offsetting any taxable income that may result from transactions consummated during these chapter 11 cases. Accordingly, the value of the Tax Attributes will inure to the benefit of all of the Debtors' stakeholders.

I. Potential Limitations on Use of the Debtors' Tax Attributes

9. The Debtors' ability to utilize the Tax Attributes to reduce future tax liability is subject to certain potential statutory limitations. Section 382 of the Tax Code limits the amount of U.S. federal taxable income that can be offset by a corporation's NOL carryforwards, carryforwards of disallowed business interest expense, and certain other Tax Attributes once that corporation has undergone an "ownership change" within the meaning of section 382 of the Tax Code (an "Ownership Change"). Pursuant to section 382 of the Tax Code, an Ownership Change generally occurs when the percentage of a corporation's equity held by one or more of its "5-percent shareholders" (each, as that term is used in section 382 of the Tax Code, a "5-Percent

Shareholder") increases by more than fifty (50) percentage points above the lowest percentage of the corporation's equity owned by that shareholder(s) at any time during the relevant testing period (usually three years). *See id.* § 382(g). An Ownership Change can also occur as a result of a "worthless stock deduction" claimed by any "50-percent shareholders." A fifty (50) percent shareholder is any person (or group of people that is treated as a single entity under applicable rules) that owned fifty (50) percent or more of a corporations stock "at any time during the 3-year period ending on the last day of the taxable year" with respect to which the worthless stock deduction is claimed. Tax Code § 382(g)(4)(D).

10. As of the Petition Date, there were 22,237,067 shares of Common Stock issued and outstanding and entitled to vote and only one person or group was known to the Company to beneficially own more than 5% of its Common Stock: Mithaq Capital SPC, which beneficially owned 13,593,236 shares, representing 61.1% of the class.

11. If an Ownership Change occurs, section 382 of the Tax Code limits the amount of a corporation's future taxable income that may be offset by its "pre-change losses," and section 383 of the Tax Code limits the amount of a corporation's future tax liability that may be offset by its "excess credits," in each case, to an annual amount based on the fair market value of all of the stock of the corporation prior to the Ownership Change multiplied by the long-term tax-exempt rate that applies to the month of the Ownership Change.[4] *See* Tax Code §§ 382(b) and 383(a). Pre-change losses and excess credits include the Debtors' Tax Attributes and any so-called "realized built-in losses" (as defined in section 382(h)(3) of the Tax Code).[5] Once a Tax Attribute

[4] The applicable long-term tax-exempt rate changes from month to month. For ownership changes occurring in November 2026, the applicable long-term tax-exempt rate is 4.18 percent. *See* Rev. Rul. 2026-21.

[5] The rules relating to potential limitations on the ability to offset taxable income with so-called realized built-in losses are highly complex and depend on, among other things, the extent (if any) of a debtor's "net unrealized built-in loss." A net unrealized built-in loss is equal to the excess of the aggregate adjusted basis of all of a

is limited under section 382 or 383 of the Tax Code, its use may be limited forever.[6] Thus, certain transfers or worthless stock deductions with respect to the Beneficial Ownership of Common Stock effected before the effective date of the Debtors' consummation of the relevant chapter 11 proceedings may trigger an "ownership change" for Tax Code purposes, severely endangering the Debtors' ability to utilize the Tax Attributes, which would cause substantial damage to the Debtors' estates. Notably, the Debtors have limited the relief requested herein to the extent necessary to preserve estate value. Specifically, the proposed Interim Order and Final Order will affect only (a) holders of 4.5 percent or more of Beneficial Ownership with respect to any class (or series) of Common Stock, (b) parties who are interested in purchasing sufficient Common Stock to result in such party becoming a holder of 4.5 percent or more of Beneficial Ownership of any class (or series) of Common Stock, and (c) any "50 percent shareholder" seeking to claim a worthless stock deduction.

12. To maximize the use of the Tax Attributes and enhance recoveries for the Debtors' stakeholders, the Debtors seek limited relief that will enable them to closely monitor certain transfers of Beneficial Ownership of Common Stock and certain worthless stock deductions with respect to Beneficial Ownership of Common Stock so as to be in a position to act expeditiously to prevent such transfers or worthlessness deductions, if necessary, with the purpose of preserving the Tax Attributes. By establishing and implementing such Procedures, the Debtors will be in a

corporation's applicable assets over their fair market value (as determined for purposes of section 382 of the Tax Code) immediately prior to the ownership change. Tax Code § 382(h)(3)(A)(i). Once a net unrealized built-in loss is limited under section 382 or 383 of the Tax Code, its use is limited for 5 years.

6 Realized built-in losses that are deducted beginning after the expiration of a five-year "recognition period" are no longer subject to limitation, but any realized built-in losses that are deducted prior to the expiration of such period are limited forever.

position to object to "ownership changes" that threaten their ability to preserve the value of their Tax Attributes for the benefit of the estates.

II. Proposed Procedures for Transfers of or Declarations of Worthlessness with Respect to Common Stock.

13. The Procedures are the mechanism by which the Debtors propose that they will monitor and, if necessary, object to certain transfers of Beneficial Ownership of Common Stock to ensure preservation of Tax Attributes. The Procedures, attached as **Exhibit 1** to the Interim Order and Final Order, are detailed below:

a. Procedures for Transfers of Common Stock.

i. Any entity (as defined in section 101(15) of the Bankruptcy Code) that is a Substantial Shareholder must file with the Court, and serve upon the Disclosure Parties (defined below) a declaration of such status, substantially in the form attached to the Procedures as **Exhibit 1A** (each, a "Declaration of Status as a Substantial Shareholder"), on or before the later of (A) twenty (20) calendar days after the date of the Notice of Interim Order, or (B) ten (10) calendar days after becoming a Substantial Shareholder; *provided*, *however*, that no separate declaration is required if the entity's Substantial Shareholder status and Beneficial Ownership of Common Stock as of the Petition Date are disclosed in this Motion or another Court pleading filed by the Debtors; *provided, further* that, for the avoidance of doubt, the other procedures set forth herein shall apply to any Substantial Shareholder even if no Declaration of Status as a Substantial Shareholder has been filed.

ii. "Disclosure Parties" means (a) the Debtors, 500 Plaza Drive, Secaucus, New Jersey 07094, Attn. Kenneth Li; (b) proposed co-counsel to the Debtors, (i) White & Case LLP, 1221 Avenue of Americas, New York, New York 10020, Attn: Gregory Pesce (gregory.pesce@whitecase.com) and (ii) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601 Attn: Michael Sirota (msirota@coleschotz.com); (c) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (i) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn.: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com); and (ii) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn.: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (d) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (i) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110,

Attn.: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (ii) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); and (e) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn.: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov).

iii. Prior to effectuating any transfer of Beneficial Ownership of Common Stock that would result in an increase in the amount of Common Stock of which a Substantial Shareholder has Beneficial Ownership or would result in an entity or individual becoming a Substantial Shareholder, the parties to such transaction must file with the Court, and serve upon the Disclosure Parties, an advance written declaration of the intended transfer of Common Stock, substantially in the form attached to the Procedures as **Exhibit 1B** (each, a "Declaration of Intent to Accumulate Common Stock").

iv. Prior to effectuating any transfer of Beneficial Ownership of Common Stock that would result in a decrease in the amount of Common Stock of which a Substantial Shareholder has Beneficial Ownership or would result in an entity or individual ceasing to be a Substantial Shareholder, the parties to such transaction must file with the Court, and serve upon the Disclosure Parties, an advance written declaration of the intended transfer of Common Stock substantially in the form attached to the Procedures as **Exhibit 1C** (each, a "Declaration of Intent to Transfer Common Stock," and together with a Declaration of Intent to Accumulate Common Stock a "Declaration of Proposed Transfer").

v. The Debtors and the other Disclosure Parties shall have twenty (20) calendar days after receipt of a Declaration of Proposed Transfer to file with the Court and serve on such Substantial Shareholder or potential Substantial Shareholder an objection to any proposed transfer of Beneficial Ownership of Common Stock described in the Declaration of Proposed Transfer on the grounds that such transfer might adversely affect the Debtors' ability to utilize their Tax Attributes. If the Debtors or any of the other Disclosure Parties file an objection, such transaction will remain ineffective unless such objection is withdrawn, or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, such transaction can proceed solely as set forth in the Declaration of Proposed Transfer. Further transactions within the scope of this paragraph must be the subject of additional notices in accordance with the procedures set forth herein, with an additional twenty (20) day waiting period for each Declaration of Proposed Transfer. To the extent that the Debtors receive an appropriate Declaration of Proposed Transfer and determine in their business judgment not to object, they shall provide notice of that decision as soon as is reasonably practicable to counsel to the Prepetition ABL Agent, counsel to

the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and any statutory committee(s) appointed in these chapter 11 cases.

vi. For purposes of these Procedures: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

b. Procedures for Declarations of Worthlessness of Common Stock

i. Any person or entity that currently is or becomes a 50-Percent Shareholder[7] must file with the Court and serve upon the Disclosure Parties a declaration of such status, substantially in the form attached to the Procedures as **Exhibit 1D** (each, a "Declaration of Status as a 50-Percent Shareholder"), on or before the later of (i) twenty (20) calendar days after the date of the Notice of Interim Order and (ii) ten (10) calendar days after becoming a 50-Percent Shareholder; *provided*, *however*, that no separate declaration is required if the entity's 50-Percent Shareholder status and Beneficial Ownership of Common Stock as of the Petition Date are disclosed in this Motion or another Court pleading filed by the Debtors; *provided*, *further*, that, for the avoidance of doubt, the other procedures set forth herein shall apply to any 50-Percent Shareholder even if no Declaration of Status as a

[7] For purposes of the Procedures, a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder).

50-Percent Shareholder has been filed.

ii. Prior to filing any federal or state tax return, or any amendment to such a return, or taking any other action that claims any deduction for worthlessness of Beneficial Ownership of Common Stock for a taxable year ending before the Debtors' emergence from chapter 11 protection, such 50-Percent Shareholder must file with the Court and serve upon the Disclosure Parties a declaration of intent to claim a worthless stock deduction (a "Declaration of Intent to Claim a Worthless Stock Deduction"), substantially in the form attached to the Procedures as **Exhibit 1E**.

(1) The Debtors and the other Disclosure Parties shall have twenty (20) calendar days after receipt of a Declaration of Intent to Claim a Worthless Stock Deduction to file with the Court and serve on such 50-Percent Shareholder an objection to any proposed claim of worthlessness described in the Declaration of Intent to Claim a Worthless Stock Deduction on the grounds that such claim might adversely affect the Debtors' ability to utilize their Tax Attributes.

(2) If the Debtors or the other Disclosure Parties timely object, the filing of the tax return or amendment thereto with such claim will not be permitted unless approved by a final and non-appealable order of the Court, unless such objection is withdrawn.

iii. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, the filing of the return or amendment with such claim will be permitted solely as described in the Declaration of Intent to Claim a Worthless Stock Deduction. Additional returns and amendments within the scope of this section must be the subject of additional notices as set forth herein, with an additional twenty (20) day waiting period. To the extent that the Debtors receive an appropriate Declaration of Intent to Claim a Worthless Stock Deduction and determine in their business judgment not to object, they shall provide notice of that decision as soon as is reasonably practicable to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and any statutory committee(s) appointed in these chapter 11 cases.

c. Notice Procedures

i. No later than three (3) business days following entry of the Interim Order, the Debtors shall send the notice substantially in the form attached hereto as **Exhibit 1F** (the "Notice of Interim Order") to: (i) the United States Trustee for the District of New Jersey; (ii) the U.S. Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) any official committees appointed in these chapter 11 cases; and (v) to the extent known,

each holder of record of Common Stock and all banks, brokers, intermediaries, other nominees, or their mailing agents that hold Common Stock in "street name" for the beneficial holders (with instructions to serve down to the beneficial holders of Common Stock as applicable), and as outlined and in accordance with the noticing procedures from the Motion, submit a copy of the Notice of Interim Order (modified for publication) to *The New York Times* (national and international editions) and any other local or provincial publication that the Debtors deem appropriate (including, to the extent reasonably practicable, a French language publication), and post the Interim Order and the Procedures to the website established by the Debtors' claims and noticing agent for these chapter 11 cases https://omniagentsolutions.com/TCP. Additionally, no later than three (3) business days following entry of the Final Order, the Debtors shall serve a Notice of Interim Order modified to reflect that the Final Order has been entered (as modified, the "Notice of Final Order") on the same entities that received Notice of Interim Order.

ii. All registered and Nominee holders of Common Stock shall be required to provide the Notice of Interim Order or Notice of Final Order, as applicable, to any holder for whose benefit such registered or Nominee holder holds such Common Stock, down the chain of ownership for all such holders of Common Stock, as applicable.

iii. Any entity or individual, or broker or agent acting on such entity's or individual's behalf who sells Common Stock to another entity or individual, shall be required to serve a copy of the Notice of Interim Order or Notice of Final Order, as applicable, on such purchaser of such Common Stock, or any broker or agent acting on such purchaser's behalf.

iv. To the extent confidential information is required in any declaration described in the Procedures, such confidential information may be filed and served in redacted form; *provided, however*, that any such declarations served on the Debtors shall not be in redacted form. The Debtors shall keep all information provided in such declarations strictly confidential and shall not disclose the contents thereof to any person except: (i) to the extent necessary to respond to a petition or objection filed with the Court; (ii) to the extent otherwise required by law; or (iii) to the extent that the information contained therein is already public; *provided, however*, that the Debtors may disclose the contents thereof to their professional advisors, who shall keep all such notices strictly confidential and shall not disclose the contents thereof to any other person, subject to further Court order. To the extent confidential information is necessary to respond to an objection filed with the Court, such confidential information shall be filed under seal or in a redacted form.

v. The Debtors may waive in writing any and all restrictions, stays, and notification Procedures contained in the Notice of Interim Order or Notice

of Final Order, as applicable.

Basis for Relief

I. The Tax Attributes are Property of the Debtors' Estates and are Entitled to Court Protection.

14. Section 541 of the Bankruptcy Code provides that property of the estate comprises, among other things, "all legal or equitable interests of the debtor in property as of the commencement of the case." 11 U.S.C. § 541(a)(1). The Tax Attributes are property of the Debtors' estates. *Prudential Lines Inc.*, 928 F.2d 565, 573 (2d Cir. 1991) ("We hold that the right to a carryforward attributable to its . . . NOL was property of [the debtor's] bankruptcy estate."), *cert. denied*, 502 U.S. 821 (1991); *Off. Comm. of Unsecured Creditors v. Forman* (*In re Forman Enters., Inc.*), 273 B.R. 408, 416 (Bankr. W.D. Pa. 2002) (finding that NOLs are property of the debtors' estates); *Nisselson v. Drew Indus., Inc.* (*In re White Metal Rolling & Stamping Corp.*), 222 B.R. 417, 424 (Bankr. S.D.N.Y. 1998) (same). In *Prudential Lines*, the Bankruptcy Court for the Southern District of New York enjoined a parent corporation from taking a worthless stock deduction with respect to its wholly owned debtor subsidiary on the grounds that doing so would destroy its debtor-subsidiary's NOLs. In issuing the injunction, the court held that a "debtor's potential ability to utilize [net operating losses] is property of [the] estate." 107 B.R. at 838.

15. Moreover, section 362(a)(3) of the Bankruptcy Code stays "any act [of a person or entity] to obtain possession of property of the estate or of property from the estate or to exercise control over property of the estate." 11 U.S.C. § 362(a)(3). Accordingly, any act of a holder of Common Stock that causes the termination or limits use of the NOLs violates the automatic stay. *See*, *e.g.*, *Prudential Lines*, 928 F.2d at 574 (holding that causing the termination of or adversely affecting the value of a debtor's NOL violates the automatic stay); *In re Phar-Mor, Inc.*, 152 B.R. 924, 927 (Bankr. N.D. Ohio 1993) ("the sale of stock is prohibited by § 362(a)(3) as an exercise

of control over the NOL, which is property of the estate."); *In re Grossman's, Inc.*, Case No. 97-695 (PJW) (Bankr. D. Del. Oct. 9, 1997) (noting that the debtors' net operating loss carry-forwards are property of the debtors' estates protected by the automatic stay provisions of the Bankruptcy Code). A bankruptcy court may also issue a permanent injunction to protect a debtor's NOLs pursuant to the court's equitable powers under section 105(a) of the Bankruptcy Code. *Prudential Lines*, 928 F.2d at 574.

16. Accordingly, because the Debtors' Tax Attributes are property of their estates, this Court has authority under sections 362 and 105(a) of the Bankruptcy Code to enforce the automatic stay by restricting the transfer of Common Stock of the Debtors and claims of worthless stock deductions thereto that would jeopardize the Debtors' ability to fully utilize these valuable assets.

II. The Procedures are Necessary and in the Best Interests of the Debtors, their Estates, and their Creditors.

17. Preserving the availability of the Debtors' Tax Attributes is crucial to avoid the potential incurrence of tax liability during these chapter 11 cases or future tax periods. Consequently, the Debtors believe that the Procedures should be established immediately to ensure that certain transfers of Beneficial Ownership of Common Stock and declarations of worthlessness with respect to Common Stock are either precluded or closely monitored and made subject to the Court's approval.

18. The Debtors respectfully submit that the Procedures must be implemented as soon as possible. Even if a transfer of Beneficial Ownership of Common Stock or a claim of a worthless stock deduction with respect to Common Stock were to be null and void under section 362 of the Bankruptcy Code, or as a result of a final order of the Court that prohibited such transfer or deduction retroactively to the Petition Date, under U.S. federal income tax law, such transfer or deduction nevertheless may be regarded as having occurred for tax purposes, in which event the

Debtors' estates could suffer an irrevocable loss of value. Accordingly, if such a transfer or deduction occurs that limits the Debtors' ability to utilize their Tax Attributes under section 382 of the Tax Code, the Debtors' ability to realize the value of their Tax Attributes may be permanently diminished. The relief requested, therefore, is crucial to prevent an irrevocable diminution of the value of the Debtors' estates to the detriment of all of the Debtors' stakeholders.

19. It is in the best interests of the Debtors and their stakeholders to restrict transfers of Beneficial Ownership of Common Stock and claims of worthless stock deductions with respect to Common Stock that could result in an Ownership Change before the effective date of any chapter 11 plan or any applicable Court order. These restrictions would permit the Debtors to utilize the Tax Attributes, if necessary, to offset gain or other income recognized in connection with the Debtors' ownership of their assets and operation of their business. For the foregoing reasons, the relief requested herein is necessary, appropriate, and in the best interests of the Debtors, their estates, and all other parties in interest in these chapter 11 cases.

III. The Requested Relief is Narrowly Tailored.

20. The requested relief does not bar all trading or declarations of worthlessness with respect to the Common Stock. The Debtors seek only to establish procedures enabling them to monitor certain transfers of Beneficial Ownership of Common Stock and declarations of worthlessness with respect to Common Stock that pose a serious risk to the Debtors' ability to preserve and utilize their Tax Attributes, so as to preserve the Debtors' ability to seek substantive relief if it appears that a proposed transfer or declaration of worthlessness with respect to Common Stock would jeopardize the use of their Tax Attributes. Because of the Tax Attributes' importance to the Debtors' restructuring and future taxable periods, and thus to all parties in interest, implementation of the requested relief outweighs subjecting a limited number of transfers or declarations of worthlessness with respect to Common Stock to the procedures described above.

21. Moreover, the Debtors submit that the foregoing notice procedures satisfy due process and the strictures of Bankruptcy Rule 9014 by providing the counterparties with a notice and an opportunity to object and attend a hearing. *See*, *e.g.*, *In re Colo. Mountain Cellars, Inc.*, 226 B.R. 244, 246 (D. Colo. 1998) (noting that hearing is not required to satisfy Bankruptcy Rule 9014). Furthermore, the proposed notice procedures protect the due process rights of the parties in interest.

22. Courts in this district routinely approve relief similar to that requested herein. *See, e.g., In re Multi-Color Corp.*, No. 26-10910 (MBK) (Bankr. D.N.J. Mar. 3, 2026) (order establishing notice and hearing procedures that must be satisfied before certain transfers of equity interests, or of any beneficial interest therein, could be deemed effective); *In re Pretium Packaging, L.L.C.*, No. 26-10896 (CMG) (Bankr. D.N.J. Feb. 18, 2026) (same); *In re STG Logistics, Inc.*, No. 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026) (same); *In re Del Monte Foods Corp. II Inc.*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 5, 2025) (same); *In re New Rite Aid*, No. 25-14861 (MBK) (Bankr. D.N.J. June 9, 2025) (same).

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

23. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is

"needed to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

24. To the extent that any aspect of the relief sought herein constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Reservation of Rights

25. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief

requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

26. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

27. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

28. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) counsel to Mithaq Capital SPC, as prepetition unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the Canada Revenue Agency; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Debtors request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: November 9, 2026

/s/ Michael D. Sirota

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Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) APPROVING NOTIFICATION AND HEARING PROCEDURES ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK, AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through ten (10), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) establishing notification and hearing procedures that must be complied with before certain transfers of and/or declarations of worthlessness with respect to Common Stock in order to protect the potential value of the Debtors' U.S. federal net operating loss carryforwards (including any such carryforwards of any consolidated group of which any Debtor is or was a member) (the "NOLs"), carryforwards of disallowed business interest expense under section 163(j) of the Tax Code, and other Tax Attributes; (b) directing that any purchase, sale, other transfer of, or declaration of worthlessness with respect to Common Stock in violation of the procedures set forth herein shall be null and void; and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, 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**:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The Final Hearing on the Motion will be held on _____**, 2026 at** _____ **(Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel

to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization

granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

5. The Debtors' Tax Attributes are property of the Debtors' estates and are protected by section 362(a) of the Bankruptcy Code.

6. The Procedures, as set forth in **Exhibit 1** (including **Exhibits 1A** through **1F**), attached hereto, are hereby approved on an interim basis; *provided*, *however*, that any party in interest may file a motion and seek emergency relief from the Procedures based upon a showing of sufficient cause; *provided further*, that the Debtors' and the other Disclosure Parties' rights to oppose such relief are fully reserved and preserved.

7. Any transfer or declaration of worthlessness with respect to Beneficial Ownership of Common Stock in violation of the Procedures, including but not limited to the notice requirements, shall be null and void *ab initio*.

8. In the case of any such transfer of Beneficial Ownership of Common Stock in violation of the Procedures, including but not limited to the notice requirements, the person or entity making such transfer shall be required to take remedial actions specified by the Debtors,

which may include the actions specified in IRS Private Letter Ruling 201010009 (Dec. 4, 2009), to appropriately reflect that such transfer is null and void *ab initio*.

9. In the case of any such declaration of worthlessness with respect to Beneficial Ownership of Common Stock in violation of the Procedures, including the notice requirements, the person or entity making such declaration shall be required to file an amended tax return revoking such declaration and any related deduction to appropriately reflect that such declaration is void *ab initio*.

10. The transfer agent for the Common Stock is ordered and authorized to provide directly to Omni Agent Solution, Inc., the Debtors' claims and noticing agent the list of registered holders of the Common Stock within one (1) business day of entry of this Order.

11. The Debtors are authorized to prospectively or retrospectively waive any and all restrictions, stays, and notification procedures set forth in the Procedures.

12. Within three (3) business days after the entry of this Interim Order or as soon as reasonably practicable following entry of this Interim Order, the Debtors shall send the Notice of Interim Order attached to the Procedures as **Exhibit 1F** to all parties, as outlined and in accordance with the noticing procedures from the Motion, and submit a copy of the Notice of Interim Order (modified for publication) to *The New York Times* (national and international editions) and any other local or provincial publication that the Debtors deem appropriate (including, to the extent reasonable practicable, a French language publication), and post this Interim Order and the Procedures to the website established by the Debtors' claims and noticing agent for these chapter 11 cases https://omniagentsolutions.com/TCP, such notice being reasonably calculated to provide

notice to all parties that may be affected by the Procedures, whether known or unknown, and no further notice of the Procedures shall be necessary.

13. All registered and Nominee holders of Common Stock shall be required to provide the Notice of Interim Order to any holder for whose benefit such registered or Nominee holder holds such Common Stock.

14. To the extent that this Interim Order is inconsistent with any prior order or pleading with respect to the Motion in these chapter 11 cases, the terms of this Interim Order shall govern.

15. The requirements set forth in this Interim Order are in addition to the requirements of Bankruptcy Rules 3001(e) and 3002 and any other applicable law, and do not excuse compliance therewith.

16. The relief granted in this Interim Order is intended solely to permit the Debtors to protect, preserve, and maximize the value of their Tax Attributes; accordingly, nothing in this Interim Order or in the Motion shall, or shall be deemed to prejudice, impair or otherwise alter or affect the rights of any holders of Common Stock, including in connection with the treatment of such Common Stock under any chapter 11 plan or any applicable bankruptcy court order.

17. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any

particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

18. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

19. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

20. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Interim Order shall be effective and enforceable immediately upon entry hereof.

21. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

22. The Debtors shall serve by email (if available) or by regular mail (if email is unavailable) a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

23. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

24. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Interim Order.

Exhibit 1

Procedures for Transfers of and Declarations of Worthlessness with Respect to Common Stock

PROCEDURES FOR TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK

The following procedures apply to transfers of Common Stock:[1]

a. Any entity (as defined in section 101(15) of the Bankruptcy Code) that is a Substantial Shareholder (as defined herein) must file with the Court, and serve upon the Disclosure Parties (as defined below), a declaration of such status, substantially in the form attached to the Procedures as **Exhibit 1A** (each, a "Declaration of Status as a Substantial Shareholder"), on or before the later of (A) twenty (20) calendar days after the date of the Notice of Interim Order, or (B) ten (10) calendar days after becoming a Substantial Shareholder; *provided, however,* that no separate declaration is required if the entity's Substantial Shareholder status and Beneficial Ownership of Common Stock as of the Petition Date are disclosed in the Motion or another Court pleading filed by the Debtors; *provided*, *further*, that, for the avoidance of doubt, the other procedures set forth herein shall apply to any Substantial Shareholder even if no Declaration of Status as a Substantial Shareholder has been filed.

b. Prior to effectuating any transfer of Beneficial Ownership of Common Stock that would result in an increase in the amount of Common Stock of which a Substantial Shareholder has Beneficial Ownership or would result in an entity or individual becoming a Substantial Shareholder, the parties to such transaction must file with the Court, and serve upon the Disclosure Parties, an advance written declaration of the intended transfer of Common Stock, substantially in the form attached to the Procedures as **Exhibit 1B** (each, a "Declaration of Intent to Accumulate Common Stock").

c. Prior to effectuating any transfer of Beneficial Ownership of Common Stock that would result in a decrease in the amount of Common Stock of which a Substantial Shareholder has Beneficial Ownership or would result in an entity or individual ceasing to be a Substantial Shareholder, the parties to such transaction must file with the Court, and serve upon the Disclosure Parties, an advance written declaration of the intended transfer of Common Stock substantially in the form attached to the Procedures as **Exhibit 1C** (a "Declaration of Intent to Transfer Common Stock," and together with a Declaration of Intent to Accumulate Common Stock, a "Declaration of Proposed Transfer").

d. The Debtors and the other Disclosure Parties shall have twenty (20) calendar days after receipt of a Declaration of Proposed Transfer to file with the Court and serve on such Substantial Shareholder or potential Substantial Shareholder an objection to any proposed transfer of Beneficial Ownership of Common Stock described in the Declaration of Proposed Transfer on the grounds that such transfer might adversely affect the Debtors' ability to utilize their Tax Attributes. If the Debtors

[1] Capitalized terms used but not otherwise defined herein have the meanings given to them in the Motion.

or any of the other Disclosure Parties file an objection, such transaction will remain ineffective unless such objection is withdrawn, or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, such transaction can proceed solely as set forth in the Declaration of Proposed Transfer. Further transactions within the scope of this paragraph must be the subject of additional notices in accordance with the procedures set forth herein, with an additional twenty (20) day waiting period for each Declaration of Proposed Transfer. To the extent that the Debtors receive an appropriate Declaration of Proposed Transfer and determine in their business judgment not to object, they shall provide notice of that decision as soon as is reasonably practicable to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and any statutory committee(s) appointed in these chapter 11 cases.

e. For purposes of these Procedures (including, for the avoidance of doubt, with respect to both transfers and declarations of worthlessness): (i) a "Substantial Shareholder" is any entity or individual person that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations promulgated thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (*e.g.*, (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

The following procedures apply for declarations of worthlessness of Common Stock:

a. Any person or entity that currently is or becomes a 50-Percent Shareholder[2] (as defined below) must file with the Court and serve upon the Disclosure Parties a declaration of such status, substantially in the form attached to the Procedures as

[2] Based on 22,237,067 shares of Common Stock outstanding for purposes of section 382 of the Tax Code as of the Petition Date.

Exhibit 1D (each, a "Declaration of Status as a 50-Percent Shareholder"), on or before the later of (i) twenty (20) calendar days after the date of the Notice of Interim Order and (ii) ten (10) calendar days after becoming a 50-Percent Shareholder; *provided*, *however*, that no separate declaration is required if the entity's 50-Percent Shareholder status and Beneficial Ownership of Common Stock as of the Petition Date are disclosed in the Motion or another Court pleading filed by the Debtors; *provided*, *further*, that, for the avoidance of doubt, the other procedures set forth herein shall apply to any 50-Percent Shareholder even if no Declaration of Status as a 50-Percent Shareholder has been filed. For purposes of the Procedures, a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder).

b. Prior to filing any federal or state tax return, or any amendment to such a return, or taking any other action that claims any deduction for worthlessness of Beneficial Ownership of Common Stock for a taxable year ending before the Debtors' emergence from chapter 11 protection, such 50-Percent Shareholder must file with the Court and serve upon the Disclosure Parties a declaration of intent to claim a worthless stock deduction (a "Declaration of Intent to Claim a Worthless Stock Deduction"), substantially in the form attached to the Procedures as **Exhibit 1E**.

i. The Debtors and the other Disclosure Parties shall have twenty (20) calendar days after receipt of a Declaration of Intent to Claim a Worthless Stock Deduction to file with the Court and serve on such 50-Percent Shareholder an objection to any proposed claim of worthlessness described in the Declaration of Intent to Claim a Worthless Stock Deduction on the grounds that such claim might adversely affect the Debtors' ability to utilize their Tax Attributes.

ii. If the Debtors or the other Disclosure Parties timely object, the filing of the tax return or amendment thereto with such claim will not be permitted unless approved by a final and non-appealable order of the Court, unless such objection is withdrawn.

iii. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, the filing of the return or amendment with such claim will be permitted solely as described in the Declaration of Intent to Claim a Worthless Stock Deduction. Additional returns and amendments within the scope of this section must be the subject of additional notices as set forth herein, with an additional twenty-day waiting period. To the extent that the Debtors receive an appropriate Declaration of Intent to Claim a Worthless Stock Deduction and determine in their business judgment not to object, they shall provide notice of that decision as soon as is reasonably practicable to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition

financing facility, and any statutory committee(s) appointed in these chapter 11 cases.

Notice Procedures

The following notice procedures apply to these Procedures:

a. No later than three (3) business days following entry of the Interim Order, the Debtors shall send the notice substantially in the form attached hereto as **Exhibit 1F** (the "Notice of Interim Order") to: (i) the United States Trustee for the District of New Jersey; (ii) the U.S. Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) any official committees appointed in these chapter 11 cases; and (v) to the extent known, each holder of record of Common Stock and all banks, brokers, intermediaries, other nominees, or their mailing agents that hold Common Stock in "street name" for the beneficial holders (with instructions to serve down to the beneficial holders of Common Stock as applicable), and as outlined and in accordance with the noticing procedures from the Motion, submit a copy of the Notice of Interim Order (modified for publication) to *The New York Times* (national and international editions) and any other local or provincial publication that the Debtors deem appropriate (including, to the extent reasonably practicable, a French language publication), and post the Interim Order and the Procedures to the website established by the Debtors' claims and noticing agent for these chapter 11 cases https://omniagentsolutions.com/TCP. Additionally, no later than three (3) business days following entry of the Final Order, the Debtors shall serve a Notice of Interim Order modified to reflect that the Final Order has been entered (as modified, the "Notice of Final Order") on the same entities that received Notice of Interim Order.

b. All registered and Nominee holders of Common Stock shall be required to provide the Notice of Interim Order or Notice of Final Order, as applicable, to any holder for whose benefit such registered or Nominee holder holds such Common Stock, down the chain of ownership for all such holders of Common Stock, as applicable.

c. Any entity or individual, or broker or agent acting on such entity's or individual's behalf, who sells Common Stock to another entity or individual, shall be required to serve a copy of the Notice of Interim Order or Notice of Final Order, as applicable, on such purchaser of such Common Stock, or any broker or agent acting on such purchaser's behalf.

d. To the extent confidential information is required in any declaration described in the Procedures, such confidential information may be filed and served in redacted form; *provided, however*, that any such declarations served on the Debtors shall not be in redacted form. The Debtors shall keep all information provided in such declarations strictly confidential and shall not disclose the contents thereof to any person except: (i) to the extent necessary to respond to a petition or objection filed with the Court; (ii) to the extent otherwise required by law; or (iii) to the extent that the information contained therein is already public; *provided, however*, that the Debtors may disclose the contents thereof to their professional advisors, who shall

keep all such notices strictly confidential and shall not disclose the contents thereof to any other person, subject to further Court order. To the extent confidential information is necessary to respond to an objection filed with the Court, such confidential information shall be filed under seal or in a redacted form.

Exhibit 1A

Declaration of Status as a Substantial Shareholder

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF STATUS AS A SUBSTANTIAL SHAREHOLDER

The undersigned party is/has become a Substantial Shareholder with respect to the common stock of THE CHILDREN'S PLACE, INC. or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock"). THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").[2]

As of _____ __, 2026, the undersigned party currently has Beneficial Ownership of _____ shares of Common Stock. The following table sets forth the date(s) on which the

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

undersigned party acquired Beneficial Ownership of such Common Stock:

Number of Shares	**Type of Stock (*e.g.*, Common)**	**Date Acquired**

(Attach additional page or pages if necessary.)

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the Interim Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief [Docket No. [●]] (the "Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order), on or before the later of (a) twenty (20) calendar days after the date of the Notice of Interim Order, and (b) ten (10) calendar days after becoming a Substantial Shareholder.

At the election of the Substantial Shareholder, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the Substantial Shareholder's taxpayer identification number and the amount of Common Stock that the Substantial Shareholder beneficially owns.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

[*Remainder of Page Intentionally Left Blank.*]

Respectfully submitted,

(Name of Substantial Shareholder)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1B

Declaration of Intent to Accumulate Common Stock

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF INTENT TO ACCUMULATE COMMON STOCK[2]

The undersigned party hereby provides notice of its intention to purchase, acquire, or otherwise accumulate (the "Proposed Transfer") one or more shares of common stock or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock") of THE CHILDREN'S PLACE, INC. THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").

If applicable, on _____ __, 2026, the undersigned party filed a Declaration of

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

Status as a Substantial Shareholder with the Court and served copies thereof as set forth therein.

The undersigned party currently has Beneficial Ownership of _____ shares of Common Stock.

Pursuant to the Proposed Transfer, the undersigned party proposes to purchase, acquire, or otherwise accumulate Beneficial Ownership of _____ shares of Common Stock or an Option with respect to _____ shares of Common Stock. If the Proposed Transfer is permitted to occur, the undersigned party will have Beneficial Ownership of _____ shares of Common Stock.

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Interim Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order).

At the election of the undersigned party, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the undersigned party's taxpayer identification number and the amount of Common Stock that the undersigned party beneficially owns.

Pursuant to the Order, the undersigned party acknowledges that it is prohibited from consummating the Proposed Transfer unless and until the undersigned party complies with the Procedures set forth therein.

The Debtors and the other Disclosure Parties have twenty (20) calendar days after receipt of this Declaration to object to the Proposed Transfer described herein. If the Debtors or any of

the other Disclosure Parties file an objection, such Proposed Transfer will remain ineffective unless such objection is withdrawn or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, then after expiration of such period the Proposed Transfer may proceed solely as set forth in this Declaration.

Any further transactions contemplated by the undersigned party that may result in the undersigned party purchasing, acquiring, or otherwise accumulating Beneficial Ownership of additional shares of Common Stock will each require an additional notice filed with the Court to be served in the same manner as this Declaration.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1C

Declaration of Intent to Transfer Common Stock

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF INTENT TO TRANSFER COMMON STOCK[2]

The undersigned party hereby provides notice of its intention to sell, trade, or otherwise transfer (the "Proposed Transfer") Beneficial Ownership of one or more shares of common stock or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock") of THE CHILDREN'S PLACE, INC. THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").

If applicable, on _____ __, 2026, the undersigned party filed a Declaration of

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

Status as a Substantial Shareholder with the Court and served copies thereof as set forth therein.

The undersigned party currently has Beneficial Ownership of _____ shares of Common Stock.

Pursuant to the Proposed Transfer, the undersigned party proposes to sell, trade, or otherwise transfer Beneficial Ownership of _____ shares of Common Stock or an Option with respect to _____ shares of Common Stock. If the Proposed Transfer is permitted to occur, the undersigned party will have Beneficial Ownership of _____ shares of Common Stock.

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Interim Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order).

At the election of the undersigned party, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the undersigned party's taxpayer identification number and the amount of Common Stock that the undersigned party beneficially owns.

Pursuant to the Order, the undersigned party acknowledges that it is prohibited from consummating the Proposed Transfer unless and until the undersigned party complies with the Procedures set forth therein.

The Debtors and the other Disclosure Parties have twenty (20) calendar days after receipt of this Declaration to object to the Proposed Transfer described herein. If the Debtors or any of the other Disclosure Parties file an objection, such Proposed Transfer will remain ineffective

unless such objection is withdrawn or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, then after expiration of such period the Proposed Transfer may proceed solely as set forth in this Declaration.

Any further transactions contemplated by the undersigned party that may result in the undersigned party selling, trading, or otherwise transferring additional shares of Common Stock will each require an additional notice filed with the Court to be served in the same manner as this Declaration.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____

Exhibit 1D

Declaration of Status as a 50-Percent Shareholder

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF STATUS AS A 50-PERCENT SHAREHOLDER

The undersigned party is/has become a 50-Percent Shareholder with respect to the common stock of THE CHILDREN'S PLACE, INC. or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock"). THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").[2]

As of _____ __, 2026, the undersigned party currently has Beneficial Ownership of _____ shares of Common Stock, representing _____ percent of the outstanding Common

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)) and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); and (iii) an "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

Stock. The following table sets forth the date(s) on which the undersigned party acquired Beneficial Ownership of such Common Stock:

Number of Shares	**Type of Stock (*e.g.*, Common)**	**Date Acquired**

(Attach additional page or pages if necessary.)

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Interim Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order), on or before the later of (a) twenty (20) calendar days after the date of the Notice of Interim Order and (b) ten (10) calendar days after becoming a 50-Percent Shareholder.

At the election of the 50-Percent Shareholder, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the 50-Percent Shareholder's taxpayer identification number and the amount of Common Stock that the 50-Percent Shareholder beneficially owns.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of 50-Percent Shareholder)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1E

Declaration of Intent to Claim a Worthless Stock Deduction

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF INTENT TO CLAIM A WORTHLESS STOCK DEDUCTION

The undersigned party is a 50-Percent Shareholder[2] with respect to the common stock of THE CHILDREN'S PLACE, INC. or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock"). THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").

The undersigned party hereby provides notice of its intent to claim a deduction for worthlessness, for federal or state tax purposes, with respect to its Beneficial Ownership of _____ shares of Common Stock for the taxable year ending _____ __, 20__, by filing a tax return, or an amendment to a tax return, that reflects such claim of worthlessness (the "Proposed Worthlessness Claim").

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Interim Order (I) Establishing Notification and Hearing Procedures on*

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration, a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder).

Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief [Docket No. [●]] (the "Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order).

At the election of the undersigned party, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the undersigned party's taxpayer identification number and the amount of Common Stock that the undersigned party beneficially owns.

The Debtors and the other Disclosure Parties have twenty (20) calendar days after receipt of this Declaration to object to the Proposed Worthlessness Claim described herein on the grounds that such claim might adversely affect the Debtors' ability to utilize their Tax Attributes. If the Debtors or the other Disclosure Parties timely object, the filing of the tax return or amendment thereto with such claim will not be permitted unless approved by a final and non-appealable order of the Court, unless such objection is withdrawn. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, the filing of the return or amendment with such claim will be permitted solely as described in this Declaration.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1F

Notice of Interim Order

WHITE & CASE LLP
Gregory F. Pesce (*pro hac vice* pending)
1221 Avenue of the Americas
New York, New York 10020
Telephone: (212) 819-8200
Facsimile: (212) 354-8113
gregory.pesce@whitecase.com

- and -

Andrew F. O'Neill (*pro hac vice* pending)
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- and -

Amanda Parra Criste (*pro hac vice* pending)
Varoon Sachdev (*pro hac vice* pending)
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Proposed Co-Counsel to the Debtors and Debtors in Possession

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

NOTICE OF INTERIM ORDER (I) ESTABLISHING NOTIFICATION AND HEARING PROCEDURES ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK OF THE DEBTORS AND (II) GRANTING RELATED RELIEF

TO: ALL ENTITIES (AS DEFINED BY SECTION 101(15) OF THE BANKRUPTCY CODE) THAT MAY HOLD BENEFICIAL OWNERSHIP OF COMMON STOCK (THE "COMMON STOCK") OF THE CHILDREN'S PLACE, INC.:

PLEASE TAKE NOTICE that, on November 8, 2026 (the "Petition Date"), the above captioned debtors and debtors in possession (the "Debtors"), commenced voluntary cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Subject to certain exceptions, section 362 of the Bankruptcy Code operates as a stay of any act to obtain possession of property of the Debtors' estates or of property from the Debtors' estates or to exercise control over property of the Debtors' estates.

PLEASE TAKE FURTHER NOTICE that on the Petition Date, the Debtors filed the *Debtors' Motion for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Motion").

PLEASE TAKE FURTHER NOTICE that on [●], the United States Bankruptcy Court for the District of New Jersey (the "Court") entered an *Interim Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock of the Debtors and (II) Granting Related Relief* [Docket No. [●]] (with all exhibits thereto, the "Interim Order")[2] approving procedures for certain transfers of and

[2] Capitalized terms used but not defined herein shall have the meanings ascribed to them in them in the Interim Order or the Motion, as applicable.

declarations of worthlessness with respect to Common Stock set forth in **Exhibit 1** attached to the Interim Order (the "Procedures").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, a Substantial Shareholder may not consummate any purchase, sale, or other transfer of Common Stock or Beneficial Ownership of Common Stock in violation of the Procedures, and any such transaction in violation of the Procedures shall be null and void.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, the Procedures shall apply to the holding and transfers of Common Stock or any Beneficial Ownership therein by a Substantial Shareholder or someone who may become a Substantial Shareholder.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, a 50-Percent Shareholder may not claim a worthless stock deduction with respect to Common Stock, or Beneficial Ownership of Common Stock, in violation of the Procedures, and any such deduction in violation of the Procedures shall be null and void, and the 50-Percent Shareholder shall be required to file an amended tax return revoking such proposed deduction.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, upon the request of any entity, the proposed notice, claims, and solicitation agent for the Debtors, Omni Agent Solutions, Inc., will provide a copy of the Order and a form of each of the declarations required to be filed by the Procedures in a reasonable period of time. Such declarations are also available via PACER on the Court's website at https://www.njb.uscourts.gov for a fee, or free of charge by accessing the Debtors' restructuring website at https://omniagentsolutions.com/TCP.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Interim Order, failure to follow the procedures set forth in the Interim Order shall constitute a violation of, among other things, the automatic stay provisions of section 362 of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE that, other than to the extent that the Interim Order expressly conditions or restricts trading in or the declaration of worthlessness with respect to Common Stock, nothing in the Interim Order or in the Motion shall, or shall be deemed to, prejudice, impair, or otherwise alter or affect the rights of any holders of Common Stock, including in connection with the treatment of any such stock under any chapter 11 plan or any applicable bankruptcy court order.

PLEASE TAKE FURTHER NOTICE that any prohibited purchase, sale, other transfer of, or declaration of worthlessness with respect to Common Stock, Beneficial Ownership thereof, or option with respect thereto in violation of the Interim Order is prohibited and shall be null and void and may be subject to additional sanctions as this court may determine.

PLEASE TAKE FURTHER NOTICE that the requirements set forth in this Notice are in addition to the requirements of applicable law and do not excuse compliance therewith.

PLEASE TAKE FURTHER NOTICE that if no written objections to the Motion are timely filed, served and received in accordance with the requirements set forth below, a final order will be submitted which will provide that the Motion shall be granted in its entirety on a final basis. If timely written objections are filed, served and received, a hearing (the "Hearing") to consider approval of the Motion on a final basis will be held at _:__ _.m. prevailing Eastern Time on _____, 2026 before Judge Meisel.

PLEASE TAKE FURTHER NOTICE that objections, if any, to final approval of the Motion must (a) be in writing, (b) comply with the Federal Rules of Bankruptcy Procedure and the Local Rules of the United States Bankruptcy Court for the District of New Jersey, (c) be filed on or before [●]:00 p.m. prevailing Eastern Time on _____, 2026 (the "Objection Deadline") and (d) be served on: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue

of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has

requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

PLEASE TAKE FURTHER NOTICE that only those objections made in writing and timely filed and received by the Objection Deadline will be considered by the Bankruptcy Court at the Hearing, and that if no objections to the Motion are timely filed and served in accordance with the procedures set forth herein, then the Bankruptcy Court may enter a final order granting the Motion without further notice.

Dated: [●]

/s/ DRAFT

WHITE & CASE LLP
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Varoon Sachdev (*pro hac vice* pending)
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Proposed Co-Counsel to Debtors and Debtors in Possession

COLE SCHOTZ P.C.
Michael D. Sirota
Warren A. Usatine
Seth Van Aalten (*pro hac vice* pending)
Justin R. Alberto (*pro hac vice* pending)
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Hackensack, New Jersey 07601
Telephone: (201) 489-3000
Facsimile: (201) 489-1536
msirota@coleschotz.com
wusatine@coleschotz.com
svanaalten@coleschotz.com
jalberto@coleschotz.com
dharris@coleschotz.com

Proposed Co-Counsel to Debtors and Debtors in Possession

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Facsimile: (212) 354-8113
gregory.pesce@whitecase.com

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wusatine@coleschotz.com
svanaalten@coleschotz.com
jalberto@coleschotz.com
dharris@coleschotz.com

Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: - THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) ESTABLISHING NOTIFICATION AND HEARING PROCEDURES ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK, AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through eight (8), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) establishing notification and hearing procedures that must be complied with before certain transfers of and/or declarations of worthlessness with respect to Common Stock in order to protect the potential value of the Debtors' U.S. federal net operating loss carryforwards (including any such carryforwards of any consolidated group of which any Debtor is or was a member) (the "NOLs"), carryforwards of disallowed business interest expense under section 163(j) of the Tax Code, and other Tax Attributes; (b) directing that any purchase, sale, other transfer of, or declaration of worthlessness with respect to Common Stock in violation of the procedures set forth herein shall be null and void *ab initio*; and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, 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**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors' Tax Attributes are property of the Debtors' estates and are protected by section 362(a) of the Bankruptcy Code.

5. The Procedures, as set forth in **Exhibit 1** (including **Exhibits 1A** through **1F**) attached hereto, are hereby approved, on a final basis; *provided*, *however*, that any party in interest may file a motion and seek emergency relief from the Procedures based upon a showing of sufficient cause; *provided further*, that the Debtors' and the other Disclosure Parties' rights to oppose such relief are fully reserved and preserved.

6. Any transfer or declaration of worthlessness with respect to Beneficial Ownership of Common Stock in violation of the Procedures, including but not limited to the notice requirements, shall be null and void *ab initio*.

7. In the case of any such transfer of Beneficial Ownership of Common Stock in violation of the Procedures, including but not limited to the notice requirements, the person or entity making such transfer shall be required to take remedial actions specified by the Debtors, which may include the actions specified in IRS Private Letter Ruling 201010009 (Dec. 4, 2009), to appropriately reflect that such transfer is null and void *ab initio*.

8. In the case of any such declaration of worthlessness with respect to Beneficial Ownership of Common Stock in violation of the Procedures, including the notice requirements, the person or entity making such declaration shall be required to file an amended tax return revoking such declaration and any related deduction to appropriately reflect that such declaration is void *ab initio*.

9. The transfer agent for the Common Stock is ordered and authorized to provide directly to Omni Agent Solutions, Inc., the Debtors' claims and noticing agent the list of registered holders of the Common Stock within one (1) business day of entry of this Order.

10. The Debtors are authorized to prospectively or retrospectively waive any and all restrictions, stays, and notification procedures set forth in the Procedures.

11. The Debtors shall post the Procedures to the website established by Omni Agent Solutions, Inc. for these chapter 11 cases (https://omniagentsolutions.com/TCP), such notice being reasonably calculated to provide notice to all parties that may be affected by the Procedures, whether known or unknown.

12. To the extent that this Final Order is inconsistent with any prior order or pleading with respect to the Motion in these chapter 11 cases, the terms of this Final Order shall govern.

13. The requirements set forth in this Final Order are in addition to the requirements of Bankruptcy Rules 3001(e) and 3002 and any other applicable law, and do not excuse compliance therewith.

14. The relief granted in this Final Order is intended solely to permit the Debtors to protect, preserve, and maximize the value of their Tax Attributes; accordingly, nothing in this Final Order or in the Motion shall, or shall be deemed to prejudice, impair or otherwise alter or affect the rights of any holders of Common Stock, including in connection with the treatment of any such Common Stock under the Debtors' chapter 11 plan or any applicable bankruptcy court order.

15. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any

particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

16. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

17. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Final Order shall be effective and enforceable immediately upon entry hereof.

18. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

19. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Final Order.

Exhibit 1

**Procedures for Transfers of and
Declarations of Worthlessness with Respect to Common Stock**

PROCEDURES FOR TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK

The following procedures apply to transfers of Common Stock:[1]

a. Any entity (as defined in section 101(15) of the Bankruptcy Code) that is a Substantial Shareholder (as defined herein) must file with the Court, and serve upon the Disclosure Parties (as defined below), a declaration of such status, substantially in the form attached to the Procedures as **Exhibit 1A** (each, a "Declaration of Status as a Substantial Shareholder"), on or before the later of (A) twenty (20) calendar days after the date of the Notice of Final Order, or (B) ten (10) calendar days after becoming a Substantial Shareholder; *provided, however,* that no separate declaration is required if the entity's Substantial Shareholder status and Beneficial Ownership of Common Stock as of the Petition Date are disclosed in the Motion or another Court pleading filed by the Debtors; *provided*, *further*, that, for the avoidance of doubt, the other procedures set forth herein shall apply to any Substantial Shareholder even if no Declaration of Status as a Substantial Shareholder has been filed.

b. Prior to effectuating any transfer of Beneficial Ownership of Common Stock that would result in an increase in the amount of Common Stock of which a Substantial Shareholder has Beneficial Ownership or would result in an entity or individual becoming a Substantial Shareholder, the parties to such transaction must file with the Court, and serve upon the Disclosure Parties, an advance written declaration of the intended transfer of Common Stock, substantially in the form attached to the Procedures as **Exhibit 1B** (each, a "Declaration of Intent to Accumulate Common Stock").

c. Prior to effectuating any transfer of Beneficial Ownership of Common Stock that would result in a decrease in the amount of Common Stock of which a Substantial Shareholder has Beneficial Ownership or would result in an entity or individual ceasing to be a Substantial Shareholder, the parties to such transaction must file with the Court, and serve upon the Disclosure Parties, an advance written declaration of the intended transfer of Common Stock substantially in the form attached to the Procedures as **Exhibit 1C** (a "Declaration of Intent to Transfer Common Stock," and together with a Declaration of Intent to Accumulate Common Stock, a "Declaration of Proposed Transfer").

d. The Debtors and the other Disclosure Parties shall have twenty (20) calendar days after receipt of a Declaration of Proposed Transfer to file with the Court and serve on such Substantial Shareholder or potential Substantial Shareholder an objection to any proposed transfer of Beneficial Ownership of Common Stock described in the Declaration of Proposed Transfer on the grounds that such transfer might adversely affect the Debtors' ability to utilize their Tax Attributes. If the Debtors

[1] Capitalized terms used but not otherwise defined herein have the meanings given to them in the Motion.

or any of the other Disclosure Parties file an objection, such transaction will remain ineffective unless such objection is withdrawn, or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, such transaction can proceed solely as set forth in the Declaration of Proposed Transfer. Further transactions within the scope of this paragraph must be the subject of additional notices in accordance with the procedures set forth herein, with an additional twenty (20) day waiting period for each Declaration of Proposed Transfer. To the extent that the Debtors receive an appropriate Declaration of Proposed Transfer and determine in their business judgment not to object, they shall provide notice of that decision as soon as is reasonably practicable to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and any statutory committee(s) appointed in these chapter 11 cases.

e. For purposes of these Procedures (including, for the avoidance of doubt, with respect to both transfers and declarations of worthlessness): (i) a "Substantial Shareholder" is any entity or individual person that has Beneficial Ownership of at least 4.5 percent of any individual class (or series) of Common Stock; and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations promulgated thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)) and includes direct, indirect, and constructive ownership (*e.g.*, (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

The following procedures apply for declarations of worthlessness of Common Stock:

a. Any person or entity that currently is or becomes a 50-Percent Shareholder[2] (as defined below) must file with the Court and serve upon the Disclosure Parties a declaration of such status, substantially in the form attached to the Procedures as **Exhibit 1D** (each, a "Declaration of Status as a 50-Percent Shareholder"), on or before the later of (i) twenty (20) calendar days after the date of the Notice of Final

[2] Based on 22,237,067 shares of Common Stock outstanding for purposes of section 382 of the Tax Code as of the Petition Date.

Order and (ii) ten (10) calendar days after becoming a 50-Percent Shareholder; *provided*, *however*, that no separate declaration is required if the entity's 50-Percent Shareholder status and Beneficial Ownership of Common Stock as of the Petition Date are disclosed in the Motion or another Court pleading filed by the Debtors; *provided*, *further*, that, for the avoidance of doubt, the other procedures set forth herein shall apply to any 50-Percent Shareholder even if no Declaration of Status as a 50-Percent Shareholder has been filed. For purposes of the Procedures, a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder).

b. Prior to filing any federal or state tax return, or any amendment to such a return, or taking any other action that claims any deduction for worthlessness of Beneficial Ownership of Common Stock for a taxable year ending before the Debtors' emergence from chapter 11 protection, such 50-Percent Shareholder must file with the Court and serve upon the Disclosure Parties a declaration of intent to claim a worthless stock deduction (a "Declaration of Intent to Claim a Worthless Stock Deduction"), substantially in the form attached to the Procedures as **Exhibit 1E**.

i. The Debtors and the other Disclosure Parties shall have twenty (20) calendar days after receipt of a Declaration of Intent to Claim a Worthless Stock Deduction to file with the Court and serve on such 50-Percent Shareholder an objection to any proposed claim of worthlessness described in the Declaration of Intent to Claim a Worthless Stock Deduction on the grounds that such claim might adversely affect the Debtors' ability to utilize their Tax Attributes.

ii. If the Debtors or the other Disclosure Parties timely object, the filing of the tax return or amendment thereto with such claim will not be permitted unless approved by a final and non-appealable order of the Court, unless such objection is withdrawn.

iii. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, the filing of the return or amendment with such claim will be permitted solely as described in the Declaration of Intent to Claim a Worthless Stock Deduction. Additional returns and amendments within the scope of this section must be the subject of additional notices as set forth herein, with an additional twenty-day waiting period. To the extent that the Debtors receive an appropriate Declaration of Intent to Claim a Worthless Stock Deduction and determine in their business judgment not to object, they shall provide notice of that decision as soon as is reasonably practicable to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and any statutory committee(s) appointed in these chapter 11 cases.

Notice Procedures

The following notice procedures apply to these Procedures:

a. No later than three (3) business days following entry of the Interim Order, the Debtors shall send the notice substantially in the form attached hereto as **Exhibit 1F** (the "Notice of Interim Order") to: (i) the United States Trustee for the District of New Jersey; (ii) the U.S. Securities and Exchange Commission; (iii) the Internal Revenue Service; (iv) any official committees appointed in these chapter 11 cases; and (v) to the extent known, each holder of record of Common Stock and all banks, brokers, intermediaries, other nominees, or their mailing agents that hold Common Stock in "street name" for the beneficial holders (with instructions to serve down to the beneficial holders of Common Stock as applicable), and as outlined and in accordance with the noticing procedures from the Motion, submit a copy of the Notice of Interim Order (modified for publication) to *The New York Times* (national and international editions) and any other local or provincial publication that the Debtors deem appropriate (including, to the extent reasonably practicable, a French language publication), and post the Interim Order and the Procedures to the website established by the Debtors' claims and noticing agent for these chapter 11 cases at https://omniagentsolutions.com/TCP. Additionally, no later than three (3) business days following entry of the Final Order, the Debtors shall serve a Notice of Interim Order modified to reflect that the Final Order has been entered (as modified, the "Notice of Final Order") on the same entities that received Notice of Interim Order.

b. All registered and Nominee holders of Common Stock shall be required to provide the Notice of Interim Order or Notice of Final Order, as applicable, to any holder for whose benefit such registered or Nominee holder holds such Common Stock, down the chain of ownership for all such holders of Common Stock, as applicable.

c. Any entity or individual, or broker or agent acting on such entity's or individual's behalf, who sells Common Stock to another entity or individual, shall be required to serve a copy of the Notice of Interim Order or Notice of Final Order, as applicable, on such purchaser of such Common Stock, or any broker or agent acting on such purchaser's behalf.

d. To the extent confidential information is required in any declaration described in the Procedures, such confidential information may be filed and served in redacted form; *provided, however*, that any such declarations served on the Debtors shall not be in redacted form. The Debtors shall keep all information provided in such declarations strictly confidential and shall not disclose the contents thereof to any person except: (i) to the extent necessary to respond to a petition or objection filed with the Court; (ii) to the extent otherwise required by law; or (iii) to the extent that the information contained therein is already public; *provided, however*, that the Debtors may disclose the contents thereof to their professional advisors, who shall keep all such notices strictly confidential and shall not disclose the contents thereof

to any other person, subject to further Court order. To the extent confidential information is necessary to respond to an objection filed with the Court, such confidential information shall be filed under seal or in a redacted form.

Exhibit 1A

Declaration of Status as a Substantial Shareholder

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF STATUS AS A SUBSTANTIAL SHAREHOLDER

The undersigned party is/has become a Substantial Shareholder with respect to the common stock of THE CHILDREN'S PLACE, INC. or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock"). THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").[2]

As of _____ __, 2026, the undersigned party currently has Beneficial Ownership of _____ shares of Common Stock. The following table sets forth the date(s) on which the

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

undersigned party acquired Beneficial Ownership of such Common Stock:

Number of Shares	**Type of Stock (*e.g.*, Common)**	**Date Acquired**

(Attach additional page or pages if necessary.)

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Final Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order), on or before the later of (a) twenty (20) calendar days after the date of the Notice of Final Order, and (b) ten (10) calendar days after becoming a Substantial Shareholder.

At the election of the Substantial Shareholder, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the Substantial Shareholder's taxpayer identification number and the amount of Common Stock that the Substantial Shareholder beneficially owns.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

[*Remainder of Page Intentionally Left Blank.*]

Respectfully submitted,

(Name of Substantial Shareholder)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1B

Declaration of Intent to Accumulate Common Stock

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF INTENT TO ACCUMULATE COMMON STOCK[2]

The undersigned party hereby provides notice of its intention to purchase, acquire, or otherwise accumulate (the "Proposed Transfer") one or more shares of common stock or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock") of THE CHILDREN'S PLACE, INC. THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").

If applicable, on _____ __, 2026, the undersigned party filed a Declaration of

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

Status as a Substantial Shareholder with the Court and served copies thereof as set forth therein.

The undersigned party currently has Beneficial Ownership of _____ shares of Common Stock.

Pursuant to the Proposed Transfer, the undersigned party proposes to purchase, acquire, or otherwise accumulate Beneficial Ownership of _____ shares of Common Stock or an Option with respect to _____ shares of Common Stock. If the Proposed Transfer is permitted to occur, the undersigned party will have Beneficial Ownership of _____ shares of Common Stock.

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Final Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Final Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Final Order).

At the election of the undersigned party, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the undersigned party's taxpayer identification number and the amount of Common Stock that the undersigned party beneficially owns.

Pursuant to the Final Order, the undersigned party acknowledges that it is prohibited from consummating the Proposed Transfer unless and until the undersigned party complies with the Procedures set forth therein.

The Debtors and the other Disclosure Parties have twenty (20) calendar days after receipt of this Declaration to object to the Proposed Transfer described herein. If the Debtors or any of

the other Disclosure Parties file an objection, such Proposed Transfer will remain ineffective unless such objection is withdrawn or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, then after expiration of such period the Proposed Transfer may proceed solely as set forth in this Declaration.

Any further transactions contemplated by the undersigned party that may result in the undersigned party purchasing, acquiring, or otherwise accumulating Beneficial Ownership of additional shares of Common Stock will each require an additional notice filed with the Court to be served in the same manner as this Declaration.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1C

Declaration of Intent to Transfer Common Stock

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF INTENT TO TRANSFER COMMON STOCK[2]

The undersigned party hereby provides notice of its intention to sell, trade, or otherwise transfer (the "Proposed Transfer") Beneficial Ownership of one or more shares of common stock or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock") of THE CHILDREN'S PLACE, INC. THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").

If applicable, on _____ __, 2026, the undersigned party filed a Declaration of

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "Substantial Shareholder" is any entity or individual that has Beneficial Ownership of at least 1,000,668 shares of Common Stock (representing approximately 4.5 percent of all issued and outstanding shares of Common Stock for purposes of section 382 of the Tax Code as of the Petition Date); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)), and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire). An "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

Status as a Substantial Shareholder with the Court and served copies thereof as set forth therein.

The undersigned party currently has Beneficial Ownership of _____ shares of Common Stock.

Pursuant to the Proposed Transfer, the undersigned party proposes to sell, trade, or otherwise transfer Beneficial Ownership of _____ shares of Common Stock or an Option with respect to _____ shares of Common Stock. If the Proposed Transfer is permitted to occur, the undersigned party will have Beneficial Ownership of _____ shares of Common Stock.

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Final Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Final Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Final Order).

At the election of the undersigned party, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the undersigned party's taxpayer identification number and the amount of Common Stock that the undersigned party beneficially owns.

Pursuant to the Final Order, the undersigned party acknowledges that it is prohibited from consummating the Proposed Transfer unless and until the undersigned party complies with the Procedures set forth therein.

The Debtors and the other Disclosure Parties have twenty (20) calendar days after receipt of this Declaration to object to the Proposed Transfer described herein. If the Debtors or any of the other Disclosure Parties file an objection, such Proposed Transfer will remain ineffective

unless such objection is withdrawn or such transaction is approved by a final and non-appealable order of the Court. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, then after expiration of such period the Proposed Transfer may proceed solely as set forth in this Declaration.

Any further transactions contemplated by the undersigned party that may result in the undersigned party selling, trading, or otherwise transferring additional shares of Common Stock will each require an additional notice filed with the Court to be served in the same manner as this Declaration.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of Declarant)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____

Exhibit 1D

Declaration of Status as a 50-Percent Shareholder

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF STATUS AS A 50-PERCENT SHAREHOLDER

The undersigned party is/has become a 50-Percent Shareholder with respect to the common stock of THE CHILDREN'S PLACE, INC. or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock"). THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").[2]

As of _____ __, 2026, the undersigned party currently has Beneficial Ownership of _____ shares of Common Stock, representing _____ percent of the outstanding Common

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration: (i) a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)) and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); and (iii) an "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

Stock. The following table sets forth the date(s) on which the undersigned party acquired Beneficial Ownership of such Common Stock:

Number of Shares	**Type of Stock (*e.g.*, Common)**	**Date Acquired**

(Attach additional page or pages if necessary.)

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Final Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Final Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Final Order), on or before the later of (a) twenty (20) calendar days after the date of the Notice of Final Order and (b) ten (10) calendar days after becoming a 50-Percent Shareholder.

At the election of the 50-Percent Shareholder, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the 50-Percent Shareholder's taxpayer identification number and the amount of Common Stock that the 50-Percent Shareholder beneficially owns.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true, correct, and complete.

Respectfully submitted,

(Name of 50-Percent Shareholder)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1E

Declaration of Intent to Claim a Worthless Stock Deduction

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

DECLARATION OF INTENT TO CLAIM A WORTHLESS STOCK DEDUCTION

The undersigned party is a 50-Percent Shareholder[2] with respect to the common stock of THE CHILDREN'S PLACE, INC. or any Beneficial Ownership therein (any such record or Beneficial Ownership of common stock, collectively, the "Common Stock"). THE CHILDREN'S PLACE, INC. is a debtor and debtor in possession in Case No. 26-22682 (SLM) pending in the United States Bankruptcy Court for the District of New Jersey (the "Court").

The undersigned party hereby provides notice of its intent to claim a deduction for worthlessness, for federal or state tax purposes, with respect to its Beneficial Ownership of _____ shares of Common Stock for the taxable year ending _____ __, 20__, by

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

[2] For purposes of this Declaration, (i) a "50-Percent Shareholder" is any person or entity that, at any time since January 1, 2024, has owned Beneficial Ownership of 50 percent or more of the Common Stock (determined in accordance with section 382(g)(4)(D) of the Tax Code and the applicable Treasury Regulations thereunder); and (ii) "Beneficial Ownership" will be determined in accordance with the applicable rules of sections 382 and 383 of the Tax Code, and the Treasury Regulations thereunder (other than Treasury Regulations section 1.382-2T(h)(2)(i)(A)) and includes direct, indirect, and constructive ownership (e.g., (1) a holding company would be considered to beneficially own all equity securities owned by its subsidiaries, (2) a partner in a partnership would be considered to beneficially own its proportionate share of any equity securities owned by such partnership, (3) an individual and such individual's family members may be treated as one individual, (4) persons and entities acting in concert to make a coordinated acquisition of equity securities may be treated as a single entity, and (5) a holder would be considered to beneficially own equity securities that such holder has an Option (as defined herein) to acquire); and (iii) an "Option" to acquire stock includes all interests described in Treasury Regulations section 1.382-4(d)(9), including any contingent purchase right, warrant, convertible debt, put, call, stock subject to risk of forfeiture, contract to acquire stock, or similar interest, regardless of whether it is contingent or otherwise not currently exercisable.

filing a tax return, or an amendment to a tax return, that reflects such claim of worthlessness (the "Proposed Worthlessness Claim").

The last four digits of the taxpayer identification number of the undersigned party are _____.

Pursuant to the *Final Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Final Order"), this declaration (this "Declaration") is being filed with the Court and served upon the Disclosure Parties (as defined in the Order).

At the election of the undersigned party, the Declaration to be filed with this Court (but not the Declaration that is served upon the Disclosure Parties) may be redacted to exclude the undersigned party's taxpayer identification number and the amount of Common Stock that the undersigned party beneficially owns.

The Debtors and the other Disclosure Parties have twenty (20) calendar days after receipt of this Declaration to object to the Proposed Worthlessness Claim described herein on the grounds that such claim might adversely affect the Debtors' ability to utilize their Tax Attributes. If the Debtors or the other Disclosure Parties timely object, the filing of the tax return or amendment thereto with such claim will not be permitted unless approved by a final and non-appealable order of the Court, unless such objection is withdrawn. If the Debtors and the other Disclosure Parties do not object within such twenty (20) day period, the filing of the return or amendment with such claim will be permitted solely as described in this Declaration.

Pursuant to 28 U.S.C. § 1746, under penalties of perjury, the undersigned party hereby declares that he or she has examined this Declaration and accompanying attachments (if any), and, to the best of his or her knowledge and belief, this Declaration and any attachments hereto are true,

correct, and complete.

Respectfully submitted,

(Name of Declarant)

By:

_____
Name: _____
Address: _____
_____
Telephone: _____
Facsimile:

_____

Dated:_____ ___, 2026
_____, _____
(City) (State)

Exhibit 1F

Notice of Final Order

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors. [1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

NOTICE OF FINAL ORDER (I) ESTABLISHING NOTIFICATION AND HEARING PROCEDURES ON CERTAIN TRANSFERS OF AND DECLARATIONS OF WORTHLESSNESS WITH RESPECT TO COMMON STOCK OF THE DEBTORS AND (II) GRANTING RELATED RELIEF

TO: ALL ENTITIES (AS DEFINED BY SECTION 101(15) OF THE BANKRUPTCY CODE) THAT MAY HOLD BENEFICIAL OWNERSHIP OF COMMON STOCK (THE "COMMON STOCK") OF THE CHILDREN'S PLACE, INC.:

PLEASE TAKE NOTICE that, on November 8, 2026 (the "Petition Date"), the above captioned debtors and debtors in possession (the "Debtors"), commenced voluntary cases under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). Subject to certain exceptions, section 362 of the Bankruptcy Code operates as a stay of any act to obtain possession of property of the Debtors' estates or of property from the Debtors' estates or to exercise control over property of the Debtors' estates.

PLEASE TAKE FURTHER NOTICE that on the Petition Date, the Debtors filed the *Debtors' Motion for Entry of Interim and Final Orders (I) Establishing Notification and Hearing Procedures on Certain Transfers Of and Declarations of Worthlessness with Respect to Common Stock, and (II) Granting Related Relief* [Docket No. [●]] (the "Motion").

PLEASE TAKE FURTHER NOTICE that on [●], the United States Bankruptcy Court for the District of New Jersey (the "Court") entered a *Final Order (I) Establishing Notification and Hearing Procedures on Certain Transfers of and Declarations of Worthlessness with Respect to Common Stock of the Debtors and (II) Granting Related Relief* [Docket No. [●]] (with all exhibits thereto, the "Final Order")[2] approving procedures for certain transfers of and declarations

[2] Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Final Order or the Motion, as applicable.

of worthlessness with respect to Common Stock set forth in Exhibit 1 attached to the Final Order (the "Procedures").

PLEASE TAKE FURTHER NOTICE that, pursuant to the Final Order, a Substantial Shareholder may not consummate any purchase, sale, or other transfer of Common Stock or Beneficial Ownership of Common Stock in violation of the Procedures, and any such transaction in violation of the Procedures shall be null and void.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Final Order, the Procedures shall apply to the holding and transfers of Common Stock or any Beneficial Ownership therein by a Substantial Shareholder or someone who may become a Substantial Shareholder.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Final Order, a 50-Percent Shareholder may not claim a worthless stock deduction with respect to Common Stock, or Beneficial Ownership of Common Stock, in violation of the Procedures, and any such deduction in violation of the Procedures shall be null and void, and the 50-Percent Shareholder shall be required to file an amended tax return revoking such proposed deduction.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Final Order, upon the request of any entity, the proposed notice, claims, and solicitation agent for the Debtors, Omni Agent Solutions, Inc., will provide a copy of the Final Order and a form of each of the declarations required to be filed by the Procedures in a reasonable period of time. Such declarations are also available via PACER on the Court's website at https://www.njb.uscourts.gov for a fee, or free of charge by accessing the Debtors' restructuring website at https://omniagentsolutions.com/TCP.

PLEASE TAKE FURTHER NOTICE that, pursuant to the Final Order, failure to follow the procedures set forth in the Final Order shall constitute a violation of, among other things, the automatic stay provisions of section 362 of the Bankruptcy Code.

PLEASE TAKE FURTHER NOTICE that other than to the extent that the Final Order expressly conditions or restricts trading in or the declaration of worthlessness with respect to Common Stock, nothing in the Final Order or in the Motion shall, or shall be deemed to, prejudice, impair, or otherwise alter or affect the rights of any holders of Common Stock, including in connection with the treatment of any such stock under any chapter 11 plan or any applicable bankruptcy court order.

PLEASE TAKE FURTHER NOTICE that any prohibited purchase, sale, other transfer of, or declaration of worthlessness with respect to Common Stock, Beneficial Ownership thereof, or option with respect thereto in violation of the Final Order is prohibited and shall be null and void and may be subject to additional sanctions as this court may determine.

PLEASE TAKE FURTHER NOTICE that the requirements set forth in this Notice are in addition to the requirements of applicable law and do not excuse compliance therewith.

Dated: [●]

/s/ DRAFT

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Proposed Co-Counsel to Debtors and Debtors in Possession

TAB E

THIS IS **EXHIBIT "E"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's federal tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO (A) CONTINUE TO OPERATE THEIR CASH MANAGEMENT SYSTEM AND HONOR PREPETITION OBLIGATIONS RELATED THERETO, (B) MAINTAIN EXISTING BANK ACCOUNTS, (C) PERFORM INTERCOMPANY TRANSACTIONS IN THE ORDINARY COURSE, AND (D) MAINTAIN EXISTING BUSINESS FORMS; (II) GRANTING AN INTERIM EXTENSION AND FINAL WAIVER OF THE SECTION 345(B) DEPOSIT AND INVESTMENT REQUIREMENTS; AND (III) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"): (a) authorizing, but not directing, the Debtors to (i) continue using their cash management system, (ii) honor certain prepetition obligations related thereto, and (iii) maintain existing debtor bank accounts, business forms, and books and records; (b) authorizing, but not directing, the Debtors to (i) continue intercompany transactions and funding consistent with the Debtors' historical practices, (ii) granting administrative expense status to any such postpetition intercompany transactions between Debtors, and (iii) granting superpriority administrative expense status, junior only to any claims granted under a Financing Order (as defined herein), to any postpetition Intercompany Transactions whereby a Debtor extends credit to a Non-Debtor

[2] A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

Subsidiary (as defined herein); (c) waiving the deposit and investment requirements set forth in section 345(b) of the Bankruptcy Code with respect to the Debtors' TD Bank Accounts (as defined herein); and (d) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105, 345, 363, 364, and 503 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors

reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

The Cash Management System

I. Overview.

7. In the ordinary course of business, the Debtors use a complex centralized cash management system to collect receipts, pay invoices, fund payroll, and fund its operational expenses (the "Cash Management System"), a schematic of which is attached to the Interim Order and Final Order as **Exhibit 1** (the "Cash Management System Schematic"). The Cash Management System connects collections from customers with disbursements that fund the Debtors' daily operations. It also enables the Debtors to facilitate cash forecasting and reporting, monitor collection and disbursement of funds, allocate working capital across its many local operations, control the Debtors' bank accounts, and maintain separate accounting for each Debtor in accordance with generally accepted accounting principles.

8. Given the economic and geographic scale of Debtors' business, any disruption to the Cash Management System would have an immediate adverse effect on the Debtors' operations,

to the detriment of its estates and stakeholders. To minimize the disruption caused by the filing of these chapter 11 cases and to maximize the value of Debtors' estates, the Debtors request authority to continue using the Cash Management System in substantially the form in which it currently exists.

II. The Bank Accounts.

9. As of the Petition Date, the Cash Management System comprises approximately thirty-one (31) bank accounts (the "Bank Accounts"). Each of the Bank Accounts identified below is owned by a Debtor or a Non-Debtor Affiliate. Each Bank Account is held at one of four (4) depository banks in the United States, Canada, and Puerto Rico (collectively, the "Cash Management Banks"). The Bank Accounts hold deposits denominated in United States Dollars (USD) or Canadian Dollars (CAD). As of the Petition Date, the Debtors hold approximately $2 million in total cash across the Bank Accounts.

10. The Cash Management Banks are FDIC-insured or insured by the equivalent governmental deposit scheme in the applicable local jurisdiction. A complete list of Bank Accounts is attached to the Interim Order and Final Order as **Exhibit 2**.

11. The Bank Accounts are listed below by function in the following categories (each, as defined herein): (a) Collection Accounts; (b) Concentration Accounts; (c) Operating Accounts; (d) Disbursement Accounts; (e) Other Bank Accounts; and (f) the Adequate Assurance Account.

Bank Accounts[3]	Description of the Bank Accounts
Collection Accounts The Children's Place, Inc. Wells Fargo Bank, N.A. x2594 Wells Fargo Bank, N.A. x2388	The Debtors maintain four (4) Bank Accounts that collect funds from various sources (each, a "Collection Account"). All four (4) of the Collection Accounts are denominated in USD and are held at banks in the United States or Puerto Rico. Three (3) Collection Accounts support United States operations and one (1) supports Puerto Rico operations. Two (2) Collection Accounts are subject to blocked account arrangements. The account held at Wells Fargo

[3] All Bank Accounts hold USD unless otherwise stated.

Bank Accounts[3]	Description of the Bank Accounts
The Children's Place International, LLC J.P. Morgan Chase Bank, N.A. x7750 The Children's Place (Barbados) Inc. Banco Popular Puerto Rico x7890	and ending in x2594 is subject to a blocked account arrangement in favor of Wells Fargo Bank, National Association, as administrative agent and collateral agent under the Debtors' prepetition asset-based revolving credit facility (in such capacity, the "Prepetition ABL Agent"), as first-priority secured party, and Crystal Financial LLC d/b/a SLR Credit Solutions, as administrative agent under the Debtors' prepetition term loan facility (in such capacity, the "Prepetition Term Loan Agent"), as second-priority secured party. With respect to the account held at J.P. Morgan Chase Bank, N.A. and ending in x7750, the account is subject to a letter of direction from the Prepetition Term Loan Agent. Otherwise, funds collected in the Collection Accounts are regularly transferred, either automatically or manually, into a Concentration Account or an Operating Account.
Concentration Accounts The Children's Place, Inc. J.P. Morgan Chase Bank, N.A. x7701 Wells Fargo Bank, N.A. x6575 The Children's Place (Canada), LP TD Commercial Banking x2552 (CAD)	The Debtors maintain three (3) Bank Accounts—the J.P. Morgan Chase account ending in x7701, the Wells Fargo account ending in x6575, and the TD Commercial Banking account ending in x2552 (the "Concentration Accounts")—dedicated to pooling funds within the Cash Management System. The Concentration Account ending in x7701 is subject to a blocked account arrangement in favor of the Prepetition ABL Agent, as first-priority secured party, and the Prepetition Term Loan Agent, as second-priority secured party. Funds pooled in the Concentration Accounts are regularly swept, either automatically or manually, into the Operating Accounts to fund the Debtors' ordinary course disbursements.
Operating Accounts The Children's Place, Inc. J.P. Morgan Chase Bank, N.A. x7719 The Children's Place Services Company, LLC J.P. Morgan Chase Bank N.A. x7743 The Children's Place (Barbados) Inc. Banco Popular Puerto Rico x5991 The Children's Place (Canada), LP TD Commercial Banking x2498 (CAD) TD Commercial Banking x5883	The Debtors maintain five (5) Bank Accounts that function as operating accounts (the "Operating Accounts"), including to process wires and debit transactions, tariff refunds, duty payments, receive store cash and credit card receipts and process or fund business disbursements, including sales tax, payroll, benefits, bank fees, and vendor payments, as well as intercompany transfers. The J.P. Morgan Chase Bank, N.A. account ending in x7719 is subject to a blocked account arrangement in favor of the Prepetition ABL Agent, as first-priority secured party, and the Prepetition Term Loan Agent, as second-priority secured party.
Disbursement Accounts The Children's Place, Inc. J.P. Morgan Chase Bank, N.A. x7727 Wells Fargo Bank, N.A. x6669	The Debtors maintain six (6) Bank Accounts that fund disbursements to various third parties (the "Disbursement Accounts"), including with respect to payroll and other employee obligations, rent and occupancy costs, and merchandise vendor and supplier payments. The Disbursement Accounts are funded as needed from the Operating Accounts or Collection Accounts to settle payments owed to various parties.

Bank Accounts[3]	Description of the Bank Accounts
The Children's Place (Canada), LP TD Commercial Banking x2226 (CAD) TD Commercial Banking x5980 The Children's Place (Barbados) Inc. Banco Popular Puerto Rico x6009 Banco Popular Puerto Rico x6017	
Other Bank Accounts The Children's Place, Inc. J.P. Morgan Chase Bank, N.A. x7735 J.P. Morgan Chase Bank, N.A. x8886 Wells Fargo Bank, N.A. x8657 Wells Fargo Bank, N.A. x4096 TCP Brands, LLC J.P. Morgan Chase Bank, N.A. x8877 Wells Fargo Bank, N.A. x5427 TCP Canada, Inc. TD Commercial Banking x1847 (CAD) thechildrensplace.com, inc. J.P. Morgan Chase Bank, N.A. x7776 Wells Fargo Bank, N.A. x4104 The Children's Place International, LLC Wells Fargo Bank, N.A. x6583 The Children's Place Services Company, LLC Wells Fargo Bank, N.A. x6617 TCP Ethiopia Holding Company, LLC J.P. Morgan Chase Bank, N.A. x7381	This row consolidates miscellaneous Bank Accounts maintained by the Debtors or their Non-Debtor Affiliates in the ordinary course of business that do not fall within the Collection Accounts, Concentration Accounts, Operating Accounts, or Disbursement Accounts categories described above. As of the Petition Date, all such accounts hold no funds or *de minimis* amounts, except for the Wells Fargo Bank, N.A. account ending in x4096, which currently receives collections swept from the J.P. Morgan Chase Bank, N.A. account ending in x7750 at the request of the Prepetition Term Loan Agent, as a Term Loan Priority Account (as defined in the Intercreditor Agreement). The account held at J.P. Morgan Chase Bank, N.A. and ending in x7735 is subject to a blocked account arrangement in favor of TRMEF Basis II LLC.
Adequate Assurance Account The Children's Place, Inc. Wells Fargo Bank, N.A. x2370	The Debtors utilize the Wells Fargo Bank, N.A. account ending in x2370 as the Adequate Assurance Account[4] in these chapter 11 cases.

[4] As defined in the *Debtors' Motion for Entry of Interim and Final Orders (I) Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors' Proposed Procedures for Resolving Adequate Assurance Requests, and (IV) Granting Related Relief*, filed contemporaneously herewith.

III. Payment Processing Fees.

12. In the ordinary course of business, the Debtors accept payment in several formats, in addition to accepting cash payments at their brick-and-mortar retail locations. To process payments from customers that are not made in cash, the Debtors utilize the payment processing services of several payment processors, including, among others, Adyen, PayPal (through Braintree), Venmo (through Adyen), Afterpay, and Comenity Capital Bank (with respect to the Debtors' private label credit card program) (collectively, the "Payment Processors," and the services provided by the Payment Processors, the "Payment Processing Services").

13. The Debtors are party to certain agreements with the Payment Processors, pursuant to which the Payment Processors charge the Debtors fees for the Payment Processing Services (the "Payment Processing Fees"). As of the Petition Date, the Debtors estimate that they owe approximately $958,000 on account of unpaid Payment Processing Fees. Given that a substantial portion of payments the Debtors receive are not made in cash, the Payment Processing Services are critical to the Debtors' ability to generate revenue.

14. Accordingly, the Debtors request authority, but not direction, to pay all outstanding prepetition amounts on account of the unpaid Payment Processing Fees as they become due and payable and to continue making such payments in the ordinary course of the Debtors' business.

IV. Transport Fees.

15. In the ordinary course of business, the Debtors incur certain fees in connection with the transport of cash generated at the Debtors' brick-and-mortar retail locations (the "Transport Fees"). Garda, the Debtors' third-party armored car and security provider (in such capacity, the "Security Provider"), makes regularly scheduled cash pickups at many of the Debtors' retail stores and thereafter delivers the cash to nearby branches of the Cash Management Banks. As of the Petition Date, the Debtors estimate that they owe approximately $160,000 on account of unpaid

Transport Fees. The Security Provider is an essential component of the Debtors' Cash Management System—without it, the Debtors would not be able to safely transport cash to the Cash Management Banks on a regular basis.

16. Accordingly, the Debtors request authority, but not direction, to pay all outstanding prepetition amounts on account of any unpaid Transport Fees as they become due and payable and to continue making such payments in the ordinary course of the Debtors' business.

V. Credit Card Program.

17. As part of the Cash Management System, the Debtors provide corporate purchasing cards administered by American Express to certain employees to pay for various travel, procurement, and store operating expenses in the ordinary course of business (the "Credit Card Program"). As of the Petition Date, there are active cards associated with the Credit Card Program (the "Corporate Cards"). Charges to the Corporate Cards are billed directly to the Debtors without any payment by or reimbursement from the cardholder. In the ordinary course of business the Debtors' current spending under the Credit Card Program varies on a day to day basis, and the Debtors believe amounts are outstanding under the Credit Card Program as of the Petition Date.

18. The Credit Card Program is integral to the Cash Management System and to the continued operation of the Debtors' business. Specifically, the Credit Card Program enables the Debtors' personnel to segregate spending on work-related expenses and make quick and efficient payments necessary to maintain the Debtors' ordinary course operations. As of the Petition Date, the Debtors estimate that they owe approximately $64,767 on account of the Credit Card Program. Accordingly, the Debtors request authority, but not direction, to continue the Credit Card Program and satisfy any valid obligations that arise in connection therewith in the ordinary course of business as they become due and payable.

VI. Bank Fees.

19. In the ordinary course of business, the Debtors incur and pay, honor, or allow to be deducted from the appropriate Bank Accounts periodic service charges, costs, and other fees charged by the Cash Management Banks in connection with maintaining the Cash Management System (collectively, the "Bank Fees").

20. The Cash Management Banks assess gross service charges while providing earnings credits that are applied against those charges. The Bank Fees are incurred in the ordinary course of business, and the Debtors believe amounts are outstanding as of the Petition Date.

21. The Debtors request authority, but not direction, to pay (or to permit the payment of) any Bank Fees in the ordinary course of business, regardless of whether any Bank Fees accrued before or after the Petition Date.

VII. Intercompany Transactions and Claims.

22. The Debtors and their Non-Debtor Subsidiaries operate as a single, integrated global enterprise under common management. In the ordinary course of business, the Debtors engage in intercompany transfers (such transactions, the "Intercompany Transactions") with each other and with their direct and indirect wholly owned non-Debtor subsidiaries (the "Non-Debtor Subsidiaries"),[5] resulting in intercompany claims and investments (the "Intercompany Claims").

23. The Debtors' Intercompany Transactions reflect, among other things, the reimbursement of shared corporate and administrative expenses, including payroll, benefits, insurance, and other overhead costs, that are initially paid by a shared-services or corporate Debtor entity on behalf of an operating subsidiary and subsequently reimbursed in the ordinary course of

[5] The Non-Debtor Subsidiaries do not include, and none of the Intercompany Transactions involve any payment or transfer to or for the benefit of, Mithaq Capital SPC or any of its affiliates (other than the Debtors and the Non-Debtor Subsidiaries), or any other insider (as defined in section 101(31) of the Bankruptcy Code) of the Debtors other than a direct or indirect subsidiary of the Debtors.

business. In addition, from time to time, the Debtors receive and owe money to and from international non-Canadian Non-Debtor Subsidiaries.

24. The Intercompany Transactions are an essential component of the Debtors' operations and Cash Management System. Any interruption of the Intercompany Transactions would severely disrupt the Debtors' operations and greatly harm the Debtors' estates and their stakeholders. Accordingly, the Debtors seek authority—and, to the extent applicable, relief from the automatic stay—to continue the Intercompany Transactions (including with respect to "netting" or setoffs) in the ordinary course of business on a postpetition basis, in a manner substantially consistent with the Debtors' past practice. In addition, the Debtors seek authority to grant superpriority administrative expense status to any postpetition Intercompany Transaction whereby a Debtor extends credit to a Non-Debtor Subsidiary, in accordance with the terms and conditions of any budget or cash flow forecasts approved pursuant to any interim or final order entered by the Court approving the Debtors' entry into any postpetition financing facility and/or authorizing the use of cash collateral (any "Financing Order"); provided, however, that no such superpriority administrative expense status shall become effective unless and until the Debtors have provided at least three (3) business days' prior written notice to the U.S. Trustee and any statutory committee appointed in these chapter 11 cases, and no objection to such relief has been timely asserted. The Debtors will continue to track postpetition Intercompany Transactions consistent with historical practice and, in accordance with the terms and conditions of any budget or cash flow forecasts in connection with any Financing Order.

VIII. Compliance With the Bankruptcy Code and U.S. Trustee Guidelines.

A. Compliance with U.S. Trustee Guidelines and Section 345 of the Bankruptcy Code.

25. Section 345(a) of the Bankruptcy Code governs a debtor's cash deposits during a chapter 11 case and authorizes deposits of money of a debtor's estates, such as cash, as "will yield the maximum reasonable net return on such money, taking into account the safety of such deposit or investment." 11 U.S.C. § 345(a). To comply with section 345 of the Bankruptcy Code, the Region 3 Operating Guidelines and Reporting Requirements for Debtors in Possession and Trustees (the "U.S. Trustee Guidelines") for the United States Trustee for the District of New Jersey (the "U.S. Trustee") generally require chapter 11 debtors to, among other things, deposit all estate funds into accounts with an Authorized Depository. Section 345(b) of the Bankruptcy Code requires a debtor's bank to post a bond unless a debtor's funds are "insured or guaranteed by the United States or by a department, agency, or instrumentality of the United States or backed by the full faith and credit of the United States." *Id.* § 345(b).

26. One of the Debtors' Cash Management Banks, TD Commercial Banking, is located in Canada and holds Bank Accounts used to support the Debtors' integrated Cash Management System for their Canadian operations (the "TD Bank Accounts"). TD Commercial Banking is an affiliate of TD Bank, N.A., which is listed as a U.S. Trustee Region 3 Authorized Depository, and is subject to regulation and oversight by the Office of the Superintendent of Financial Institutions (Canada) that is substantially similar to the regulation and oversight to which FDIC-insured U.S. depository institutions are subject, including with respect to capital adequacy and prudential supervision.

27. Absent relief from section 345(b), the Debtors would be required to close the TD Bank Accounts and transfer all funds held there to a newly opened account at a U.S. Trustee Region 3 Authorized Depository, which would disrupt the Debtors' Canadian operations without any corresponding benefit to the Debtors' estates or creditors.

28. Accordingly, the Debtors request (a) pursuant to the Interim Order, a forty-five (45) day extension to come into compliance with section 345(b) of the Bankruptcy Code with respect to the TD Bank Accounts, without prejudice to the Debtors' right to seek an additional extension, and (b) pursuant to the Final Order, a waiver of the requirements of section 345(b) of the Bankruptcy Code with respect to the TD Bank Accounts. Given the integrated nature of the Cash Management System and the comparable regulatory treatment of TD Commercial Banking described above, cause exists to grant this relief.

29. Separately, although the Debtors are requesting that they not be required to close any Bank Accounts, the Debtors may determine, in their reasonable business judgment, that opening new Bank Accounts and/or closing existing Bank Accounts in the ordinary course of business is in the best interest of their estates. While the Debtors do not currently have plans to open new Bank Accounts, the Debtors request authority to open any new Bank Accounts or close existing Bank Accounts as they may deem necessary and appropriate in their sole discretion.

B. Compliance with U.S. Trustee Guidelines as to Business Forms and Books and Records.

30. Additionally, in the ordinary course of business, the Debtors use preprinted business forms, including letterhead, and invoices (collectively, the "Business Forms"). To minimize expense and avoid confusion, the Debtors respectfully request authority to continue using their existing Business Forms, substantially in the forms existing immediately prior to the Petition Date and without reference to the Debtors' status as debtors in possession; provided, that once the Debtors' existing check stock is exhausted, the Debtors shall, when reordering checks, require the designation "Debtors in Possession" and the corresponding lead bankruptcy case number on all checks; provided, further, that, with respect to checks the Debtors or their agents produce electronically, the Debtors shall begin printing the "Debtors in Possession" legend and

the corresponding lead case number on such items within fourteen (14) calendar days after entry of the Interim Order.

31. The Debtors maintain books and records that document their financial results and operating information (the "Books and Records"). Consistent with the U.S. Trustee Guidelines, the Debtors will maintain their Books and Records to the same extent as prior to the Petition Date and will distinguish between prepetition and postpetition activity.

32. In the ordinary course, the Debtors make and receive payments by wires, ACH transfers, direct deposits, credit card settlements, and other similar methods. Continuity of these payment channels is essential to the Debtors' ability to manage payroll, vendor disbursements, and credit card settlements. The Debtors respectfully request authority to continue using these customary payment methods in the ordinary course and consistent with prepetition practice.

Basis for Relief Requested

I. Maintaining the Existing Cash Management System Is Essential to Maximizing the Value of the Debtors' Estates.

33. The Cash Management System constitutes an ordinary course and essential business practice of the Debtors. The Cash Management System provides material benefits to the Debtors including, among other things, the ability to control corporate funds, ensure the availability of funds when necessary, and reduce costs and administrative expenses by facilitating the movement of funds and developing timely and accurate account balance information. Thus, to ensure the stable operation of the Debtors' business and realize the benefits of the Cash Management System, the Debtors should be allowed to continue using the Cash Management System and should not be required to open new bank accounts.

34. Under 28 U.S.C. § 586(a)(3) and the U.S. Trustee Guidelines, debtors in possession are required to, among other things: (a) close all existing bank accounts and open new debtor-in-

possession accounts; (b) establish one debtor-in-possession bank account for all estate monies required for the payment of taxes, including payroll taxes; (c) maintain a separate debtor-in-possession account for cash collateral; and (d) obtain checks that bear the designation "Debtors in Possession" and reference the bankruptcy case number and type of account on such checks (collectively, the "Accounting Requirements"). The Accounting Requirements are intended to provide a clear line of demarcation between prepetition and postpetition transactions and operations and to prevent inadvertent payment of prepetition claims. Considering the breadth and complexity of the Debtors' international businesses and financial affairs and the sheer volume of collections, disbursements, and movement of funds through the Cash Management System on a daily basis, enforcement of the Accounting Requirements during these chapter 11 cases would severely disrupt the ordinary financial operations of the Debtors by imposing inefficiencies and unnecessary expenses.

35. Notwithstanding the Accounting Requirements, continuation of the Cash Management System is permitted pursuant to section 363(c)(1) of the Bankruptcy Code, which authorizes a debtor in possession to "use property of the estate in the ordinary course of business without notice or a hearing." 11 U.S.C. § 363(c)(1). Bankruptcy courts regularly treat requests for authority to continue using existing cash management systems as a relatively "simple matter[.]" *In re Baldwin United Corp.*, 79 B.R. 321, 327 (Bankr. S.D. Ohio 1987). In granting such relief, courts recognize that an integrated cash management system "allows efficient utilization of cash resources and recognizes the impracticalities of maintaining separate cash accounts for the many different purposes that require cash." *In re Columbia Gas Sys., Inc.*, 136 B.R. 930, 934 (Bankr. D. Del. 1992), *aff'd in relevant part*, 997 F.2d 1039, 1061 (3d Cir. 1993). In *Columbia Gas*, the Third Circuit emphasized that requiring a debtor to maintain separate accounts "would be a huge

administrative burden and economically inefficient." *Columbia Gas*, 997 F.2d at 1061; *see also Southmark Corp. v. Grosz (In re Southmark Corp.)*, 49 F.3d 1111, 1114 (5th Cir. 1995) (noting that the debtor's cash management system allowed it "to administer more efficiently and effectively its financial operations and assets").

36. Requiring the Debtors to adopt a new, segmented cash management system during these chapter 11 cases would be expensive, burdensome, and unnecessarily disruptive to the Debtors' operations. Importantly, the Cash Management System provides the Debtors with the ability to, among other things, quickly assess the location and amount of funds, which, in turn, allows management to track and control such funds, ensure cash availability, and reduce administrative costs through a centralized method of coordinating the collection and movement of funds. Any disruption of the Cash Management System could have a severe negative effect on the Debtors' restructuring efforts.

37. By contrast, maintaining the current Cash Management System will facilitate the Debtors' transition into chapter 11 by, among other things, minimizing delays in paying postpetition debts and eliminating administrative inefficiencies. Maintaining the current Cash Management System will also allow the Debtors' treasury and accounting employees to focus on their daily responsibilities as opposed to the non-accretive task of reconstructing the Cash Management System. Finally, the Debtors can distinguish between prepetition and postpetition obligations and payments without closing the Bank Accounts and opening new ones. With the protective measures put in place by the Debtors and their advisors, the benefits of continuing the Cash Management System decidedly outweigh the costs.

38. Parties in interest will not be harmed by the Debtors maintaining the Cash Management System, including maintenance of the Bank Accounts and the Intercompany

Transactions, because the Debtors have implemented appropriate mechanisms to ensure that unauthorized payments will not be made on account of prepetition obligations. Specifically, with the assistance of their advisors, the Debtors have implemented internal control procedures that prohibit payments on account of prepetition debts without the prior approval of the Debtors' treasury department. In light of such protective measures, maintaining the Cash Management System is in the best interests of the Debtors' estates and stakeholders.

39. In addition, all Cash Management Banks where the Debtors maintain Bank Accounts have been or are in the process of being advised not to honor checks, drafts, or other requests for payment issued prior to the Petition Date, except as otherwise expressly permitted by an order of the Court and as directed by the Debtors. Therefore, the goals of the U.S. Trustee Guidelines can be satisfied, and the Debtors' creditors will be protected without closing the Bank Accounts.

40. As part of the requested relief, the Debtors also seek a waiver of the requirement to establish specific bank accounts for tax payments. The Debtors' tax obligations can be paid out of the Bank Accounts as they are in the ordinary course of business, and the U.S. Trustee can adequately monitor the flow of funds into, among, and out of the accounts, as set forth in the Accounting Requirements. Moreover, the creation of a new debtor-in-possession account designated solely for tax obligations would be unnecessary and inefficient.

41. For these reasons, the Debtors submit that cause exists to continue to allow the Debtors to use the existing Bank Accounts as described herein. The Debtors will work in good faith with the U.S. Trustee, however, to resolve any concerns regarding the continued use of these accounts on a postpetition basis.

42. Courts in this and other districts have regularly allowed debtors in large chapter 11 cases to maintain their existing cash management systems and such relief generally is non-controversial. *See, e.g.*, *LIV Golf New Jersey LLC*, 26-20189 (MKB) (Bankr. D.N.J. Oct. 8, 2026) (authorizing the debtors to continue using the cash management system maintained by the debtors prepetition on a final basis); *In re Eddie Bauer LLC*, No. 26-11422 (SLM) (Bankr. D.N.J. Apr. 16, 2026); *FreshRealm, Inc.,* 26-14656 (MEH) (Bankr. D.N.J. June 2, 2026); *In re STG Logistics, Inc.,* 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026 (same); *In re Del Monte Foods Corp. II*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 13, 2025) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same); *In re Careismatic Brands, LLC*, No. 24-10561 (VFP) (Bankr. D.N.J. Feb. 29, 2024) (same); *In re WeWork Inc.*, No. 23-19865 (JKS) (Bankr. D.N.J. Feb. 6, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Dec. 22, 2023) (same); *In re Whittaker, Clark & Daniels, Inc*., No. 23-13575 (MBK) (Bankr. D.N.J. June 6, 2023) (same).[6]

II. The Debtors Should be Authorized to Pay Prepetition Obligations Relating to the Cash Management System.

43. Section 363(b) of the Bankruptcy Code permits the Debtors, subject to Court approval, to pay prepetition obligations where a sound business purpose exists for doing so. *See In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989) (noting section 363(b) of the Bankruptcy Code provides "broad flexibility" to authorize a debtor to honor prepetition claims where appropriate business justification exists).

44. Paying prepetition amounts associated with the Cash Management System, including Bank Fees, Payment Processing Fees, Transport Fees, and amounts outstanding under

[6] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

the Credit Card Program, including amounts associated with customer refunds, reflects sound business judgment. The Cash Management System enables the Debtors to quickly assess the location and amount of funds, track and control cash centrally, ensure liquidity, and reduce administrative costs through coordinated collections and disbursements, including the processing of customer refunds in the ordinary course of business. Given the size and complexity of the Debtors' operations, any disruption to the Cash Management System or these ordinary-course practices could impair the Debtors' restructuring efforts, disrupt the Debtors' operations and relationships with customers and other stakeholders, and impose needless costs on creditors and other stakeholders. By contrast, maintaining the Cash Management System and related ordinary-course practices will facilitate a smooth transition into chapter 11 by minimizing administrative inefficiencies and delays in paying postpetition obligations and allowing treasury and accounting personnel to focus on core responsibilities rather than building a new system.

45. Nonpayment of prepetition Bank Fees, Payment Processing Fees, or Transport Fees, or prepetition amounts related to the Credit Card Program, would cause immediate harm to the estates. If the Debtors do not pay prepetition Bank Fees, their banking relationships may be materially harmed, and management may be forced to devote time and resources to avoidable disputes with the Cash Management Banks. Moreover, the Cash Management Banks likely have rights of setoff with respect to unpaid Bank Fees. Absent payment of Payment Processing Fees, the Payment Processors may refuse to continue providing Payment Processing Services, which would significantly impair the Debtors' ability to accept non-cash payments and generate revenue. Absent payment of Transport Fees, the Debtors' ability to safely transport cash from their retail locations to the Cash Management Banks could be disrupted. Likewise, failure to pay prepetition

amounts outstanding under the Credit Card Program would significantly disrupt employees' ability to perform ordinary-course duties.

46. Accordingly, authorizing the Debtors to continue operating the Cash Management System in the ordinary course and to pay prepetition Bank Fees, Payment Processing Fees, Transport Fees, and amounts outstanding under the Credit Card Program is a sound exercise of business judgment. The requested relief will preserve the Debtors' existing cash management practices, avoid unnecessary disruption to the Debtors' operations during these chapter 11 cases, maintain critical banking and payment relationships, and maximize value for the benefit of the Debtors' estates and all stakeholders.

III. The Court Should Authorize the Debtors to Continue Conducting Intercompany Transactions in the Ordinary Course, Grant Administrative Priority Status to Postpetition Intercompany Claims Including Debtor Loans, and Grant Superpriority Administrative Expense Status to Extensions of Credit to Non-Debtor Subsidiaries.

47. Section 363(c)(1) of the Bankruptcy Code authorizes a debtor to "enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business . . . and [] use property of the estate in the ordinary course of business without notice or a hearing." 11 U.S.C. § 363(c)(1). Additionally, under section 503(b)(1)(A) of the Bankruptcy Code, "[a]fter notice and a hearing, there shall be allowed, administrative expenses . . . including the actual, necessary costs and expenses of preserving the estate . . ." 11 U.S.C. § 503(b)(1)(A).

48. The Debtors seek authority to enter into such Intercompany Transactions in the ordinary course of business. The Cash Management System relies on its ability to process Intercompany Transactions quickly and efficiently. The Debtors' funds move through the Cash Management System as described above. At any given time, there may be Intercompany Claims owed by one Debtor to another Debtor in the ordinary course as part of the Cash Management System. The Debtors track all fund transfers in their accounting system and can ascertain, trace,

and account for all Intercompany Transactions previously described. The Debtors, moreover, will continue to maintain records of such Intercompany Transactions. If the Intercompany Transactions were to be discontinued, the Cash Management System and related administrative controls would be disrupted to the detriment of the Debtors and their estates.

49. Further, granting the Debtors relief to continue Intercompany Transactions between each other (and to honor any prepetition obligations with respect thereto) is warranted under the circumstances. If such Intercompany Transactions were to be discontinued, the Cash Management System and related administrative controls would be disrupted to the Debtors' and their estates' detriment.

50. The Debtors anticipate that postpetition Intercompany Transactions will be consistent with those made prepetition. Accordingly, the Debtors submit that the Intercompany Transactions are in the best interest of the Debtors' estates and their creditors and, therefore, the Debtors should be permitted to continue such transactions and to honor their obligations with respect thereto.

51. Because the Debtors engage in the Intercompany Transactions on a regular basis and such transactions are common among similar enterprises, the Debtors respectfully submit that postpetition Intercompany Transactions arising in the ordinary course of business are authorized as a matter of law pursuant to section 363(c)(1) of the Bankruptcy Code for which no additional relief is required. However, out of an abundance of caution, the Debtors request authority to continue to enter into the Intercompany Transactions in the ordinary course of business and in accordance with the Interim Order and Final Order.[7]

[7] For the avoidance of doubt, the Debtors request authority to set off mutual prepetition obligations and mutual postpetition obligations in connection with the Cash Management System solely to the extent consistent with the Debtors' past practices.

52. Because these transactions represent extensions of intercompany credit made in the ordinary course of the Debtors' operations that are an essential component of the Cash Management System, the Debtors request the authority to continue conducting the Intercompany Transactions in the ordinary course of business without need for further Court order and request that, pursuant to sections 503(b)(1) of the Bankruptcy Code, all postpetition payments (or other transfers of cash, whether to or from the Debtors) from a Debtor to another Debtor or from a Debtor to a Non-Debtor Subsidiary, on account of a postpetition Intercompany Transaction be accorded administrative expense status, subject and junior to any claims, including adequate protection claims, cash collateral and/or claims for postpetition financing, granted in connection with approving the use of such cash collateral and/or the Debtors' entry into any postpetition financing facilities or credit agreements. This relief will ensure that each entity receiving payments from a Debtor will continue to bear ultimate repayment responsibility for such ordinary course transactions, thereby reducing the risk that these transactions would jeopardize the recoveries available to each Debtor's respective creditors.

53. In addition, to the extent any postpetition Intercompany Transaction constitutes an extension of credit from a Debtor to a Non-Debtor Subsidiary, the Debtors request that any resulting Intercompany Claim in favor of such Debtor be accorded superpriority administrative expense status pursuant to section 503(b)(1) of the Bankruptcy Code, subject and junior to any claims, including adequate protection claims, cash collateral claims, postpetition financing claims, and any carve-out granted pursuant to any Financing Order, and subject to prior notice to the U.S. Trustee and any statutory committee appointed in these chapter 11 cases. This relief will ensure that the Debtors' estates are protected to the fullest extent possible in connection with intercompany credit extended to Non-Debtor Subsidiaries in the ordinary course of business.

54. For the reasons set forth herein, continuing Intercompany Transactions is in the best interests of the Debtors, their estates, and parties in interest. Similar relief has been granted in other comparable multi-debtor chapter 11 cases in this district. *See, e.g.*, *In re FIHPNP LLC*, No. 26-20876 (MEH) (Bankr. D.N.J. Oct. 29, 2026) (authorizing the continued performance of the intercompany transactions by the debtors on a final basis); *LIV Golf New Jersey LLC*, No. 26-20189 (MKB) (Bankr. D.N.J. Oct. 8, 2026) (same); *In re Eddie Bauer LLC*, No. 26-11422 (SLM) (Bankr. D.N.J. Apr. 16, 2026); *FreshRealm, Inc.,* 26-14656 (MEH) (Bankr. D.N.J. June 2, 2026); *In re STG Logistics, Inc.,* 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026); *In re Del Monte Foods Corp. II*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 13, 2025) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same); *In re Careismatic Brands, LLC*, No. 24-10561 (VFP) (Bankr. D.N.J. Feb. 29, 2024) (same); *In re WeWork Inc.*, No. 23-19865 (JKS) (Bankr. D.N.J. Feb. 6, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Dec. 22, 2023) (same); *In re Whittaker, Clark & Daniels, Inc.*, No. 23-13575 (MBK) (Bankr. D.N.J. June 6, 2023) (same). [8]

IV. The Court Should Authorize the Debtors to Continue Using Existing Business Forms and Books and Records.

55. To avoid disruption of the Cash Management System and unnecessary expenses, the Debtors request authorization to continue to use the Business Forms and Books and Records substantially in the form existing immediately before the Petition Date, without reference to their status as debtors in possession.

56. The Debtors submit that parties in interest will not be prejudiced by this relief. Parties doing business with the Debtors likely will be aware of their status as debtors in possession

[8] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

and, thus, changing Business Forms is unnecessary and would be unduly burdensome. The Debtors further submit that once they have exhausted their existing stock of Business Forms, they shall ensure that any new Business Forms are clearly labeled "Debtors in Possession." With respect to any Business Forms that exist or are generated electronically, the Debtors shall ensure that such electronic Business Forms are clearly labeled "Debtors in Possession."

57. The Debtors should also be permitted to maintain their existing Books and Records rather than open a new set as required under the U.S. Trustee Guidelines. The Debtors use a sophisticated recordkeeping system that enables them to consolidate their Books and Records for financial reporting purposes while tracking operations and results of individual entities across their corporate structure. Continued use of the Debtors' current Books and Records, therefore, will maximize efficiency, reduce administrative strain on the Debtors in these chapter 11 cases, and preserve value for the Debtors' stakeholders.

V. Authorizing the Cash Management Banks to Continue to Maintain, Service, and Administer the Bank Accounts in the Ordinary Course of Business is Warranted.

58. As discussed above, strict implementation of the U.S. Trustee Guidelines would needlessly interrupt the Debtors' operations and impair the Debtors' efforts to preserve the value of their estates. Thus, the Debtors request that the Court authorize the Cash Management Banks to continue to maintain, service, and administer the Bank Accounts as accounts of the Debtors as debtors in possession, without interruption and in the ordinary course of business. In this regard, the Cash Management Banks should be authorized to receive, process, honor, and pay any and all checks, ACH transfers and other instructions, and drafts payable through, drawn, or directed on such Bank Accounts after the Petition Date by holders, makers, or other parties entitled to issue instructions with respect thereto. Notwithstanding the foregoing, any check, draft, or other notification that the Debtors advise the Cash Management Banks to have been drawn, issued, or

otherwise presented before the Petition Date may be honored by the Cash Management Banks only to the extent authorized by order of the Court.

59. The Debtors further request that the Court authorize the Cash Management Banks to accept and honor all representations from the Debtors as to which checks, drafts, wires, or ACH transfers should be honored or dishonored consistent with any order of the Court and governing law, whether such checks, drafts, wires, or ACH transfers are dated before or after the Petition Date. The Debtors also request that, to the extent a bank honors a prepetition check or other item drawn on any account either: (a) at the direction of the Debtors; (b) in a good-faith belief that the Court has authorized such prepetition check or item to be honored; or (c) as a result of a mistake made despite implementation of customary item handling procedures, such bank will not be deemed to be liable to the Debtors, their estates, or any other party on account of such prepetition check or other item honored postpetition. The Debtors submit that such relief is reasonable and appropriate because the Cash Management Banks are not in a position to independently verify or audit whether a particular item may be paid in accordance with a Court order or otherwise.

60. Moreover, the Debtors request that the Court authorize the Cash Management Banks to (a) continue to charge the Debtors the Bank Fees, as applicable, and (b) charge-back returned items to the Bank Accounts, whether such items are dated before, on, or subsequent to the Petition Date, in the ordinary course of business. The Debtors further request that the Court order that liens on any of the Bank Accounts granted to creditors will not have priority over the Bank Fees of the respective bank at which the Bank Account is located. Finally, the Debtors request that the Court authorize the Debtors to pay any Bank Fees, including prepetition amounts.

61. The relief requested herein is consistent with relief regularly granted by Courts in this and other districts. *See, e.g.*, *LIV Golf New Jersey LLC*, 26-20189 (MKB) (Bankr. D.N.J.

Oct. 8, 2026) (authorizing cash management banks to continue to maintain, service, and administer debtors' bank accounts as accounts of the debtors as debtors in possession on a final basis); *In re Eddie Bauer LLC*, No. 26-11422 (SLM) (Bankr. D.N.J. Apr. 16, 2026); *In re FreshRealm, Inc.,* Case No. 26-14656 (MEH) (Bankr. D.N.J. June 2, 2026); *In re STG Logistics, Inc.,* 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026 (same); *In re Del Monte Foods Corp. II*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 13, 2025) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same); *In re Careismatic Brands, LLC*, No. 24-10561 (VFP) (Bankr. D.N.J. Feb. 29, 2024) (same); *In re WeWork Inc.*, No. 23-19865 (JKS) (Bankr. D.N.J. Feb. 6, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Dec. 22, 2023) (same); *In re Whittaker, Clark & Daniels, Inc.*, No. 23-13575 (MBK) (Bankr. D.N.J. June 6, 2023) (same).[9]

VI. Cause Exists to Waive the U.S. Trustee Guidelines Regarding Authorized Depositories on an Interim and Final Basis.

62. As set forth above, the TD Bank Accounts are maintained at TD Commercial Banking, a Canadian financial institution, and section 345 of the Bankruptcy Code does not extend Authorized Depository status to non-U.S. financial institutions. The Debtors accordingly seek a waiver of the requirements of section 345(b) of the Bankruptcy Code with respect to the TD Bank Accounts.

63. Section 345(b) of the Bankruptcy Code provides that, for deposits that are not "insured or guaranteed by the United States or by a department, agency, or instrumentality of the United States or backed by the full faith and credit of the United States," the estate must require

[9] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

from the depository institution a bond in favor of the United States, "unless the court for cause orders otherwise." 11 U.S.C. § 345(b).

64. Cause exists to waive the U.S. Trustee Guidelines' Authorized Depository requirement with respect to the TD Bank Accounts. The TD Bank Accounts form part of the Debtors' single, integrated Cash Management System, and TD Commercial Banking is an affiliate of TD Bank, N.A., a U.S. Trustee Region 3 Authorized Depository, that is subject to prudential regulation and oversight by the Office of the Superintendent of Financial Institutions (Canada) substantially similar to the oversight applicable to FDIC-insured U.S. depository institutions.

65. Accordingly, the Debtors request (a) pursuant to the Interim Order, a forty-five (45) day extension to come into compliance with section 345(b) of the Bankruptcy Code with respect to the TD Bank Accounts, without prejudice to the Debtors' right to seek an additional extension, and (b) pursuant to the Final Order, a waiver of the requirements of section 345(b) of the Bankruptcy Code with respect to the TD Bank Accounts.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

66. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, anticipated debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

67. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is "needed to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

68. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h) for the reasons set forth herein.

Reservation of Rights

69. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense

claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

70. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

71. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

72. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) counsel to Mithaq Capital SPC, as prepetition unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the Canada Revenue Agency; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[*Remainder of Page Intentionally Left Blank.*]

WHEREFORE, the Debtors request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: November 9, 2026

/s/ Michael D. Sirota

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Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO (A) CONTINUE TO OPERATE THEIR CASH MANAGEMENT SYSTEM AND HONOR PREPETITION OBLIGATIONS RELATED THERETO, (B) MAINTAIN EXISTING BANK ACCOUNTS, (C) PERFORM INTERCOMPANY TRANSACTIONS IN THE ORDINARY COURSE, AND (D) MAINTAIN EXISTING BUSINESS FORMS; (II) GRANTING AN INTERIM EXTENSION OF THE SECTION 345(B) DEPOSIT AND INVESTMENT REQUIREMENTS; AND (III) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through twenty-one (21), is **ORDERED.**

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System and Honor Prepetition Obligations Related Thereto, (B) Maintain Existing Bank Accounts, (C) Perform Intercompany Transactions in the Ordinary Course, and (D) Maintain Existing Business Forms; (II) Granting an Interim Extension and Final Waiver of the Section 345(b) Deposit and Investment Requirements; and (III) Granting Related Relief* (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing, but not directing, the Debtors to (i) continue using their Cash Management System, (ii) honor certain prepetition obligations related thereto, (iii) maintain existing Bank Accounts, Business Forms, and Books and Records; (b) authorizing, but not directing, the Debtors to (i) continue Intercompany Transactions and funding consistent with the Debtors' historical practices, (ii) granting administrative expense status to any such postpetition Intercompany Transactions between Debtors, and (iii) granting superpriority administrative expense status, junior only to any claims granted under any Financing Order, to any postpetition Intercompany Transactions whereby a Debtor extends credit to a Non-Debtor Subsidiary; (c) waiving the deposit and investment requirements set forth in section 345(b) of the Bankruptcy Code with respect to the Debtors' TD Bank Accounts; (d) scheduling a final hearing (the "Final Hearing") to consider approval of the Motion on a final basis, and (e) granting related relief, all as more fully set forth in

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing 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**:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The Final Hearing on the Motion will be held on _____**, 2026 at** _____ **(Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn.: Gregory F. Pesce

(gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn. Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn.: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn.: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn.: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn.: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn.: David Wollmuth (dwollmuth@wmd-law.com)

and Paul DeFilippo (pdefilippo@wmd-law.com); and (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

5. The Debtors are authorized, subject to the terms set forth herein, but not directed, to: (a) maintain and continue using the Cash Management System maintained by the Debtors before the Petition Date, as described in the Motion and substantially as identified on **Exhibit 1** attached hereto, and honor any prepetition obligations related to the use thereof, including Bank

Fees, Payment Processing Fees, Transport Fees, amounts outstanding under the Credit Card Program and amounts associated with customer refunds; (b) use, in their present form, all preprinted correspondence and Business Forms, including letterhead, without reference to the Debtors' status as debtors in possession and continue using, in their present form, the Books and Records; (c) continue to perform Intercompany Transactions in the ordinary course of business and consistent with past practice, and in accordance with terms and conditions of any Financing Order; (d) maintain and continue all of their existing Bank Accounts, including, but not limited to, the Bank Accounts identified on **Exhibit 2** attached hereto, in the names and with the account numbers existing immediately before the Petition Date, without the need to comply with any requirement under the U.S. Trustee Guidelines requiring the opening of separate debtor-in-possession accounts; (e) treat the Bank Accounts for all purposes as debtor-in-possession accounts; (f) deposit funds in and withdraw funds from the Bank Accounts in the ordinary course and by all means, including checks, wire transfers, direct deposits, ACH transfers, EFTs, credit card settlements and other electronic means; (g) pay the Bank Fees, including any prepetition amounts, and any ordinary-course Bank Fees incurred in connection with the Bank Accounts, and otherwise perform their obligations under the documents governing the Bank Accounts; (h) pay all outstanding prepetition and ordinary-course Payment Processing Fees and Transport Fees as they become due and payable; and (i) continue the Credit Card Program in the ordinary course of business on prepetition terms, including paying all associated fees and other amounts due on account thereof, and honor and pay any prepetition obligations under the Credit Card Program that

become due in the ordinary monthly cycle after the Petition Date; *provided* that, in the case of each of (a) through (i), such action is taken in the ordinary course of business and consistent with historical practices.

6. Notwithstanding the foregoing, once the Debtors' existing stock of Business Forms including checks have been used, the Debtors shall, when reordering (or with respect to checks or other Business Forms the Debtors or their agents print themselves), require or print, as applicable, the designation "Debtors in Possession" and the corresponding bankruptcy case number on all items. Further, within fourteen (14) calendar days of the entry of this Interim Order, the Debtors shall update any electronically produced checks to reflect their status as debtors in possession and to include the corresponding lead bankruptcy case number.

7. The Debtors are authorized, but not directed, to continue paying their tax obligations from the Bank Accounts in the ordinary course of business and shall not be required to establish a separate debtor-in-possession bank account solely for the payment of tax obligations.

8. The Cash Management Banks are authorized, but not directed, to continue to maintain, service and administer the Bank Accounts as accounts of the Debtors as debtors in possession, without interruption and in the ordinary course of business consistent with historical practices and the Cash Management System, and to receive, process, honor and pay, to the extent of available funds, any and all checks, drafts, wires, credit card payments, ACH transfers, EFTs and other electronic payments issued or drawn on the Bank Accounts after the Petition Date by the holders or makers thereof, as the case may be, and all such banks and financial institutions are

authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order; *provided* that, subject to paragraph nine (9) of this Order, the Debtors shall instruct or request any Cash Management Bank to pay or honor any check, draft or other payment issued on a Bank Account prior to the Petition Date but presented to such Cash Management Bank for payment after the Petition Date only to the extent authorized by an order of the Court.

9. The Cash Management Banks are authorized, but not directed, to debit the Bank Accounts in the ordinary course of business without further order of this Court for: (a) all checks drawn on the Debtors' accounts that were cashed at such Cash Management Bank's counters or exchanged for cashier's checks by the payees thereof prior to the Petition Date; (b) all checks or other items deposited in one of the Debtors' accounts with such Cash Management Bank prior to the Petition Date that have been dishonored or returned unpaid for any reason, together with any fees and costs in connection therewith, to the same extent the Debtors were responsible for such items prior to the Petition Date; and (c) all prepetition amounts outstanding as of the date hereof, if any, owed to any Cash Management Bank as Bank Fees.

10. Any existing deposit agreements between or among the Debtors, the Cash Management Banks and other parties shall continue to govern the postpetition cash management relationship between the Debtors and the Cash Management Banks, and all provisions of such agreements, including, without limitation, the termination and fee provisions, shall remain in full force and effect unless otherwise ordered by the Court, and either the Debtors or the Cash

Management Banks may, without further order of this Court, implement changes to the Cash Management System and procedures in the ordinary course of business pursuant to the terms of such existing deposit agreements, including, without limitation, the opening and closing of bank accounts; *provided* that any such changes implemented by the Debtors shall be subject to paragraph thirteen (13) of this Interim Order. For the avoidance of doubt, all deposit control agreements, blocked control agreements, and similar control agreements with respect to the Bank Accounts, including those in favor of the Prepetition ABL Agent and the Prepetition Term Loan Agent, shall continue in full force and effect in accordance with their terms and any Financing Order.

11. The Debtors shall have until forty-five (45) calendar days from the entry of this Interim Order, or such longer time as agreed with the U.S. Trustee, without prejudice to seeking an additional extension, to come into compliance with section 345(b) of the Bankruptcy Code with respect to the TD Bank Accounts or make such other arrangements as are agreed to by the U.S. Trustee or approved by the Court; provided that nothing herein shall prevent the Debtors or the U.S. Trustee from seeking further relief from the Court to the extent an agreement cannot be reached.

12. Notwithstanding the Debtors' use of the Cash Management System, the Debtors shall calculate quarterly fees payable under 28 U.S.C. § 1930(a)(6) based on the disbursements of, or on behalf of, each Debtor regardless of which entity actually makes such disbursements.

13. Subject to the terms hereof and any Financing Order, the Debtors are authorized,

but not directed, in the ordinary course of business and consistent with historical practices, to implement changes to the Cash Management System and procedures, including, without limitation, opening any new bank accounts or closing existing Bank Accounts and entering into ancillary agreements, including deposit account control agreements, related to the foregoing, as the Debtors may deem necessary and appropriate; *provided, however,* that the Debtors shall provide not less than two (2) business days' prior written notice thereof to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, the U.S. Trustee, and counsel to any statutory committees that may be appointed in these chapter 11 cases (email being sufficient). If an objection is filed with respect to such changes, the Debtors shall not implement such changes without (a) the consensual resolution of such objection or (b) further authorization of this Court. Any new bank account opened by the Debtors shall be established at an institution that is (a) a party to a Uniform Depository Agreement with the U.S. Trustee for Region 3 or is willing to immediately execute a Uniform Depository Agreement, (b) bound by the terms of this Interim Order, and (c) to the extent required under any Financing Order, subject to a deposit or account control agreement in favor of the Prepetition ABL Agent (or such other party as any Financing Order requires). The opening or closing of a bank account shall be timely indicated on the Debtors' monthly operating reports. Any new debtor-in-possession bank account must bear the designation "Debtor-in-Possession" and designated as "Debtor-in-Possession" accounts with the lead case number. The Debtors shall provide notice within one (1) business day to the U.S. Trustee, counsel to the Prepetition ABL

Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committees that may be appointed in these chapter 11 cases of the opening of a new bank account or closing of any existing bank accounts. The U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committees that may be appointed in these chapter 11 cases shall have fourteen (14) calendar days from receipt of such notice to file any objection with regard to the opening or closing of a bank account, or such later date as may be extended by the Court or agreed to between such parties, as applicable. Notwithstanding the foregoing, the prepetition agreements existing between the Debtors and the Cash Management Banks shall continue to govern the post-petition cash management relationship between the Debtors and the Cash Management Banks and all of the provisions of such agreements, including the termination, fee provisions, rights, benefits, collateral, and offset rights, and remedies afforded under such agreements shall remain in full force and effect absent further order of the Court or, with respect to any such agreement with the Cash Management Banks (including, for the avoidance of doubt, any rights the Cash Management Banks have to use funds from the Bank Accounts to remedy any overdraft of another Bank Account or other cash management obligations, whether prepetition or postpetition to the extent permitted under the applicable agreement), unless the Debtors and the Cash Management Bank(s) agree otherwise, and any other legal rights and remedies afforded to the Cash Management Banks under applicable law shall be preserved.

14. The relief granted in this Interim Order is extended to any new bank account opened by the Debtors in the ordinary course of business and consistent with historical practice after the date hereof, which account shall be deemed a "Bank Account," and to the bank at which such account is opened, which bank shall be deemed a "Cash Management Bank."

15. For Cash Management Banks at which the Debtors hold Bank Accounts that are party to a Uniform Depository Agreement with the U.S. Trustee for Region 3, within five (5) calendar days of entry of this Interim Order, the Debtors shall (a) contact each Cash Management Bank, (b) provide each Cash Management Bank with each of the Debtors' employer identification numbers, and (c) identify each of the Bank Accounts held at such Banks as being held by a debtor in possession in a bankruptcy case, and request such Cash Management Banks to code the Bank Accounts as a "debtors in possession" account, and provide the lead case number.

16. For the Cash Management Banks at which the Debtors hold Bank Accounts that are not a party to a Uniform Depository Agreement with the U.S. Trustee, the Debtors shall use their good faith efforts to cause the Cash Management Banks to execute a Uniform Depository Agreement in a form prescribed by the U.S. Trustee within thirty (30) calendar days of the date of this Interim Order. The Debtors' and U.S. Trustee's rights to seek further relief from this Court on notice in the event that the aforementioned Cash Management Banks are unwilling to execute a Uniform Depository Agreement in a form prescribed by the U.S. Trustee are fully preserved.

17. All banks maintaining any of the Bank Accounts that are provided with notice of this Interim Order shall not honor or pay any payments drawn on the Bank Accounts or otherwise

issued before the Petition Date for which the Debtors specifically issue timely stop-payment orders in accordance with the documents governing such Bank Accounts.

18. The Cash Management Banks are authorized, without further order of this Court, to deduct or debit any applicable Bank Fees from the applicable Bank Accounts in the ordinary course of business consistent with historical practices, and the automatic stay is modified to the extent necessary to permit the Cash Management Banks to effectuate such debits.

19. The Cash Management Banks are authorized, without further order of this Court, to charge back to the appropriate accounts of the Debtors any amounts resulting from returned checks or other returned items, including returned items resulting from ACH transactions, wire transfers, EFTs or other electronic transfers of any kind, regardless of whether such returned items were deposited or transferred prepetition or postpetition and regardless of whether the returned items relate to prepetition or postpetition items or transfers.

20. Notwithstanding paragraph seventeen (17) or the other terms set forth herein, (i) any bank, including the Cash Management Banks, may rely upon the representations of the Debtors, without duty of inquiry, with respect to whether any check, draft, wire, payment order, or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this or any other order of this Court, and such bank shall not have any liability to any party for relying on such representations by the Debtors, and (ii) no bank that honors a prepetition check or other item drawn on any account that is the subject of this Interim Order (a) at the direction of the Debtors, (b) in a good-faith belief that this Court has authorized such prepetition check or

item to be honored and/or (c) as a result of a mistake made despite implementation of reasonable customary handling procedures shall be deemed to be nor shall be liable to the Debtors, their estates or any other party on account of such prepetition check or other item being honored postpetition or otherwise deemed to be in violation of this Interim Order including in connection with any stop-payment orders issued by the Debtors.

21. Any banks, including the Cash Management Banks, are further authorized to honor the Debtors' directions with respect to the opening and closing of any Bank Account and accept and hold, or invest, the Debtors' funds in accordance with the Debtors' instructions; provided that the Cash Management Banks shall not have any liability to any party for relying on such representations to the extent such reliance otherwise complies with applicable law.

22. The Debtors are authorized, but not directed, to honor their obligations with respect to Intercompany Transactions and to continue engaging in Intercompany Transactions, including with respect to netting or setoffs, in connection with the Cash Management System in the ordinary course of business on a postpetition basis in a manner substantially consistent with the Debtors' past practices and consistent with any Financing Order. For the avoidance of doubt, the Debtors are authorized, but not directed, to set off mutual prepetition obligations and mutual postpetition obligations in connection with the Cash Management System solely to the extent consistent with the Debtors' past historical practices and any Financing Order.

23. The Debtors shall maintain accurate and detailed records of all transfers within the Cash Management System, including Intercompany Transactions and the payment of

Intercompany Claims, so that all transfers and transactions may be readily traced, ascertained and recorded properly on the Debtors' Books and Records and on applicable intercompany accounts (if any) to the same extent as maintained prior to commencement of the chapter 11 cases, and distinguished between prepetition and postpetition transactions for purposes of determining administrative expense status. Upon the request of the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, or counsel to any statutory committees appointed in these chapter 11 cases, the Debtors shall make such records available to such parties.

24. During the period prior to entry of the Final Order, all postpetition payments or other transfers of cash from a Debtor to another Debtor on account of any postpetition Intercompany Transaction authorized hereunder that result in an Intercompany Claim are hereby accorded administrative expense status pursuant to sections 503(b)(1) of the Bankruptcy Code; provided that any such administrative expense claim shall be subject and junior to any claims, including adequate protection claims, cash collateral and/or claims for postpetition financing, granted in connection with any Financing Order. To the extent any postpetition Intercompany Transaction authorized hereunder constitutes an extension of credit from a Debtor to a Non-Debtor Subsidiary, any resulting Intercompany Claim in favor of such Debtor is hereby accorded superpriority administrative expense status pursuant to sections 503(b)(1) of the Bankruptcy Code upon three (3) business days' notice to the U.S. Trustee and any statutory committee appointed in these chapter 11 cases; *provided* that any such superpriority administrative expense claim shall be

subject and junior to any claims, including adequate protection claims, cash collateral and/or claims for postpetition financing, granted in connection with any Financing Order, and any carve-out thereunder. Nothing in this Interim Order authorizes any Intercompany Transaction with, or any payment or other transfer on account of any Intercompany Transaction, directly or indirectly (including through any Non-Debtor Subsidiary), to or for the benefit of, Mithaq Capital SPC or any of its affiliates (other than the Debtors and the Non-Debtor Subsidiaries) or any other insider (as defined in section 101(31) of the Bankruptcy Code) of the Debtors other than a direct or indirect subsidiary of the Debtors. For the avoidance of doubt, the relief granted in this Interim Order shall not constitute a finding as to the validity, priority, or status of any prepetition intercompany balance, and all parties reserve their rights to contest the validity, priority, or status of any such prepetition intercompany balance. Nothing contained in the Motion or this Interim Order, nor any action taken by the Debtors pursuant to this Interim Order, shall be deemed a waiver of rights of any party-in-interest to dispute the amount of, basis for, validity or treatment of any Intercompany Transaction or any intercompany claim or the allocation of expenses or other costs.

25. The Debtors are further authorized, but not directed, to maintain the Credit Card Program administered by American Express, subject to the terms and conditions thereof, and the Debtors shall honor all prepetition and postpetition obligations arising in connection with the Credit Card Program and pay or reimburse any ordinary course amounts owed in connection therewith, including any fees, charges, refunds, chargebacks, reserves and other amounts due and owing from the Debtors to American Express in connection with the Credit Card Program.

American Express is authorized to receive or obtain payment for such obligations as provided under, and in the manner set forth in, the applicable agreement governing the Credit Card Program.

26. The Debtors are authorized to pay or permit the netting of all outstanding prepetition and ordinary-course Payment Processing Fees and Transport Fees that come due in the ordinary settlement cycle, all consistent with the Budget approved by the Court.

27. Nothing contained in the Motion or this Interim Order shall be construed to (a) create or perfect, in favor of any person or entity, any interest in cash of a Debtor that did not exist as of the Petition Date or (b) alter or impair the validity, priority, enforceability or perfection of any security interest, lien or setoff right, in favor of any person or entity, that existed as of the Petition Date.

28. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an implication or admission as to the amount of, basis for or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Interim Order, the Motion or any order granting the relief requested by the Motion; (e) a request, approval or authorization to assume, adopt or reject any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code or otherwise affect the Debtors'

rights under section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability or perfection of any lien on, security interest in or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens, whether contractual, common law, statutory or otherwise, that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and shall not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

29. The Debtors are authorized, but not directed, to issue postpetition checks or effect postpetition fund transfer requests in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

30. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim

Order. To the extent any other order is entered by the Court directing any bank, including the Cash Management Banks, to honor checks, drafts, ACH transfers, or other electronic fund transfers or any other withdrawals made, drawn, or issued in payment of prepetition or postpetition claims, the obligation to honor such items shall be subject to this Interim Order.

31. Within two (2) calendar days after entry of this Interim Order, the Debtors shall serve a copy of this Interim Order on each applicable bank and financial institution that is directed to comply with the terms of this Interim Order.

32. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

33. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

34. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

35. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Interim Order shall be effective and enforceable immediately upon entry hereof.

36. Notice of the Motion as provided therein shall be deemed good and sufficient notice of the Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

37. The Debtors shall by email (if available) or by regular mail (if email is unavailable) serve a copy of this Interim Order and the Motion on all parties required to receive such service

pursuant to Local Rule 9013-5(f).

38. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

39. All Cash Management Banks with which any Debtor maintains Bank Accounts are authorized and directed to follow any instruction of any lender party to a blocked account or control agreement with respect to the disposition of any such accounts (and all deposits therein) maintained with such Bank following the exercise of any remedies of such lender, such as delivery of a shifting control notice, either (i) prior to the Petition Date (including, without limitation, the Shifting Control Notice, dated October 28, 2026 received by JPMorgan Chase Bank, N.A., from Wells Fargo Bank, N.A.); or (ii) after the Petition Date in accordance with the documents and orders evidencing any postpetition financing facility including any interim or final Financing Order.

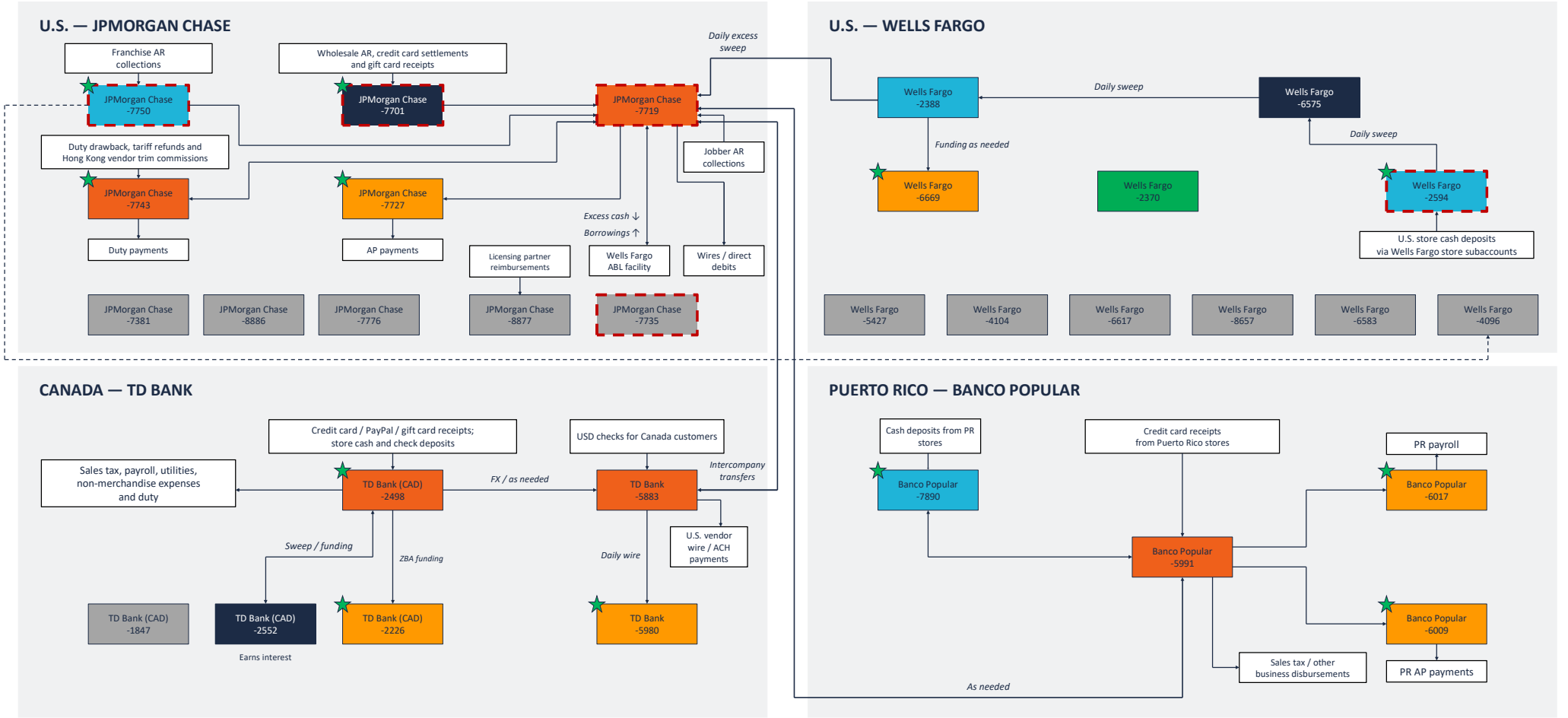
40. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Interim Order.

Exhibit 1

Cash Management System Schematic

TCP – CASH MANAGEMENT SCHEMATIC

THE CHILDREN'S PLACE



Account Type: Collections | Concentration | Operating | Disbursement | Other | Adequate Assurance | DACA / Letter of Direction / Similar Control in Place | ★ ZBA | - - - → Planned Sweep

Note: All accounts are denominated in U.S. dollars unless otherwise indicated.

Exhibit 2

Bank Accounts

The Children's Place
Bank Account Listing

Bank Account Listing						
Bank	Account No.	Entity	Account Type	Currency		Balance
(A)	(B)	(C)	(D)	(E)		(F)
1.) Wells Fargo Bank N.A	x2370	THE CHILDREN'S PLACE, INC.	Adequate Assurance	USD	$	-
2.) Banco Popular Puerto Rico	x7890	THE CHILDRENS PLACE BARBADOS INC	Collections	USD	$	-
3.) J.P. Morgan Chase Bank, N.A.	x7750	THE CHILDREN'S PLACE INTERNATIONAL, LLC	Collections	USD	$	-
4.) Wells Fargo Bank N.A	x2594	THE CHILDREN'S PLACE, INC.	Collections	USD	$	-
5.) Wells Fargo Bank N.A	x2388	THE CHILDREN'S PLACE, INC.	Collections	USD	$	-
6.) J.P. Morgan Chase Bank, N.A.	x7701	THE CHILDREN'S PLACE, INC.	Concentration	USD	$	46.54
7.) TD Commercial Banking	x2552	THE CHILDREN'S PLACE (CANADA) LP	Concentration	CAD	$	458,875.11
8.) Wells Fargo Bank N.A	x6575	THE CHILDREN'S PLACE, INC.	Concentration	USD	$	-
9.) Banco Popular Puerto Rico	x6009	THE CHILDRENS PLACE BARBADOS INC	Disbursement	USD	$	-
10.) Banco Popular Puerto Rico	x6017	THE CHILDRENS PLACE BARBADOS INC	Disbursement	USD	$	-
11.) J.P. Morgan Chase Bank, N.A.	x7727	THE CHILDREN'S PLACE, INC.	Disbursement	USD	$	38,460.28
12.) TD Commercial Banking	x2226	THE CHILDREN'S PLACE (CANADA) LP	Disbursement	CAD	$	-
13.) TD Commercial Banking	x5980	THE CHILDREN'S PLACE (CANADA) LP	Disbursement	USD	$	-
14.) Wells Fargo Bank N.A	x6669	THE CHILDREN'S PLACE, INC.	Disbursement	USD	$	471,673.48
15.) Banco Popular Puerto Rico	x5991	THE CHILDRENS PLACE BARBADOS INC	Operating	USD	$	261,992.19
16.) J.P. Morgan Chase Bank, N.A.	x7743	THE CHILDREN'S PLACE SERVICES COMPANY LLC	Operating	USD	$	-
17.) J.P. Morgan Chase Bank, N.A.	x7719	THE CHILDREN'S PLACE, INC.	Operating	USD	$	292,442.12
18.) TD Commercial Banking	x2498	THE CHILDREN'S PLACE (CANADA) LP	Operating	CAD	$	-
19.) TD Commercial Banking	x5883	THE CHILDREN'S PLACE (CANADA) LP	Operating	USD	$	86,415.82
20.) J.P. Morgan Chase Bank, N.A.	x7776	THE CHILDRENSPLACE COM INC	Other	USD	$	-
21.) J.P. Morgan Chase Bank, N.A.	x8877	TCP Brands, LLC	Other	USD	$	-
22.) J.P. Morgan Chase Bank, N.A.	x8886	THE CHILDREN'S PLACE, INC.	Other	USD	$	-
23.) J.P. Morgan Chase Bank, N.A.	x7735	THE CHILDREN'S PLACE, INC.	Other	USD	$	-
24.) J.P. Morgan Chase Bank, N.A.	x7381	TCP ETHIOPIA HOLDING COMPANY, LLC	Other	USD	$	-
25.) TD Commercial Banking	x1847	TCP CANADA, INC.	Other	CAD	$	-
26.) Wells Fargo Bank N.A	x6583	THE CHILDREN'S PLACE INTERNATIONAL, LLC	Other	USD	$	-
27.) Wells Fargo Bank N.A	x4104	THE CHILDRENSPLACE COM INC	Other	USD	$	-
28.) Wells Fargo Bank N.A	x6617	THE CHILDREN'S PLACE SERVICES COMPANY LLC	Other	USD	$	-
29.) Wells Fargo Bank N.A	x4096	THE CHILDREN'S PLACE, INC.	Other	USD	$	344,194.96
30.) Wells Fargo Bank N.A	x8657	THE CHILDREN'S PLACE, INC.	Other	USD	$	-
31.) Wells Fargo Bank N.A	x5427	TCP Brands, LLC	Other	USD	$	-

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) AUTHORIZING THE DEBTORS TO (A) CONTINUE TO OPERATE THEIR CASH MANAGEMENT SYSTEM AND HONOR PREPETITION OBLIGATIONS RELATED THERETO, (B) MAINTAIN EXISTING BANK ACCOUNTS, (C) PERFORM INTERCOMPANY TRANSACTIONS IN THE ORDINARY COURSE, AND (D) MAINTAIN EXISTING BUSINESS FORMS; (II) GRANTING A FINAL WAIVER OF THE SECTION 345(B) DEPOSIT AND INVESTMENT REQUIREMENTS; AND (III) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through nineteen (19), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System and Honor Prepetition Obligations Related Thereto, (B) Maintain Existing Bank Accounts, (C) Perform Intercompany Transactions in the Ordinary Course, and (D) Maintain Existing Business Forms; (II) Granting an Interim Extension and Final Waiver of the Section 345(b) Deposit and Investment Requirements; and (III) Granting Related Relief* (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) authorizing, but not directing, the Debtors to (i) continue using their Cash Management System, (ii) honor certain prepetition obligations related thereto, (iii) maintain existing Bank Accounts, Business Forms, and Books and Records; (b) authorizing, but not directing, the Debtors to (i) continue Intercompany Transactions and funding consistent with the Debtors' historical practices, (ii) granting administrative expense status to any such postpetition Intercompany Transactions between Debtors, and (iii) granting superpriority administrative expense status, junior only to any claims granted under a Financing Order, to any postpetition Intercompany Transactions whereby a Debtor extends credit to a Non-Debtor Subsidiary; (c) granting the Debtors a final waiver of the deposit and investment requirements set forth in section 345(b) of the Bankruptcy Code with respect to the Debtors' TD Bank Accounts; and (d) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having

2 Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

jurisdiction to consider the Motion and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing 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**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing

and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors are authorized, subject to the terms set forth herein, but not directed, to: (a) continue using the Cash Management System maintained by the Debtors before the Petition Date, as described in the Motion and substantially as identified on **Exhibit 1** attached to the Interim Order, and honor any prepetition obligations related to the use thereof, including Bank Fees, Payment Processing Fees, Transport Fees, amounts outstanding under the Credit Card Program and amounts associated with customer refunds; (b) use, in their present form, all preprinted correspondence and Business Forms, including letterhead, without reference to the Debtors' status as debtors in possession and continue using, in their present form, the Books and Records; (c) continue to perform Intercompany Transactions in the ordinary course of business and consistent with past practice, and in accordance with terms and conditions of any Financing Order; (d) maintain all of their existing Bank Accounts, including, but not limited to, the Bank Accounts identified on **Exhibit 2** attached to the Interim Order, in the names and with the account numbers existing immediately before the Petition Date, without the need to comply with any requirement under the U.S. Trustee Guidelines requiring the opening of separate debtor-in-possession accounts;

(e) treat the Bank Accounts for all purposes as debtor-in-possession accounts; (f) deposit funds in and withdraw funds from the Bank Accounts in the ordinary course and by all means, including checks, wire transfers, direct deposits, ACH transfers, EFTs, credit card settlements and other electronic means; (g) pay the Bank Fees, including any prepetition amounts, and any ordinary-course Bank Fees incurred in connection with the Bank Accounts, and otherwise perform their obligations under the documents governing the Bank Accounts; (h) pay all outstanding prepetition and ordinary-course Payment Processing Fees and Transport Fees as they become due and payable; and (i) continue the Credit Card Program in the ordinary course of business on prepetition terms, including paying all associated fees and other amounts due on account thereof, and honor and pay any prepetition obligations under the Credit Card Program that become due in the ordinary monthly cycle after the Petition Date; provided that, in the case of each (a) through (i), such action is taken in the ordinary course of business and consistent with historical practices.

5. Once the Debtors' existing stock of Business Forms including checks have been used, the Debtors shall, when reordering (or with respect to checks or other Business Forms the Debtors or their agents print themselves), require or print, as applicable, the designation "Debtors in Possession" and the corresponding bankruptcy case number on all items. With respect to electronically produced checks, the Debtors shall continue to reflect their status as debtors in possession and include the corresponding lead bankruptcy case number thereon.

6. The Debtors are authorized, but not directed, to continue paying their tax obligations from the Bank Accounts in the ordinary course of business and shall not be required

to establish a separate debtor-in-possession bank account solely for the payment of tax obligations.

7. The Cash Management Banks are authorized, but not directed, to continue to maintain, service and administer the Bank Accounts as accounts of the Debtors as debtors in possession, without interruption and in the ordinary course of business consistent with historical practices and the Cash Management System, and to receive, process, honor and pay, to the extent of available funds, any and all checks, drafts, wires, credit card payments, ACH transfers, EFTs and other electronic payments issued or drawn on the Bank Accounts after the Petition Date by the holders or makers thereof, as the case may be, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order; provided, subject to paragraph eight (8) of this Final Order, that the Debtors shall instruct or request any Cash Management Bank to pay or honor any check, draft or other payment issued on a Bank Account prior to the Petition Date but presented to such Cash Management Bank for payment after the Petition Date only to the extent authorized by an order of the Court.

8. The Cash Management Banks are authorized, but not directed, to debit the Bank Accounts in the ordinary course of business without further order of this Court for: (a) all checks drawn on the Debtors' accounts that were cashed at such Cash Management Bank's counters or exchanged for cashier's checks by the payees thereof prior to the Petition Date; (b) all checks or other items deposited in one of the Debtors' accounts with such Cash Management Bank prior to the Petition Date that have been dishonored or returned unpaid for any reason, together with any

fees and costs in connection therewith, to the same extent the Debtors were responsible for such items prior to the Petition Date; and (c) all prepetition amounts outstanding as of the date hereof, if any, owed to any Cash Management Bank as Bank Fees.

9. Any existing deposit agreements between or among the Debtors, the Cash Management Banks and other parties shall continue to govern the postpetition cash management relationship between the Debtors and the Cash Management Banks, and all provisions of such agreements, including, without limitation, the termination and fee provisions, shall remain in full force and effect unless otherwise ordered by the Court, and either the Debtors or the Cash Management Banks may, without further order of this Court, implement changes to the Cash Management System and procedures in the ordinary course of business pursuant to the terms of such existing deposit agreements, including, without limitation, the opening and closing of bank accounts; *provided* that any such changes implemented by the Debtors shall be subject to paragraph twelve (12) of this Final Order. For the avoidance of doubt, all deposit account control agreements, blocked account agreements, and similar control agreements with respect to the Bank Accounts, including those in favor of the respective Prepetition Agents, shall continue in full force and effect in accordance with their terms and any Financing Order.

10. The requirements of section 345(b) of the Bankruptcy Code and the U.S. Trustee Guidelines are hereby waived with respect to the TD Bank Accounts.

11. Notwithstanding the Debtors' use of the Cash Management System, the Debtors shall calculate quarterly fees payable under 28 U.S.C. § 1930(a)(6) based on the disbursements of,

or on behalf of, each Debtor regardless of which entity actually makes such disbursements.

12. Subject to the terms hereof and any Financing Order, the Debtors are authorized, but not directed, in the ordinary course of business and consistent with historical practices, to implement changes to the Cash Management System and procedures, including, without limitation, opening any new bank accounts or closing existing Bank Accounts and entering into ancillary agreements, including deposit account control agreements, related to the foregoing, as the Debtors may deem necessary and appropriate; *provided, however,* that the Debtors shall provide not less than two (2) business days' prior written notice thereof to counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, the U.S. Trustee, and counsel to any statutory committees that may be appointed in these chapter 11 cases (email being sufficient). If an objection is filed with respect to such changes, the Debtors shall not implement such changes without (a) the consensual resolution of such objection or (b) further authorization of this Court. Any new bank account opened by the Debtors shall be established at an institution that is (a) a party to a Uniform Depository Agreement with the U.S. Trustee for Region 3 or is willing to immediately execute a Uniform Depository Agreement, (b) bound by the terms of this Final Order, and (c) to the extent required under any Financing Order, subject to a deposit account control agreement in favor of the Prepetition ABL Agent (or such other party as any Financing Order requires). The opening or closing of a bank account shall be timely indicated on the Debtors' monthly operating reports. Any new debtor-in-possession bank account must bear the designation "Debtor-in-Possession" and

designated as "Debtor-in-Possession" accounts with the lead case number. The Debtors shall provide notice within one (1) business day to the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committees that may be appointed in these chapter 11 cases of the opening of a new bank account or closing of any existing bank accounts. The U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committees that may be appointed in these chapter 11 cases shall have fourteen (14) calendar days from receipt of such notice to file any objection with regard to the opening or closing of a bank account, or such later date as may be extended by the Court or agreed to between such parties, as applicable. Notwithstanding the foregoing, the prepetition agreements existing between the Debtors and the Cash Management Banks shall continue to govern the post-petition cash management relationship between the Debtors and the Cash Management Banks and all of the provisions of such agreements, including the termination, fee provisions, rights, benefits, collateral, and offset rights, and remedies afforded under such agreements shall remain in full force and effect absent further order of the Court or, with respect to any such agreement with the Cash Management Banks (including, for the avoidance of doubt, any rights the Cash Management Banks have to use funds from the Bank Accounts to remedy any overdraft of another Bank Account or other cash management obligations, whether prepetition or postpetition to the extent permitted under the applicable agreement), unless the Debtors and the Cash Management Bank(s) agree

otherwise, and any other legal rights and remedies afforded to the Cash Management Banks under applicable law shall be preserved.

13. The relief granted in this Final Order is extended to any new bank account opened by the Debtors in the ordinary course of business and consistent with historical practice after the date hereof, which account shall be deemed a "Bank Account," and to the bank at which such account is opened, which bank shall be deemed a "Cash Management Bank."

14. For Cash Management Banks at which the Debtors hold Bank Accounts that are party to a Uniform Depository Agreement with the U.S. Trustee for Region 3, within five (5) calendar days of entry of this Final Order, the Debtors shall (a) contact each Cash Management Bank, (b) provide each Cash Management Bank with each of the Debtors' employer identification numbers, and (c) identify each of the Bank Accounts held at such Banks as being held by a debtor in possession in a bankruptcy case, and request such Cash Management Banks to code the Bank Accounts as a "debtors in possession" account, and provide the case number.

15. For the Cash Management Banks at which the Debtors hold Bank Accounts that are not a party to a Uniform Depository Agreement with the U.S. Trustee, the Debtors shall use their good faith efforts to cause the Cash Management Banks to execute a Uniform Depository Agreement in a form prescribed by the U.S. Trustee within thirty (30) calendar days of the date of this Final Order. The Debtors' and U.S. Trustee's rights to seek further relief from this Court on notice in the event that the aforementioned Cash Management Banks are unwilling to execute a Uniform Depository Agreement in a form prescribed by the U.S. Trustee are fully preserved.

16. All banks maintaining any of the Bank Accounts that are provided with notice of this Final Order shall not honor or pay any payments drawn on the Bank Accounts or otherwise issued before the Petition Date for which the Debtors specifically issue timely stop-payment orders in accordance with the documents governing such Bank Accounts.

17. The Cash Management Banks are authorized, without further order of this Court, to deduct or debit any applicable Bank Fees from the applicable Bank Accounts in the ordinary course of business consistent with historical practices, and the automatic stay is modified to the extent necessary to permit the Cash Management Banks to effectuate such debits.

18. The Cash Management Banks are authorized, without further order of this Court, to charge back to the appropriate accounts of the Debtors any amounts resulting from returned checks or other returned items, including returned items resulting from ACH transactions, wire transfers, EFTs or other electronic transfers of any kind, regardless of whether such returned items were deposited or transferred prepetition or postpetition and regardless of whether the returned items relate to prepetition or postpetition items or transfers.

19. Notwithstanding paragraph sixteen (16) or the other terms set forth herein, (i) any bank, including the Cash Management Banks, may rely upon the representations of the Debtors, without a duty of inquiry, with respect to whether any check, draft, wire, payment order, or other transfer drawn or issued by the Debtors prior to the Petition Date should be honored pursuant to this or any other order of this Court, and such bank shall not have any liability to any party for relying on such representations by the Debtors, and (ii) no bank that honors a prepetition check or

other item drawn on any account that is the subject of this Final Order (a) at the direction of the Debtors, (b) in a good-faith belief that this Court has authorized such prepetition check or item to be honored and/or (c) as a result of a mistake made despite implementation of reasonable customary handling procedures shall be deemed to be nor shall be liable to the Debtors, their estates or any other party on account of such prepetition check or other item being honored postpetition or otherwise deemed to be in violation of this Final Order including in connection with any stop-payment orders issued by the Debtors.

20. Any banks, including the Cash Management Banks, are further authorized to honor the Debtors' directions with respect to the opening and closing of any Bank Account and accept and hold, or invest, the Debtors' funds in accordance with the Debtors' instructions; provided that the Cash Management Banks shall not have any liability to any party for relying on such representations to the extent such reliance otherwise complies with applicable law.

21. The Debtors are authorized, but not directed, to honor their obligations with respect to Intercompany Transactions and to continue engaging in Intercompany Transactions, including with respect to netting or setoffs, in connection with the Cash Management System in the ordinary course of business on a postpetition basis in a manner substantially consistent with the Debtors' past practices and consistent with any Financing Order. For the avoidance of doubt, the Debtors are authorized, but not directed, to set off mutual prepetition obligations and mutual postpetition obligations in connection with the Cash Management System solely to the extent consistent with the Debtors' past historical practices and any Financing Order.

22. The Debtors shall maintain accurate and detailed records of all transfers within the Cash Management System, including Intercompany Transactions and the payment of Intercompany Claims, so that all transfers and transactions may be readily traced, ascertained and recorded properly on the Debtors' Books and Records and applicable intercompany accounts (if any) to the same extent as maintained prior to commencement of the chapter 11 cases, and distinguished between prepetition and postpetition transactions for purposes of determining administrative expense status. Upon the request of the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility or counsel to any statutory committees appointed in these chapter 11 cases, the Debtors shall make such records available to such parties.

23. All postpetition payments or other transfers of cash from a Debtor to another Debtor on account of any postpetition Intercompany Transaction authorized hereunder that result in an Intercompany Claim are hereby accorded administrative expense status pursuant to sections 503(b)(1) of the Bankruptcy Code; provided that any such administrative expense claim shall be subject and junior to any claims, including adequate protection claims, cash collateral and/or claims for postpetition financing, granted in connection with any Financing Order. To the extent any postpetition Intercompany Transaction authorized hereunder constitutes an extension of credit from a Debtor to a Non-Debtor Subsidiary, any resulting Intercompany Claim in favor of such Debtor is hereby accorded superpriority administrative expense status pursuant to sections 503(b)(1) of the Bankruptcy Code upon three (3) business days' notice to the U.S. Trustee and any

statutory committee appointed in these chapter 11 cases; *provided* that any such superpriority administrative expense claim shall be subject and junior to any claims, including adequate protection claims, cash collateral and/or claims for postpetition financing, granted in connection with any Financing Order, and any carve-out thereunder. Nothing in this Final Order authorizes any Intercompany Transaction with, or any payment or other transfer on account of any Intercompany Transaction, directly or indirectly (including through any Non-Debtor Subsidiary), to or for the benefit of, Mithaq Capital SPC or any of its affiliates (other than the Debtors and the Non-Debtor Subsidiaries) or any other insider (as defined in section 101(31) of the Bankruptcy Code) of the Debtors other than a direct or indirect subsidiary of the Debtors. For the avoidance of doubt, the relief granted in this Final Order shall not constitute a finding as to the validity, priority, or status of any prepetition intercompany balance, and all parties reserve their rights to contest the validity, priority, or status of any such prepetition intercompany balance. Nothing contained in the Motion or this Final Order, nor any action taken by the Debtors pursuant to this Final Order, shall be deemed a waiver of rights of any party-in-interest to dispute the amount of, basis for, validity or treatment of any Intercompany Transaction or any intercompany claim or the allocation of expenses or other costs.

24. The Debtors are further authorized, but not directed, to maintain the Credit Card Program administered by American Express, subject to the terms and conditions thereof, and the Debtors shall honor all prepetition and postpetition obligations arising in connection with the Credit Card Program and pay or reimburse any ordinary course amounts owed in connection

therewith, including any fees, charges, refunds, chargebacks, reserves and other amounts due and owing from the Debtors to American Express in connection with the Credit Card Program. American Express is authorized to receive or obtain payment for such obligations as provided under, and in the manner set forth in, the applicable agreement governing the Credit Card Program.

25. The Debtors are authorized to pay or permit the netting of all outstanding prepetition and ordinary-course Payment Processing Fees and Transport Fees that come due in the ordinary settlement cycle, all consistent with the Budget approved by the Court.

26. Nothing contained in the Motion or this Final Order shall be construed to (a) create or perfect, in favor of any person or entity, any interest in cash of a Debtor that did not exist as of the Petition Date or (b) alter or impair the validity, priority, enforceability or perfection of any security interest, lien or setoff right, in favor of any person or entity, that existed as of the Petition Date.

27. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an implication or admission as to the amount of, basis for or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in this Final Order, the Motion or any order granting the relief requested by the Motion;

(e) a request, approval or authorization to assume, adopt or reject any agreement, contract or lease pursuant to section 365 of the Bankruptcy Code or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code; (f) an admission by the Debtors as to the validity, priority, enforceability or perfection of any lien on, security interest in or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors' or any other party in interest's claims, causes of action or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens, whether contractual, common law, statutory or otherwise, that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Final Order is not intended and shall not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

28. The Debtors are authorized, but not directed, to issue postpetition checks or effect postpetition fund transfer requests in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

29. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor and pay all such checks and electronic payment requests when presented

for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order. To the extent any other order is entered by the Court directing any bank, including the Cash Management Banks, to honor checks, drafts, ACH transfers, or other electronic funds transfers or any other withdrawals made, drawn, or issued in payment of prepetition or postpetition claims, the obligation to honor such items shall be subject to this Final Order.

30. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

31. Within two (2) calendar days after entry of this Final Order, the Debtors shall serve a copy of this Final Order on each applicable bank and financial institution that is directed to comply with the terms of this Final Order.

32. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

33. Notwithstanding Bankruptcy Rule 6004(h) to the extent applicable, the terms and conditions of this Final Order shall be effective and enforceable immediately upon entry hereof.

34. Notice of the Motion as provided therein shall be deemed good and sufficient notice of the Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

35. All Cash Management Banks with which any Debtor maintains Bank Accounts are authorized and directed to follow any instruction of any lender party to a blocked account or control

agreement with respect to the disposition of any such accounts (and all deposits therein) maintained with such Bank following the exercise of any remedies of such lender, such as delivery of a shifting control notice, either (i) prior to the Petition Date (including, without limitation, the Shifting Control Notice, dated October 28, 2026 received by JPMorgan Chase Bank, N.A., from Wells Fargo Bank, N.A.); or (ii) after the Petition Date in accordance with the documents and orders evidencing any postpetition financing facility including any interim or final Financing Order.

36. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Final Order.

TAB F

THIS IS **EXHIBIT "F"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING (A) PAYMENT OF PREPETITION WAGES, SALARIES AND OTHER COMPENSATION AND (B) CONTINUATION OF BENEFITS PROGRAMS, AND (II) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"): (a) authorizing, but not directing, the Debtors to (i) pay prepetition wages, salaries, other compensation, and reimbursable expenses and (ii) continue the Employee Benefits Programs (as defined herein) in the ordinary course, including payment of certain prepetition obligations related thereto; and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2). The

[2] A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration") filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 363(c), 507(a), 541(b)(1), 541(d), and 1107 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 2002-1, 9013-1, and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No

request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

The Debtors' Workforce

7. As of the Petition Date, the Debtors and their non-debtor affiliates (collectively, the "Company") employ approximately 7,210 individuals who work in either full-time or part-time positions (including executives, human resources, sales, customer service, marketing, accounting, finance, legal, administrative, and other personnel, the "Employees"), of which approximately 6,911 are employed by the Debtors. Approximately 6,162 of the Company's Employees are located in the United States (the "U.S. Employees") and approximately 1,048 of the Company's Employees are located abroad (the "Foreign Employees"), including approximately 749 in Canada (the "Canadian Employees"). The Company also employs approximately 13 temporary workers and independent contractors (together, the "Temporary Staff") across a number of corporate functions, including, among others, finance, design, marketing, and merchandising.

8. Through this Motion, the Debtors are seeking to pay certain amounts necessary to preserve their estates' value. The Employees are intimately familiar with the Debtors' business and perform a wide variety of services that are critical to the Debtors' ability to successfully operate and administer these chapter 11 cases. Payment of the Unpaid Employee Compensation (as defined below) and continuation of the Compensation and Benefits (as defined below) going forward will preserve Employee loyalty and prevent the Debtors from losing such Employees at this critical juncture. The Debtors are also requesting the authority, but not direction, to pay the Unpaid Temporary Staff Compensation (as defined below) in amounts that will not exceed the Priority Cap (as defined below) for any specific Temporary Staff (as defined below). Accordingly, the relief requested herein is warranted under the circumstances, and the Court should grant the Interim and Final Orders.

Compensation and Benefits

9. To minimize the personal hardship that the Employees would suffer and the attrition that likely would follow if prepetition employment-related obligations remain unpaid during the administration of these chapter 11 cases, the Debtors seek authority, but not direction, to: (a) pay and honor certain prepetition claims relating to, among other things, wages, salaries, other compensation, federal, state, provincial, and local withholding taxes and other amounts withheld (including garnishments and applicable shares of insurance premiums, 401(k) contributions and taxes), reimbursable expenses, non-insider severance, retirement plans, health insurance, life insurance, short- and long-term disability coverage, and certain other benefits that the Debtors have historically provided to eligible individuals (collectively, the "Compensation and Benefits"),[3] in each case in the ordinary course of business; and (b) continue to honor such obligations in the ordinary course on a postpetition basis, in the Debtors' discretion, on an interim and final basis, as detailed and summarized in the chart below. In addition, the Debtors seek to pay all costs incidental to the Compensation and Benefits.

10. Subject to the Court's authorization, the Debtors intend to continue to pay and honor the Employees' prepetition Compensation and Benefits in the ordinary course on a postpetition basis. The Debtors further request confirmation of their authority to modify, change, or discontinue any of the Compensation and Benefits and to implement new programs, policies,

[3] The description of the Compensation and Benefits set forth in this Motion is provided on a summary basis. In the event of any inconsistency with the description in this Motion, the actual terms of the agreements, contracts, plans, programs, policies, and manuals governing the Compensation and Benefits will govern. The Debtors request authority to honor obligations related to Compensation and Benefits in the ordinary course of business consistent with prepetition practices, regardless of whether the Debtors inadvertently failed to include a particular benefit or aspect of compensation in the defined term "Compensation and Benefits." Any such omitted benefit or aspect of compensation is hereby included in the defined terms "Compensation and Benefits" as used herein and in the Interim and Final Orders.

and benefits in each case in the ordinary course during these chapter 11 cases in the Debtors' sole discretion and without the need for further Court approval, subject to applicable law.

11. The Debtors seek authority, but not direction, to make the following payments related to the prepetition amounts owed on account of the Compensation and Benefits, each of which is further described below:

RELIEF SOUGHT	ESTIMATED INTERIM AMOUNT	ESTIMATED FINAL AMOUNT[4]
Compensation and Withholding Obligations		
Unpaid Employee Compensation	$371,922	$371,922
Unpaid Temporary Staff Compensation	$838,596	$838,596
Payroll Deductions	$3,482	$3,482
Payroll Taxes	$138,184	$138,184
Unpaid Reimbursable Expenses	$44,293	$44,293
Incentive Programs		
Employee Bonus Program	$11,666	$11,666
Employee Benefits Programs		
Health Benefit Plans	$80,000	$80,000
Life Insurance, Disability Benefits, and Additional Benefits Programs	$5,000	$5,000
Workers' Compensation Program	$141,440	$141,440
Unpaid 401(k) Match Contributions	$8,735	$8,735
Accrued PTO	$662,123	$662,123
Unpaid Administrator Fees	$536,909	$536,909
Unpaid Payroll Fees	$14,211	$14,211
Total	$2,860,923	$2,860,923

12. As of the Petition Date, the Debtors estimate that approximately $2.9 million in Compensation and Benefits will be accrued and unpaid, approximately all of which will come due between entry of the Interim Order and Final Order (the "Interim Period"). With the exception of Accrued PTO (as defined below), the Debtors do not believe that amounts owed to any single Employee on account of the prepetition Compensation and Benefits exceed the $17,150 statutory cap under sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code (the "Priority Cap"). With respect to Accrued PTO, the Debtors will only seek authority to pay amounts owed in excess of the Priority Cap (a) pursuant to the Final Order, (b) if an Employee is terminated or resigns during

[4] The Estimated Final Amount is inclusive of the Estimated Interim Amount.

the Interim Period, and (c) if such Employee resides in a jurisdiction that requires the Debtors to pay out such Employee's Accrued PTO.

I. Compensation and Withholding Obligations

13. In the ordinary course of business, the Debtors incur obligations with respect to their Employees on account of Employee Compensation, Temporary Staff Compensation, Withholding and Deduction Obligations, Payroll Deductions, Payroll Taxes, and Reimbursable Expenses (each as defined herein) (collectively, the "Compensation and Withholding Obligations"). The Debtors estimate that approximately $16.3 million per month was paid or withheld, as applicable, on account of the Compensation and Withholding Obligations for the 12-month period immediately preceding the Petition Date. As of the Petition Date, the Debtors estimate that they owe approximately $1.4 million in accrued but unpaid Compensation and Withholding Obligations, approximately all of which is expected to come due during the Interim Period. Accordingly, the Debtors request the authority, but not direction, to pay the accrued but unpaid Compensation and Withholding Obligations and, solely with respect to the Employees, to continue paying the Compensation and Withholding Obligations in the ordinary course on a postpetition basis consistent with past practice.

A. Employee Compensation

14. The Debtors incur obligations to their Employees for, among other things, wages, salaries, overtime, and other obligations described herein (collectively, excluding reimbursable expenses and paid leave, the "Employee Compensation"). U.S. and Canadian Employees are paid approximately one week in arrears on a biweekly pay cycle. Employees in international locations other than Canada are paid monthly for the full calendar month, on location-specific schedules. Because Employees are paid in arrears, certain Employees will be owed accrued but unpaid Employee Compensation as of the Petition Date. Employee Compensation may also be due and

owing as of the Petition Date due to, among other things, pay discrepancies that, upon resolution, may reveal that additional amounts are owed to certain Employees (the "Unpaid Employee Compensation").

15. On average, the Debtors paid approximately $3.9 million per month prepetition on account of Employee Compensation. As of the Petition Date, the Debtors estimate that they owe approximately $372,000 in Unpaid Employee Compensation, all of which is currently due or is expected to come due during the Interim Period.

16. Failure to pay the Unpaid Employee Compensation will create an immediate risk of widespread departures. The Debtors believe that paying the Unpaid Employee Compensation and continuing to pay the Employee Compensation to the Employees will reduce attrition and minimize disruption of the Debtors' business operations. Timely payment of the Employee Compensation and Unpaid Employee Compensation preserves and enhances the value of the Debtors' estates for their estates' benefit. Accordingly, the Debtors request the authority, but not direction, to pay the Unpaid Employee Compensation and to continue paying the Employee Compensation in the ordinary course on a postpetition basis consistent with past practice.

B. Temporary Staff Compensation

17. Debtors utilize Temporary Staff and incur obligations for services rendered by the Temporary Staff, whether payable directly to such individuals or through staffing agencies, as applicable (the "Temporary Staff Compensation"). The Debtors seek authority, but not direction, to pay prepetition Temporary Staff Compensation and to continue paying Temporary Staff Compensation in the ordinary course on a postpetition basis.

18. On average, in the twelve months immediately preceding the Petition Date, the Debtors paid approximately $871,000 per month in Temporary Staff Compensation. As of the

Petition Date, the Debtors estimate that they owe approximately $838,600 in unpaid Temporary Staff Compensation (the "Unpaid Temporary Staff Compensation"), approximately all of which is due or is expected to come due during the Interim Period. Each payment that the Debtors seek to make to each individual Temporary Staff member will not exceed the Priority Cap.

C. Withholding and Deduction Obligations

19. In the ordinary course of business, the Debtors incur obligations on account of Payroll Deductions and Payroll Taxes (each as defined below and collectively, the "Withholding and Deduction Obligations"). The Debtors accumulate, on average, approximately $3.6 million per month in Withholding and Deduction Obligations. As of the Petition Date, the Debtors estimate that they have withheld or accrued, as applicable, approximately $142,000 on account of the Withholding and Deduction Obligations, all of which the Debtors must remit to the appropriate parties during the Interim Period. Accordingly, the Debtors request that the Court authorize the Debtors to pay any prepetition claims arising from the Withholding and Deduction Obligations and to continue honoring the Withholding and Deduction Obligations solely for the Employees in the ordinary course of business on a postpetition basis and consistent with past practice.

1. Payroll Deductions

20. In the ordinary course of business and during each applicable payroll period, the Debtors routinely deduct certain amounts from Employees' paychecks. Such deductions may include, among other things, garnishments as well as other pre-tax and after-tax deductions payable pursuant to certain employee benefit plans, retirement plan contributions, insurance premiums, 401(k), and HSA and FSA contributions (collectively, the "Payroll Deductions"). The Debtors remit the Payroll Deductions to various third parties.

21. On average, in the twelve months immediately preceding the Petition Date, the Debtors remitted approximately $90,000 per month in Payroll Deductions. As of the Petition Date,

the Debtors estimate that they have deducted, but not yet remitted, approximately $3,500, all of which is expected to be remitted during the Interim Period. Accordingly, the Debtors request the authority to remit the Payroll Deductions they currently hold and to continue making the Payroll Deductions for the Employees in the ordinary course on a postpetition basis consistent with past practice.

2. Payroll Taxes

22. In addition to the Payroll Deductions, certain federal, state, and foreign laws (including the laws of Canada and the provinces therein) require the Debtors to withhold or deduct certain amounts from Employees' gross pay for, among other things, federal, state, local, and foreign (including federal and provincial) income taxes, Canada Pension Plan or Quebec Pension Plan contributions, employment insurance premiums, as well as Social Security and Medicare taxes (collectively, the "Employee Payroll Taxes") and remit these amounts to the appropriate federal, state, local, or foreign taxing authorities (including Canadian taxing authorities). The Debtors must then match the Employee Payroll Taxes from their own funds and pay, based upon a percentage of gross payroll, additional amounts for, among other things, federal and state unemployment insurance and short-term disability insurance, Canada Pension Plan or Quebec Pension Plan contributions, employment insurance premiums, health taxes, and other foreign social insurance contributions (the "Employer Payroll Taxes" and together with the Employee Payroll Taxes, the "Payroll Taxes"). The Payroll Taxes are generally processed and forwarded to the appropriate federal, state, local, and foreign taxing authorities based on each authority's guidelines, rules, schedules, or regulations, as applicable. As of the Petition Date, the Debtors believe they have incurred approximately $139,000 in Payroll Taxes, all of which is due to be remitted or paid, as applicable, to the appropriate third party during the Interim Period.

23. With the exception of the Employer Payroll Taxes, any amounts held by the Debtors based on the Withholding and Deduction Obligations are held in trust by the Debtors and are not property of the Debtors' estates. The Debtors do not believe they need authorization to remit such payments to the appropriate third parties. Out of an abundance of caution, however, the Debtors seek the authority, but not direction, to remit any Withholding and Deduction Obligations the Debtors are holding to the appropriate third parties and to continue deducting or incurring, as applicable, and remitting the Withholding and Deduction Obligations for the Employees in the ordinary course on a postpetition basis consistent with past practice.

D. Reimbursable Expenses

24. Prior to the Petition Date and in the ordinary course of business, the Debtors reimbursed Employees for approved expenses incurred with Employees' personal funds on behalf of the Debtors in connection with performing their assigned duties (the "Reimbursable Expenses"). Reimbursable Expenses include mileage, transportation, and hotel expenses related to business travel; meals during overnight travel, up to $50 per day; expenses related to store coverage and acting assignments; visa and passport fees; seminar fees with approval; immunization costs; business telephone calls; and Global Entry program fees, in each case subject to the applicable expense policy. Employees submit expense reports through Concur, the Debtors' expense management platform, and each expense report is reviewed and approved by the Employee's manager for policy compliance. Once Reimbursable Expenses are approved, Employees receive funds directly to their designated bank account, generally within three to five business days. Corporate American Express card expenses follow a similar approval process, but payment is made directly to the Employee's American Express account.

25. Although the Debtors ask that Employees promptly submit reimbursement requests, submission delays occasionally occur, and Employees may submit reimbursement requests for prepetition expenses after the Petition Date. Employees incurred the Reimbursable Expenses as business expenses on the Debtors' behalf and with the understanding that such expenses would be reimbursed fully. The Debtors' inability to reimburse such expenses would result in lower Employee morale and significant financial hardship for the Employees, especially when the Reimbursable Expenses were incurred for the Debtors' benefit.

26. On average, in the 12 months immediately preceding the Petition Date, the Debtors paid approximately $164,175 per month in Reimbursable Expenses. As of the Petition Date, the Debtors estimate that approximately $44,293 in Reimbursable Expenses have been incurred but remain unpaid, including expenses awaiting approval, including the Debtors' estimate of any Reimbursable Expenses incurred prepetition but not yet submitted for processing, all of which are expected to come due during the Interim Period (the "Unpaid Reimbursable Expenses"). Accordingly, the Debtors request the authority, but not direction, to pay the Unpaid Reimbursable Expenses and to continue paying the Reimbursable Expenses for the Employees in the ordinary course on a postpetition basis consistent with past practice.

II. Non-Insider Employee Bonus Programs

27. In the ordinary course of business, the Debtors maintain bonus programs to drive performance among their Employees, including, but not limited to, an annual incentive bonus plan for non-insider Employees (the "Non-Insider Employee Bonus Programs"). These include: (a) a Store Leader Incentive Plan for store managers, associate store managers, and full-time and part-time leads, with monthly cash awards based on weekly sales goals and applicable payroll hour and eligibility requirements; (b) a District/Area Leader Incentive Plan with sales-based cash awards subject to applicable payroll hour and eligibility requirements; (c) a Google Customer Review

Incentive for eligible store managers, associate store managers, leads, and store associates, based on monthly customer-review point rankings within store volume groups; and (d) a peak holiday distribution center incentive providing hourly associates an additional $2 for each hour worked.

28. Payments under the Non-Insider Employee Bonus Programs (the "Non-Insider Employee Bonus Payments") for the store, district/area leader, and Google customer-review incentives are generally made in the last pay period of the calendar month following the performance period. October performance bonus amounts are scheduled to be sent to Human Resources in the second or third week of November. Distribution center incentive payments are made each pay period based on hours worked. With respect to the 2026 performance year, Non-Insider Employee Bonus Payments totaling $2.5 million were made in March 2026. As of the Petition Date, the Debtors estimate that a dollar amount of approximately $11,666 associated with the Non-Insider Employee Bonus Program has been incurred but remains unpaid. Maintaining the Non-Insider Employee Bonus Program is essential to maintaining Employee morale and loyalty, which is essential to preserving the value of the Debtors' estates and maintaining business operations. The Debtors request the authority, but not direction, to continue the Non-Insider Employee Bonus Programs for the Employees in the ordinary course on a postpetition basis consistent with past practice.

III. Employee Benefits Programs

A. Health Benefit Plans

29. The Debtors offer their Employees the opportunity to participate in a number of health benefit plans, including medical, dental, and vision plans, as well as certain health savings and flexible spending accounts (collectively, the "Health Benefit Plans"). Paying the prepetition amounts owed on account of the Health Benefit Plans and continuing the Health Benefit Plans for

the Employees is essential to maintaining Employee morale and loyalty, which is essential to preserving the value of the Debtors' estates and maintaining business operations.

1. Health Insurance, Dental, and Vision Plans

30. The Debtors offer all eligible full-time U.S. Employees, other than those in Puerto Rico, the choice of three medical plan options through Aetna or, for Distribution Center Employees, Blue Cross Blue Shield Alabama, with prescription drug benefits administered by Optum Rx. The available medical plans include: (a) a PPO health plan featuring a $1,300 individual deductible; (b) an HSA Plus high-deductible plan featuring a $2,000 individual deductible and a health savings account; and (c) an HSA Value high-deductible plan featuring a $3,400 individual deductible and a health savings account (collectively, the "U.S. Health Insurance Plans"). Eligible full-time Employees in Puerto Rico have separate fully insured medical, dental, and vision coverage through Triple S (the "Puerto Rico Insurance Plans"). Through Cigna Dental, the Debtors offer all U.S. Employees one dental plan (the "U.S. Dental Plan") and through EyeMed Vision, the Debtors offer all U.S. Employees two vision plans (the "U.S. Vision Plans" and together with the U.S. Health Insurance Plans, the Puerto Rico Insurance Plans, and the U.S. Dental Plan, the "U.S. Medical Plans").

31. For each of the U.S. Medical Plans, U.S. Employees select their coverage option, or waive coverage, during the Debtors' open enrollment period. The U.S. Medical Plans are funded through contributions from both U.S. Employees (through regular Payroll Deductions) and the Debtors.

32. Debtor The Children's Place (Canada), LP sponsors group benefits for eligible full-time Canadian Employees through arrangements with Manulife Financial ("Manulife"), including medical, dental, and vision plans (the "Canadian Health Insurance Plans" and together with the U.S. Medical Plans, the "Medical Plans"). The Debtors estimate that 135 Canadian Employees

participate in medical, dental, and vision coverage, with participation varying by benefit. To administer the Canadian Health Insurance Plans, Debtor The Children's Place (Canada), LP has contracted with Manulife. Extended health care coverage includes hospital care, prescription drugs, vision care, medical services and supplies, and professional services, subject to applicable benefit percentages, limits, and other plan terms. Dental coverage is subject to annual deductibles of $25 for individual coverage and $50 for family coverage, with a combined $1,500 annual maximum for specified categories of dental services.

33. On average, in the 12 months immediately preceding the Petition Date, the Debtors paid approximately $1.6 million per month on account of the Medical Plans. As of the Petition Date, the Debtors estimate that they owe approximately $80,000 on account of the Medical Plans. Accordingly, the Debtors request the authority, but not direction, to pay any amounts owed on account of the Medical Plans and to continue the Medical Plans for the Employees in the ordinary course on a postpetition basis consistent with past practice.

2. Flexible Spending Accounts and Health Savings Accounts

34. The Debtors provide U.S. Employees with the opportunity to contribute to a health care flexible spending account (the "Health Care FSA"), a dependent care flexible spending account (the "Dependent Care FSA" and together with the Health Care FSA, the "FSAs"), each administered by Baker Tilly Vantagen, and a health savings account (the "HSA") administered by Fidelity Investments. The FSAs and HSA allow U.S. Employees to voluntarily set aside pre-tax funds to pay for eligible health and welfare expenses. The HSA is only available to U.S. Employees enrolled in one of the high-deductible U.S. Health Insurance Plans. The Health Care FSA is only available to U.S. Employees enrolled in the traditional PPO U.S. Health Insurance Plan. U.S. Employees enrolled in an HSA may also enroll in a limited purpose flexible spending

account specifically for qualified dental, vision, and preventative care expenses. The Dependent Care FSA is available to all U.S. Employees.

35. For the 2026 calendar year, U.S. Employees could contribute up to $3,400 to their Health Care FSA, $7,500[5] to their Dependent Care FSA, and $8,750 to their HSA, depending on an Employee's familial status. Employee contributions to the FSAs and HSAs are pro-rated on a semi-monthly basis, and the Debtors automatically remit Employee contributions via Payroll Deductions. The Debtors request the authority, but not direction, to continue providing the FSAs and HSAs for the U.S. Employees in the ordinary course on a postpetition basis consistent with past practice.

3. COBRA

36. Pursuant to the Consolidated Omnibus Budget Reconciliation Act of 1985 ("COBRA"), former U.S. Employees of the Debtors (the "COBRA Participants") may continue coverage under the U.S. Health Insurance Plans, U.S. Dental Plan and U.S. Vision Plans (the "COBRA Benefits"). COBRA Participants are entitled by law to continue to receive COBRA Benefits for up to eighteen months, and in some instances up to 36 months, following termination of employment. The COBRA Benefits are administered through Baker Tilly Vantagen. There are currently 40 COBRA Participants, 31 of whom are responsible for paying all premium costs associated with the COBRA Benefits except with respect to a small monthly administrative fee the Debtors pay Baker Tilly Vantagen each month. The Debtors request authorization to pay all prepetition amounts on account of COBRA Benefits and to continue to offer COBRA Benefits, including to those U.S. Employees who may be terminated after the Petition Date, and honor all

[5] Employees considered to be highly compensated employees, as determined by the Internal Revenue Code, are subject to a lower contribution limit of $600.

obligations related thereto in the ordinary course on a postpetition basis consistent with past practice.

B. Life Insurance, Disability Benefits and Additional Benefits Programs

37. In addition to medical coverage, the Debtors also offer Employees life insurance, disability benefits, and other additional benefits described further below. Paying the prepetition amounts owed on account of these benefits and continuing these benefits for the Employees is essential to maintaining Employee morale and loyalty, which is essential to preserving the value of the Debtors' estates and maintaining business operations.

1. Life and AD&D Insurance and Disability Benefits

38. The Debtors provide life insurance (the "Basic Life Insurance") and accidental death and dismemberment insurance (the "Basic AD&D Insurance" and together with the Basic Life Insurance, the "U.S. Basic Life and AD&D Insurance") to all eligible full-time U.S. Employees through Lincoln Financial. The U.S. Basic Life and AD&D Insurance offers coverage at 1x a U.S. Employee's annual salary, increased to 1.5x annual salary for Employees at the director level and above. The Debtors offer the U.S. Basic Life and AD&D Insurance at no cost to U.S. Employees, and many U.S. Employees' long-term financial planning relies substantially, if not exclusively, on the benefits under the U.S. Basic Life and AD&D Insurance.[6]

39. The Debtors offer short-term disability (the "Short-Term Disability") and long-term disability (the "Long-Term Disability" and together with the Short-Term Disability, the "U.S. Disability") to all eligible full-time U.S. Employees through Lincoln Financial. The Short-Term

[6] In addition, U.S. Employees who wish to supplement the Basic Life and AD&D Insurance can purchase additional life and dismemberment insurance (the "Supplemental Life and AD&D Insurance") covering themselves and their dependents, also through Lincoln Financial. The Supplemental Life and AD&D Insurance is funded by participating U.S. Employees through after-tax Payroll Deductions.

Disability provides a weekly benefit equal to 60% of earnings, up to $2,307 for salaried U.S. Employees and up to $1,250 for hourly U.S. Employees. The Long-Term Disability provides a monthly benefit equal to 60% of earnings, up to $10,000 for salaried U.S. Employees, up to $5,000 for hourly U.S. Employees, and up to $20,000 for executive U.S. Employees. The Debtors provide company-paid Short-Term Disability coverage to eligible salaried U.S. Employees. Eligible hourly U.S. Employees may elect employee-paid Short-Term Disability coverage, and eligible salaried and hourly U.S. Employees may elect employee-paid Long-Term Disability coverage. Full-time Employees at the director level and above are also eligible for salary continuation.

40. The Debtors estimate annual costs of $1.7 million for the Lincoln Financial life, AD&D, disability, leave administration, statutory benefits, and salary continuation programs described above (collectively, the "Lincoln Benefits"), equivalent to approximately $143,719 per month. The Debtors estimate that approximately $136,200 will be outstanding on account of the Lincoln Benefits as of the Petition Date. The Debtors request authority, but not direction, to pay any prepetition amounts owed on account of the Lincoln Benefits and to continue providing the Lincoln Benefits and paying related amounts for eligible Employees in the ordinary course on a postpetition basis consistent with past practice.

41. Debtor The Children's Place (Canada), LP sponsors group benefits for eligible full-time Canadian Employees through arrangements with Manulife, including short- and long-term disability, life insurance, and accidental death and dismemberment benefits (collectively, the "Manulife Benefits"). The Debtors estimate annual costs of approximately $305,000 for the Manulife Benefits and Canadian Health Insurance Plans, which are also administered by Manulife. Additionally, the Debtors estimate approximately $7,700 in costs or premiums expected to be outstanding on account of the Manulife Benefits and Canadian Health Insurance Plans as of the

Petition Date. The Debtors request authority, but not direction, to pay prepetition obligations associated with the Manulife Benefits, including related administration costs, and to continue the Manulife Benefits in the ordinary course on a postpetition basis consistent with past practice.

2. Additional Benefits Programs

42. In addition to the benefit programs detailed herein, the Debtors offer their eligible Employees various other resources and benefits programs (collectively, the "Additional Benefits Programs"). These include commuter and transit benefits, fertility and childcare benefits, financial wellness benefits, pet insurance, and mental health support. The Debtors engage a number of providers for these services, including, among others, Nationwide, Allstate, MetLife, Trustmark, Voya, and Genomic Life.

43. On average, in the 12 months immediately preceding the Petition Date, the Debtors paid approximately $28,500 per month on account of the Additional Benefits Programs. As of the Petition Date, the Debtors estimate that they owe approximately $5,000 on account of the Additional Benefits Programs. Accordingly, the Debtors request authority, but not direction, to pay prepetition amounts owed on account of the Additional Benefits Programs and to continue providing the Additional Benefits Programs for the Employees in the ordinary course on a postpetition basis consistent with past practice.

C. Workers' Compensation Programs

44. In the ordinary course of business, the Debtors maintain workers' compensation coverage for employment-related injuries, disabilities, and death (the "Workers' Compensation Program"). The Debtors have outstanding claims under the Workers' Compensation Program (the "Workers' Compensation Claims") and maintain reserves in connection with those claims.

45. As of the Petition Date, the Company estimates that its reserve balance associated with outstanding Workers' Compensation Claims is approximately $1.7 million. Of the

obligations associated with those claims, the Debtors estimate that approximately $141,440 will become payable by the Debtors during the Interim Period. The reserve balance reflects estimated, not actual, claim liabilities.

46. Consistent with their prepetition practices, the Debtors seek authority, but not direction, to continue honoring their obligations on account of the Workers' Compensation Claims, including obligations relating to claims arising before the Petition Date, as such obligations become due in the ordinary course of business. Continuing to honor these obligations will help avoid financial hardship for affected Employees and former Employees and minimize disruption to the Debtors' business operations.

D. The 401(k), Canadian Retirement Plans, and Puerto Rico Retirement Plan

47. The Debtors offer eligible full-time and part-time U.S. Employees, excluding Employees in Puerto Rico, the opportunity to participate in the Debtors' 401(k) Plan (the "401(k) Plan") through Fidelity Investments ("Fidelity"). The 401(k) Plan provides for pre-tax salary deductions of a U.S. Employee's compensation and Roth after-tax contributions up to the limits set annually by the Internal Revenue Code. Each pay period, the Debtors deduct the U.S. Employees' 401(k) contributions from their paychecks (the "401(k) Deductions") and hold such amounts in trust until they are forwarded to Fidelity. The Debtors deduct an aggregate of approximately $659,229 each month from U.S. Employees' paychecks on account of the 401(k) Deductions. As of the Petition Date, the Debtors estimate that they owe $22,000 on account of the 401(k) Deductions (the "Unremitted 401(k) Deductions"). Moreover, the Debtors believe that the 401(k) Deductions are not property of their estates, and, accordingly, the Debtors do not believe they need authority to remit such payments to the appropriate third parties. Nevertheless, the

Debtors include this description out of an abundance of caution and seek authority to remit Unremitted 401(k) Deductions if any become due during the pendency of these chapter 11 cases.

48. After one year of service, the Debtors match eligible U.S. Employees' 401(k) contributions at 100% of contributions on the first 3% of eligible compensation and 50% of contributions on the next 2% of eligible compensation, for a maximum employer match of 4% of eligible compensation (the "401(k) Match Contributions"). The 401(k) Match Contributions are immediately vested, with no vesting schedule, and are funded each pay period. In the twelve months before the Petition Date, the Debtors' 401(k) Match Contributions each month averaged approximately $262,042 for the 401(k) Plan. As of the Petition Date, the Debtors estimate that they owe approximately $8,735 on account of 401(k) Match Contributions (the "Unpaid 401(k) Match Contributions"), all of which will become payable during the Interim Period. Many U.S. Employees' retirement savings consist solely of the 401(k) Plan, and many U.S. Employees choose to participate in the 401(k) Plan because of the 401(k) Match Contributions. Paying the Unpaid 401(k) Match Contributions and continuing the 401(k) Plan and the 401(k) Match Contributions for the U.S. Employees are essential to maintaining Employee morale and loyalty, which is essential to preserving the value of the Debtors' estates and maintaining business operations.

49. The Debtors also offer eligible Canadian Employees the opportunity to participate in a registered retirement savings plan (the "RRSP") and a deferred profit sharing plan (the "DPSP" and, together with the RRSP, the "Canadian Retirement Plans"), administered by Manulife. Canadian Employees are eligible to participate in the RRSP after 90 days of service and in the DPSP after one year of service. After one year of service, eligible Canadian Employees receive employer matching contributions equal to 50% of their contributions, up to a maximum employer

contribution of 2.5% of annual earnings. Employer contributions under the DPSP vest after two years of plan membership.

50. The Debtors also offer eligible Employees in Puerto Rico the opportunity to participate in The Children's Place 1165(e) Savings Plan (the "Puerto Rico Retirement Plan") through Empower. Employees are eligible to participate upon attaining age 21, completing one year of service, and working a minimum of 1,000 hours. Participating Employees may elect to contribute a portion of their compensation through pre-tax payroll deductions and direct the investment of those contributions. After one year of service, the Company makes matching contributions equal to 50% of participating Employees' contributions up to 5% of compensation. Employer matching contributions vest based on years of service, with 0% vested in the first year, 25% in the second year, 50% in the third year, 75% in the fourth year, and 100% in the fifth year.

51. Accordingly, the Debtors request the authority, but not direction, to (a) continue the 401(k) Plans, including the 401(k) Match Contributions, for the U.S. Employees in the ordinary course of business on a postpetition basis, (b) remit any Unremitted 401(k) Deductions collected in the ordinary course of business, (c) pay any Unpaid 401(k) Match Contributions in the ordinary course of business if any become due during the pendency of these chapter 11 cases, (d) continue the Canadian Retirement Plans in the ordinary course of business on a postpetition basis consistent with past practice, including making applicable employer contributions, remitting Employee contributions, and paying related administration costs, and to pay or remit any accrued but unpaid prepetition obligations relating thereto as such obligations become due, and (e) continue the Puerto Rico Retirement Plan in the ordinary course of business on a postpetition basis consistent with past practice, including making applicable employer contributions, remitting Employee contributions,

and paying related administration costs, and to pay or remit any accrued but unpaid prepetition obligations relating thereto as such obligations become due.

E. Non-Qualified Deferred Compensation Plans

52. The Debtors maintain a nonqualified deferred compensation plan for participating employees, through which participants defer portions of their base salary and bonus compensation, and a separate nonqualified deferred compensation plan relating to board fees and board restricted stock unit grants (the "Non-Qualified Deferred Compensation Plans"). As of the Petition Date, the Debtors estimate that they do not owe any amounts on account of the Non-Qualified Deferred Compensation Plans to participating Employees, former Employees, and board-plan participants. Distributions depend on participant elections that include specified payment years and payment events, with payments made in lump sums or installments, as applicable. The Debtors seek authority, but not direction, to pay postpetition amounts outstanding as they come due in the ordinary course of business in accordance with the terms of the Non-Qualified Deferred Compensation Plan, and to continue the Non-Qualified Deferred Compensation Plans in the ordinary course of business on a postpetition basis.

F. Paid and Unpaid Leave

53. In the ordinary course of business, the Debtors provide paid time off to their non-insider Employees (the "Paid Time Off"), some of which may have been earned before the Petition Date that remains unused or unpaid as of the Petition Date (the "Accrued PTO"). U.S. Employees receive 15, 20, 25, or 30 days of Paid Time Off based on level and years of service. For Canadian Employees, Paid Time Off includes vacation entitlements and associated vacation pay provided under the Debtors' applicable policies and applicable Canadian federal and provincial law. As of

the Petition Date, the Debtors estimate that approximately $662,123[7] in non-cash obligations associated with Accrued PTO has accrued. The Debtors request authority, but not direction, to pay out Accrued PTO, if necessary, up to the Priority Cap, unless any departing Employee resides in a state or province that requires payout of Accrued PTO in excess of the Priority Cap.

54. In addition, the Debtors provide certain other forms of paid leave to Employees (together with the Paid Time Off, the "Paid Leave"), including, for example, paid holidays, leave under the Family and Medical Leave Act, and other paid leaves of absence for personal reasons, including those required by state law. For Canadian Employees, Paid Leave expressly includes statutory holiday pay and other statutorily required paid leave under applicable Canadian federal and provincial law. The Debtors also offer unpaid leave to Employees when circumstances require ("Unpaid Leave"). These other forms of Paid and Unpaid Leave do not involve incremental cash outlays beyond standard payroll obligations.

55. The Debtors believe that the continuation of Paid and Unpaid Leave for the Employees is essential to maintaining Employee morale and loyalty during these chapter 11 cases. With the exception of any Employees required to be paid their Accrued PTO upon resignation or termination, should that occur, the Debtors anticipate that their Employees will utilize the Paid and Unpaid Leave in the ordinary course of business, which will not create any cash flow requirements beyond the Debtors' regular payroll obligations.

G. Administrative Fees

56. As part of their administration of the Compensation and Benefits, the Debtors use certain third parties to administer the Compensation and Benefits programs, including those

[7] This figure represents $409,766 in Accrued PTO owed to Employees in the United States, including Puerto Rico, and $252,357 in Accrued PTO owed to Employees in Canada.

described in this Motion and others (collectively, the "Administrators"). The Debtors pay fees to the Administrators for their services (the "Administrator Fees"). Without the Administrators, the Debtors would not be able to implement the Compensation and Benefits in the ordinary course.

57. On average, in the 12 months immediately preceding the Petition Date, the Debtors paid approximately $533,259 per month in Administrator Fees. As of the Petition Date, the Debtors estimate that they owe approximately $536,909 in the aggregate on account of accrued but unpaid fees to the Administrators (the "Unpaid Administrator Fees"), approximately all of which is currently payable or will become payable during the Interim Period. Accordingly, the Debtors request authority, but not direction, to pay all outstanding prepetition amounts incurred on account of the Administrator Fees and to continue paying the Administrator Fees in the ordinary course on a postpetition basis consistent with past practice.

H. Payroll Fees

58. The Debtors use OneSource Virtual (the "Payroll Processor") for payroll processing services in the United States, Canada, and Puerto Rico. Payroll is processed and calculated in house, after which funds are wired to the Payroll Processor for tax disbursements and payment of employee net pay into the applicable accounts. The Debtors pay the Payroll Processor certain software and other administrative fees (the "Payroll Fees"). Failure to satisfy the Payroll Fees could lead to a delay in payroll processing and disbursement of Withholding and Deduction Obligations to the appropriate third parties. Any delay in payment of the Payroll Fees would be detrimental to the Debtors' continuing operations throughout these chapter 11 cases.

59. On average, in the 12 months immediately preceding the Petition Date, the Debtors paid approximately $17,344 per month on account of the Payroll Fees. As of the Petition Date, the Debtors estimate they owe approximately $14,211 on account of accrued but unpaid Payroll

Fees (the "Unpaid Payroll Fees"), all of which is currently payable or will become payable during the Interim Period. Accordingly, the Debtors request authority, but not direction, to pay all Unpaid Payroll Fees and to continue to honor the Payroll Fees in the ordinary course on a postpetition basis consistent with past practice.

Basis for Relief

I. Sufficient Cause Exists to Authorize the Debtors to Honor the Compensation and Benefits

A. Certain of the Compensation and Benefits Are Entitled to Priority Treatment

60. Sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code entitle certain of the Compensation and Benefits to priority treatment to the extent such payments do not exceed $17,150 for each individual as provided for under sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code. As priority claims, the Debtors are required to pay these claims in full to confirm a chapter 11 plan. *See* U.S.C. § 1129(a)(9)(B) (requiring payment of certain allowed unsecured claims, given priority under sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code, for (a) wages, salaries, or commissions, including vacation, severance, and sick leave pay earned by an individual and (b) contributions to an employee benefit plan). To the extent that an Employee receives no more than $17,150 on account of claims entitled to priority, the relief sought with respect to compensation only affects the timing of payments to Employees and does not have any material negative impact on recoveries for general unsecured creditors. To the extent the Debtors seek to pay outstanding prepetition amounts on account of the Compensation and Benefits in excess of the Priority Cap, the Debtors submit that the full payment of such obligations in the ordinary course is warranted under section 363(b)(1) of the Bankruptcy Code and the doctrine of necessity. For the avoidance of doubt, for the payment of any prepetition amounts in excess of the Priority Cap, the Debtors request such relief solely pursuant to the Final Order, with the exception

of any Accrued PTO which may be required to be paid during the Interim Period pursuant to applicable state or foreign law, including the laws of Canada and the provinces therein.

61. The Debtors submit that payment of the Compensation and Benefits at this time enhances value for the benefit of all interested parties because it will help ensure that the Employees, who are central to the Debtors' business operations, continue to provide their services at this critical juncture. The Debtors cannot operate their business without the Employees, and the Debtors' ability to administer their estates in these chapter 11 cases will be materially impaired to the detriment of all stakeholders without the Employees' continued, uninterrupted services.

62. Courts in this circuit have recognized that "[w]age priority has been a feature of the bankruptcy law since 1898." *See, e.g.*, *In re Garden Ridge Corp.*, No. 04-10324 (KJC), 2006 WL 521914, at *2 (Bankr. D. Del. Mar. 2, 2006) (citation omitted). The purpose of this longstanding principle is to "alleviate hardship on workers . . . who may have no other source of income." *Id.* (citing COLLIER ON BANKRUPTCY ¶ 507.05[1]). Such payment priority extends to certain other "benefits that are considered akin to compensation, such as vacation, severance and sick leave pay." *Id.*

B. Payment of Certain Compensation and Benefits is Required by Law

63. The Debtors are seeking authority to pay the Withholding and Deduction Obligations to the appropriate third-party payees. These amounts principally represent Employee earnings that governments, Employees, and judicial authorities have designated for deduction from Employees' wages. Certain Withholding and Deduction Obligations, including contributions to the Medical Plans, the 401(k) Plans, and related amounts are not property of the Debtors' estates because the Debtors have withheld such amounts from Employees' wages on another party's behalf. *See* 11 U.S.C. §§ 541(b)(1), (d).

64. Furthermore, federal, state, provincial, and local laws require the Debtors to withhold certain tax payments from Employees' wages and to pay such amounts to the appropriate taxing authority. *See* 26 U.S.C. §§ 6672, 7501(a); *see also City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 95–97 (3d Cir. 1994) (finding that state law requiring a corporate debtor to withhold city income tax from its employees' wages created a trust relationship between debtor and the city for payment of withheld income taxes); *In re DuCharmes & Co.*, 852 F.2d 194, 196 (6th Cir. 1988) (noting that individual officers of a company may be held personally liable for failure to pay trust fund taxes). Because the Withholding and Deduction Obligations may not be property of the Debtors' estates, the Debtors request authorization to transmit the Withholding and Deduction Obligations to the proper parties in the ordinary course of business. *See In re Dameron*, 155 F.3d 718, 721 (4th Cir. 1998).

C. Payment of the Compensation and Benefits is Proper Pursuant to 11 U.S.C. § 363(b) and the Doctrine of Necessity

65. Section 363(c)(1) of the Bankruptcy Code expressly grants the Debtors the authority to "enter into transactions . . . in the ordinary course of business" and "use the property of the estate in the ordinary course of business without notice or a hearing." 11 U.S.C. § 363(c)(1). Therefore, the Debtors believe they are permitted to pay all postpetition amounts due pursuant to the Compensation and Benefits as such actions are in the ordinary course of the Debtors' business. Out of an abundance of caution, however, the Debtors seek entry of an order granting the relief requested herein to avoid any disruptions to their business operations.

66. The relief requested herein may be granted by the Court pursuant to sections 363(b) and 105(a) of the Bankruptcy Code. Section 363 of the Bankruptcy Code provides, in relevant part, that "[t]he [debtor], after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Under section 363(b), courts

require only that the debtor "show that a sound business purpose justifies such actions." *In re Montgomery Ward Holding Corp.*, 242 B.R. 147, 153 (D. Del. 1999) (internal citations omitted) (requiring that the debtor show a "sound business purpose" to justify its actions under section 363 of the Bankruptcy Code); *see also In re Phoenix Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987). Moreover, "[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor's conduct." *In re Johns-Manville Corp.*, 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986) (citation omitted); *see also In re Tower Air, Inc.*, 416 F.3d 229, 238 (3d Cir. 2005) (stating that "[o]vercoming the presumptions of the business judgment rule on the merits is a near-Herculean task"). Thus, if a transaction satisfies the business judgment rule, it should be approved under section 363(b) of the Bankruptcy Code.

67. In addition, the Court may authorize payment of prepetition claims in appropriate circumstances under section 105(a) of the Bankruptcy Code. Section 105(a) codifies the inherent equitable powers of a bankruptcy court and empowers bankruptcy courts to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of the title." The Court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of the Compensation and Benefits under the "necessity of payment" rule, commonly referred to as the "doctrine of necessity."

68. The United States Court of Appeals for the Third Circuit recognized the "necessity of payment" doctrine in *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981). The Third Circuit held that a court could authorize the payment of prepetition claims if such payment was essential to the chapter 11 cases. *Id.* (stating a court may authorize payment of

prepetition claims when there "is the possibility that the creditor will employ an immediate economic sanction, failing such payment").

69. The necessity of payment doctrine is designed to foster a debtor's rehabilitation, which courts have recognized is "the paramount policy and goal of Chapter 11." *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 176 (Bankr. S.D.N.Y. 1989); *see also In re Just for Feet, Inc.*, 242 B.R. 821, 824–26 (D. Del. 1999) (finding that payment of prepetition claims to certain trade vendors was "essential to the survival of the debtor during the chapter 11 reorganization" and that section 105(a) "provides a statutory basis for payment of [prepetition] claims" under the doctrine of necessity); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (explaining that the doctrine of necessity is the standard in the Third Circuit for enabling a court to authorize the payment of prepetition claims prior to confirmation of a reorganization plan).

70. The doctrine of necessity is designed to facilitate a debtor's soft landing into chapter 11, which courts have recognized is "the paramount policy and goal of chapter 11." *Ionosphere Clubs*, 98 B.R. at 176; *see Just for Feet*, 242 B.R. at 826 (finding that payment of prepetition claims to certain trade vendors was "essential to the survival of the debtor during the chapter 11 reorganization"); *In re Quality Interiors, Inc.*, 127 B.R. 391, 396 (Bankr. N.D. Ohio 1991) ("[P]ayment by a debtor-in-possession of [prepetition] claims outside of a confirmed plan of reorganization is generally prohibited by the Bankruptcy Code," but "[a] general practice has developed . . . where bankruptcy courts permit the payment of certain [prepetition] claims, pursuant to 11 U.S.C. § 105, where the debtor will be unable to reorganize without such payment."); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (approving payment of prepetition unsecured claims of toolmakers as "necessary to avert a serious threat to the [c]hapter 11 process"); *In re Chateaugay Corp.*, 80 B.R. 279, 285–86 (S.D.N.Y. 1987)

(affirming lower court order authorizing payment of prepetition wages, salaries, expenses, and benefits).

71. The relief requested in this Motion is warranted under this authority and the facts of these chapter 11 cases. The Employees are essential to the success of these chapter 11 cases. At this critical juncture, it is imperative that the Employees are fully engaged and motivated. The Employees provide the Debtors with services necessary to conduct their business and administer these chapter 11 cases. Absent timely payments sought herein, the Employees may become demoralized and seek alternative employment opportunities. Because a significant portion of the value of the Debtors is tied to the Employees, enterprise value may be materially impaired to the detriment of all stakeholders in the event of significant attrition thereof. As such, retaining the Employees will allow the Debtors to operate their business in these chapter 11 cases and maximize estate value to the benefit of all parties.

72. The importance of a debtor's employees to its operations has been repeatedly recognized by courts in this district, and those courts have granted relief similar to the relief requested herein. *See, e.g.*, *In re LIV Golf New Jersey LLC*, No. 26-20189 (MBK) (Bankr. D.N.J. Sept. 10, 2026) (authorizing the debtors to pay prepetition wages, salaries, and other compensation, and reimbursable expenses and continue employee benefits programs); *In re SIMAD Holdings Ltd.*, No. 26-16388 (CMG) (Bankr. D.N.J. July 20, 2026) (same); *In re FreshRealm, Inc.*, No. 26-14656 (MEH) (Bankr. D.N.J. May 21, 2026) (same); *In re STG Logistics, Inc.*, No. 26-10258 (MEH) (Bankr. D.N.J. Jan. 13, 2026) (same); *In re Del Monte Foods Corp. II Inc.*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 13, 2025) (same); *In re Thrasio Holdings, Inc.*, No. 24-11840 (CMG) (Bankr. D.N.J. April 4, 2024) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. March 18, 2024) (same); *In re Careismatic Brands*, *LLC,* No. 24-10561 (VFP) (Bankr. D.N.J. Feb.

29, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Jan. 1, 2024) (same); *In re WeWork Inc.*, No. 23-19865 (JKS) (Bankr. D.N.J. Dec. 6, 2023) (same).[8]

Processing of Checks and Electronic Fund Transfers Should Be Authorized

73. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, anticipated debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

74. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the

[8] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is "needed to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

75. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h) for the reasons set forth herein.

Reservation of Rights

76. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any

liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

77. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

78. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

79. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) counsel to Mithaq Capital SPC, as prepetition unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the Canada Revenue Agency; and (j) any party that has requested notice

pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[*Remainder of page intentionally left blank.*]

WHEREFORE, the Debtors request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: November 9, 2026

/s/ Michael D. Sirota

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Proposed Co-Counsel to Debtors and Debtors in Possession

Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) AUTHORIZING (A) PAYMENT OF PREPETITION WAGES, SALARIES AND OTHER COMPENSATION AND (B) CONTINUATION OF BENEFITS PROGRAMS, AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through ten (10), is **ORDERED**.

[1] A complete list of each of the debtors, including each debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent athttps://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the Debtors' *Motion for Entry of Interim and Final Orders (I) Authorizing (A) Payment of Prepetition Wages, Salaries and Other Compensation and (B) Continuation of Benefits Programs, and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing the Debtors to pay prepetition wages, salaries and other compensation, (b) granting related relief, and (c) scheduling a final hearing (the "Final Hearing") to consider approval of the Motion on a final basis, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, establish just

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

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**:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

The Final Hearing on the Motion will be held on _____**, 2026 at** _____ **(Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv)

counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

2. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions

of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors are authorized, but not directed, on an interim basis, to continue, modify, and/or discontinue the Compensation and Benefits for the Employees in the ordinary course of business and in accordance with the Debtors' prepetition policies and practices, and to honor and pay any prepetition amounts related thereto, including the prepetition amounts owed on account of the Compensation and Benefits for the Employees and the Unpaid Temporary Staff Compensation, as and when such obligations are due, in their business judgment during these chapter 11 cases and without need for further Court approval, subject to applicable law and the terms of this Interim Order; *provided* that the Debtors shall not make any payments in excess of the amounts set forth in sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code (the "Priority Cap") to any individual without further order of this Court, with the exception of any Accrued PTO that may be required to be paid out upon termination or resignation of any Employee during the Interim Period pursuant to applicable law; *provided further* that (a) the Debtors shall seek court approval, on notice, of any modification or change that would implicate any portion of section 503(c) of the Bankruptcy Code, and (b) nothing in this Interim Order shall be deemed to authorize the Debtors to make any payments to any Employee, including "insiders" (as defined in section 101(31) of the Bankruptcy Code) of the Debtors on account of any incentive and bonus programs, other than payments to non-insider Employees under the Non-Insider Employee Bonus Programs expressly authorized pursuant to paragraph 6 of this Interim Order, without further order of this

Court and nothing herein shall be deemed to authorize the payment of any amounts that violate, implicate or are otherwise subject to section 503(c) of the Bankruptcy Code. The Debtors shall provide seven (7) calendar days' notice of any material modifications to the Compensation and Benefits and any other programs described in the Motion to the U.S. Trustee and counsel to any statutory committees appointed in these cases.

5. The Interim Order does not implicitly or explicitly approve any bonus plan, incentive plan, severance plan, or other plan covered by section 503(c) of the Bankruptcy Code.

6. The Debtors are authorized, but not directed, on an interim basis, to continue the Non-Insider Employee Bonus Programs and to make Non-Insider Employee Bonus Payments to non-insider Employees as such payments become due in the ordinary course of business on a postpetition basis consistent with prepetition policies and practices, subject to the terms and limitations of this Interim Order, including paragraph 5 hereof. Nothing in this paragraph authorizes any payment to an insider (as defined in section 101(31) of the Bankruptcy Code) without further order of this Court.

7. The Debtors are authorized, but not directed, on an interim basis, to forward any unpaid amounts on account of Withholding and Deduction Obligations to the appropriate third-party recipients or taxing authorities in the ordinary course of business in accordance with the Debtors' prepetition policies and practices.

8. The Debtors are authorized, but not directed, on an interim basis, to pay in the ordinary course of business any costs and expenses incidental to payment of the Compensation

and Benefits obligations, including the unpaid Payroll Fees and Administrator Fees, in accordance with the Debtors' prepetition policies and practices.

9. Nothing contained herein is intended or should be construed to create an administrative priority claim on account of the Compensation and Benefits.

10. Nothing herein shall be deemed to authorize the Debtors to cash out Accrued PTO upon termination or resignation of an Employee in excess of the Priority Cap unless applicable nonbankruptcy law, including the laws of Canada and the provinces therein, requires such payment.

11. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any

other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

12. The Debtors are authorized, but not directed, on an interim basis, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

13. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

14. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

15. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

16. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

17. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Interim Order shall be effective and enforceable immediately upon entry hereof.

18. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

19. The Debtors shall serve by email (if available) or by regular mail (if email is unavailable) a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

20. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

21. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) AUTHORIZING (A) PAYMENT OF PREPETITION WAGES, SALARIES AND OTHER COMPENSATION AND (B) CONTINUATION OF BENEFITS PROGRAMS, AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through nine (9), is **ORDERED**.

[1] A complete list of each of the debtors, including each debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the Debtors' *Motion for Entry of Interim and Final Orders (I) Authorizing (A) Payment of Prepetition Wages, Salaries and Other Compensation and (B) Continuation of Benefits Programs, and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) authorizing the Debtors pay prepetition wages, salaries and other compensation and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if any, establish just cause for the relief granted herein; and upon all of the proceedings had before the

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

Court and after due deliberation and sufficient cause appearing therefor **IT IS HEREBY ORDERED THAT**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors are authorized, but not directed, on a final basis, to continue, modify, and/or discontinue the Compensation and Benefits for the Employees in the ordinary course of business and in accordance with the Debtors' prepetition policies and practices, and to honor and pay any prepetition amounts related thereto as and when such obligations are due, in their business judgment during these chapter 11 cases and without need for further Court approval, subject to applicable law and the terms of this Final Order, including, for the avoidance of doubt, any

prepetition obligations relating to the Compensation and Benefits that exceed the priority amounts set forth in sections 507(a)(4) and 507(a)(5) of the Bankruptcy Code; *provided* that (a) the Debtors shall seek court approval, on notice, of any modification or change that would implicate any portion of section 503(c) of the Bankruptcy Code and (b) nothing in this Final Order shall be deemed to authorize the Debtors to make any payments to any Employee, including "insiders" (as defined in section 101(31) of the Bankruptcy Code) of the Debtors on account of the incentive and bonus programs, other than payments to non-insider Employees under the Non-Insider Employee Bonus Programs expressly authorized pursuant to paragraph 6 of this Final Order, without further order of this Court and nothing herein shall be deemed to authorize the payment of any amounts that violate, implicate or are otherwise subject to section 503(c) of the Bankruptcy Code. The Debtors shall provide seven (7) calendar days' notice of any material modifications to the Compensation and Benefits and any other programs described in the Motion to the U.S. Trustee and counsel to any statutory committees appointed in these cases.

5. Nothing in the Motion or this Final Order shall constitute a determination by the Court as to whether any individual seeking payment pursuant to this Final Order is or is not an "insider" as that term is defined in section 101(31) of the Bankruptcy Code.

6. The Debtors are authorized, but not directed, on a final basis, to continue the Non-Insider Employee Bonus Programs and to make Non-Insider Employee Bonus Payments to non-insider Employees as such payments become due in the ordinary course of business on a postpetition basis consistent with prepetition policies and practices, subject to the terms and limitations of this Final Order, including paragraph 4 hereof. Nothing in this paragraph authorizes

any payment to an insider (as defined in section 101(31) of the Bankruptcy Code) without further order of this Court.

7. The Debtors are authorized, but not directed, to pay and honor all claims and obligations arising postpetition on account of Accrued PTO; *provided* that the Debtors shall not make any payment to, or on account of, any Accrued PTO to any individual in excess of the Priority Cap; *provided* further that the Debtors shall not make any Accrued PTO payments to any Insiders (as such term is defined by section 101(31) of the Bankruptcy Code) without further order of this Court. Nothing in the Motion or this Final Order shall constitute a determination by the Court as to whether any individual seeking payment pursuant to this Final Order is or is not an "Insider" (as such term is defined in section 101(31) of the Bankruptcy Code). Nothing in this Final Order shall be construed as approving any transfer pursuant to section 503(c) of the Bankruptcy Code.

8. The Debtors are authorized, but not directed, on a final basis, to forward any unpaid amounts on account of Withholding and Deduction Obligations to the appropriate third-party recipients or taxing authorities in the ordinary course of business in accordance with the Debtors' prepetition policies and practices.

9. The Debtors are authorized, but not directed, on a final basis, to pay in the ordinary course of business any costs and expenses incidental to payment of the Compensation and Benefits obligations, including the unpaid Payroll Fees and Administrator Fees, in accordance with the Debtors' prepetition policies and practices.

10. Nothing contained herein is intended or should be construed to create an administrative priority claim on account of the Compensation and Benefits.

11. Nothing herein shall be deemed to authorize the Debtors to cash out Accrued PTO upon termination or resignation of an Employee in excess of the Priority Cap unless applicable nonbankruptcy law, including the laws of Canada or the provinces therein, requires such payment.

12. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in

interest to file a proof of claim. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

13. The Debtors are authorized, but not directed, on a final basis, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

14. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

15. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

16. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order shall be effective and enforceable immediately upon entry hereof.

17. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

18. The Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Final Order.

TAB G

THIS IS **EXHIBIT "G"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's federal tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO MAINTAIN AND ADMINISTER THEIR EXISTING CUSTOMER PROGRAMS AND HONOR CERTAIN PREPETITION OBLIGATIONS RELATED THERETO AND (II) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") respectfully state the following in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"), (a) authorizing the Debtors to maintain and administer their customer-related programs as described in this Motion and honor certain prepetition obligations related thereto and (b) granting related relief. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.[3]

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on

[2] A detailed description of the Debtors and their businesses, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used but not defined in this motion have the meanings ascribed to them in the First Day Declaration.

[3] As of the filing date, substantially all of the Customer Programs were continued in the ordinary course of business because it was impracticable to turn off those programs for two (2) days, including a weekend, while the relief requested in this Motion was pending. The Debtors believe that continuation of their Customer Programs is in the ordinary course of their business and does not require court approval; however, out of an abundance of caution, the Debtors are seeking the Court's approval to continue such programs on a go-forward basis.

June 6, 2025 (Bumb, C.J.). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363, and 1108 of title 11 of the United States Code (the "Bankruptcy Code"), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 9013-1 and 9013-5 of the Local Bankruptcy Rules for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. Concurrent with the filing of this Motion, the Debtors filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases. No request for the

appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

The Customer Programs[4]

7. As discussed in greater detail in the First Day Declaration, the Debtors' businesses can broadly be described as the design, sourcing, and retail sale of fashionable, high-quality apparel, accessories, and footwear predominantly at value prices across an omni-channel network.

8. The Debtors offer their customers certain incentives, discounts, and other accommodations to attract and maintain positive consumer relationships, the majority of which do not independently entail the expenditure of cash (the "Customer Programs"). The Customer Programs include (a) a loyalty program, (b) a third-party promotional subscription program, (c) a gift card program, (d) coupons and sales promotions, (e) a return and exchange program, and (f) a merchandise credit program.

9. The Debtors believe that their ability to continue the Customer Programs and to honor any obligations thereunder in the ordinary course of business is necessary to retain their reputation for reliability, comply with their legal obligations, meet competitive market pressures, and ensure customer satisfaction. Continuing the Customer Programs will allow the Debtors to maintain the goodwill of their current customers and partners, attract new customers and partners, and, ultimately, enhance their businesses' revenue and profitability to the benefit of all of the Debtors' stakeholders.[5]

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[4] Although this Motion is intended to be comprehensive, the Debtors may have inadvertently omitted certain Customer Programs (as defined herein). The Debtors request relief with respect to all Customer Programs, regardless of whether such Customer Program is specifically identified herein.

[5] All Customer Programs, including the Gift Card Program and the Return and Exchange Program for stores that are Closing Stores, as defined in the Debtors' *Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Assume the Consulting Agreement; (II) Authorizing and Approving the Conduct of Store Closing Sales and the Related Sale Guidelines, with Such Sales to Be Free and Clear of All Liens, Claims, and Encumbrances; (III) Modifying Customer Programs at the Closing Stores; and (IV) Granting Related Relief* (the "Store Closing Motion"), are subject to the Store Closing Motion.

10. As of the Petition Date, the Debtors estimate that there are approximately $39.5 million of prepetition obligations outstanding related to Customer Programs (as defined below), of which $17.4 million represent cash outlays and $22.1 million represent non-cash future obligations of performance by the Debtors. By this motion, the Debtors seek authorization, but not direction, to maintain the Customer Programs (as defined below) in the ordinary course of business and to continue to honor all customer-related obligations, including paying any prepetition obligations associated therewith.

A. My Place Rewards Loyalty Program.

11. The Debtors maintain a customer loyalty program known as "My Place Rewards" (the "Loyalty Program"), which, together with the Debtors' private label credit card, anchors the Debtors' customer retention strategy. During the third quarter of fiscal year 2025, the Debtors revamped the Loyalty Program to introduce tiered memberships that allow members to earn, unlock, and level up benefits proportionate to engagement with the business. Customers earn points based on purchases and other promotional activities, which can be redeemed for coupons that discount future purchases over a twelve-month redemption period. Key benefits of the Loyalty Program include, among other things, (a) points, bonuses, and other incentives earned with every purchase, (b) members-only perks, including access to VIP events, early access to new collections, and expedited order processing, (c) family-centered benefits, such as birthday discounts, and (d) additional conveniences, such as complimentary gift-wrapping kits.

12. The Loyalty Program is also integrated with the Debtors' private label credit card, which is issued to customers for use exclusively at The Children's Place and Gymboree stores and online, with credit extended by a third-party financial institution on a non-recourse basis to the Debtors. As of the end of fiscal 2025, members of the Loyalty Program and/or the Debtors' private label credit card holders accounted for over eighty percent (80%) of the Debtors' total U.S. retail

sales. Under applicable accounting guidance, the value of each point earned is recorded as deferred revenue, and the Debtors estimate that the related contract liability was approximately $11.7 million at the end of fiscal 2025, as compared to approximately $3.7 million at the end of fiscal 2024. During fiscal 2025 and fiscal 2024, the Debtors recognized net sales of $3.7 million and $1.7 million, respectively, related to the points-based customer loyalty program liability balances existing on February 1, 2025, and February 3, 2024, respectively.

13. By this Motion, the Debtors seek authorization, but not direction, to continue to maintain and administer the Loyalty Program in the ordinary course of business, consistent with their prepetition practices, including permitting customers to earn and redeem points earned before or after the Petition Date. The Debtors also seek the authority, but not the direction, to honor prepetition obligations related to the Loyalty Program and continue to provide benefits under the Loyalty Program subject to the Loyalty Program's terms and conditions.

B. The Children's Place VIP Perks Program.

14. The Debtors offer a subscription-based customer program known as "The Children's Place VIP Perks" (the "Perks Program") through ebbo, a marketing services and customer loyalty platform. For a monthly subscription fee, the Perks Program allows participating customers to earn and redeem promotional cards for shopping with the Debtors or other third-party brands. The Debtors seek authorization, but not direction, to continue the Perks Program and honor obligations related thereto, including obligations arising before the Petition Date, in the ordinary course of business and consistent with their prepetition practices.

C. Gift Card Program.

15. The Debtors maintain a program (the "Gift Card Program") pursuant to which their customers can purchase gift cards (the "Gift Cards") in store or online in amounts between $5 and $299. In 2026, the Debtors issued Gift Cards totaling approximately $9.6 million. The

Gift Cards can be redeemed in-store or online for merchandise, at which time the Debtors record the associated revenue. Before their redemption, the Gift Cards are recorded as a liability. At the end of fiscal 2025, the Gift Card liability balance was $3.2 million, and the Debtors recognized net sales of $4.5 million related to the Gift Card liability balance. At the end of fiscal 2024, the Gift Card liability balance was $4.8 million, and the Debtors recognized net sales of $5.4 million related to the Gift Card liability balance.

16. The Debtors sell physical gift cards through Stored Value Solutions and digital gift cards through CashStar, Inc. (the "Gift Card Intermediaries"). The Gift Card Intermediaries provide the Debtors with gift cards and related gift card processing services. Upon gift card sale, the Debtors remit proceeds to the Gift Card Intermediaries net of fees. To maintain the goodwill of the Debtors' customer base and enable them to continue to purchase gift cards in the Debtors' stores, it is critical that the Debtors continue their business relationship with the Gift Card Intermediaries in the ordinary course of business.

17. The Debtors estimate that as of the Petition Date, approximately $17.4 million[6] in issued Gift Cards remain outstanding. Historically, customers redeem approximately $1.2 million in Gift Cards monthly. By this Motion, the Debtors seek authorization to: (a) honor all Gift Cards purchased before the Petition Date, (b) maintain the Gift Card Program and relationships with Gift Card Intermediaries on a postpetition basis, and (c) honor all customer obligations related thereto in the ordinary course of business.

D. Coupons and Sales Promotions.

18. In the ordinary course of business, the Debtors conduct distributions of coupons and other discounts (the "Coupons"). The Debtors also occasionally conduct sales promotions

[6] When a customer elects to receive Merchandise Credit (as defined herein), the Debtors issue a Gift Card for the applicable amount. Accordingly, this amount includes both Gift Cards and Merchandise Credits.

both online and at selected stores (the "Sales Promotions"). The Sales Promotions consist of credits or discounts on certain merchandise or other promotions. The Sales Promotions can be presented by customers at the time they make a purchase. By this Motion, the Debtors seek authorization, but not direction, to honor the Coupons and Sales Promotions. The Coupons and Sales Promotions are not redeemable for cash and thus do not require a cash outlay by the Debtors.

E. Return and Exchange Program.

19. The Debtors seek to continue to honor their return and exchange program (the "Return and Exchange Program"). As is customary in the retail industry, and subject to certain exceptions, the Debtors allow their customers to return merchandise within forty-five days of purchase. Pursuant to the Return and Exchange Program, customers presenting a receipt are refunded the purchase price of a returned item, generally in the manner in which they purchased the item. For merchandise returned without a receipt, the Debtors do not process a return or exchange; all returns and exchanges require a printed, digital, or gift receipt and original price tags. If a customer returns merchandise with a receipt but the original payment method is unavailable, or returns a gift accompanied by a gift receipt, the Debtors issue a merchandise credit instead of a refund to the original form of payment.

20. Programs like the Return and Exchange Program are common in the retail industry, and similar programs are used by the Debtors' competitors. Maintaining the Return and Exchange Program is critical to maintaining the goodwill of the Debtors' customer base. Without the Return and Exchange Program, potential customers may be unwilling to shop at the Debtors' stores at all, which could lead to a decline in revenues, the ultimate cost of which would be borne by the Debtors' estates. Accordingly, the Debtors seek authorization, but not direction, to continue honoring customer obligations in connection with the Return and Exchange Program in a manner consistent with their past practices.

F. Merchandise Credits.

21. In the ordinary course of business, when a customer returns merchandise and the original form of payment is not available for a refund, or returns a gift accompanied by a gift receipt, the Debtors issue the customer a merchandise credit (the "Merchandise Credit") instead of a cash or card refund. Merchandise Credits are generally issued immediately for in-store returns and within approximately two weeks for returns made by mail. Merchandise Credits are not redeemable for cash, except where required by applicable law, and cannot be replaced if lost, stolen, or used without the customer's permission.

22. If a customer elects to receive a Merchandise Credit, the Debtors issue a gift card for the applicable amount. The Debtors estimate that as of the Petition Date, approximately $17.4 million in issued Gift Cards[7] remain outstanding. The Debtors seek authorization, but not direction, to continue to issue, maintain, and honor Merchandise Credits in the ordinary course of business, consistent with their historical practices, including honoring all Merchandise Credits issued to customers before the Petition Date.

Basis for Relief

I. Continuing to Honor the Customer Programs in the Ordinary Course Is Warranted Under Sections 105(a), 363(b), and 1108 of the Bankruptcy Code.

23. Section 363 of the Bankruptcy Code provides that "the [debtor] may enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business, without notice or a hearing." 11 U.S.C. § 363(c)(1). Given the continuation of the Debtors' prepetition Customer Programs is in the ordinary course of the Debtors' business, the Debtors do not believe that court approval is necessary to continue their Customer Programs but seek this

[7] This amount includes both Gift Cards and Merchandise Credits, as the Debtors' operating systems do not categorize Gift Cards based on the purpose for which they are issued.

relief out of an abundance of caution. Under the two-part test developed by the Third Circuit, a transaction is in the ordinary course of business if it satisfies the "horizontal" test, meaning that it is in the ordinary course if it is "of the sort commonly undertaken by companies in [the] industry," and the "vertical" test, meaning that it is "[within] the domain of transactions that a hypothetical creditor would reasonably expect to be undertaken in the circumstances." *In re Roth Am., Inc.*, 975 F.2d 949, 953–54 (3d Cir. 1992) (citing cases).

24. The Debtors' continued maintenance of the Customer Programs and payment of prepetition obligations related thereto are ordinary course transactions contemplated by section 363(c) of the Bankruptcy Code. To the extent, however, that this Court finds such actions to be outside the ordinary course of the Debtors' business, the Debtors respectfully submit that they should be authorized to take such actions under section 363(b) of the Bankruptcy Code, as continuation of the Customer Programs also satisfies the "business judgment" standard.

25. Courts have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business's going-concern value. *See, e.g.*, *In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983). In so doing, these courts acknowledge that several legal theories rooted in sections 105(a) and 363(b) of the Bankruptcy Code support the payment of prepetition claims.

26. This Court may also grant the requested relief pursuant to section 363(b) of the Bankruptcy Code, which permits a bankruptcy court, after notice and a hearing, to authorize a debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11

U.S.C. § 363(b)(1). "In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions." *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.)*, 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also Armstrong World*, 29 B.R. at 397 (relying on section 363 to allow contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs*, 98 B.R. at 175 (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Phx. Steel Corp.*, 82 B.R. 334, 335–36 (Bankr. D. Del. 1987) (requiring the debtor to show a "good business reason" for a proposed transaction under section 363(b)).

27. Courts also authorize payment of prepetition claims in appropriate circumstances based on section 105(a) of the Bankruptcy Code. Section 105(a) of the Bankruptcy Code codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). Under section 105(a), courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's businesses. *See In re Just for Feet*, 242 B.R. at 825–26.

28. Specifically, a court may use its power under section 105(a) of the Bankruptcy Code to authorize payment of prepetition obligations pursuant to the "necessity of payment" rule (also referred to as the "doctrine of necessity"). *See, e.g.*, *In re Ionosphere Clubs*, 98 B.R. at 176; *In re Lehigh & New England Ry. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) (stating that courts may authorize payment of prepetition claims when there "is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *see also In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191–92 (Bankr. D. Del. 1994) (noting that, in the Third Circuit, debtors may pay

prepetition claims that are essential to the continued operation of the business). The justification for the necessity of payment rule – the rehabilitation of a debtor in reorganization cases – is "the paramount policy and goal of Chapter 11." *In re Ionosphere Clubs, Inc.*, 98 B.R. at 176; *see also Just for Feet*, 242 B.R. at 826 (finding that payment of prepetition claims to certain trade vendors was "essential to the survival of the debtor during the chapter 11 reorganization"); 2 COLLIER ON BANKRUPTCY ¶ 105.02[4][a] (16th ed. 2013) (discussing cases in which courts have relied on the "doctrine of necessity" or the "necessity of payment" rule to pay prepetition claims outside of a plan). Accordingly, this Court has authority to authorize the Debtors to continue the Customer Programs pursuant to sections 363(b) and 105(a) of the Bankruptcy Code.

29. A bankruptcy court's use of its equitable powers to "authorize the payment of prepetition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept." *In re Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)). Indeed, at least one court has recognized that there are instances when a debtor's fiduciary duty can "only be fulfilled by the preplan satisfaction of a prepetition claim." *In re CoServ*, 273 B.R. at 497. Here, the Court can authorize the Debtors to continue the Customer Programs and satisfy prepetition obligations related thereto pursuant to sections 363(b) and 105(a) of the Bankruptcy Code. The Debtors' failure to honor their Customer Programs may disrupt the Debtors' business and profitability postpetition and negatively impact the Debtors and their estates. There can be no doubt that the Customer Programs are critical to preserve the value of the Debtors' estates.

30. As set forth in the First Day Declaration and the Bidding Procedures Motion, the Company is undertaking an ongoing marketing process with the goal of continuing their prepetition marketing efforts and ultimately entering into a definitive asset purchase agreement.

31. Moreover, continuing to administer the Customer Programs without interruption during the pendency of these chapter 11 cases is critical to preserve the value of the Debtors' estates and maintain loyal customers. The Debtors believe that the benefit of continued customer satisfaction and loyalty during the pendency of these chapter 11 cases resulting from the Debtors obtaining court approval to honor the Customer Programs will far exceed any associated cost. In fact, the Debtors believe that the costs of the Customer Programs are, in the aggregate, more than offset by the revenue and continued goodwill that they generate. Customers expect and rely on the Customer Programs and may not continue supporting the Debtors' business if the Customer Programs are discontinued. It is incontrovertible that support from the Debtors' customers is essential for go-forward operations. The substantial benefit conferred on the Debtors' estates by the Customer Programs warrants the Court granting authority to the Debtors to honor the Customer Programs and any of the Debtors' obligations related thereto in the ordinary course of business.

32. Where, as here, retaining the loyalty and patronage of customers is critical to successful chapter 11 cases, courts in this district and others have granted relief similar to that requested here. *See, e.g.*, *In re Del Monte Foods Corporation II Inc.*, No. 25-16984 (MBK) (Bankr. D.N.J. July 3, 2025) (authorizing the debtors to honor customer-related obligations in the ordinary course of business and to honor any prepetition obligations related thereto); *In re Sam Ash Music Corp.*, No. 24-14727 (SLM) (Bankr. D.N.J. May 10, 2024) (same); *In re Thrasio Holdings, Inc.*, No. 24-11840 (CMG) (Bankr. D.N.J. Mar. 1, 2024) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Feb. 16, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Oct. 18, 2023) (same); *In re Cyxtera Techs., Inc.*, No. 23-14853 (JKS) (Bankr. D.N.J. June 29, 2023) (same); *In re David's Bridal, LLC*, No. 23-13131 (CMG) (Bankr. D.N.J. May 18, 2023) (same); *In re L'Occitane, Inc.*, No. 21-10632 (MBK) (Bankr. D.N.J. Feb. 25, 2021) (same); *In re*

SLT Holdco, Inc., No. 20-18368 (MBK) (Bankr. D.N.J. July 29, 2020) (same); *In re RTW Retailwinds, Inc.*, No. 20-18445 (JKS) (Bankr. D.N.J. Aug. 11, 2020) (same); *In re Modell's Sporting Goods, Inc.*, No. 20-14179 (VFP) (Bankr. D.N.J. June 25, 2020) (same).[8]

33. Accordingly, the Debtors submit that the substantial benefit conferred on the Debtors' estates by the Customer Programs warrants the authority to honor the Customer Programs and any customer obligations relating thereto, whether arising prepetition or postpetition, and respectfully request the authority to continue their Customer Programs and honor prepetition commitments related thereto.

II. Continuing the Customer Programs and Honoring the Customer Obligations is in the Best Interests of the Debtors' Businesses and Their Estates.

34. Continuing to administer the Customer Programs without interruption during the pendency of these chapter 11 cases will help to preserve the Debtors' valuable customer and partner relationships and goodwill as well as to maintain business and drive additional business, which will inure to the benefit of all of the Debtors' stakeholders and their estates. If the Debtors are unable to continue the Customer Programs postpetition or pay amounts due and fulfill obligations owing on account of the Customer Programs, the Debtors risk alienating certain partners and customer constituencies (who might then initiate business relationships with the Debtors' competitors). Importantly, the Debtors' competitors maintain programs similar to the Customer Programs, meaning that customers have a ready audience willing to meet their needs and take business away from the Debtors at this crucial time.

35. Accordingly, given the importance of the Debtors' customers to their business, the Debtors submit that they have shown cause sufficient to warrant the authority to honor the

[8] Because of the voluminous nature of the orders cited herein, such orders are not attached to this Motion. Copies of these orders are available upon request made to the Debtors' proposed counsel.

Customer Programs and to honor any customer obligations relating thereto as they deem appropriate in their business judgment and respectfully request that the relief sought herein be approved on the terms set forth in the proposed Interim and Final Orders.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

36. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors respectfully request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(b) Are Satisfied

37. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is

"needed to avoid immediate and irreparable harm" as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

38. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h) for the reasons set forth herein.

Reservation of Rights

39. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to

contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

40. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

41. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

42. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) counsel to Mithaq Capital SPC, as prepetition unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the Canada Revenue Agency; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Debtors respectfully request that the Court enter the Interim Order and Final Order, substantially in the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper.

Dated: November 9, 2026

/s/ Michael D. Sirota

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Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO MAINTAIN AND ADMINISTER THEIR EXISTING CUSTOMER PROGRAMS AND HONOR CERTAIN PREPETITION OBLIGATIONS RELATED THERETO AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through eight (8), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's federal tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the Debtors' *Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Maintain and Administer Their Existing Customer Programs and Honor Certain Prepetition Obligations Related Thereto and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of an interim order (this "Interim Order"), (a) authorizing the Debtors to (i) maintain and administer the Customer Programs in the ordinary course of business and (ii) honor certain undisputed prepetition obligations related thereto, (b) granting related relief, and (c) scheduling a final hearing approximately twenty-five (25) days after the Petition Date to consider approval of the Motion on a final basis, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this 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

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

proceedings had before the Court and after due deliberation and sufficient cause appearing therefor

IT IS HEREBY ORDERED THAT:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The final hearing (the "Final Hearing") on the Motion shall be held on _____**, 2026, at _____ (Eastern Time)**. Any objections or responses to entry of a final order on the Motion shall be filed with the Court, and served as to be received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi

(jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is

intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control. The Debtors are authorized, but not directed, to continue to administer the Customer Programs (including, but not limited to, those discussed in the Motion) currently in effect and honor any undisputed prepetition obligations related to the Customer Programs, in each case in the ordinary course of business, consistent with prepetition practices, and to modify, replace, or terminate any Customer Program in the ordinary course of business.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

6. Nothing contained in the Motion or this Interim Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Interim Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an

implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in the Motion or this Interim Order; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

8. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

9. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

10. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

11. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Interim Order are immediately effective and enforceable upon its entry.

12. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Interim Order in accordance with the Motion.

13. To the extent any provision of this Interim Order conflicts with the Interim Store Closing Order, and solely to the extent of such conflict, the Interim Store Closing Order shall control.

14. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

15. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

16. The Debtors shall serve by email (if available) or by regular mail (if email is unavailable) a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

17. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) AUTHORIZING THE DEBTORS TO MAINTAIN AND ADMINISTER THEIR EXISTING CUSTOMER PROGRAMS AND HONOR CERTAIN PREPETITION OBLIGATIONS RELATED THERETO AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through six (6), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's federal tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the Debtors' *Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to Maintain and Administer Their Existing Customer Programs and Honor Certain Prepetition Obligations Related Thereto and (II) Granting Related Relief* (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors") for entry of a final order (this "Final Order"), (a) authorizing the Debtors to (i) maintain and administer the Customer Programs in the ordinary course of business and (ii) honor certain undisputed prepetition obligations related thereto, and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

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**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors are authorized, but not directed, to continue to administer the Customer Programs (including, but not limited to, those discussed in the Motion) currently in effect and honor any undisputed prepetition obligations related to the Customer Programs, in each case in the ordinary course of business, consistent with prepetition practices, and to modify, replace, or terminate any Customer Program in the ordinary course of business.

5. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

6. Nothing contained in the Motion or this Final Order, and no action taken pursuant to the relief requested or granted (including any payment made in accordance with this Final Order), is intended as or shall be construed or deemed to be: (a) an admission as to the amount of, basis for, or validity of any claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's right to dispute any claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission or finding that any particular claim is an administrative expense claim, other priority claim or otherwise of a type specified or defined in the Motion or this Final Order; (e) a request or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; (f) an admission as to the validity, priority, enforceability or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; or (g) a waiver or limitation of any claims, causes of action or other rights of the Debtors or any other party in interest against any person or entity under the Bankruptcy Code or any other applicable law.

7. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests

that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein.

8. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

9. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

10. Notwithstanding Bankruptcy Rule 6004(h), the terms and conditions of this Final Order are immediately effective and enforceable upon its entry.

11. The Debtors are authorized to take all actions necessary to effectuate the relief granted in this Final Order in accordance with the Motion.

12. To the extent any provision of this Final Order conflicts with the Interim Store Closing Order or any store closing order entered on a final basis, and solely to the extent of such conflict, the Interim Store Closing Order or any final order relating to store closing shall control.

13. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

TAB H

THIS IS **EXHIBIT "H"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtors' tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"): (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees (as defined herein) in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon Audit (as defined herein), Assessment (as defined herein), or otherwise to be owed for periods prior to, including, or following the Petition Date, without regard to whether such obligations accrued or arose before, on, or after the Petition Date, and (ii) undertake the Tax Planning Activities (as defined herein); and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

[2] A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 363(b), 507(a)(8), 541(d), 1107(a), and 1108 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), rules 6003 and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

Taxes and Fees Overview

7. In the ordinary course of business, the Debtors collect, withhold, and incur various taxes and fees as a result of their operations in the United States and Canada, including, among others, income and franchise taxes, sales and use taxes, goods and services taxes ("GST"), value-added taxes and related fees ("VAT"), excise taxes, customs and import duties, property taxes, non-employee withholding taxes, and fees to various third party tax service providers (collectively, the "Taxes and Fees").[3] The Debtors pay or remit, as applicable, Taxes and Fees to various governmental authorities (each, an "Authority," and collectively, the "Authorities") on a periodic basis (monthly, quarterly, semi-annually, annually, or as otherwise applicable) depending on the nature and incurrence of the particular Taxes and Fees and as required by applicable laws and regulations. A schedule identifying various Authorities is attached hereto as **Exhibit C**.[4] The

[3] This Motion does not seek relief with respect to the Debtors' collection and remittance of employee-related taxes and withholdings, which are instead addressed in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Other Compensation, and Reimbursable Expenses to Employees and Temporary Staff and (B) Continue Employee Benefits Programs and (II) Granting Related Relief* (the "Wages Motion"), filed contemporaneously herewith.

[4] Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted Authorities. The Debtors request relief with respect to Taxes and Fees payable to all Authorities, regardless of whether such Authority is specifically identified in **Exhibit C**.

Debtors generally, but not exclusively, pay and remit Taxes and Fees via electronic transfers, through an Authority's online portals, or by a third-party servicer. From time to time, the Debtors may also receive tax credits for overpayments or refunds with respect to Taxes and Fees. The Debtors generally use these credits in the ordinary course of business to offset against future Taxes and Fees or cause the amount of such credits to be refunded to the Debtors.[5]

8. Additionally, the Debtors are subject to, or may become subject to, routine audit investigations on account of tax returns and/or tax obligations in respect of prior years (each, an "Audit," and collectively, the "Audits") during these chapter 11 cases, including as a result of any voluntary disclosures or similar procedural mechanisms, if applicable. Audits may result in additional prepetition Taxes and Fees being assessed against the Debtors (such additional Taxes and Fees, "Assessments").[6] As of the Petition Date, the Debtors are subject to ongoing Audits in California, New Jersey, Texas, West Virginia, and Canada and recently completed Audits in Georgia and Wisconsin, with identified outstanding balances (pending the Debtors' review of the auditors' findings and, in certain cases, the auditors' final determination of penalties and interest) totaling approximately $1,360,805 in the aggregate, exclusive of amounts in two ongoing Audits for which the auditors have not yet quantified a potential liability. Additionally, the Debtors have received the results of an abandoned and unclaimed property audit, with a final assessed amount of $121,718 coming due in December of 2026. The Debtors seek authority, but not direction, to

[5] As previously disclosed in THE CHILDREN'S PLACE, INC.'s Annual Report on Form 10-K, certain tax receivables were sold to third parties prior to the Petition Date and, accordingly, do not constitute property of the Debtors' estates.

[6] Nothing in this Motion, or any related order, constitutes or should be construed as an admission of liability by the Debtors with respect to any Audit or Assessment. The Debtors expressly reserve all rights with respect to any Audit and the right to contest any Assessments claimed to be due as a result of any Audit.

pay or remit tax obligations on account of any Assessments as they arise in the ordinary course of the Debtors' business, including as a result of any resolutions of issues addressed in an Audit.

9. The Debtors seek authority to pay and remit all prepetition and postpetition obligations on account of Taxes and Fees (including any obligations subsequently determined upon Audit, Assessment, or otherwise to be owed), including: (a) Taxes and Fees that accrue or are incurred postpetition; (b) Taxes and Fees that have accrued or were incurred prepetition but were not paid prepetition or were paid in an amount less than actually owed; (c) payments made prepetition by the Debtors that were lost or otherwise not received in full by any of the Authorities; and (d) Taxes and Fees incurred for prepetition periods that become due and payable after the commencement of these chapter 11 cases, including as a result of Audits or Assessments. In addition, for the avoidance of doubt, the Debtors seek authority to pay Taxes and Fees for so-called "straddle" periods (*i.e.*, periods that include the Petition Date).[7]

10. In addition, the Debtors seek authority, but not direction, to: (a) settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing; (b) file amended tax returns, including for prepetition periods, and pay any Taxes and Fees in connection therewith; and (c) post collateral or a letter of credit in connection with any dispute related to an Audit or Assessment.

11. Finally, subject to the Final Order, the Debtors seek authority to undertake certain typical activities related to tax planning, and to pay Taxes and Fees related thereto, in each case with respect to any Debtor and any direct or indirect subsidiary of a Debtor (whether or not a Debtor, each a "Company Entity") including: (a) converting Company Entities from one form to

[7] The Debtors reserve their rights with respect to the proper characterization of any "straddle" Taxes and Fees and to seek reimbursement of any portion of any payment made that ultimately is not entitled to administrative or priority treatment.

another (*e.g.*, converting an entity from a corporation to a limited liability company) via conversion, merger, or otherwise ("Entity Conversions"); (b) making, revoking, amending, or changing any tax election, including with respect to the tax classification of any Company Entity ("Entity Classification Elections"); (c) changing the position of any Company Entity within the Debtors' corporate structure, including by forming, dissolving, liquidating, or cancelling any Company Entity ("Entity Movements"); and (d) modifying or resolving intercompany claims and contributing, distributing, transferring, or otherwise moving assets, liabilities, or equity interests among Company Entities ("Asset and Liability Movements" and, together with the Entity Conversions, Entity Classification Elections, and Entity Movements, the "Tax Planning Activities"), in the case of each of clauses (a) through (d), solely to the extent that such Tax Planning Activities (i) will not alter the substantive rights of any of the Debtors' creditors or equity holders in these chapter 11 cases and (ii) are not anticipated to impose material adverse tax consequences upon any of the Debtors' creditors or equity holders, in each case as reasonably determined by the Debtors and without regard to intercompany obligations or equity interests.

12. The Debtors estimate that approximately $$13,568,899 in Taxes and Fees is outstanding as of the Petition Date, approximately $13,568,899 of which will come due between entry of the Interim Order and the Final Order (the "Interim Period").[8]

[8] The Debtors cannot predict the amounts of any potential Assessments that may result from Audits, if any. Accordingly, the Debtors' estimate of outstanding Taxes and Fees as of the Petition Date does not include any amounts relating to potential Assessments.

Category	Description	Approximate Amount Accrued and Unpaid as of Petition Date[9]	Approximate Amount Due in Interim Period
Income and Franchise Taxes	Income, withholding, franchise, and similar taxes incurred based on the jurisdictions in which the Debtors do business, generally payable to federal, state, and local Authorities in the United States and outside of the United States on an annual basis.[10]	$16,000	$16,000
Sales and Use Taxes	Sales taxes, use taxes, goods and services taxes, value-added taxes, and related taxes and fees payable to the Authorities in various jurisdictions in connection with goods and services sold or used, assessed based on the value of such goods and services, generally payable on a monthly and quarterly basis.	$3,994,659[11]	$3,994,659
Customs and Import Duties	The Debtors remit taxes to Authorities imposed for importing goods from outside of the United States.	$9,400,000	$9,400,000
Property Taxes	Taxes related to real and personal property holdings, generally payable on an annual basis.	$52,539	$52,539
Withholding Taxes	Taxes that are required by applicable law to be deducted or withheld from the payment of income on account of the recipient of the income and remitted to the relevant Authorities, payable on an annual and quarterly basis.	$37,398	$37,398
Tax Service Providers	Fees related to the Debtors' use of third-party Tax Service Providers in the ordinary course of business, including calculating and facilitating payment of Taxes and Fees, payable on a monthly basis.	$68,303	$68,303
	Total[12]	$13,568,899	$13,568,899

9 In certain cases, the approximate amount of Taxes and Fees is based on current exchange rates and may be subject to change based on fluctuations in exchange rates.

10 This category includes, without limitation, a gross receipts tax paid in Delaware and a business and occupation tax paid in Washington.

11 This figure includes approximately $298,036 in prepayments for Sales and Use Taxes coming due in November. Additionally, this figure accounts for approximately $24,000 in CAD, which has been converted to $16,981.80 USD.

12 The amounts set forth above are good-faith estimates based on the Debtors' books and records as of the date hereof and remain subject to revision, including with respect to categories for which amounts are still being

I. Income and Franchise Taxes.

13. The Debtors incur and are required to pay the relevant Authorities various U.S. federal, state, local, and non-U.S. income, franchise, and other business taxes, as applicable (collectively, the "Income and Franchise Taxes") in the jurisdictions where the Debtors operate. The Debtors generally remit Income and Franchise Taxes on a quarterly and annual basis each year in accordance with the statutory requirements of each applicable jurisdiction. In certain jurisdictions, customers or contract counterparties are required to withhold and remit Income and Franchise Taxes to the relevant Authority on behalf of the Debtors. In addition, in some jurisdictions, the Debtors remit to the relevant Authorities estimated amounts with respect to Income and Franchise Taxes, occasionally resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. In the 12 months ending September 30, 2026, the Debtors remitted approximately $254,622 in Income and Franchise Taxes to the applicable Authorities.

14. As of the Petition Date, the Debtors estimate that they owe approximately $16,000 to the applicable Authorities on account of prepetition Income and Franchise Taxes, of which approximately $16,000 is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Income and Franchise Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

II. Sales and Use Taxes, GST, and VAT.

15. The Debtors operate internationally, having stores in the United States and Canada. In connection with those operations, the Debtors incur, collect, or remit to the Authorities sales

determined.

and use taxes, GST, and VAT in connection with the sale, purchase, and use of goods and services, and the value added to such goods and services (including interest and penalties on any late payments, collectively, the "Sales and Use Taxes"). Sales and Use Taxes are general consumption taxes that the Debtors incur either when purchasing goods and services from vendors or when selling goods and services to customers. Sales and Use Taxes are usually set by the relevant Authorities as a percentage of the retail prices of goods and services purchased. In some jurisdictions, the Debtors remit to the relevant Authorities estimated amounts with respect to Sales and Use Taxes, resulting in tax credits or overpayments that may be refunded to the Debtors in certain circumstances. Additionally, when the Debtors incur Sales and Use Taxes at the point of purchase, vendors often include the applicable Sales and Use Taxes on the invoices payable by the Debtors, and the Debtors do not separately remit such amounts to the Authorities. The Debtors generally remit Sales and Use Taxes on a monthly and quarterly basis through the applicable Authority's online portal.

16. As of the Petition Date, the Debtors estimate that they have incurred or collected approximately $3,994,659 in Sales and Use Taxes that have not been remitted to the relevant Authorities, of which approximately $ 3,994,659 is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Sales and Use Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

III. Customs and Import Duties

17. The Debtors are required to pay both import duties and customs duties in the ordinary course of operating the Debtors' business (the "Customs and Import Duties"). For example, the Debtors incur Customs and Import Duties when they import inventory from another

jurisdiction. The Debtors generally pay Customs and Import Duties as they accrue. In 2025, the Debtors paid approximately $92.6 million in aggregate Customs and Import Duties to the applicable Authorities. As of the Petition Date, the Debtors estimate[13] they have incurred, but have not remitted, approximately $9,400,000 in Customs and Import Duties. The Debtors request authority, but not direction, to satisfy any amounts owed on account of such Customs and Import Duties that may become due and owing in the ordinary course of business during their chapter 11 cases.

IV. Property Taxes.

18. State and local laws in the jurisdictions where the Debtors operate generally grant Authorities the power to levy property taxes against the Debtors' real and personal property, and the Debtors pay property taxes in such jurisdictions on account of such real and personal property located in such jurisdictions (collectively, the "Property Taxes").[14] To avoid the imposition of statutory liens on their personal property, the Debtors generally pay the Property Taxes in the ordinary course of business on an annual basis, depending on the specific Taxes or Fees.

19. As of the Petition Date, the Debtors estimate that they have incurred approximately $52,539 in Property Taxes that have not been remitted to the relevant Authorities, of which approximately $52,539 is or will become due and payable during the Interim Period. Additionally, the Debtors expect approximately $1.2 million in Property Taxes relating to real and personal property in Alabama and Texas for the 2026 tax year to become due by December 31, 2026. Consistent with their typical practice, the Debtors anticipate paying this amount in mid-December

[13] Amounts payable on account of Customs and Import Duties are particularly difficult to estimate due to variability in the timing and volume of imports and applicable duty and tariff rates.

[14] The Debtors indirectly pay taxes on account of real property pursuant to the terms of the respective leases with the Debtors' landlords. The Debtors seek authority, but not direction, to honor any real estate taxes as they become due and owing in the ordinary course of business during the chapter 11 cases, if any.

to avoid penalties. The Debtors request authority to satisfy any amounts owed on account of such Property Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

V. Withholding Taxes.

20. In the ordinary course of business, the Debtors are required by applicable law to deduct or withhold certain taxes from payments of income to payees, including two members of the board of directors for Debtor THE CHILDREN'S PLACE, INC., and to remit those amounts to the relevant Authorities on account of the recipient of the income (collectively, the "Withholding Taxes").[15] For the avoidance of doubt, Withholding Taxes consist solely of amounts payable to the Authorities. The Debtors remit Withholding Taxes to the relevant Authorities,[16] which can become due within days of payment, quarterly, or after notice is provided depending on the Authority.

21. As of the Petition Date, the Debtors estimate that approximately $37,398 in Withholding Taxes will have accrued and remain unpaid to Authorities in various jurisdictions, of which approximately $37,398 is or will become due and payable during the Interim Period. The Debtors request authority to satisfy any amounts owed on account of such Withholding Taxes that are due and owing as of the Petition Date or may become due and owing in the ordinary course of business during their chapter 11 cases.

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[15] The Withholding Taxes are imposed on payments to non-employee payees, including pursuant to sections 1441 and 1442 of the Internal Revenue Code and comparable non-U.S. withholding regimes. As set forth above, this Motion does not seek relief with respect to the Debtors' collection and remittance of employee-related taxes and withholdings, which are addressed in the Wages Motion.

[16] These Authorities include the Internal Revenue Service, the Canada Revenue Agency, and the other authorities identified in Exhibit C.

VI. Tax Service Providers.

22. The Debtors, in the ordinary course of business, use various third-party tax service providers, including Ryan LLC and FandlGagnon, LLC (collectively, the "Tax Service Providers"), to facilitate payment of certain Taxes and Fees. Such services include, among others, calculating Sales and Use Taxes and remitting taxes to the Authorities on the Debtors' behalf.

23. As of the Petition Date, the Debtors estimate that they owe approximately $68,303 in prepetition amounts to the Tax Service Providers, of which approximately $68,303 is or will become due and payable during the Interim Period. The Debtors believe that continuing the services of the Tax Service Providers is necessary to ensure the Debtors' compliance with the taxing requirements of various Authorities. Additionally, the services of the Tax Service Providers reduce the risk of having to pay reinstatement fees, penalties, or interest on missed payments. Accordingly, the Debtors request authority, but not direction, to continue paying and to satisfy any fees or amounts owed on account of services provided by such Tax Service Providers that are due and owing as of the Petition Date or that may become due and owing in the ordinary course of business on a postpetition basis consistent with prepetition practices.

Basis for Relief

I. Certain Taxes and Fees May Not Be Property of the Debtors' Estates.

24. Section 541(d) of the Bankruptcy Code provides, in relevant part, that "[p]roperty in which the debtor holds, as of the commencement of the case, only legal title and not an equitable interest . . . becomes property of the estate under subsection (a)(1) or (2) of this section only to the extent of the debtors' legal title to such property, but not to the extent of any equitable interest in such property that the debtor does not hold." 11 U.S.C. § 541(d). Certain Taxes and Fees are collected or withheld by the Debtors on behalf of the applicable Authorities and are held in trust

by the Debtors. *See, e.g.*, 26 U.S.C. § 7501 (stating that certain taxes and fees are held in trust); *Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57–60 (1990) (holding that certain taxes are property held by the debtor in trust for another and, as such, do not constitute property of the estate); *In re Net Pay Sols., Inc.*, 822 F.3d 144, 149 (3d Cir. 2016) (same); *In re FirstPay, Inc.*, 773 F.3d 583, 590 (4th Cir. 2014) (same); *In re DuCharmes & Co.*, 852 F.2d 194, 196 (6th Cir. 1988) (per curiam) (same); *In re Shank*, 792 F.2d 829, 833 (9th Cir. 1986) (holding that a sales tax required by state law to be collected by sellers from their customers is a "trust fund sales tax" and "not released by a bankruptcy discharge"); *DeChiaro v. N.Y. State Tax Comm'n*, 760 F.2d 432, 435–36 (2d Cir. 1985) (same); *In re Calabrese*, 689 F.3d 312, 321 (3d Cir. 2012) (same); *In re Rosenow*, 715 F.2d 277, 279–82 (7th Cir. 1983) (same); *In re Waite*, 698 F.2d 1177, 1178 (11th Cir. 1983) (same). For example, all U.S. federal tax withheld is considered to be held in a "special fund in trust for the United States." *Begier*, 496 U.S. at 60 (quoting 26 U.S.C. § 7501). Because the Debtors may not have an equitable interest in funds held on account of such "trust fund" Taxes and Fees, the Debtors should be permitted to pay those funds to the applicable Authorities as they become due.[17]

II. Certain Taxes and Fees May Be Priority Claims Entitled to Priority Treatment Under the Bankruptcy Code.

25. Claims on account of certain Taxes and Fees may be priority claims entitled to payment before general unsecured claims. *See* 11 U.S.C. § 507(a)(8) (describing taxes entitled to priority treatment). Courts have authorized early payment of priority claims when such early payment is intended to prevent some harm or to procure some benefit for the estate. *See, e.g.*, *In re Lehigh & New Eng. Ry. Co.*, 657 F.2d 570, 572 (3d Cir. 1981) (holding courts may authorize

[17] For clarity, the Debtors are requesting authority to pay the Taxes and Fees as provided herein regardless of whether such Taxes and Fees constitute trust fund obligations.

payment of prepetition claims under the "necessity of payment doctrine" when there "is the possibility that the creditor will employ an immediate economic sanction, failing such payment"); *In re Equalnet Commc'ns Corp.*, 258 B.R. 368, 370 (Bankr. S.D. Tex. 2000) (asserting that the court may authorize pre-plan payment of priority claims because it is clear these claims need to be paid during the ordinary course of business).

26. Moreover, to the extent that such amounts are entitled to priority treatment under the Bankruptcy Code, the respective Authorities may attempt to assess interest and penalties if such amounts are not paid. *See* 11 U.S.C. § 507(a)(8)(G) (granting eighth priority status to "a penalty related to a claim of a kind specified in this paragraph and in compensation for actual pecuniary loss"). Claims entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code must be paid in full under a confirmable plan pursuant to section 1129(a)(9)(C) of the Bankruptcy Code. Therefore, payment of certain Taxes and Fees at this time only affects the timing of the payment for the amounts at issue and will not unduly prejudice the rights and recoveries of junior creditors. *See In re Equalnet*, 258 B.R. at 369 ("[C]ertain types of claims enjoy a priority status in addition to being sometimes critical to the ongoing nature of the business. For instance . . . certain tax claims are both priority claims in whole or in part. The need to pay these claims in an ordinary course of business time-frame is simple common sense."). Payment of such Taxes and Fees likely will give Authorities no more than that to which they otherwise would be entitled under a chapter 11 plan and will save the Debtors the potential interest expense, legal expense, and penalties that might otherwise accrue on such Taxes and Fees during these chapter 11 cases. For the avoidance of doubt, the Debtors are not seeking to make any payments pursuant to this Motion for tax periods that would be older than those entitled to priority treatment.

27. Some of the Taxes and Fees may be entitled to secured status with respect to the property that the Debtors own. As secured claims, these Taxes and Fees would be entitled to priority treatment if and when the Debtors sell the property that these Taxes and Fees are recorded against or when the Debtors confirm a plan of reorganization. *See* 11 U.S.C. §§ 506(a); 1129(a)(9)(C); 1129(b)(2)(A) (requiring that any plan of reorganization "crammed down" over a class of secured creditors pay those creditors in full or allow those creditors to retain their liens). Moreover, such secured claims could accrue interest if not timely paid. As with priority tax claims, payment of secured tax claims only affects the timing of payments and will not unduly prejudice the rights and recoveries of other creditors of the Debtors.

III. Payment of Taxes and Fees and Undertaking the Tax Planning Activities as Provided Herein Is a Sound Exercise of the Debtors' Business Judgment.

28. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). "In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions." *Dai-Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.),* 242 B.R. 147, 153 (D. Del. 1999) (collecting cases); *see also Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.),* 29 B.R. 391, 397 (S.D.N.Y. 1983) (relying on section 363 of the Bankruptcy Code to allow a contractor to pay prepetition claims of suppliers who were potential lien claimants because the payments were necessary for general contractors to release funds owed to debtors); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175–76 (Bankr. S.D.N.Y. 1989) (finding that a sound business justification existed to justify payment of certain prepetition wages); *In re Filene's Basement, LLC*, No. 2966, 2014 WL 1713416, at *24 (Bankr. D. Del. Apr. 29, 2014) (explaining

that a debtor's business judgment for section 363 of the Bankruptcy Code will be presumed reasonable if the debtor articulates a reasonable basis for their decision) (citations omitted). In addition, under section 1107(a) of the Bankruptcy Code, a debtor in possession has, among other things, the "implied duty of the debtor in possession to 'protect and preserve the estate, including an operating business' going-concern value." *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002)).

29. The Debtors' timely payment of Taxes and Fees is critical to their continued and uninterrupted operations. If certain Taxes and Fees remain unpaid, the Authorities may seek to recover such amounts directly from the Debtors' directors, officers, or employees, thereby distracting such key personnel from the administration of these chapter 11 cases. *See, e.g.*, *Schmehl v. Helton*, 662 S.E.2d 697, 707 (W. Va. 2008) (noting that corporate officers may be held responsible for payment of certain corporate taxes); *In re Am. Motor Club, Inc.*, 139 B.R. 578, 581–83 (Bankr. E.D.N.Y. 1992) (citing *United States v. Energy Res. Co.*, 495 U.S. 545 (1990)) (stating "[i]f the employer fails to pay over the trust fund taxes, the IRS may collect an equivalent amount directly from officers or employees of the employer who are responsible for collecting the tax" and finding the director personally liable for unpaid taxes). Any collection action on account of such amounts, and any potential ensuing liability, would distract the Debtors and their personnel to the detriment of all parties in interest. The dedicated and active participation of the Debtors' officers and employees is integral to the Debtors' continued operations and essential to the orderly administration, and ultimately the success, of these chapter 11 cases.[18]

[18] Nothing herein is a concession that the Debtors' officers, directors, or employees would have personal liability for unpaid taxes. However, the intent of such collection efforts, even if ultimately unwarranted, would be a critical distraction. In addition, such individuals may be entitled to indemnification by the Debtors' estates which would be an unnecessary cost to incur.

30. Finally, the Debtors' failure to timely pay Taxes and Fees may result in increased tax liability for the Debtors if interest and penalties accrue on unpaid Taxes and Fees, which amounts may also be entitled to priority treatment. Such a result would be contrary to the best interests of the Debtors' estates and all stakeholders. The Debtors' failure to pay the prepetition Taxes and Fees as they come due may, therefore, ultimately increase the amount of priority claims held by the Authorities against the Debtors' estates, to the detriment of the Debtors' general unsecured creditors and other non-priority creditors. *See* 11 U.S.C. §§ 507(a)(8)(C); 507(a)(8)(G).

31. For the foregoing reasons, the Court should authorize the Debtors under section 363(b) of the Bankruptcy Code to pay all prepetition and postpetition obligations on account of Taxes and Fees, including any Assessments, and undertake Tax Planning Activities. Courts in this district regularly approve relief similar to that requested herein. *See, e.g.*, *In re LIV Golf New Jersey LLC*, No. 26-20189 (MBK) (Bankr. D.N.J. Oct. 7, 2026) (authorizing the debtors to pay prepetition taxes and fees in the ordinary course of business and to conduct tax planning activities); *In re FreshRealm, Inc.*, No. 26-14656 (MEH) (Bankr. D.N.J. May 21, 2026) (same); *In re STG Logistics, Inc.*, No. 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026) (same); *In re Del Monte Foods Corp. II Inc.*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 5, 2025) (same); *In re Thrasio Holdings, Inc.*, No. 24-11840 (CMG) (Bankr. D.N.J. Apr. 4, 2024) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same); *In re Careismatic Brands, LLC*, No. 24-10561 (VFP) (Bankr. D.N.J. Mar. 1, 2024) (same); *In re Rite Aid Corp.*, No. 23-18993 (MBK) (Bankr. D.N.J. Dec. 20, 2023) (same); *In re WeWork Inc.*, No. 23-19865 (JKS) (Bankr. D.N.J. Dec. 6, 2023) (same).[19]

[19] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

32. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, anticipated debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

33. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is "needed to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

34. To the extent that any aspect of the relief sought herein constitutes a use of property under section 363(b) of the Bankruptcy Code, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Reservation of Rights

35. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the

obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

36. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

37. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

38. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) counsel to Mithaq Capital SPC, as prepetition unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the Canada Revenue Agency; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[*Remainder of page intentionally left blank.*]

WHEREFORE, the Debtors request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: November 9, 2026

/s/ *Michael D. Sirota*

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Proposed Co-Counsel to Debtors and Debtors in Possession

Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through eleven (11), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing, but not directing, the Debtors to negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon Audit, Assessment, or otherwise to be owed for periods prior to the Petition Date), without regard to whether such obligations accrued or arose before, on, or after the Petition Date, (b) scheduling a final hearing (the "Final Hearing") to consider approval of the Motion on a final basis, and (c) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

that the legal and factual bases set forth in the Motion and at the Hearing, 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**:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The Final Hearing on the Motion will be held on _____**, 2026 at** _____ **(Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv)

counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any

Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

5. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the Interim Period in accordance with applicable law; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business during the Interim Period on a postpetition basis including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that, notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors.

6. The Debtors shall: (a) provide any statutory committees appointed in these chapter 11 cases with information regarding any and all Audits or Assessments, as well as any disputes related thereto, commenced during the course of the chapter 11 cases; (b) consult with any statutory committee appointed in these chapter 11 cases before settling and/or paying Taxes and Fees in excess of $2.0 million arising as a result of the Audits or Assessments; and (c) provide any statutory

committees appointed in these chapter 11 cases with five (5) business days' notice prior to entering into settlements of claims for Taxes and Fees in excess of $5.0 million.

7. The Debtors are further authorized to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing; *provided that* the Debtors shall provide five (5) business days' notice to counsel to any parties entitled to notice under any applicable Financing Order, the Prepetition ABL Agent, the Prepetition Term Loan Agent, the U.S. Trustee, and any statutory committees appointed in these chapter 11 cases prior to entering into settlements of claims for Taxes and Fees in excess of $2.0 million; *provided, further*, that the Debtors shall obtain any prior written consent required under any applicable Financing Order in accordance with the terms thereof. Nothing herein shall modify, alter, or waive any notice, consent, or other requirement under any applicable Financing Order.

8. Notwithstanding anything to the contrary herein or in the Motion, the Debtors are authorized, but not directed, to file amended tax returns, including for prepetition periods, and pay any Taxes and Fees in connection therewith.

9. The Debtors shall maintain a matrix or schedule of payments made pursuant to this Interim Order, including the following information: (a) the names of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix or schedule to the U.S. Trustee, counsel to the Prepetition ABL Agent and the Prepetition Term Loan Agent, counsel to any parties entitled to receive such matrix or schedule under any applicable Financing Order, and the advisors to any statutory committee appointed in these chapter 11 cases within seven (7) days of the end of each calendar month beginning upon

entry of this Interim Order and ending upon entry of an order confirming a plan or dismissing or converting these chapter 11 cases.

10. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Interim Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

11. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized, but not directed, to seek a refund or credit.

12. The Debtors are authorized, but not directed, to undertake the Tax Planning Activities, as more fully described in the Motion, and solely to the extent that such Tax Planning Activities (a) will not alter the substantive rights of any of the Debtors' creditors or equity holders in these chapter 11 cases and (b) are not anticipated to impose material adverse tax consequences upon any of the Debtors' creditors or equity holders, in each case as reasonably determined by the Debtors and without regard to intercompany obligations or equity interests; *provided*, *however*, that the Debtors will give the U.S. Trustee and the advisors to any statutory committee appointed in these chapter 11 cases five (5) business days' notice before effectuating any such Tax Planning Activity, during which time the U.S. Trustee or any such statutory committee may object to such Tax Planning Activities and request a hearing before the Court.

13. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

14. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an implication or

admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

15. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts

owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

16. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

17. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

18. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

19. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

20. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Interim Order shall be effective and enforceable immediately upon entry hereof.

21. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

22. The Debtors shall serve a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

23. Any party may move for modification of this Interim Order in accordance with

Local Rule 9013-5(e).

24. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) AUTHORIZING THE PAYMENT OF CERTAIN TAXES AND FEES AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through nine (9), is **ORDERED**.

[1] A complete list of each of the debtors, including each debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Payment of Certain Taxes and Fees and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) authorizing, but not directing, the Debtors to (i) negotiate, remit, and pay (or use tax credits to offset) Taxes and Fees in the ordinary course of business that are payable or become payable during these chapter 11 cases (including any obligations subsequently determined upon Audit, Assessment, or otherwise to be owed for periods prior to the Petition Date), without regard to whether such obligations accrued or arose before or after the Petition Date, and (ii) undertake the Tax Planning Activities (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

any, 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**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors are authorized, but not directed, to: (a) negotiate, pay, and remit (or use tax credits to offset), or otherwise satisfy Taxes and Fees (including corresponding Assessments) that arose or accrued prior to the Petition Date and that will become due and owing in the ordinary course of business during the pendency of these chapter 11 cases at such time when Taxes and Fees are payable in accordance with applicable law; and (b) negotiate, pay, and remit (or use tax credits to offset) Taxes and Fees that arise or accrue in the ordinary course of business

on a postpetition basis including, for the avoidance of doubt, posting collateral or a letter of credit in connection with any dispute related to the Audits or Assessments or paying any Taxes and Fees arising as a result of the Audits or Assessments; *provided* that, notwithstanding anything to the contrary herein or in the Motion, in the event the Debtors make a payment with respect to any Taxes and Fees for the prepetition portion of any "straddle" period amount, and this Court subsequently determines such amount was not entitled to priority or administrative treatment under section 507(a)(8) or 503(b)(1)(B) of the Bankruptcy Code, the Debtors may (but shall not be required to) seek an order from the Court requiring a return of such amounts, and the payment of such amount shall, upon order of the Court, be refunded to the Debtors; *provided, further*, that, with respect to the use of tax credits to offset any Taxes and Fees, the Debtors shall comply with any applicable notice and consent requirements under any applicable Financing Order, including obtaining any prior written consent required thereunder in accordance with the terms thereof.

5. The Debtors shall: (a) provide any statutory committees appointed in these chapter 11 cases with information regarding any and all Audits or Assessments, as well as any disputes related thereto, commenced during the course of the chapter 11 cases; (b) consult with any statutory committee appointed in these chapter 11 cases before settling and/or paying Taxes and Fees in excess of $2.0 million arising as a result of the Audits or Assessments; and (c) provide any statutory committees appointed in these chapter 11 cases with five (5) business days' notice prior to entering into settlements of claims for Taxes and Fees in excess of $5.0 million.

25. The Debtors are further authorized to settle some or all of the prepetition Taxes and Fees for less than their face amount without further notice or hearing; *provided that* the Debtors shall provide five (5) business days' notice to counsel to any parties entitled to notice under any

applicable Financing Order, the Prepetition ABL Agent, the Prepetition Term Loan Agent, the U.S. Trustee, and any statutory committees appointed in these chapter 11 cases prior to entering into settlements of claims for Taxes and Fees in excess of $2.0 million; *provided, further*, that the Debtors shall obtain any prior written consent required under any applicable Financing Order in accordance with the terms thereof. Nothing herein shall modify, alter, or waive any notice, consent, or other requirement under any applicable Financing Order.

6. Notwithstanding anything to the contrary herein or in the Motion, the Debtors are authorized, but not directed, to file amended tax returns, including for prepetition periods, and pay any Taxes and Fees in connection therewith.

7. The Debtors shall maintain a matrix or schedule of payments made pursuant to this Final Order, including the following information: (a) the names of the payee; (b) the nature, date, and amount of the payment; (c) the category or type of payment as characterized in the Motion; and (d) the Debtor or Debtors that made the payment. The Debtors shall provide a copy of such matrix or schedule to the U.S. Trustee, counsel to any parties entitled to receive such matrix or schedule under any applicable Financing Order, and the advisors to any statutory committee appointed in these chapter 11 cases within seven (7) days of the end of each calendar month beginning upon entry of this Final Order and ending upon entry of an order confirming a plan or dismissing or converting these chapter 11 cases.

8. Notwithstanding the relief granted herein or any actions taken hereunder, nothing contained in this Final Order shall create any rights in favor of, or enhance the status of any claim held by, any of the Authorities.

9. Nothing in this Final Order authorizes the Debtors to accelerate any payments not

otherwise due.

10. To the extent that the Debtors have overpaid any Taxes and Fees, the Debtors are authorized, but not directed, to seek a refund or credit.

11. The Debtors are authorized, but not directed, to undertake the Tax Planning Activities, as more fully described in the Motion, and solely to the extent that such Tax Planning Activities (a) will not alter the substantive rights of any of the Debtors' creditors or equity holders in these chapter 11 cases and (b) are not anticipated to impose material adverse tax consequences upon any of the Debtors' creditors or equity holders, in each case as reasonably determined by the Debtors and without regard to intercompany obligations or equity interests; *provided, however,* that the Debtors will give the U.S. Trustee and the advisors to any statutory committee appointed in these chapter 11 cases five (5) business days' notice before effectuating any such Tax Planning Activity, during which time the U.S. Trustee or any such statutory committee may object to such Tax Planning Activities and request a hearing before the Court.

12. The Debtors' rights to contest the validity or priority of any Taxes and Fees on any grounds they deem appropriate are reserved and extend to the payment of Taxes and Fees relating to Audits that have been completed, are in progress, or arise from prepetition periods.

13. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any

particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

14. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

15. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented

for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

16. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

17. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

18. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Final Order shall be effective and enforceable immediately upon entry hereof.

19. The Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Final Order.

Exhibit C

Authorities

Tax Type	Taxing Authority	Address
Property Tax	Cherokee County	2780 Marietta Highway , Canton, GA, 30114
Property Tax	Marion County	PO Box 3416 , Portland, OR, 97208
Property Tax	JIM OVERTON, TAX COLLECTOR	PO BOX 44009 , JACKSONVILLE, FL, 32231
Property Tax	CAROLE JEAN JORDAN, TAX COLLECTOR	PO BOX 1509 , VERO BEACH, FL, 32961
Property Tax	SCOTT RANDOLPH, TAX COLLECTOR	PO BOX 545100 , ORLANDO, FL, 32854
Property Tax	BRIAN MCBROOM - WALTON COUNTY TAX COLLECTOR	PO BOX 48 , FREEPORT, FL, 32439
Property Tax	NANCY C. MILLAN,TAX COLLECTOR	PO BOX 30012 , TAMPA, FL, 33630
Property Tax	HONORABLE DORIS MALOY	PO BOX 1835 , TALLAHASSEE, FL, 32302
Property Tax	BREVARD COUNTY TAX COLLECTOR	PO BOX 2500 , TITUSVILLE, FL, 32781
Property Tax	Palm Beach County	PO Box 3353 , West Palm Beach, FL, 33402
Property Tax	Broward County	115 South Andrews Avenue #A100, Ft Lauderdale, FL, 33301
Property Tax	Clay County	PO Box 218 , Green Cove Springs, FL, 32043
Property Tax	Miami-Dade County	200 North West 2nd Avenue , Miami, FL, 33128
Property Tax	Lee County	PO Box 1609 , Fort Myers, FL, 33902
Property Tax	Seminole County	PO Box 630 , Sanford, FL, 32772
Property Tax	Macon County	PO Box 485 , Oglethorpe, GA, 31068
Property Tax	Baltimore County	400 Washington Avenue Room 152, Towson, MD, 21204
Property Tax	CHARLES COUNTY TREASURER	PO BOX 2607 , LA PLATA, MD, 20646
Property Tax	Prince Georges County	PO Box 17578 , Baltimore, MD, 21297
Property Tax	WASHINGTON COUNTY TREASURER	35 WEST WASHINGTON STREET, SUITE 102 , HAGERSTOWN, MD, 21740
Property Tax	Worcester County	PO Box 248 , Snow Hill, MD, 21863
Property Tax	Wicomico County	PO Box 4036 , Salisbury, MD, 21803
Property Tax	MONTGOMERY COUNTY, MD	PO BOX 5560 , BINGHAMTON, NY, 13902
Property Tax	BULLOCH COUNTY TAX COMMISSIONER	PO BOX 245 , STATESBORO, GA, 30459
Property Tax	DAWSON COUNTY TAX OFFICE	25 JUSTICE WAY, SUITE 1222 , DAWSONVILLE, GA, 30534
Property Tax	Jefferson County	PO Box 34570 , Louisville, KY, 40232
Property Tax	Manatee County	PO Box 25300 , Bradenton, FL, 34206
Property Tax	James City County	PO Box 8701 , Williamsburg, VA, 23187
Property Tax	Newport News City	PO Box 975 , Newport News, VA, 23607
Property Tax	Spotsylvania County	PO Box 9000 , Spotsylvania, VA, 22553
Property Tax	DONA ANA COUNTY TREASURER	PO BOX 1000 , LAS CRUCES, NM, 88004
Property Tax	Bernalillo County	PO Box 269 , Albuquerque, NM, 87103
Property Tax	San Juan County	PO Box 880 , Aztec, NM, 87410
Property Tax	Santa Fe County	PO Box T , Santa Fe, NM, 87504
Property Tax	DOUGLAS COUNTY TAX COMMISSIONER	6200 FAIRBURN RD , DOUGLASVILLE, GA, 30134
Property Tax	CITY OF HYATTSVILLE	4310 GALLATIN STREET , HYATTSVILLE, MD, 20781
Property Tax	CITY OF WOODSTOCK, GA	12453 HIGHWAY 92 , WOODSTOCK, GA, 30188
Property Tax	Johnson County	PO Box 2902 , Shawnee Mission, KS, 66201
Property Tax	CITY OF STATESBORO, GA	PO BOX 348 , STATESBORO, GA, 30458
Property Tax	Whitfield County	205 North Selvidge Street Suite J, Dalton, GA, 30720
Property Tax	CLAYTON COUNTY TAX COMMISSIONER	121 S. MCDONOUGH ST., ANNEX 3, 2ND FLOOR , JONESBORO, GA, 30236
Property Tax	Jackson County	PO Box 247 , Jefferson , GA, 30549
Property Tax	CITY OF CALHOUN TAX COLLECTOR	PO BOX 248 , CALHOUN, GA, 30703
Property Tax	GORDON COUNTY TAX COMMISSIONER	215 NORTH WALL ST SUITE 1 , CALHOUN, GA, 30701
Property Tax	CITY OF BOWLING GREEN KY, DEPARTMENT OF FINANCE	PO BOX 1410 , BOWLING GREEN, KY, 42102
Property Tax	MONA COPE, COUNTY COLLECTOR	PO BOX 278 , FORSYTH, MO, 65653
Property Tax	Maverick County	370 North Monroe Street Box #3, Eagle Pass, TX, 78852
Property Tax	DAVIS COUNTY TREASURER	PO BOX 618 , FARMINGTON, UT, 84025
Property Tax	PIMA COUNTY TREASURER	PO BOX 29011 , PHOENIX, AZ, 85038
Property Tax	CITY TREASURER	PO BOX 1228 , SAVANNAH, GA, 31402
Property Tax	Kittery Town	PO Box 1491 , Brattleboro, VT, 05302
Property Tax	Troup County	100 Ridley Avenue , LaGrange, GA, 30240
Property Tax	Boone County	PO Box 198 , Burlington, KY, 41005
Property Tax	Cameron County Tax Office	PO Box 952 , Brownsville, TX, 78522
Property Tax	Richmond County	PO Box 1427 , Augusta, GA, 30903
Property Tax	CHATHAM COUNTY TAX COMMISSIONER	PO BOX 9827 , SAVANNAH, GA, 31412
Property Tax	Fayette County	PO Box 34148 , Lexington, KY, 40588
Property Tax	CITY OF SOUTH PORTLAND	25 COTTAGE RD , SOUTH PORTLAND, ME, 04106
Property Tax	Gwinnett County	PO Box 372 , Lawrenceville, GA, 30046
Property Tax	LOWNDES COUNTY TAX COMMISSIONER	PO BOX 1409 , VALDOSTA, GA, 31603

Property Tax	Webb County	P O Box 420128 , Laredo, TX, 78042
Property Tax	FLOYD COUNTY TAX COMMISSIONER	PO BOX 26 , ROME, GA, 30162
Property Tax	Florence City	PO Box 1327 Dept 105, Florence, KY, 41022
Property Tax	Warren County	PO Box 807 , Bowling Green, KY, 42102
Property Tax	Shelby County	501 Main Street , Shelbyville, KY, 40065
Property Tax	IMPERIAL COUNTY TAX COLLECTOR	940 WEST MAIN STREET #106 , EL CENTRO, CA, 92243
Property Tax	Orange County	PO Box 1438 , Santa Ana, CA, 92702
Property Tax	CITY OF AUBURN HILLS	1827 N SQUIRREL ROAD , AUBURN HILLS, MI, 48326
Property Tax	UTAH COUNTY TREASURER	100 E CENTER ST, SUITE 1200 , PROVO, UT, 84606
Property Tax	SEBASTIAN COUNTY TAX COLLECTOR	PO BOX 1358 , FORT SMITH, AR, 72902
Property Tax	PULASKI COUNTY TREASURER	PO BOX 8101 , LITTLE ROCK, AR, 72201
Property Tax	ANGELA WOOD WASHINGTON COUNTY TAX COLLECTOR	280 N COLLEGE AVE STE 202 , FAYETTEVILLE, AR, 72701
Property Tax	Cobb County Tax Commissioner	PO BOX 100127 , MARIETTA, GA, 30061
Property Tax	DEKALB COUNTY TAX COMMISSIONER	PO BOX 117545 , ATLANTA, GA, 30368
Property Tax	Loudoun County	PO Box 1000 , Leesburg, VA, 20177
Property Tax	PRINCE WILLIAM COUNTY	PO BOX 70519 , PHILADELPHIA, PA, 19176
Property Tax	Muscogee County	PO Box 1441 , Columbus, GA, 31902
Property Tax	CLARK COUNTY ASSESSOR	PO BOX 551401 , LAS VEGAS, NV, 89155
Property Tax	HENRY C. LEVY, TAX COLLECTOR, ALAMEDA COUNTY	1221 OAK STREET, ROOM 131 , OAKLAND, CA, 94612
Property Tax	DAN M. MIERZWA, CONTRA COSTA COUNTY TAX COLLECTOR	PO BOX 51104 , LOS ANGELES, CA, 90051
Property Tax	FC TTC	PO BOX 1192 , fresno, CA, 93715
Property Tax	JORDAN KAUFMAN - KCTTC	PO BOX 541004 , BAKERSFIELD, CA, 90054
Property Tax	KINGS COUNTY TREASURER - TAX COLLECTOR	1400 W. LACEY BLVD , HANFORD, CA, 93230
Property Tax	LOS ANGELES COUNTY TAX COLLECTOR	PO BOX 54027 , LOS ANGELES, CA, 90054
Property Tax	COUNTY OF MONTEREY TREASURER-TAX COLLECTOR	PO BOX 6005 , WHITTIER, CA, 90607
Property Tax	Riverside County	PO Box 12005 , Riverside, CA, 92502
Property Tax	TAX COLLECTOR, UNSECURED TAX UNIT	700 H ST #1710 , SACRAMENTO, CA, 95814
Property Tax	SBC TAX COLLECTOR	268 WEST HOSPITALITY LANE, FIRST FLOOR , SAN BERNARDINO, CA, 92415
Property Tax	SJC TTC	PO BOX 2169 , STOCKTON, CA, 95201
Property Tax	SCC DTAC	110 WEST TASMAN DRIVE , SAN JOSE, CA, 95134
Property Tax	CHARLES LOMELI, SOLANO COUNTY TREASURY	PO BOX 51094 , LOS ANGELES, CA, 90051
Property Tax	SUTTER COUNTY	1160 CIVIC CENTER BLVD, SUITE E , YUBA CITY, CA, 95993
Property Tax	TULARE COUNTY TAX COLLECTOR	PO BOX 102495 , PASADENA, CA, 91189
Property Tax	VC TAX COLLECTOR	PO BOX 845642 , LOS ANGELES, CA, 90084
Property Tax	ALAMANCE CO TAX COLLECTOR	124 W. ELM STREET , GRAHAM, NC, 27253
Property Tax	City of Burlington	PO Box 1358 , Burlington, NC, 27216
Property Tax	TREASURER, CITY OF MEMPHIS	PO BOX 185 , MEMPHIS, TN, 38101
Property Tax	ARLINGTON COUNTY TREASURER	PO BOX 1754 , MERRIFIELD, VA, 22116
Property Tax	SHERIFF DOUGLAS W. ADAMS, CABELL COUNTY COURTHOUSE	PO BOX 2114 , HUNTINGTON, WV, 25721
Property Tax	RALEIGH COUNTY SHERIFF, ATTN: TREASURER OFFICE	215 MAIN STREET , BECKLEY, WV, 25801
Property Tax	SHERIFF OF WOOD COUNTY	PO BOX 1985 , PARKERSBURG, WV, 26102
Property Tax	SDTTC	PO BOX 129009 , SAN DIEGO, CA, 92112
Property Tax	TOWN OF MANCHESTER, COLLECTOR OF REVENUE	PO BOX 191 , MANCHESTER, CT, 06045
Property Tax	Norwalk City	PO Box 5530 , South Norwalk, CT, 06856
Property Tax	Hartford City	PO Box 2719 , Hartford, CT, 06146
Property Tax	Danbury City	PO Box 237 , Danbury, CT, 06813
Property Tax	Milford City	PO Box 3025 , Milford, CT, 06460
Property Tax	Long Hill Fire District Tax Collector Dept 5980	PO Box 4110 , Washburn, MA, 01888
Property Tax	Trumbull Town	PO Box 110326 , Trumbull, CT, 06611
Property Tax	Waterbury City	Po Box 1560 , Hartford, CT, 06144
Property Tax	TOWN OF WRENTHAM	PO BOX 2013 , WRENTHAM, MA, 02093
Property Tax	Peabody City	PO Box 3047 , Peabody, MA, 01960
Property Tax	TOWN OF DARTMOUTH	PO BOX 981003 , BOSTON, MA, 02298
Property Tax	Town of North Attleborough	PO Box 315 , Medford, MA, 02155
Property Tax	Town of Braintree	PO Box 859209 , Braintree, MA, 02185
Property Tax	Town of Saugus	PO Box 4157 , Woburn, MA, 01888
Property Tax	Auburn Town	104 Central Street , Auburn, MA, 01501
Property Tax	CITY OF SALISBURY	125 N. DIVISION STREET , SALISBURY, MD, 21801
Property Tax	TREASURER, CHESTERFIELD COUNTY	PO BOX 70 , CHESTERFIELD, VA, 23832
Property Tax	Colonial Heights City	PO Box 3401 , Colonial Heights, VA, 23834
Property Tax	Anne Arundel County	PO Box 427 Billing and Customer Service, Annapolis, MD, 21404
Property Tax	Chesapeake City	PO Box 16495 , Chesapeake, VA, 23328

Property Tax	PRINCE GEORGE'S COUNTY	1301 MCCORMICK DRIVE, SUITE 1100 , LARGO, MD, 20774
Property Tax	Montgomery County MD	27 Courthouse Square Suite 200, Rockville, MD, 20850
Property Tax	BARTHOLOMEW COUNTY TREASURER	PO BOX 1986 , COLUMBUS, IN, 47202
Property Tax	MARION COUNTY TREASURER	PO BOX 6145 , INDIANAPOLIS, IN, 46206
Property Tax	ST. JOSEPH COUNTY TREASURER	PO BOX 4758 , SOUTH BEND, IN, 46634
Property Tax	Allen County	PO Box 2540 , Fort Wayne, IN, 46801
Property Tax	La Porte County Treasurer	555 Michigan Ave Ste 102, La Porte, IN, 46350
Property Tax	TOWN OF AUBURN	PO BOX 733 , READING, MA, 01867
Property Tax	City of Chelsea	PO Box 505680 , Chelsea, MA, 02150
Property Tax	State Of Maryland	301 West Preston Street PP Division, Room 801, Baltimore, MD, 21201
Property Tax	YAKIMA COUNTY TREASURER	PO BOX 22530 , YAKIMA, WA, 98907
Property Tax	PIERCE COUNTY FINANCE	PO BOX 11621 , TACOMA, WA, 98411
Property Tax	LEWIS COUNTY TREASURER	PO BOX 509 , CHEHALIS, WA, 98532
Property Tax	Washoe County	PO Box 30039 , Reno, NV, 89520
Property Tax	JEFFERSON COUNTY TREASURER	100 JEFFERSON COUNTY PKWY, STE 2520 , GOLDEN, CO, 80419
Property Tax	ANNETTE RAMIREZ, TAX ASSESSOR-COLLECTOR	PO BOX 4622 , HOUSTON, TX, 77210
Property Tax	HARRIS CO. MUD NO. 257	PO BOX 1368 , FRIENDSWOOD, TX, 77549
Property Tax	CRYSTAL HEATHERLY, LEE CO. TAX COLLECTOR	PO BOX 271 , TUPELO, MS, 38802
Property Tax	DORIS SPIDLE, LAUDERDALE COUNTY TAX COLLECTOR	PO BOX 5205 , MERIDIAN, MS, 39302
Property Tax	SHARON N. BARNETT, HARRISON COUNTY TAX COLLECTOR	PO BOX 1270 , GULFPORT, MS, 39502
Property Tax	JACK SMITH, TAX ASSESSOR/COLLECTOR	144 SHELBY SPEIGHTS DR. , PURVIS, MS, 39475
Property Tax	CAROLINE GILBERT, RANKIN COUNTY TAX COLLECTOR	211 E. GOVERNMENT ST., STE. B , BRANDON, MS, 39042
Property Tax	DESOTO COUNTY, TAX COLLECTOR JOEY TREADWAY	365 LOSHER ST., #110 , HERNANDO, MS, 38632
Property Tax	Madison County	PO Box 113 , Canton, MS, 39046
Property Tax	ALBERT URESTI, MPA, PCAC, BEXAR COUNTY TAX ASSESSOR-COLLECTOR	PO BOX 2903 , SAN ANTONIO, TX, 78299
Property Tax	GCTO	722 21ST ST. , GALVESTON, TX, 77550
Property Tax	KATY MANAGEMENT DISTRICT #1, ESTHER BUENTELLO FLORES, RTA	PO BOX 4545 , HOUSTON, TX, 77210
Property Tax	DAVID PIWONKA, TAX ASSESSOR-COLLECTOR	10494 JONES RD, SUITE 106 , HOUSTON, TX, 77065
Property Tax	Town of North Attleborough	PO Box 871 , North Attleborough, MA, 02761-0871
Property Tax	CITY OF BROCKTON	PO BOX 1000 , BROCKTON, MA, 02303
Property Tax	BILLY BURKHEAD, TRUSTEE	100 E MAIN ST., ROOM 107 , JACKSON, TN, 38301
Property Tax	RUTHERFORD COUNTY TRUSTEE	PO BOX 1316 , MURFREESBORO, TN, 37133
Property Tax	CITY OF CLARKSVILLE	PO BOX 30549 , CLARKSVILLE, TN, 37040
Property Tax	CITY OF MURFREESBORO	111 WEST VINE STREET , MURFREESBORO, TN, 37130
Property Tax	CITY OF KNOXVILLE	PO BOX 15001 , KNOXVILLE, TN, 37901
Property Tax	HAMILTON COUNTY TRUSTEE	PO BOX 11047 , CHATTANOOGA, TN, 37401
Property Tax	KNOX COUNTY TRUSTEE	PO BOX 70 , KNOXVILLE, TN, 37901
Property Tax	METROPOLITAN TRUSTEE	PO BOX 305012 , NASHVILLE, TN, 37230
Property Tax	CHATTANOOGA CITY TREASURER	PO BOX 191 , CHATTANOOGA, TN, 37401
Property Tax	WILLIAMSON COUNTY TRUSTEE	1320 WEST MAIN ST., SUITE 203 , FRANKLIN, TN, 37064
Property Tax	MONTGOMERY COUNTY TRUSTEE	350 PAGEANT LN, STE 101-B , CLARKSVILLE, TN, 37040
Property Tax	Sedgwick County	PO Box 2961 , Wichita, KS, 67201
Property Tax	JOHNSON COUNTY PROPERTY TAX	PO BOX 950506 , ST. LOUIS, MO, 63195
Property Tax	MADISON COUNTY TAX COLLECTOR, VALERIE D. MILES	1918 NORTH MEMORIAL PARKWAY , HUNTSVILLE, AL, 35801
Property Tax	KIM HASTIE MOBILE COUNTY REVENUE COMMISSIONER	PO BOX 1169 , MOBILE, AL, 36633
Property Tax	GREG HOLLAND, REVENUE COMMISSIONER	PO BOX 6406 , DOTHAN, AL, 36302
Property Tax	J.T. SMALLWOOD, TAX COLLECTOR	716 RICHARD ARRINGTON JR. BLVD. N. ROOM 160 COURTHOUSE , BIRMINGHAM, AL, 35203
Property Tax	JANET BUSKEY, REVENUE COMMISSIONER	PO BOX 4720 , MONTGOMERY, AL, 36103
Property Tax	Ascension Parish Sheriff	P.O. Box 118 , Gonzales, LA, 70707
Property Tax	Rapides Parish Tax Department	700 Murray Street , Alexandria, LA, 71301
Property Tax	OUACHITA PARISH TAX COLLECTOR	300 ST JOHN STREET, ROOM 102 , MONROE, LA, 71201
Property Tax	THE CITY OF BOSSIER CITY	PO BOX 5399 , BOSSIER CITY, LA, 71171
Property Tax	Tangipahoa Parish Sheriff's Office	PO BOX 84010 , BATON ROUGE, LA, 70884
Property Tax	JULIAN C. WHITTINGTON, SHERIFF AND EX-OFFICIO TAX COLLECTOR	PO BOX 850 , BENTON, LA, 71006
Property Tax	Alexandria City	PO Box 71 , Alexandria, LA, 71309
Property Tax	COLLECTOR OF REVENUE	PO BOX 11491 , ST LOUIS, MO, 63105
Property Tax	COLLECTOR OF REVENUE, ALLEN ICET	940 N BOONVILLE AVE , SPRINGFIELD, MO, 65802
Property Tax	STEVEN E. MCINTOSH, JASPER COUNTY COLLECTOR	PO BOX 421 , CARTHAGE, MO, 64836
Property Tax	TULSA COUNTY TREASURER, JOHN M. FOTHERGILL	218 W. 6TH ST., 8TH FL , TULSA, OK, 74119
Property Tax	OKLAHOMA COUNTY TREASURER	PO BOX 268875 , OKLAHOMA CITY, OK, 73126
Property Tax	CITY OF JACKSON	PO BOX 2508 , JACKSON, TN, 38302
Property Tax	Florence City	PO Box 857 Dept 105, Florence, KY, 41022

Property Tax	City of Rocky Mount	PO Box 1180 , Rocky Mount, NC, 27802
Property Tax	NASH COUNTY	PO BOX 1070 , CHARLOTTE, NC, 28201
Property Tax	CHEROKEE COUNTY TREASURER	PO BOX 935835 , ATLANTA, GA, 31193
Property Tax	CHARLESTON COUNTY TREASURER	PO BOX 603517 , CHARLOTTE, NC, 28260
Property Tax	FLORENCE COUNTY TREASURER, LAURIE WALSH CARPENTER	PO BOX 100501 , FLORENCE, SC, 29502
Property Tax	AIKEN COUNTY TREASURER	PO BOX 919 , AIKEN, SC, 29802
Property Tax	Lexington County	212 South Lake Drive Suite 101 , Lexington, SC, 29072
Property Tax	HORRY COUNTY TREASURER	PO BOX 260107 , CONWAY, SC, 29528
Property Tax	GREENVILLE COUNTY TAX COLLECTOR	PO BOX 100221 , COLUMBIA, SC, 29202
Property Tax	CITY OF AIKEN	PO BOX 2458 , AIKEN, SC, 29802
Property Tax	OREN L. BRADY III, SPARTANBURG COUNTY TREASURER	PO BOX 100260 , COLUMBIA, SC, 29202
Property Tax	RICHLAND COUNTY TREASURER	PO BOX 11947 , COLUMBIA, SC, 29211
Property Tax	SUMTER COUNTY TREASURER	PO BOX 100140 , COLUMBIA, SC, 29202
Property Tax	IRVING I.S.D. TAX OFFICE	PO BOX 152021 , IRVING, TX, 75015
Property Tax	LAREDO ISD - TAX OFFICE JORGE A. GUTIERREZ DIRECTOR OF TAX COLLECTIONS	904 JUAREZ AVE , LAREDO, TX, 78040
Property Tax	Eagle Pass ISD	PO BOX 1530 , EAGLE PASS, TX, 78852
Property Tax	CITY OF LAREDO TAX DEPARTMENT	PO BOX 6548 , LAREDO, TX, 78042
Property Tax	CITY OF EAGLE PASS, MARIA D. GALVAN, RTA	100 S MONROE ST. , EAGLE PASS, TX, 78852
Property Tax	UNITED I.S.D. TAX OFFICE	3501 E. SAUNDERS , LAREDO, TX, 78041
Property Tax	WOODLANDS METRO CENTER MUD, JEANNIE SCOTT, RTA	PO BOX 7829 , THE WOODLANDS, TX, 77387
Property Tax	JOHN R. AMES, CTA	PO BOX 139066 , DALLAS, TX, 75313
Property Tax	CITY OF GARLAND	PO BOX 462010 , GARLAND, TX, 75046
Property Tax	TAMMY J. MCRAE TAX ASSESSOR - COLLECTOR, MONTGOMERY COUNTY	400 N. SAN JACINTO ST. , CONROE, TX, 77301
Property Tax	MIDLAND CENTRAL APPRAISAL DISTRICT	PO BOX 908002 , MIDLAND, TX, 79708
Property Tax	JEFFERSON COUNTY TAX A/C	PO BOX 2112 , BEAUMONT, TX, 77704
Property Tax	HARRIS COUNTY WCID #110, ASSESSOR/COLLECTOR	PO BOX 73109 , HOUSTON, TX, 77273
Property Tax	BRAZORIA COUNTY TAX OFFICE	PO BOX 1586 , LAKE JACKSON, TX, 77566
Property Tax	HARRIS COUNTY M.U.D. #358	PO BOX 4555 , HOUSTON, TX, 77210
Property Tax	LARRY GADDES PCAC, CTA	904 S. MAIN ST. , GEORGETOWN, TX, 78626
Property Tax	VICTORIA COUNTY TAX OFFICE	PO BOX 2569 , VICTORIA, TX, 77902
Property Tax	ECTOR COUNTY APPRAISAL DISTRICT	1301 E 8TH STREET , ODESSA, TX, 79761
Property Tax	SCOTT GRIGG, TAC, COLLIN COUNTY	PO BOX 8046 , MCKINNEY, TX, 75070
Property Tax	GALVESTON CO. MUD NO. 54	PO BOX 1368 , FRIENDSWOOD, TX, 77549
Property Tax	PABLO (PAUL) VILLARREAL JR., HIDALGO COUNTY TEXAS	PO BOX 1707 , PHARR, TX, 78577
Property Tax	RICK BARNES, TAX ASSESSOR-COLLECTOR	100 E. WEATHERFORD , FORT WORTH, TX, 76196
Property Tax	LUBBOCK CENTRAL APPRAISAL DISTRICT	PO BOX 10568 , LUBBOCK, TX, 79408
Property Tax	GRAPEVINE-COLLEYVILLE TAX OFFICE	3072 MUSTANG DRIVE , GRAPEVINE, TX, 76051
Property Tax	EL PASO TAX ASSESSOR-COLLECTOR	PO BOX 2992 , EL PASO, TX, 79999
Property Tax	GARY B. BARBER, TAC	PO BOX 2011 , TYLER, TX, 75710
Property Tax	CLEAR CREEK I.S.D. TAX OFFICE	PO BOX 650395 , DALLAS, TX, 75265
Property Tax	SCOTT PORTER, TAC	PO BOX 75 , CLEBURNE, TX, 76033
Property Tax	GARLAND ISD, KRISTI COOPER	PO BOX 461407 , GARLAND, TX, 75046
Property Tax	ANITA HENRY, TAC OR PASADENA ISD	PO BOX 1318 , PASADENA, TX, 77501
Property Tax	CITY OF MCALLEN TAX OFFICE	311 N. 15TH STREET , MCALLEN, TX, 78501
Property Tax	GCCISD TAX SERVICES	PO BOX 2805 , BAYTOWN, TX, 77522
Property Tax	SPRING BRANCH I.S.D., TAX ASSESSOR - COLLECTOR	PO BOX 19037 , HOUSTON, TX, 77224
Property Tax	THOMAS WARREN, POTTER COUNTY TAX ASSESSOR/COLLECTOR	PO BOX 2289 , AMARILLO, TX, 79105
Property Tax	FORT BEND COUNTY	1317 EUGENE HEIMANN CIR , RICHMOND, TX, 77469
Property Tax	TRAVIS COUNTY TAX OFFICE	PO BOX 149328 , AUSTIN, TX, 78714
Property Tax	SPRING ISD TAX OFFICE	PO BOX 676511 , DALLAS, TX, 75267
Property Tax	OFFICE OF DARYL JOHN TAX ASSESSOR-COLLECTOR, GUADALUPE TAX OFFICE	307 W. COURT , SEGUIN, TX, 78155
Property Tax	DAWN WAYE, TAX A/C	PO BOX 90223 , DENTON, TX, 76202
Property Tax	El Paso County Consolidated Tax Office	PO Box 660271 , Dallas, TX, 75266
Property Tax	DeKalb County	206 Grand Avenue Southwest , Fort Payne, AL, 35967
Sales Tax Local	AK - City of Bethel Sales Tax DivisionBusiness Licensing & Sales Tax	PO Box 388, Bethel, AK 99559
Sales Tax Local	AK - City of Dillingham	PO Box 889, 141 Main St. Dillingham, AK 99576
Sales Tax Local	AK - City of Elim	PO Box 39009, Elim, AK 99739
Sales Tax Local	AK - City of Cordova	PO Box 1210, Cordova, AK 99574
Sales Tax Local	AK - City of Juneau	Sales Tax Office, 155 S Seward ST, Juneau, AK 99801
Sales Tax Local	AK - Kenai Peninsula Borough Sales Tax Division	144 North Binkley St, Soldotna, AK 99669-7520
Sales Tax Local	AK - City of Seward	PO Box 167, Seward, AK 99664
Sales Tax Local	AK - Ketchikan Gateway Borough	1900 First Avenue, Suite 118, Ketchikan, AK 99901

Sales Tax Local	AK - City of Kodiak	PO Box 1397, Kodiak, AK 99615
Sales Tax Local	AK - City of Kotzebue	Finance Dept , 258A Third Ave, Kotzebue, AK 99752
Sales Tax Local	AK - City of Nome	PO Box 281 (102 Division St), Nome, AK 99762
Sales Tax Local	AK - Palmer City Hall	231 West Evergreen Ave, Palmer, AK 99645
Sales Tax Local	AK - Petersburg Borough	PO Box 329, Ptersburg, AK 99833
Sales Tax Local	AK - City of Quinhagak	PO Box 90 Quinhagak, AK 99655
Sales Tax Local	AK - City of Scammon Bay	PO Box 90, Scammon Bay, AK 99662
Sales Tax Local	AK - City of Selawik	1 Sealaska Plaza, Ste 200, Juneau, AK 99801
Sales Tax Local	AK - City of Sitka Sales Tax Dept	100 Lincoln Street, Sitka, AK 99835
Sales Tax Local	AK - City of Unalaska	PO Box 610, Unalaska, AK 99685
Sales Tax Local	AK - City of Wasilla	290 E Herning Avenue, Wasilla, AK 99654
Sales Tax Local	AK - City & Borough of Wrangell	Finance Dept, PO Box 531, Wrangell, AK 99929
Sales Tax Local	AK - Haines Borough	PO Box 1209, Haines, AK 99827
Sales Tax	AL Dept of Revenue	Sales & Use Tax Division, PO Box 327790, Montgomery, AL 36132-7790
Sales Tax	AR Dept of Finance & Admin Sales & Use Tax Office	PO Box 3566, Little Rock, AR 72203
Sales Tax	AZ Dept of Revenue	PO Box 29010, Phoenix, AZ 85038
Sales Tax	CA Dept of Tax & Fee Admin	PO Box 942879, Sacramento, CA 94279
Sales Tax Local	CO - City & County of Denver	Dept of Finance, Treasury Division, PO Box 660860, Dallas, TX 75266-0860
Sales Tax Local	CO - City of Arvada	8101 Ralston Road, Arvada, CO 80002
Sales Tax Local	CO - City of Aurora	PO Box 209200, Dallas, TX 75320-9200
Sales Tax Local	CO - City of Boulder Sales Tax Dept.	Dept 1128, Denver, CO 80263-0001
Sales Tax Local	CO - City of Brighton	500 South 4th Avenue, Brighton, CO 80601
Sales Tax Local	CO - City of Centennial	Sales Tax Division, PO Box 173683, Denver, CO 80217-0383
Sales Tax Local	CO - City of Colorado Springs	PO Box 561687, Denver, CO 80256-0001
Sales Tax Local	CO - City of County of Broomfield	Sales Tax Admin, PO Box 407, Broomfield, CO 80038-0407
Sales Tax Local	CO - City of Fort Collins	PO Box 440, Fort Collins, CO 80522
Sales Tax Local	CO - City of Lakewood Revenue Division	PO Box 17479 Creekside, Lakewood, CO 80226
Sales Tax Local	CO - City of Loveland	PO Box 202126, Dallas, TX 75320-2126
Sales Tax Local	CO - City of Pueblo	Dept of Finance, PO Box 1427, Pueblo, CO 81002
Sales Tax Local	CO - City of Rifle	202 Railroad Ave, Rifle, CO 81650
Sales Tax Local	CO - City of Sheridan	4101 S. Federal Blvd, Sheridan, CO 80110-5399
Sales Tax Local	CO - City of Thornton	PO Box 209434, Dallas, TX 75320-9434
Sales Tax Local	CO - City of Westminster Sales Tax Division	4800 W 92nd Avenue, Westminster, CO 80031
Sales Tax Local	CO - City of Woodland Park	PO Box 9007, Woodland Park, CO 80866
Sales Tax Local	CO - Grand Junction Sales Tax Division	PO Box 2088, Grand Juncition, CO 81502
Sales Tax Local - PIF	CO - Public Improvement Fee Admin - c/o City of Loveland	Sales Tax Admin, PO Box 892, Loveland, CO 80539
Sales Tax Local - RSF	CO - Retail Sales Fee Amdin, c/o City of Loveland	Sales Tax Admin, PO Box 1386, Loveland, CO 80539
Sales Tax Local	CO - Town of Avon	PO Box 975, Avon, CO 81620
Sales Tax Local	CO - Town of Ridgeway	PO Box 10, Ridgway, CO 81432
Sales Tax Local	CO - Town of Vail	75 S Frantage Road, Vail, CO 81657
Sales Tax Local	CO - Town of Wheat Ridge Tax Division	7500 W 29th Ave, Wheat Ridge, CO 80033
Sales Tax Local	CO - Town of Windsor	301 Walnut Street, Windsor, CO 80550
Sales Tax Local	CO - Town of Winter Park	50 Vasquez Road, PO Box 3327, Winter Park, CO 80482
Sales Tax	CO Dept of Revenue	PO Box 17087, Dever, CO 80217-0087
Sales Tax Local	CO -Town of Silverthorne	PO Box 1309, Silverthorne, CO 80498
Sales Tax	CT - Dept of Revenue Services	Tax Department, 25 Sigourney St, Hartford, CT 06106
Sales Tax Local - Tribal	CT - Mashantucket Pequot Tribal	Office of Revenue & Taxation, 110 Peguot Trail, PO Box 3008, Mashantucket, CT 06339-3008
Sales Tax	DC - Office of Tax & Revenue	Washington, DC 20090-6196
Gross Receipts	DE Division of Revenue	PO Box 2340, Wilmington, DE 19899-2340
Sales Tax	FL Dept of Revenue	5050 W Tennessee ST, Tallahassee, FL 32399-0120
Sales Tax	GA Dept. of Revenue	PO Box 105408, Atlanta, GA 30348-5408
Sales Tax	HI Dept of Taxation	PO Box 1425, Honolulu, HI 96806-1425
Sales Tax	IA Dept of Revenue	PO Box 10412, Des Moines, IA 540306-0412
Sales Tax	ID State Tax Commission	PO Box 36, Boise, ID 83722-0410
Sales Tax	IL Dept of Revenue	PO Box 19013, Springfield, IL 62794-9013
Sales Tax	IN Dept of Revenue	PO Box 7218, Indianapolis, IN 46207-7218
Sales Tax	KS Dept of Revenue	PO Box 3506, Topeka, KS 66625-3506
Sales Tax	KY Dept of Revenue	Division of Sales & Use Tax, Station 67, PO Box 181, Frankfort, KY 40201-0181
Sales Tax	MA Dept of Revenue	PO Box 7010, Boston, MA 02204
Sales Tax	MD - Revenue Administration Division	110 Carroll Street, Annapolis, MD 21441-0001
Sales Tax	ME Revenue Services	PO Box 1065, Augusta, ME 04332-1065
Sales Tax	MI Dept of Treasury	Lansing, MI 48930

Sales Tax	MN Dept of Revenue	Mail Station 6330, 600 N Robert St, St. Paul, MN 55146-6330
Sales Tax	MO Dept of Revenue - Taxation Division	PO Box 358, JeffersonCity, MO 65105-0840
Sales Tax	MS Dept of Revenue	PO Box 960, Jackson, MS 39205-0960
Sales Tax	NC Dept of Revenue	PO Box 25000, Raleigh, NC 27640-0640
Sales Tax	NE Dept of Revenue	PO Box 98923 Lincoln, NE 68509-8923
Sales Tax	NJ Division of Taxation	PO Box 999, Trenton, NJ 08646
Sales Tax - Bag Fees	NM - City of Las Cruces	PO Box 20000, Lasa Cruces, NM 88004
Sales Tax	NM Taxation & Revenue Dept	PO Box 630, Sante Fe, NM 87504-0630
Sales Tax	NV - State of Nevada - Sales/Use Tax	PO Box 846189, Los Angeles, CA 90084-6189
Sales Tax	NY Sales Tax Processing	PO Box 15168, Albany, NY 12212-5168
Ohio Commercial Activity Tax (CAT)	OH DEPT OF TAXATION	Business Tax Division, PO Box 16158, Columbus, OH 43216-6158
Sales Tax	OH Dept of Taxation	PO Box 16560, Columbus, OH 43216-6560
Sales Tax	OK Tax Commission	PO Box 26850, Oklahoma City, OK 73126
Sales Tax	PA Dept of Revenue	PO Box 28404, Harrisburg, PA 17128
Sales Tax	RI Division of Taxation	One Capitol Hill, Providence, RI 02908-5800
Sales Tax	SCDOR	PO Box 100193, Columbia, SC 29202
Sales Tax	SD Dept of Revenue	Anderson Building, Mail Stop 5055, Pierre, SD 57501
Sales Tax	TN Dept of Revenue	Andrew Jackson State office Building, 500 Deaderick St, Nashville, TN 37242
Sales Tax	TX Comptroller of Public Accounts	PO Box 13528, Capitol Station, Austin, TX 78711-3528
Sales Tax	UT - Tax Commission	210 North 1950 West, Salt Lake City, UT 84134
Sales Tax	VT Dept of Taxes	PO Box 1881, Montpeliier, VT 05601-1881
Sales Tax	WA State Dept of Revenue	PO Box 47476, Olympia, WA 98504-7476
Sales Tax - Resort	WI - RESORT - WI DEPT OF REVENUE	PO BOX 8946, MADISON, WI 53708-8946
Sales Tax	WI Dept of Revenue	PO Box 8921, Madison, WI 53708-8921
B & O Return	WV - Charleston B&O	PO Box 7786, Charleston, WV 25356
B & O Return	WV - City of Vienna B&O	PO Box 5097, Vienna, WV 26105-5097
Sales Tax	WV - Revenue Center	1001 Lee St E, Charleston, WV 25301
B & O Return	WV - Village of Barboursville B&O	Village Hall, PO Box 266, Barboursville, WV 25504
B & O Return	WY - Dept of Revenue	Excise Tax Division, 122 W 25th St. Cheyenne, WY 82002-0110
Sales Tax	LA Dept of Revenue	PO Box 3138, Baton Rouge, LA 70821-3138
Sales Tax Local	LA - Ouachita Monroe Parish	PO Box 123, Monroe, LA 71210-0123
Sales Tax Local	LA - Ascension Parish Sales Tax Authority	PO Box 1718, Gonzales, LA 70707
Sales Tax Local	LA - Bossier City - Parish Sales & Use Tax Division	PO Box 71313, Bossier City, LA 71111
Sales Tax Local	LA - Tangipahoa Parish Sales & Use Tax Division	PO Box 159, Amite, LA 70422
Sales Tax Local	LA - Rapides Parish Sales & Use Tax Dept.	PO Box 671, Alexandria, LA 71309
Sales Tax Local	LA - Terrebonne Parish	PO Box 670, Houma, LA 70361-0670
Sales Tax Local	LA - Acadia Parish	PO Drawer 309, Crowley, LA 70527-0309
Sales Tax Local	LA - Allen Parish	PO Drawer 190, Oberlin, LA 70655
Sales Tax Local	LA - Assumption Parish	PO Drawer 920, Napoleonville, LA 70390
Sales Tax Local	LA - Avoyelles Parish	221 Tunica Drive West, Marksville, LA 71351
Sales Tax Local	LA - Beauregard Parish	PO Box 639, DeRidder, LA 70634-0639
Sales Tax Local	LA - Bienville Parish	PO Box 746, Arcadia, LA 71001
Sales Tax Local	LA - Caddo Parish Sales & Use Tax Commission	PO Box 104, Shreveport, LA 71161
Sales Tax Local	LA - Calcasieu Parish Sales & Use Tax Dept.	PO Box 2050, Lake Charles, LA 70602-2050
Sales Tax Local	LA - Caldwell Parish	PO Box 280, Vidalia, LA 71373
Sales Tax Local	LA - Catahoula Parish Sales Tax Fund	PO Box 250, Vidalia, LA 71373
Sales Tax Local	LA - Claiborne Parish Sales & Use Tax	PO Box 600, Homer, LA 71040
Sales Tax Local	LA - Concordia Parish Sales Tax Fund	PO Box 160, Vidalia, LA 71373
Sales Tax Local	LA - DeSoto Parish Sales & Use Tax Commission	PO Box 927, Mansfield, LA 71052
Sales Tax Local	LA - E Baton Rouge Parish Dept of Finance	Revenue Division, PO Box 2590, Baton Rouge, LA 70821
Sales Tax Local	LA - East Carroll Parish	PO Box 130, Vidalia, LA 71373
Sales Tax Local	LA - East Feliciana Parish	PO Box 397, Clinton, LA 70722
Sales Tax Local	LA - Evangeline Parish	PO Box 367, Ville Platte, LA 70586
Sales Tax Local	LA - Franklin Parish	PO Box 337, Winnsboro, LA 71295
Sales Tax Local	LA - Grant Parish Sales Tax Fund	PO Box 187, Colfax, LA 71417
Sales Tax Local	LA - Iberia Parish	PO Box 9770, New Iberia, La 70562-9770
Sales Tax Local	LA - Iberville Parish Sales Tax Dept.	PO Box 355, Plaquemine, LA 70765-0355
Sales Tax Local	LA - Jackson Parish	PO Box 666, Jonesboro, LA 71251-0666
Sales Tax Local	LA - Jefferson Davis Parish	PO Box 1161, Jennings, LA 70546
Sales Tax Local	LA - Jefferson Parish, Bureau of Revenue & Taxation	PO Box 248, Gretna, LA 70054
Sales Tax Local	LA - LaFayette Parish	PO Box 52706, Lafayette, LA 70505-2706
Sales Tax Local	LA - Lafourche Parish	PO Box 669337, Dallas, Tx 75266-9337

Sales Tax Local	LA - LaSalle Parish Sales Tax Fund	PO Box 190, Vidalia, LA 71373
Sales Tax Local	LA - Lincoln Parish	PO Box 863, Ruston, LA 71273-0863
Sales Tax Local	LA - Livingston Parish	PO Box 1030, Livingston, LA 70754
Sales Tax Local	LA - Madison Parish	PO Box 100, Vidalia, LA 71373
Sales Tax Local	LA - Morehouse Parish Sales & Use Commission	PO Box 672, Bastrop, LA 71221-0672
Sales Tax Local	LA - Natchitoches Parish Tax Commission	PO Box 639, Natchitoches, LA 71458-0639
Sales Tax Local	LA - New Orleans Parish - Dept of Finance	Bureau of Revenue - Sales Tax, PO Box 61840, New Orleans, LA 70161-1840
Sales Tax Local	LA - Plaquemines Parish Sales Tax Division	333 F Edward Hebert Blvd, Building 102, Suite 345, Belle Chasse, LA 70037
Sales Tax Local	LA - Pointe Coupee Parish	PO Box 290, New Roads, LA 70760
Sales Tax Local	LA - Red River Parish Tax Agency	Sales Tax Dept, PO Box 570, Coushatta, LA 71019
Sales Tax Local	LA - Richland Parish	PO Box 688, Payville, LA 71269-0688
Sales Tax Local	LA - Sabine Parish	PO Box 249, Many, LA 71449-0249
Sales Tax Local	LA - St. Bernard Parish Sales Tax	PO Box 168, Chalmette, LA 70044
Sales Tax Local	LA - St. Charles Parish	Sales Tax Dept, 13855 River Road, Luling, LA 70070
Sales Tax Local	LA - St. Helena Parish	PO Box 1205, Greensburg, LA 70441
Sales Tax Local	LA - St. James Parish	PO Box 368, Lutcher, LA 70071-0368
Sales Tax Local	LA - St. John Parish	PO Box 2066, LaPlace, LA 70069-2066
Sales Tax Local	LA - St. Landry Parish	PO Box 1210, Opelousas, LA 70571
Sales Tax Local	LA - St. Martin Parish	PO Box 1000, Breaux Bridge, LA 70517
Sales Tax Local	LA - St. Mary Parish	PO Drawer 1279, Morgan City, LA 70381
Sales Tax Local	LA - St. Tammany Parish - Tax Collector	PO Box 1189, Slidell, LA 70459
Sales Tax Local	LA - Tensas Parish	PO Box 430, Vidalia, LA 71373
Sales Tax Local	LA - Union Parish	PO Box 903, Ruston, LA 71273-0903
Sales Tax Local	LA - Vermilion Parish School Board Sales Tax Division	PO Box 1508 Abbeville, LA 70511-1508
Sales Tax Local	LA - Vernon Parish Sales Tax Dept	117 Belview Road, Leesville, LA 71446
Sales Tax Local	LA - Washington Parish	PO Box 508, Franklinton, LA 70438
Sales Tax Local	LA - Webster Parish Sales & Use Tax Commission	PO Box 357, Minden, LA 71058-0357
Sales Tax Local	LA - West Baton Rouge Parish	PO Box 86, Port Allen, LA 70767
Sales Tax Local	LA - West Carroll Parish	410 Willis Street, Oak Grove, LA 71263
Sales Tax Local	LA - West Feliciana Parish	PO Box 1910, St. Francisville, LA 70775-1910
Sales Tax Local	LA - Winn Parish Sales & Use Tax	PO Box 430, Winnfield, LA 71483
Canada - Sales Tax	CANADA -Federal GST/HST	Prince Edward Island Tax Centre, 275 Pope Road, Summerside PE C1N6A2 Canada
Canada - Sales Tax	CANADA - Bristish Columbia	PO Box 9443 Stn Prov Govt, Victoria, BC V8W9W7
Canada - Sales Tax	CANADA - Revenue Quebec	3800, rue de Marly, Quebec, Quebec G1X4A5
Canada - Sales Tax	CANADA - Saskatchewan	Ministry of Finance, Revenue Division, PO Box 200, Regina, SK S4P2Z6
Canada - Sales Tax	CANADA - Manitoba Finance	101-401 York Avenue, Winnipeg, MB R3C0P8
Federal Tax	IRS	Kansas City, MO 64999-0012
Business Privilege Tax	Alabama Dept of Revenue -Business Privilege Tax Section	PO Box 327431, Montgomery, AL 36132-7431
Corp Income Tax	Alabama Dept of Revenue	PO Box 327430, Montgomery, AL 36132-7430
Corp Income Tax	Arizona Dept of Revenue	PO Box 29079, Phoenix, AZ 85038
Corp Income Tax	Arkansas State Income Tax	PO Box 919, Little Rock, AR 72203-0919
Corp Franchise/Income Tax Return	California - Franchise Tax Board	PO Box 942840, Sacramento, CA 94240-001
Corp Income Tax	Colorado Dept of Revenue	Denver, CO 80261-0005
Combine Unitary Crop Bus Tax Return	Connecticut - Dept of Revenue Services	PO Box 2976, Hartford, CT 06104-2976
Corp Income Tax	State of Delaware - Division of Revenue	PO Box 8711, Wilmington, DE 19899-8711
Sub Corp Franchise Tax Return	District of Columbia	PO Box 96148, Washington, DC 20090-6148
Corp Income/Franchise Tax	Florida Dept of Revenue	PO Box 6440, Tallahassee, FL 32314-6440
Corp Income Tax	Georgia Dept of Revenue	PO Box 740397, Atlanta, GA 30374-0397
Corp Income Tax	Hawaii Dept of Taxation	PO Box 3559, Honolulu, HI 96811-3559
Corp Income Tax	Idaho State Tax Commission	PO Box 56, Boise, ID 83756-0056
Corp Income Tax	Illinois Dept of Revenue	PO Box 19048, Springfield, IL 62794-9048
Corp Income Tax	Indiana Dept of Revenue	PO Box 7231, Indianapolis, IN 46207-7231
Corp Income Tax	Iowa Dept of Revenue	PO Box 10460, Des Moines, IA 50306-0460
Corp Income Tax	Kansas Corp Tax	Kansas Dept of Revenue, PO Box 750260, Topeka, KS 66699-0260
Corp/Pass-through Entity Tax	Kentucky Department of Revenue	Frankfort, KY 40618-0010
Net Profit Tax Return	KY - Boone County Fiscal Court	PO Box 960, Burlington, KY 41005-0960
Net Profit Tax Return	KY - City of Bowling Green	PO Box 1410, Bowling Green, KY 42102-1410
Net Profit Occupational License Tax Return	KY - FCPS - Tax Collection Office	PO Box 55570, Lexington, KY 40555-5570
Annual Renewal Occupation License	KY - City of Florence	PO Box 49, Burlington, KY 41005-0049
Net Profit License Fee Return	KY - Division of Revenue, Lexington-Fayette Urban County Government	PO Box 14058, Lexington, KY 40512
Occupational License Tax Return	KY - Louisville Metro Revenue Commission	PO Box 35410, Louisville, KY 40232-5410
Net Profits License Fee Return	KY - Shelby County Occupational	License Office, 419 Washington Street, Shelbyville, KY 40065

Occupational License Tax Return	KY - Tax District of Simpsonville	PO Box 378, Simpsonville, KY 40067
Net Profit Tax Return	KY - Warren County Schools Net Profit Return	PO Box 51530, Bowling Green, KY 42102-5830
Corp Income/Franchise Tax	Louisiana Dept of Revenue	PO Box 91011, Baton Rouge, LA 70821-9011
Corp Income Tax	Maine Revenue Services	PO Box 1060, Augusta, ME 04332-1060
Corp Income Tax	Comptroller of Maryland	Revenue Admin Division, PO Box 549, Annapolis, MD 21411-0001
Corp Tax	Massachusetts Dept of Revenue	100 Cambridge St., Boston, MA 02114
Corp Income Tax	Michigan Dept of Treasury	PO Box 30059, Lansing, MI 48909
Corp Franchise Tax	Minnesota Dept of Revenue	Mail Station 1250, 600 N Robert St. , St. Paul, MN 55146-1250
Corp Income Tax	Mississippi - Dept of Revenue	PO Box 23191. Jackson, MS 39225-3191
Corp Income Tax	Missouri Dept. of Revenue	PO Box 700, Jefferson City, MO 65105-0700
Corp Income Tax	Montana Dept. of Revenue	PO Box 8021, Helena, MT 59604-8021
Corp Income Tax	Nebraska Dept of Revenue	PO Box 94818, Lincoln, NE 68509-4818
Commerce Tax Return	Nevada Dept of Taxation	Attn: Commerce Tax Remittance, 3850 Arrowhead Drive, Carson City, NV 89706
Business Tax Return	New Hamshire - NH DRA	PO Box 637, Concord, NH 03302-0637
Corp Business Tax	New Jersey Division of Taxation	PO Box666, Trenton, NJ 08646-0666
Corp Income & Franchise Tax	New Mexico Taxation & Revenue Dept.	Corporate Income Tax, PO Box 25127, Sante Fe, NM 87504-5127
Business Corp Tax	New York City Dept of Finance	PO Box 5564, Binghamton, NY 13902-5564
General Bus Corp Combine Franchise Tax Return	NYS Corp Tax	PO Box 15182, Albany, NY 12212-5182
C Corp Tax Return	North Carolina - NCDOR	PO Box 25000, Raleigh, NC 27640-0500
Corp Income Tax	North Dakota - Office of State Tax Commissioner	600 E boulevard Ave, Dept 127, Bismarck, ND 58505-0599
Income Tax Return	OH - Columbus Income Tax	PO Box 182437, Columbus, OH 43218-2437
Net Profit Tax Return	OH - CCA Division of Taxation	PO Box 94810, Cleveland, OH 44101-4810
Income Tax Return	OH - City of Akron	1 Cascade Plaza, Suite 100, Akron, OH 44308-1161
RITA Net Profit Tax Return	OH - RITA	PO Box 94582, Cleveland, OH 44101-4582
Income Tax Return	OH - City of Monroe	PO Box 629, Monroe, OH 45050
Income Tax Return	OH - City of Fairlawn	PO Box 5433, Fairlawn, OH 44334
Corp Income Tax	Oklahoma Tax Commission	PO Box 26800, Oklahoma City, OK 73126
Corp Excise Tax	Oregon Dept of Revenue	Po Box 14790, Salem, OR 97309
Metro Supportive Housing Services - Business Income Tax	Oregon - Revenue Division - Metro SHS Tax	PO Box 9250, Portland, OR 97207-9250
Business Tax Return for Corp	Oregon - Revenue Division	111 SW Columbia St, Suite 600, Portland, OR 97201
Corporate Activity Tax (CAT)	Oregon Dept of Revenue	PO Box 14777, Salem, OR 97309-0960
Corp Net Income Tax Return	Pennsylvania Dept of Revenue	Po Box 280708, Harrisburg, PA 17128-0708
Business Income & Receipts	Pennsylvania -City of Phila	PO Box 1660, Philadelphia, PA 19105-1660
Bus Corp Tax	Rhode Island - Division of Taxation	One Capitol Hill, Suite 9, Providence, RI 02908-5811
Corp Income Tax	South Carolina Dept of Revenue	PO Box 125, Columbia, SC 29214-0032
Franchise Tax	Tennessee Dept of Revenue	500 Deaderick Street, Nashville, TN 37242
Franchise Tax	Texas Comptroller of Public Accounts	PO Box 149348, Austin, TX 78714-9348
Corp & Income Tax	Utah Stat Tax Commission	210 N 1950 W, Salt Lake City, UT 84134-0300
Corp /Business Income Tax	Vermont Dept of Taxes	PO Box 1881, Montpelier, VT 05601-1881
Corp Income Tax	Viriginia Dept of Taxation	PO Box 1500, Richmond, VA 23218-1500
Corp Net Income Tax Return	West Viriginia Tax Division	Tax Account Administration Division, PO Box 1202, Charleston, WV 25324-1202
Franchise/Income Tax Return	Wisconsin Dept of Revenue	PO Box 8908, Madison, WI 53708-8908
Royal - Withholding Pmt (NR4)	Canada - NR4 Program	Jonquiere Tax Centre, P:O Box 1300, LCD Jonquiere, Jonquiere, QC G7SOL 5
Business License	Village of Schaumburg	1000 E. Woodfield Rd., Schaumburg, IL 60173
Business License	City of Florida City	404 West Palm Drive, Building #3, Florida City, FL 33034
Business License	Miami Dade County	200 NW 2nd Ave, Miami, FL 33128
Business License	St Johns County	PO Box 9001, St. Augustine, FL 32085-9001
Business License	Town of Wrentham	79 South Street, Wentham, MA 02093
Business License	City of Aurora	15151 E Alameda Parkway, Suite 1100, Aurora, CO 80012
Business License	City of Locust Grove	PO Box 900, Locust, GA 30248
Business License	City of Vacville	650 Merchant Street, Vacaville, CA 95688
Business License	TN Dept of Revenue	Andrew Jackson State Office Building, 500 Deaderick Street, Nashville, TN 37242
Business License	City of Norfolk	P.O. Box 2260 Norfolk, VA 23501
Business License	Newark Office of Tax Abatement and Special Taxes	920 Mayor Kenneth A. Gibson Blvd, Room B-26, Newark, NJ 070102
Business License	Katherine B Hager, Clerk of Circuit Court	200 N Commerce Street, Centreville, Maryland 21617
Business License	City of Riverside	3900 Main St, Riverside, CA 92522
Business License	Washington Dept of Revenue	P.O. Box 9034, Olympia, WA 98507-9034
Business License	Canada - City of Lethbridge	910 4 Avenue South, Lethbridge, AB T1J 0P6, Canada
Business License	City of Yuma	One City Plaza, Yuma, AZ 85364
Business License	Santa Clara County	191 N. First Street, San Jose, CA 95113
Business License	City of Lakewood	PO Box 220, Lakewood, CA 90714
Business License	City of Bakersfield	1600 Truxtun Avenue, Bakersfiled, CA

Business License	San Bernardino County	P.O. Box 1318, San Bernardino, CA 92402
Business License	City of Cerritos	PO Box 3130, Cerritos, CA 90703
Business License	City of Visalia	220 N. Santa Fe St., Visalia, CA 93292
Business License	Town of Barnstable	367 Main Street, Hyannis, MA 02601
Business License	City of Brockton	Brockton City Hall, Office of the City Clerk, 45 School Street, Brockton, MA 02301
Business License	City of Hyattsville	4310 Gallastin Street, Office of Code Compliance, Hayattsville, Maryland 20781
Business License	City of Chesterfield	690 Chesterfield Pkwy W, Chesterfield, MO 63017-0760
Business License	City of Meridian	601 23rd Avenue, Meridian, MS 39301
Business License	Albuquerque Treasury Department	P.O. Box 17, Albuquerque, NM 87103
Business License	Municipality of Monroeville	2700 Monroeville Boulevard, Monroeville, PA 15146-2388
Business License	State of Washington-Union Gap Customer Service Dept.	P.O. Box 3008, Union Gap, WA 98903
Business License	City of Puyallup	333 S. Meridian, Puyallup, WA 98371
Business License	City of Centralia	PO Box 609, Centralia, WA 98531
Business License	City of Vienna	609 29th Street, Vienna, WV 26105-2466
Business License	Village of Barboursville	PO Box 266 Barboursville, WV 25504
Business License	City of Pismo Beach	760 Mattie Road, Pismo Beach, CA 93449
Business License	Canada - Edmonton Sustainable Development Department	PO Box 2670, Edmonton, AB T5J2G4 Canada
Business License	City of Goldsboro	P.O. Drawer A, Goldsboro, NC 27533
Business License	City of Paterson	125 Ellison St., 1st Floor, Paterson, NJ 07505
Business License	Borough of Paramus	1 West Jockish Square, Upper Level, Paramus, NJ 07652
Business License	City of Ontario	303 East B Street, Ontario, CA 91764
Business License	Montebello Finance Department	1600 W Beverly Blvd, Montebello, CA 90640
Business License	Riverside County Division Of Weights And Measures	P.O. Box 1089, Riverside, CA 92502-1089
Business License	City of Carson	701 E. Carson St., Carson, CA 90745
Business License	City of Tracy	333 Civic Center Plaza, Tracy, CA 95376
Business License	Long Hill Fire District	5400 Main Street, Trumbull, CT 06611
Business License	City of Sunrise	10770 West Oakland Park Blvd., Sunrise, FL 33351
Business License	Orange County Agricultural Commissioner	PO Box 4048, Santa Ana, CA 92702-4048
Business/Sales Tax License Renewal	Canada - City of Surrey	6651 148 Street, Surrey, BC V3S3C7
Business/Sales Tax License Renewal	Lake Elsinore Finance Department	130 S Main St., Lake Elsinore, CA 92530
Business/Sales Tax License Renewal	Berkheimer Tax Administrator	PO Box 21810, Lehigh Valley, PA 18002
Business License	Doral	8401 NW 53rd Terrace | 2nd Floor, Doral, FL 33166
Business License	Canada - Calgary Finance and Supply Department	PO Box 2100 Station M (#8043), Calgary, AB T2P2M5 Canada
Business License	Redondo Beach Treasurer's Office	415 Diamond Street, Redondo Beach, CA 90277
Business License	Brentwood Finance Department	150 City Park Way, Brentwood, CA 94513
Business License	City of Orange	P.O. Box 11024, Orange, CA 92856-8124
Business License	City of Concord	1950 Parkside Drive MS/06, Building C, Concord, CA 94519
Business License	Broward County Revenue Division	115 S. Andrews Ave., Room A100, Fort Lauderdale, FL 33301
Business License	Coral Springs Business Tax Renewal Off.	9500 West Sample Road, Coral Springs, FL 33065
Business License	Orange County Tax Collector's Office	301 S. Rosalind Ave., Orlando, FL 32801
Business License	Broward County Revenue Division	115 S. Andrews Ave., Room A100, Fort Lauderdale, FL 33301
Business License	City of Pembroke Pines	601 City Ctr Wy, Pembroke Pines, FL 33025
Business License	Altamonte Springs City Clerk Department	202 Newburyport Ave, Altamonte Springs, FL 32701
Business License	Jacksonville Tax Collector's Office	231 E. Forsyth Street, Suite 440, Jacksonville, FL 32202
Business License	Clearwater Development Services	100 S. Myrtle Ave., Clearwater, FL 33756
Business License	Hillsborough County Tax Collector	PO Box 30012, Tampa, FL 33630-3012
Business License	Polk County Tax Collector's Office	PO Box 2016, Bartow, FL 33831-2016
Business License	Lakeland Community Development	228 S. Massachusetts Avenue, Lakeland, FL 33801
Business License	Lee County Tax Collector's Office	PO Box 1549, Fort Myers, FL 33902-1549
Business License	Fort Myers Community Development Dept.	1825 Hendry Street, Suite 101, Fort Myers, FL 33901
Business License	Brevard County Tax Collector's Office	450 Cogan Drvie SE, Palm Bay, FL 32909
Business License	Melbourne Revenue Department	900 E Strawbridge Ave, Melbourne, FL 32901
Business License	Orlando Economic Development Dept.	P.O. Box 4990, Orlando, FL 32802-4990
Business License	Indian River County Tax Collector	PO Box 1509, Vero Beach, Florida 32961-1509
Business License	Cutler Bay Town Planning & Zoning Dept.	10720 Caribbean Boulevard, Suite 105, Cutler Bay, FL 33189
Business License	Palm Beach County Tax Collector's Office	P.O. Box 3715, West Palm Beach, FL 33402-3715
Business License	West Palm Beach Construction Services	401 Clematis Street, 1st Floor, West Palm Beach, FL 33401
Business License	Orange County	P.O. Box 545100, Orlando, FL 32854
Business License	City of Sweetwater	1701 NW 112th Ave, Suite 102, Sweetwater, FL 33172
Business License	Ridgeland Finance Department	100 W School Street, Ridgeland, MS 39157
Business License	Gulfport General Finance Office	P.O. Box 1780, Gulfport, MS 39502
Business License	Miami-Dade County Fire Rescue Department	9300 NW 41st Street, Miami, FL 33178-2414

Business License	Upper St. Clair Township	1820 McLaughlin Run Road, Upper St Clair, PA 15241
Business License	San Diego County Agriculture Department	9325 Hazard Way, Suite 100, San Diego, CA 92123-1217
Business License	Canada - Tsawwassen First Nation	1926 Tsawwassen Drive, Tsawwassen, BC V4M 4G2, Canada
Business License	County of Los Angeles	225 N Hill St #109, Los Angeles, CA 90012
Business License	City of Fresno	2600 Fresno Street, Fresno, CA 93721
Business License	City of Stonecrest	3120 Stonecrest Blvd, Suite 190, Stonecrest, GA 30038
Business License	City of Las Cruces	Community Development, P.O. Box 20000, Las Cruces, NM 88004
Business License	City of Hattiesburg	P.O. Box 1898, Hattiesbury, MS 39403-1898
Business License	Karen A Bushell, Clerk of Circuit Court	50 Maryland Avenue, Room 1300, Rockville, Maryland 20850
Business License	City of Southaven	8710 Northwest Dr, Southaven, MS 38671
Business License	Canada - City of Saskatoon	City Hall, 3rd Floor, 222 3rd Avenue North, Saskatoon, SK S7K 0J5
Business License	City of Ft. Smith	PO Box 1908, Fort Smith, AR 72902
Business License	City of Layton	437 N Wasatch Dr, Layton, UT 84041
Business License	City of Branson	110 W. Maddux St., Branson, MO 65616
Business License	Cumberland County	1 Courthouse Square, Carlisle, PA 17013
Business License	Village of Chicago Ridge	10455 S. Ridgeland Ave., Chicago Ridge, IL 60415
Business License	Lehi City	131 N 100 E, Lehi, UT 84043
Business License	Canada - City of Edmonton	PO Box 2670, Edmonton, AB T5J 2G4
Business License	Contra Costa County Agriculture Dept.	2380 Bisso Lane, Suite A, Concord, CA 94520
Business License	City of Montclair	5111 Benito Street, PO Box 2308, Montclair, CA 91763
Business License	Village of Norridge	4000 N. Olcott Ave., Norridge, IL 60706
Business License	Kevin R Tucker, Clerk of Circuit Court	24 Summit Avenue, Hagerstown, MD 21740
Business License	Clerk of Circuit Court	100 West Patrick St, Frederick, Maryland 21701
Business License	City of Palm Desert	73510 Fred Waring Drive, Palm Desert, CA 92260
Business License	Worcester County Circuit Court	One West Market Street, Room 104, Snow Hill, Maryland 21863
Business License	Clerk of Circuit Court	PO Box 198, Salisbury, Maryland 21803-0198
Business License	Lisa A Yates, Circuit Court Clerk	200 Charles Street, La Plata, Maryland 20646
Business License	Prince Georges County Circuit Court	14735 Main Street, Upper Marboro, Maryland 20772
Business License	Rome City Clerk's Office	PO Box 1433, Rome, GA 30162
Business License	City of Aiken	P.O. Box 1177, Aiken, SC 29802
Business License	Clerk of Circuit Court	8 Church Circle, Room H-101, Annapolis, Maryland 21401
Business License	Suzanne Mensh, Clerk of Circuit Court	PO Box 6754, Towson, Maryland 21285
Business License	Victorville Finance Department	14343 Civic Drive, Victorville, CA 92392
Business License	Canada - City of Coquitlam	3000 Guildford Way, Coquitlam, BC V3B 7N2, Canada
Business License	City of San Bernardino	201 N E St Bldg a, San Bernardino, CA 92401
Business License	Plymouth Township	Tri-State Financial Group, PO Box 38, Bridgeport, PA 19405-0038
Business License	City of San Diego	P.O. Box 122289, San Diego, CA 92112-2289
Business License	City of San Jose	200 E Santa Clara St, San Jose, CA 95113
Business License	City of Spartanburg	PO Drawer 1749, Spartanburg, SC 29304
Business License	City of Gaffney	P.O. Box 2109, Gaffney, SC 29342
Business License	Wilson School Dist	2620 Westview Dr., Wyomissing, PA 19610
Business License	City of Columbia	PO Box 147, Columbia, SC 29217
Business License	City of Florence	324 West Evans Street, 4th Floor, Florence, SC 29501
Business License	Springfield Township	50 Powell Road, Springfield, PA 19064
Business License	City of Myrtle Beach	P.O. Box 2468, Myrtle Beach, SC 29578
Business License	City of Greenville	PO Box 2207, Greenville, SC 29602
Business License	Alameda County Agriculture Department	224 W. Winton Avenue, Room 169, Hayward, CA 94544
Business License	City of Santa Ana	20 Civic Center Plaza, Santa Ana, CA 92701
Business License	AASD Tax Office (Logan Township)	1400 8th Avenue, Altoona, PA 1660
Business License	City of Huntington Park	6550 Miles Avenue, Huntington Park, CA 90255
Business License	City of Santa Fe	PO Box 909, Santa Fe, New Mexico 87504-0909
Business License	City of Woodburn	Finance Dept, 270 Montgomery Street, Woodburn, OR 9071
Business License	Village of Greendale	6500 Northway, Greendale, WI 53129
Business License	County of Delaware	1510 Chester Pike, Eddystone, PA 19022
Business License	Bucks County Department of Consumer Protection/Weights & Measures	1260 Almshouse Road, 4th Floor, Doylestown, PA 18901
Business License	City of Reno	City of Reno Business License Division, P.O. Box 1900, Reno, NV 89505
Business License	National City Finance Department	1243 National City Blvd., National City, CA 91950
Business License	City of Hayward	777 B Street, Hayward, CA 94541-5077
Business License	City of LaGrange	200 Ridley Avenue, LaGrange, GA 30240
Business License	City of Dalton	City Clerk's Office, P.O. Box 1205, Dalton, GA 30722-1205
Business License	CIty of Hammond	P.O. Box 2788, Hammond, LA 70404
Business License	City of Camarillo	601 Carmen Drive, Camarillo, CA 93010

Business License	Bossier City-Parish Finance Department	PO Box 5337, Bossier City, LA 71171-5337
Business License	Rapides Parish Sales & Use Tax Dept	5606 Coliseum Blvd, Alexandria, LA 71303
Business License	Macon-Bibb County	PO Box 4503, Macon, GA 31208-4503
Business License	Los Angeles City Office of Finance	P.O. Box 102654, Pasadena, CA 9118-2654
Business License	City of Monroe	Pasadena, CA 91189-2654
Business License	Bossier City-Parish Finance Department	PO Box 5337, Bossier City, LA 71171-5337
Business License	Rapides Parish Sales & Use Tax Dept	5606 Coliseum Blvd, Alexandria, LA 71303
Business License	City of Calhoun	PO Box 248, Calhoun, GA 30703
Business License	Gwinnett County	PO Box 1045, Lawrenceville, GA 30046
Business License	County of Chesterfield	P.O. Box 124, Chesterfield, VA 23832
Business License	Richland County	Business Service Center, P.O. Box 192, Columbia, SC 29202
Business License	City of Reno	City of Reno Business License Division, P.O. Box 1900, Reno, NV 89505
Business License	Chesapeake Commissioner of the Revenue	PO Box 15285, Chesapeake, VA 23328-5285
Business License	County of Loudoun	Business Tax Division, PO Box 8000(Mailstop #32A), Leesburg, VA 20177
Business License	CIty of Hammond	P.O. Box 2788, Hammond, LA 70404
Business License	City of Gonzales	120 S. Irma Boulevard, Gonzales, LA 70737
Business License	Prince William County	Taxpayer Services, Tax Adminstration Division, PO Box 2467, Woodbridge, VA 22195-2467
Business License	Roanoke Commissioner of the Revenue	Commissioner of the Revenue, City of Roanoke, 215 Church Avenue, Room 251, Roanoke, VA
Business License	Charleston County	Attn: Charleston County Business License Department, 4045 Bridge View Dr., N. Charleston, SC 29405-7464
Business License	Columbus Consolidated Government	P.O. Box 1397, Columbus, Georgia 31902
Business License	Town of Leesburg	25 West Market Street, Leesbury, VA 20176
Business License	City of Colonial Heights	PO Box 3401 Colonia Heights, VA 23834
Business License	Loudoun County	Commissioner of The Revenue, 1 Harrison St, SE, 1st Floor, PO Box 8000, Leesburg, VA 20177
Business License	Fairfax County Taxes and Revenue Dept.	12000 Government Center Parkway, Suite 223, Fairfax, VA
Business License	City of Morrow	1500 Morrow Rd, Morrow, GA 30260
Business License	Newport News Commissioner of Revenue	2400 Washington Ave, Newport News, VA 23607
Business License	City of Chesapeake	Commisssioner of the Revenue, Attn: Business Tax, PO Box 15285, Chesapeake, VA 23328
Business License	James City County Revenue Commissioner	PO Box 283, Williamsbury, VA 23187
Business License	Prince William County Finance Dept.	Taxpayer Services, Tax Adminstration Division, PO Box 2467, Woodbridge, VA 22195-2467
Business License	Canada - Winnipeg Community By-Law Enforcement Services	Main Floor, 395 Main Street (corner of Main Street and McDermot Avenue), Winnipeg, MB R3B 3N8
Business License	Township of Abington	1176 Old York Road, Abington, PA 19001
Business License	Calumet City Office of the City Clerk	204 Pulaski Road, Calumet City, IL 60409
Business License	City of Fort Payne	100 Alabama Avenue NW, Fort Payne, AL 35967
Business License	Auburn Town Board of Selectmen	104 Central Street, Auburn, MA 01501
Business License	City of Savannah	PO Box 1228, Savannah, GA 31402-1228
Business License	City of Fairfield	100 Webster St. Fairfield, CA 94533
Business License	City of Sacramento	915 I Street, Sacramento, CA 95814
Business License	Sacramento County Agriculture Department	4137 Branch Center Road, Sacramento, CA 95827
Business License	City of Salinas	200 Lincoln Avenue, Salinas, CA 93901
Business License	City of Wilmington	P.O. Box 1810, Wilmington, NC 28402
Business License	Culver City Treasurer's Office	9770 Culver Blvd, 1st Floor, Culver City, CA 90232
Business License	Los Angeles County Agricultural Commissioner Weights And Measures	12300 Lower Azusa Road, Arcadia, CA 91006-5872
Business License	City of Milpitas	455 E Calaveras Blvd, Milpitas, CA 95035
Business License	City of West Covina	1444 W Garvey Avenue South, West Covina, CA 91790
Business License	City of Chandler Tax & License Division	Mail Stop 701, PO Box 4008, Chandler, AZ 85244-4008
Business License	Las Vegas Finance and Business Services	495 S. Main St., Las Vegas, NV 89101
Business License	City of Hoover	PO Box 360628, Hoover, AL 35236-0628
Business License	Albuquerque Treasury Department	P.O. Box 17, Albuquerque, NM 87103
Business License	City of Montgomery	25 Washington Avenue, 3rd Flr, Montgomery, AL 36104
Business License	City of Mobile	PO Box 3065, Mobile, AL 36652-3065
Business License	City of Monterey Park	320 West Newmark Ave., Monterey Park, CA 91754
Business License	City of Gilroy	8839 N. Cedar Ave. #212, Fresno, CA 93720
Business License	City of El Centro	P.O. Box 2328, El Centro, CA 92244
Business License	City of Dothan	PO Box 2128, Dothan, AL 36302
Business License	Berks Earned Income Tax Bureau	1125 Berkshire Blvd, Suite 115, Wyomissing, PA 19610
Business License	City of Moreno Valley	PO Box 88005, Moreno Valley, CA 92552
Business License	Canada - City of Kelowna	City Hall, 1435 Water ST, Kelowna, BC V1Y1J4 Canada
Business License	City of Statesboro	PO Box 348, Statesboro, GA 30459
Business License	City of Leeds	1400 9th Street, Leeds, AL 35094
Business License	City of Yuba City	1201 Civic Center Boulevard, Yuba City, CA 95993
Business License	City of Hanford	315 N Douty St, Hanford, CA 93230-3951
Business License	City of Livermore	1052 S Livermore Ave, Livermore, CA 94550

Business License	Calexico Finance Department	P.O. Box 49367, San Jose, CA 95161-3967
Business License	Utah Department of Agriculture and Food	4315 S 2700 W, TSOB South Bldg, Floor 2, Taylorsville, UT 84129-2188
Business License	Huntsville Clerk's Office	PO Box 308, Huntsville, AL 35804
Business License	Clark County Business License Dept.	Clark County Business License, 500 S. Grand Central Pkwy, 3rd Floor, Box 551810, Las Vegas, NV 89155 [1, 2]
Business License	Township of Gloucester	P.O. Box 8, Blackwood, NJ 08012
Business License	City of Atlantic City	1301 Bacharach Blvd., 1st Floor, Suite 120, Atlantic City, NJ 08401
Business License	Village of Rosemont	9501 Technology Blvd., Suite 4000, Rosemont, IL 60018
Business License	City of Las Vegas	Business Licensing Division, 495 S. Main St., 1st Floor, Las Vegas, NV 89101
Business License	Jefferson County Revenue Department	716 Richard Arrington Jr. Boulevard N, Birmingham, AL 35203
Business License	Fayetteville Development Services Department	203 Temple Avenue North, Fayette, AL 35555
Business License	Taney County	P.O. Box 1086, Forsyth, MO 65653
Business License	Town of Pleasant Prairie	9915 39th Avenue, Pl, Plesant Praireie, WI 53158
Business License	City of Farmington	Pleasant Prairie, WI 53158
Business License	City of Tupelo	City of Tupelo, P.O. Box 1485, Tupelo, MS 38802-1485
Business License	DE Division of Revenue	PO Box 2340, Wilmington, DE 19899-2340
Business License	City of Tucson	201 N Stone Ave, Tucson, AZ 85701
Business License	City of Fairview Heights	10025 Bunkum Road, Fairview Heights, IL 62208
Business License	LA Dept of Agri & Forestry	5825 Florida Blvd., Ste. 1003, Baton Rouge, LA 70806
Business License	City of Santa Fe	PO Box 909, Santa Fe, New Mexico 87504-0909
Business License	Town of Niagara	7105 Lockport Road, Niagara, NY 14305
Business License	Village of Orland Park	14700 S. Ravinia Ave., Orland Park, IL 60462
Business License	City of Auburn	1 E Main St, Auburn, WA 98001-4998
Business License	Gila River Indian Community	PO Box 2160, Sacaton, AZ 85147
Business License	Village of Gurnee	325 N. O'Plaine Road, Gurnee, IL 60031
Business License	Jackson County	4965 Jackson Pkwy, Jefferson, GA 30549
Business License	Imperial County Agriculture Department	852 Broadway Street, El Centro, CA 92243
Business License	Ventura County Weights & Measures Dept.	555 Airport Way, Suite E, Camarillo, CA 93010
Business License	Dawson County	25 Justice Way, Suite 2322, Dawsonville, GA 30534
Business License	Canada - City of Kamloops	105 Seymour Street, Kamloops, BC V2C2C6 Canada
Business License	City of Downey	P.O. Box 7016, Downey, CA 90241-7016
Business License	Augusta Panning & Development Authority	P.O. Box 9270, Augusta, GA 30906
Business License	City of Little Rock	Treasury Management Division, 500 W Markham St, Ste 100, Little Rock, AR 72201
Business License	Pearl Community Development Department	City of Pearl, P.O. Box 5948, Pearl, MS 39288
Business License	Canada - City of Prince George	1100 Patricia Bouevard, Prince George, BC V2L3V9 Canada
Business License	City of Woodstock	12453 Highway 92, Woodstock, GA 30188
Business License	Douglasville Finance Department	ATTN: Finance Department, PO Box 219, Douglasville, GA 30133
Business License	Cobb County	P.O. Box 649, Marietta, GA 30061-0649
Business License	Village of North Riverside	2401 S. DesPlaines Avenue, North Riverside, IL 60546
Business License	Huntington Park Revenue Collection Div.	PO Box 840231, Los Angeles, CA 90084-0231
Business License	Village of Birch Run	12060 Heath St., PO Box 371, Birch Run, MI 48415
Business License	Greene County Collector of Revenue	940 N. Boonville Ave., Rm. 107, Springfield, MO 65802-3846
Business License	Township of Whitehall	3219 MacArthur Road, Whitehall, PA 18052
Business & Tax License	City of Wheat Ridge	7500 W 29th Ave, Wheat Ridge, CO 80033
Sales Tax License	Town of Ridgway	201 N Railroad St, Ridgway, CO 81432
Business License	City of Arvada	8101 Ralson Road, Arvada, CO 80002
Economic Nexus Sales Tax License	City of Sheridan	4101 S Federal Blvd, Sheridan, CO 80110-5399
Sales Tax License	City of Rifle	202 Railroad Ave, Rifle, CO 81650
State License	State of Alabama	375 South Ridpley St, Montgomery, AL 36104
Business License	County of Riverside	P.O. Box 1208, Riverside, CA 92502

TAB I

THIS IS **EXHIBIT "I"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) AUTHORIZING THE DEBTORS TO (A) MAINTAIN INSURANCE AND SURETY COVERAGE AND THE SURETY STANDBY LETTERS OF CREDIT ENTERED INTO PREPETITION AND PAY RELATED PREPETITION OBLIGATIONS, (B) RENEW, SUPPLEMENT, MODIFY, OR PURCHASE INSURANCE, SURETY COVERAGE, AND RELATED LETTERS OF CREDIT, AND (C) CONTINUE TO PAY BROKER FEES AND HONOR OBLIGATIONS UNDER PREMIUM FINANCING AGREEMENTS AND (II) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"): (a) authorizing, but not directing, the Debtors to (i) maintain the Insurance Policies, Surety Bond Program, and Surety Standby Letters of Credit (each as defined below), together with the other insurance- and surety-related letters of credit described herein, and honor all prepetition and postpetition obligations arising thereunder or in connection therewith as they become due in the ordinary course of business, including pursuant to the Premium Financing Agreements (as defined below), (ii) renew, supplement, modify, extend, replace, purchase, or finance insurance coverage, renew, supplement, modify, extend, replace, or obtain surety coverage and related letters of credit, and execute related agreements in the ordinary course of business, (iii) continue honoring

[2] A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

their obligations under the Premium Financing Agreements and renew, modify, replace, or enter into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, and (iv) continue to pay Broker Fees (as defined below); and (b) granting related relief. In addition, the Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11*, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a), 361, 363, 364, 503, 1107, 1108, and 1112 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), rules 2002, 4001(c), 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The

Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases, and no official committees have been appointed or designated.

The Insurance Policies and Related Payment Obligations

7. In the ordinary course of business, the Debtors maintain approximately fifty-one (51) insurance policies (all insurance policies maintained by or on behalf of, issued to, or providing coverage to any of the Debtors, including policies providing coverage for prior periods and all related binders, endorsements, amendments, supplements, renewals, extensions, and replacements, together with any new insurance policies obtained by the Debtors in the ordinary course of business, are referred to herein collectively as the "Insurance Policies," whether or not identified on **Exhibit C** hereto). A non-exhaustive schedule of the Insurance Policies is attached as **Exhibit C**.[3] The Insurance Policies administered by various third-party insurance carriers (the "Insurance

[3] The descriptions of the Insurance Policies set forth in this Motion and **Exhibit C** constitute summaries only. The actual terms of the Insurance Policies and related agreements will govern in the event of any inconsistency with

Carriers"). The Insurance Policies provide coverage for, among other things, losses related to the Debtors' real and personal property, professional and general liability, crime liability, cyber liability, directors' and officers' liability, fiduciary liability, automobile liability, workers' compensation, and employer and employment practices liability. In addition, certain of the Insurance Policies provide layers of excess liability coverage. The Debtors have selected policy specifications and insured limits that they believe to be appropriate given the relative risk of loss, the cost of the coverage, and industry practice. In the opinion of the Debtors' management, they maintain adequate insurance with limits and coverages that they believe to be commercially reasonable.

8. The Debtors' ability to maintain, renew, supplement, and modify the Insurance Policies as needed, enter into new insurance policies, and satisfy corresponding premium payments, including pursuant to the Premium Financing Agreements (as defined below), in the ordinary course of business is essential to preserving the value of the Debtors' business, properties, and assets. Moreover, in many instances, insurance coverage is required by statutes, rules, regulations, and contracts that govern the Debtors' commercial activities, including the Bankruptcy Code and the *Region 3 Operating Guidelines for Chapter 11 Cases* (the "U.S. Trustee Guidelines") published by the Office of the United States Trustee for the District of New Jersey (the "U.S. Trustee"), which require, among other things, that a debtor maintain adequate coverage given the circumstances of its chapter 11 case. *See* 11 U.S.C. § 1112(b)(4)(C); U.S. Trustee

those descriptions. The Debtors request relief with respect to all Insurance Policies and related obligations described in this Motion, regardless of whether any particular Insurance Policy or Insurance Carrier is specifically identified in this Motion or **Exhibit C**. Neither the omission of an Insurance Policy or Insurance Carrier from **Exhibit C** nor the number of policies identified therein limits the scope of the relief requested.

Guidelines § 3. It is therefore critical that the Debtors maintain appropriate insurance coverage at all times.

9. For these reasons, the Debtors request authority, but not direction, to (a) maintain the Insurance Policies and honor all prepetition and postpetition obligations arising thereunder or in connection therewith, including pursuant to the Premium Financing Agreements (as defined below), (b) pay Broker Fees (as defined below), and (c) renew, supplement, modify, extend, replace, finance, or purchase insurance coverage and renew, modify, replace, or enter into related premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures to ensure uninterrupted coverage, in each case subject to the proposed orders.

I. Insurance Premiums.

10. The Insurance Policies generally are one year in length and renew annually, with most of the policies renewing in March, April or July of each calendar year.

11. The Debtors estimate that, as of the Petition Date, there is approximately $1,279,932 in outstanding premium obligations ("Premiums") due on account of the Insurance Policies, including remaining scheduled installments, approximately $564,774 of which the Debtors expect will come due between the entry of the Interim Order and the Final Order (the "Interim Period"). These amounts include Premiums payable pursuant to the Premium Financing Agreements (defined and described below).

12. With respect to the Insurance Policies, the Debtors pay certain Premiums in advance and others in installments, including under existing premium financing agreements (the "Premium Financing Agreements") with FIRST Insurance Funding, a division of Lake Forest Bank & Trust Company, N.A. ("First Insurance"). The Debtors finance certain of their cyber,

property, and bundled casualty, directors' and officers', crime, and umbrella policies through First Insurance. Under the terms of the Premium Financing Agreements, the Debtors make an initial down payment on the total Premiums due for the financed Insurance Policies and thereafter make monthly payments. As of the Petition Date, the Debtors estimate that they will owe approximately $990,451.71 to First Insurance. During the Interim Period, the scheduled installments payable under the Premium Financing Agreements are $76,146.79 for cyber coverage, $169,671.51 for property coverage and $194,227.95 for bundled coverage. These installments total $440,046.25 and are included in, not additional to, the Interim Period premium estimate above.

13. The Premium Financing Agreements provide First Insurance with security interests in the financed Insurance Policies, related unearned Premiums, and other specified sums that may become payable thereunder. In the Debtors' business judgment, maintaining this financing will preserve insurance coverage and avoid the cost and disruption of obtaining replacement financing or paying financed Premiums in advance. Accordingly, the Debtors seek authority, but not direction, to continue honoring all prepetition and postpetition obligations under the Premium Financing Agreements, continue the grant of security interests thereunder in the specified policy-related collateral, and renew, modify, replace, or enter into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, subject to the proposed orders.

II. Deductibles.

14. Pursuant to certain of the Insurance Policies, the Debtors are required to pay various deductibles (the "Deductibles") depending upon the type of claim and Insurance Policy involved. Generally, if a claim is made against an Insurance Policy that is subject to a Deductible, the applicable Insurance Carrier administers the claims, makes payments for the entire claim, and then

invoices the Debtors for the Deductible. As a result, the Insurance Carriers may have prepetition claims against the Debtors. The Debtors risk losing their Insurance Policies if they fail to pay Deductibles, which would not only greatly increase the risk related to the Debtors' operations but may cause the Debtors to violate state laws requiring them to have such policies. The Debtors estimate that, as of the Petition Date, there is approximately $2.2 million in open claims, with a maximum of approximately $1.48 million in corresponding Deductibles that could come due during the Interim Period. The Debtors seek authority, but not direction, to satisfy any prepetition amounts that may be due and owing on account of the Deductibles and to continue honoring all payment obligations under the Deductibles in the ordinary course of business and consistent with prepetition practice on a postpetition basis.

Insurance Brokers and Broker Fees

15. The Debtors obtain their Insurance Policies through their insurance brokers, Alliant Insurance Services, Inc. and Jones DesLauriers Insurance Management (the "Insurance Brokers"). The Insurance Brokers, among other things, (a) assist the Debtors in obtaining comprehensive insurance for their operations in a cost-effective manner, (b) advise the Debtors on the negotiation of the Insurance Policies, enabling the Debtors to obtain the Insurance Policies on advantageous terms and rates, and (c) provide ongoing support throughout the applicable policy periods for the Insurance Policies.

16. In exchange for these services, the Debtors pay fees to the Insurance Brokers (the "Broker Fees"). The Debtors estimate that, as of the Petition Date, they will owe approximately $62,500 in Broker Fees, all of which will come due during the Interim Period. The Debtors seek authority, but not direction, to pay any prepetition Broker Fees and to continue honoring all Broker

Fees as they come due in the ordinary course of business and consistent with prepetition practice on a postpetition basis.

The Surety Bonds and Related Payment Obligations

17. In the ordinary course of business, the Debtors are required to maintain various surety bonds (each, a "Surety Bond" and, collectively, the "Surety Bonds") that allow the Debtors to conduct core aspects of their business, guarantee their ability to perform certain actions, and secure their performance obligations (the "Surety Bond Program"). As of the Petition Date, the Debtors maintain approximately eight (8) Surety Bonds in an aggregate amount of approximately $18,747,786.41. The Surety Bonds primarily guarantee the Debtors' performance with respect to certain state tax and financial obligations, Canadian customs and utility obligations, and U.S. customs importer and drawback obligations.

18. For example, the Debtors must maintain bonds to assure the United States Customs and Border Protection ("U.S. Customs") that they will be able to pay any applicable duties, taxes, and fees that arise on account of the Debtors' import activity. *See* 19 U.S.C. § 1623; 19 C.F.R. pt. 113 (2026). Failure to provide, maintain, or timely replace the Surety Bonds may result in violations of federal law. In addition, in the ordinary course of business, the Debtors often post utility bonds to guarantee their obligations to certain utility providers that service the Debtors' brick-and-mortar retail footprint. Failure to post such utility surety bonds could jeopardize the Debtors' relationship with certain of their utility providers, which would be detrimental to these chapter 11 cases. A schedule of the Surety Bonds that the Debtors currently maintain is attached hereto as **Exhibit D**.[4]

[4] The descriptions of the Surety Bonds set forth in this Motion and in **Exhibit D** constitute a summary only. The actual terms of the Surety Bonds and related agreements will govern in the event of any inconsistency with the description in this Motion. Furthermore, the Debtors request relief with respect to all Surety Bonds, regardless

19. The Debtors estimate that, as of the Petition Date, there is approximately $3,654 due on account of the Surety Bond Program. Accordingly, the Debtors request authority, but not direction, to maintain the existing Surety Bond Program, including, without limitation, to: (a) pay all outstanding prepetition and postpetition amounts owed on account of the Surety Bond Program as they become due, including premiums, fees, expenses, reimbursement obligations, and indemnity obligations; (b) maintain, renew, supplement, extend, replace, cancel, or modify the Surety Bonds and obtain new surety bonds as needed; and (c) provide, replenish, replace, or increase cash collateral supporting the Surety Standby Letters of Credit and other insurance- and surety-related letters of credit and otherwise satisfy related collateral, reimbursement, and indemnity requirements, in each case in the ordinary course of business, consistent with prepetition practice, and subject to applicable financing and cash collateral orders and approved budgets, including permitted variances. This relief does not grant unspecified new liens or priorities.

The Surety Standby Letters of Credit and Other Related Letters of Credit

20. The issuance of a surety bond shifts the risk of the Debtors' nonperformance or nonpayment from the Debtors to a surety. Unlike an insurance policy, if a surety incurs a loss on a surety bond, it is generally entitled to recover the full amount of that loss from the principal (*i.e.*, the Debtors). Here, however, the Surety Bonds are supported by fully cash-collateralized standby letters of credits (the "Surety Standby Letters of Credit") with Wells Fargo Bank, National Association as the fronting bank and the Debtors' surety providers, Atlantic Specialty Insurance Company and Fidelity & Deposit Co. of Maryland (the "Surety Providers"), as the beneficiaries. Any draw by the surety with respect to a surety loss would be satisfied from the cash collateral backing the Surety Standby Letters of Credit, rather than giving rise to a reimbursement claim

of whether such Surety Bond is specifically identified on **Exhibit D**.

against the Debtors. The Surety Standby Letters of Credit serve as a backstop to the approximately $18,747,786.41 in total outstanding Surety Bonds.

21. The Debtors are responsible for any charges and fees associated with the Surety Standby Letters of Credit. As of the Petition Date, the Debtors do not owe any amounts on account of the Surety Standby Letters of Credit. However, out of an abundance of caution and to ensure uninterrupted coverage under the Surety Bond Program, the Debtors request authority, but not direction, to pay all outstanding prepetition amounts on account of the Surety Standby Letters of Credit in cash as they become due and payable and continue making such payments in the ordinary course of the Debtors' business.

Basis for Relief

I. The Bankruptcy Code and U.S. Trustee Guidelines Require the Debtors to Maintain Insurance Coverage and Satisfy Their Insurance Obligations.

22. The Insurance Policies, Surety Bond Program, and Surety Standby Letters of Credit provide a comprehensive range of protection for the Debtors' business, properties, and assets, and in some cases, are required by the regulations, laws, and contracts that govern the Debtors' commercial activities. Therefore, it is essential that the Debtors' Insurance Policies continue in full force and effect during the course of these chapter 11 cases. Section 1112(b)(4)(C) of the Bankruptcy Code provides that "failure to maintain appropriate insurance that poses a risk to the estate or to the public" is "cause" for mandatory conversion or dismissal of a chapter 11 case. 11 U.S.C. § 1112(b)(4)(C). In addition, U.S. Trustee Guidelines require a debtor in possession to maintain certain types of insurance following the Petition Date and pay all insurance premiums as they come due. *See* U.S. Trustee Guidelines § 3. Accordingly, continuation of the Insurance

Policies and Surety Bond Program, together with the related credit support, is essential during these chapter 11 cases.

23. To ensure that the Debtors comply with section 1112(b)(4)(C) of the Bankruptcy Code, applicable state and federal regulations, and the U.S. Trustee Guidelines, the Debtors request authority, but not direction, to honor all prepetition and postpetition obligations arising under or in connection with the Insurance Policies, including pursuant to the Premium Financing Agreements, the Surety Bond Program, the Surety Standby Letters of Credit, including all amounts due in connection with Premiums, Deductibles, Broker Fees, and related fees and expenses, and, if necessary, to supplement, extend, renew, or replace their Insurance Policies, Surety Bonds, and the related Surety Standby Letters of Credit, in each case in the Debtors' business judgment and without further order of the Court.

II. The Debtors Should Be Authorized to Honor Their Obligations Under the Insurance Policies, Including Pursuant to the Premium Financing Agreements, the Surety Bond Program, and the Surety Standby Letters of Credit, and to Continue, Renew, and Modify Such Arrangements in the Ordinary Course of Business.

24. The Debtors believe that they have authority to pay postpetition obligations arising under or in connection with the Insurance Policies, including pursuant to the Premium Financing Agreements, the Surety Bond Program, the Surety Standby Letters of Credit, and to renew, amend, supplement, extend, replace, finance, purchase, or enter into new insurance policies, premium financing agreements, surety bonds, and related letters of credit in the ordinary course of business during these chapter 11 cases. *See* 11 U.S.C. § 363(c) ("[T]he trustee may enter into transactions, including the sale or lease of property of the estate, in the ordinary course of business, without notice or a hearing, and may use property of the estate in the ordinary course of business without notice or a hearing."). Out of an abundance of caution, however, the Debtors seek express authority to honor the related prepetition obligations and satisfy the collateral, reimbursement, and

indemnity requirements described herein, and to continue these arrangements to the extent such payments or actions are not deemed to be in the ordinary course of business.

25. Several courts, including those in the Third Circuit, have recognized that it is appropriate to authorize the payment of prepetition obligations where necessary to protect and preserve the estate, including an operating business's going-concern value. *See, e.g., In re Just for Feet, Inc.*, 242 B.R. 821, 825–26 (D. Del. 1999); *see also In re CoServ, L.L.C.*, 273 B.R. 487, 497 (Bankr. N.D. Tex. 2002); *In re Ionosphere Clubs, Inc.*, 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989); *Armstrong World Indus., Inc. v. James A. Phillips, Inc. (In re James A. Phillips, Inc.)*, 29 B.R. 391, 398 (S.D.N.Y. 1983).

26. Section 363(b) of the Bankruptcy Code permits a bankruptcy court, after notice and a hearing, to authorize a debtor to "use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). "In determining whether to authorize the use, sale or lease of property of the estate under this section, courts require the debtor to show that a sound business purpose justifies such actions." *Dai Ichi Kangyo Bank, Ltd. v. Montgomery Ward Holding Corp. (In re Montgomery Ward Holding Corp.),* 242 B.R. 147, 153 (D. Del. 1999); *see also In re Ionosphere Clubs*, 98 B.R. at 175 (noting that section 363(b) of the Bankruptcy Code provides "broad flexibility" to authorize a debtor to honor prepetition claims where supported by an appropriate business justification); *In re James A. Phillips, Inc.*, 29 B.R. at 398 (affirming bankruptcy court order authorizing payments by debtor in possession to prepetition creditors because payments were essential to the debtor in possession's survival). Moreover, "[w]here the debtor articulates a reasonable basis for its business decisions (as distinct from a decision made arbitrarily or capriciously), courts will generally not entertain objections to the debtor's conduct." *See Committee of Asbestos-Related Litigants and/or Creditors v. Johns-Manville Corp. (In re*

Johns-Manville Corp.), 60 B.R. 612, 616 (Bankr. S.D.N.Y. 1986); *see also Stanziale v. Nachtomi (In re Tower Air, Inc.)*, 416 F.3d 229, 238 (3d Cir. 2005) ("Overcoming the presumptions of the business judgment rule on the merits is a near-Herculean task."). In addition, under section 1107(a) of the Bankruptcy Code, a debtor in possession has, among other things, the "implied duty of the debtor-in-possession to 'protect and preserve the estate, including an operating business' going-concern value." *In re CEI Roofing, Inc.*, 315 B.R. 50, 59 (Bankr. N.D. Tex. 2004) (quoting *In re CoServ*, 273 B.R. at 497).

27. To the extent necessary, courts also authorize payment of prepetition claims based on section 105(a) of the Bankruptcy Code, which codifies a bankruptcy court's inherent equitable powers to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions" of the Bankruptcy Code, pursuant to the doctrine of necessity. 11 U.S.C. § 105(a). Under section 105(a) of the Bankruptcy Code, courts may authorize pre-plan payments of prepetition obligations when essential to the continued operation of a debtor's business. *See In re Just for Feet*, 242 B.R. at 825–26. A bankruptcy court's use of its equitable powers to "authorize the payment of pre-petition debt when such payment is needed to facilitate the rehabilitation of the debtor is not a novel concept." *See In re Ionosphere Clubs*, 98 B.R. at 175–76 (citing *Miltenberger v. Logansport, C. & S.W. Ry. Co.*, 106 U.S. 286 (1882)).

28. The sound business judgment standard under section 363(b) of the Bankruptcy Code is satisfied here. The nature of the Debtors' business and these chapter 11 cases renders it essential for the Debtors to maintain their Insurance Policies, the Surety Bond Program, and the Surety Standby Letters of Credit on an ongoing and uninterrupted basis. The non-payment of any Premiums, Deductibles, Broker Fees, or related fees or obligations under the Insurance Policies, Premium Financing Agreements, the Surety Bonds, or the Surety Standby Letters of Credit could

result in one or more of the Insurance Carriers, Surety Providers, or the Surety Letter of Credit issuer terminating or declining to renew the Insurance Policies or Surety Bonds, or refusing to enter into new insurance policies or surety bonds with the Debtors.

29. Any interruption in coverage or related premium financing would expose the Debtors to multiple risks, including potential (a) direct liability for claims otherwise covered by the Insurance Policies; (b) material costs and other losses otherwise reimbursable; (c) inability to obtain comparable insurance, financing, or surety coverage on equally favorable terms; (d) higher costs to reinstate lapsed Insurance Policies or obtain replacement insurance coverage, financing, surety bonds, or related letters of credit, including the need to pay replacement premiums in advance; and (e) regulatory exposure where insurance or surety coverage is required to continue operations. Addressing any such disruption would divert the Debtors' and their advisors' limited time and resources from these chapter 11 cases.

30. Furthermore, the Debtors may not have the relevant experience and expertise needed to bring these services in-house. If the Debtors fail to make timely payments to the Insurance Brokers, the Debtors may lose access to their valuable services, disrupting management to the detriment of all stakeholders. The continued retention of the Insurance Brokers will allow the Debtors and their employees to focus on their core operational matters for the benefit of all parties in interest.

31. Here, the Debtors seek to continue, renew, modify, supplement, and extend their existing Insurance Policies, Surety Bond Program, and Surety Standby Letters of Credit, purchase new insurance policies and surety coverage, obtain new insurance- and surety-related letters of credit, and execute related agreements, including renewals, modifications, replacements, and new premium financing agreements, as needed in the ordinary course of business and consistent with

prepetition practice. The Debtors believe that failure to timely honor any outstanding prepetition obligations could negatively affect their ability to obtain such amendments, supplements, extensions, financing, or new policies and coverage. Continuation of these arrangements, including payment of premium financing installments and satisfaction of associated collateral, reimbursement, and indemnity obligations, is essential to preserving the value of the Debtors' assets and minimizing exposure to risk during these chapter 11 cases. Therefore, the Debtors should be authorized, but not directed, to make such payments and continue, renew, supplement, purchase, finance, or enter into these arrangements in the ordinary course of business and consistent with prepetition practice.

32. Courts in this district have granted relief similar to the relief requested herein under sections 105(a) and 363(b) of the Bankruptcy Code. *See, e.g.*, *In re LIV Golf New Jersey LLC*, No. 26-20189 (MBK) (Bankr. D.N.J. Oct. 8, 2026) (authorizing debtors to continue their insurance policies and pay their broker fees on a final basis); *In re SIMAD Holdings Ltd.*, No. 26-16388 (CMG) (Bankr. D.N.J. July 20, 2026) (same); *In re FreshRealm, Inc.*, No. 26-14656 (MEH) (Bankr. D.N.J. May 21, 2026) (same); *In re Eddie Bauer LLC*, No. 26-11422 (SLM) (Bankr. D.N.J. Mar. 3, 2026) (authorizing the debtors to continue their insurance policies and surety bond program on a final basis); *In re STG Logistics, Inc.,* No. 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026) (same); *In re Thrasio Holdings, Inc.*, No. 24-11840 (CMG) (Bankr. D.N.J. Apr. 4, 2024) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same).[5]

[5] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request made to the Debtors' proposed counsel.

III. To the Extent this Court Determines that the Surety Bonds or the Surety Standby Letters of Credit Are Secured Extensions of Credit, Relief Is Appropriate Under Section 364 of the Bankruptcy Code.

33. Payment of prepetition premiums and amounts owing in connection with the Surety Bonds, and Surety Standby Letters of Credit is necessary and appropriate. The Debtors request authority under sections 105(a), 363, and 364 of the Bankruptcy Code to continue these arrangements, including ordinary-course collateral payments, replenishments, replacements, and increases under existing arrangements, and related reimbursement and indemnity payments. *See, e.g., In re Ames Dept. Stores, Inc.*, 115 B.R. 34, 38 (Bankr. S.D.N.Y. 1990); *In re Simasko Prod. Co.*, 47 B.R. 444, 448–49 (D. Colo. 1985) (authorizing an interim financing agreement where the debtor's business judgment indicated financing was necessary and reasonable for the benefit of the estate). To satisfy the requirements of section 364(c) of the Bankruptcy Code, a debtor need only demonstrate "by a good faith effort that credit was not available" to the debtor on an unsecured or administrative expense basis. *In re Snowshoe Co.*, 789 F.2d 1085, 1088 (4th Cir. 1986).

34. Continuing to honor obligations in connection with the Surety Bond Program and Surety Standby Letters of Credit is necessary to maintain the Debtors' operations and a sound exercise of the Debtors' business judgment. The Surety Bonds secure customs, utility, and state tax or financial guarantee obligations, and the related letters of credit support current surety coverage, a legacy customs-bond tail, and workers' compensation coverage. The Debtors request authority to maintain this credit support and satisfy related collateral, reimbursement, and indemnity requirements in the ordinary course of business, subject to applicable financing and cash collateral orders.

35. The Debtors therefore request authority, but not direction, to maintain, renew, supplement, modify, extend, replace, and obtain insurance- and surety-related letters of credit, including the Surety Standby Letters of Credit, and to satisfy all associated prepetition and

postpetition obligations as they become due in the ordinary course of business, including reimbursement and indemnity obligations and providing, replenishing, replacing, or increasing cash collateral under existing arrangements.

IV. The Debtors Should Be Authorized to Continue Honoring Their Premium Financing Agreements.

36. The Court should also authorize the Debtors to continue honoring their obligations under the Premium Financing Agreements. As described above, the Premium Financing Agreements provide for security interests in the financed Insurance Policies, related unearned Premiums, and other sums that may become payable thereunder. Continued installment payments preserve this financing and the underlying coverage while providing periodic payments to First Insurance on account of its interests in the policy-related collateral. Section 361 of the Bankruptcy Code contemplates adequate protection to the extent of a diminution in value of a secured creditor's interest. *See* 11 U.S.C. § 361; *TIFCO, Inc. v. U.S. Repeating Arms Co. (In re U.S. Repeating Arms Co.)*, 67 B.R. 990, 994–95, 1000 (Bankr. D. Conn. 1986); *In re Waverly Textile Processing, Inc.*, 214 B.R. 476, 480 (Bankr. E.D. Va. 1997). The Debtors request authority to continue making payments and to continue the grant of the security interests provided for in the Premium Financing Agreements, subject to the reservations of rights and financing-order limitations in the proposed orders.

37. If the Debtors are unable to continue making installment payments under the Premium Financing Agreements, First Insurance could seek relief from the automatic stay to cancel the financed Insurance Policies or seek adequate protection. The Debtors could then be required to obtain replacement coverage on an expedited basis and at significant expense, including payment of Premiums in advance. Even absent cancellation, interruption of payments could adversely affect the Debtors' ability to finance future premiums on favorable terms.

Accordingly, the Debtors submit that continuing the scheduled financing payments under the Premium Financing Agreements, and renewing, modifying, replacing, or entering into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, is in the best interests of their estates.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

38. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, anticipated debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

39. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates

for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is "needed to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rule 6004(a) and 6004(h)

40. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h) for the reasons set forth herein.

Reservation of Rights

41. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief

requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

42. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

43. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

44. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) Mithaq Capital SPC, as prepetition unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; and (i) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

WHEREFORE, the Debtors request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: November 9, 2026

/s/ Michael D. Sirota

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Proposed Co-Counsel to Debtors and Debtors in Possession

Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) AUTHORIZING THE DEBTORS TO (A) MAINTAIN INSURANCE AND SURETY COVERAGE AND THE SURETY STANDBY LETTERS OF CREDIT ENTERED INTO PREPETITION AND PAY RELATED PREPETITION OBLIGATIONS, (B) RENEW, SUPPLEMENT, MODIFY, OR PURCHASE INSURANCE, SURETY COVERAGE, AND LETTERS OF CREDIT, AND (C) CONTINUE TO PAY BROKER FEES AND HONOR OBLIGATIONS UNDER PREMIUM FINANCING AGREEMENTS AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through twelve (12), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Maintain Insurance and Surety Coverage and the Surety Standby Letters of Credit Entered into Prepetition and Pay Related Prepetition Obligations, (B) Renew, Supplement, Modify, or Purchase Insurance, Surety Coverage, and Related Letters of Credit, and (C) Continue to Pay Broker Fees and Honor Obligations Under Premium Financing Agreements and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) authorizing, but not directing, the Debtors, in their discretion, to (i) maintain the Insurance Policies, Surety Bond Program, and Surety Standby Letters of Credit, and honor all prepetition and postpetition obligations arising thereunder or in connection therewith, including pursuant to the Premium Financing Agreements and related collateral, reimbursement, and indemnity obligations, (ii) renew, supplement, modify, extend, replace, purchase, or finance insurance coverage, maintain or obtain surety coverage and related letters of credit, and execute related agreements in the ordinary course of business, (iii) continue honoring the Premium Financing Agreements and renew, modify, replace, or enter into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, and (iv) continue to pay Broker Fees, in each case as set forth herein, (b) scheduling a final hearing (the "Final Hearing") to consider approval of the Motion on a final basis, and (c) granting related relief, all as more fully set forth in the

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, 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**:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The Final Hearing on the Motion will be held on _____**, 2026 at** _____ **(Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce

(gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com)

and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

5. The Debtors are authorized, but not directed, to: (a) maintain, continue, renew, amend, supplement, extend, or cancel the existing Insurance Policies in the ordinary course of business, including, without limitation, the Insurance Policies identified on Exhibit C to the Motion

and any related agreements; (b) purchase new Insurance Policies and execute related agreements in the ordinary course of business; (c) pay prepetition or postpetition obligations related to the Insurance Policies, including Premiums, Deductibles, Broker Fees, installments under the Premium Financing Agreements, and related expenses, as such amounts become due in the ordinary course of business; (d) continue honoring all obligations under the Premium Financing Agreements, continue the grant of security interests provided for therein in the financed policies, related unearned premiums, and other specified sums payable thereunder, and renew, modify, replace, or enter into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, including security interests limited to the financed policies, related unearned premiums, and other sums payable thereunder; and (e) replace Insurance Carriers or other parties as necessary, in each case to the extent the Debtors determine, in their business judgment, that such action is in the best interests of their estates and subject to the limitations herein.

6. The Debtors are authorized, but not directed, to: (a) maintain, continue, renew, amend, supplement, extend, replace, or cancel the existing Surety Bond Program in the ordinary course of business, including the Surety Bonds identified on Exhibit D to the Motion and any related agreements; (b) purchase new surety bonds and execute related agreements in the ordinary course of business; (c) pay prepetition or postpetition premiums, fees, and related expenses of the Surety Bond Program as such amounts become due in the ordinary course of business; and (d)

replace Surety Providers or other parties as necessary, if the Debtors determine, in their business judgment, that doing so is in the best interests of their estates.

7. The Debtors are authorized, but not directed, on an interim basis, to: (a) maintain, continue, renew, amend, supplement, extend, and/or cancel the existing the Surety Standby Letters of Credit in the ordinary course of business; (b) pay any prepetition or postpetition obligations related to the Surety Standby Letters of Credit and any related expenses in cash, including, but not limited to, any amounts owed to the fronting banks under the Surety Standby Letters of Credit and to any other related parties as such amounts come due in the ordinary course of business; and (c) replace the Surety Standby Letters of Credit as necessary, if the Debtors determine, in their business judgment, that doing so is in the best interest of their estates.

8. The Debtors shall serve a copy of the Motion and this Interim Order on each Insurance Carrier listed on Exhibit C to the Motion within two (2) business days after the date this Interim Order is entered.

9. The Debtors are authorized, but not directed, to make payments in cash on account of any postpetition audits related to the Insurance Policies or the Surety Bonds in the ordinary course of business.

10. The Debtors are authorized, but not directed, to pay any prepetition or postpetition obligations on account of the Deductibles in the ordinary course of business and consistent with prepetition practice.

11. To the extent that any Insurance Policies, Premium Financing Agreements, Surety Bonds, Surety Standby Letters of Credit, or related obligations, contracts, or agreements are deemed executory contracts within the meaning of section 365 of the Bankruptcy Code, neither this Interim Order nor any payments made in accordance herewith shall constitute postpetition assumption of any such agreement pursuant to section 365 of the Bankruptcy Code.

12. To the extent the Debtors become aware of additional Insurance Policies, Surety Bonds, Surety Standby Letters of Credit Letters of Credit or Premium Financing Agreements that have not previously been disclosed, or renew or enter into any such arrangements, the Debtors shall disclose these policies and programs to the U.S. Trustee, counsel to the respective Prepetition Agents, counsel to any agent under a postpetition financing facility, and counsel to any statutory committee appointed in these chapter 11 cases as soon as practicable, but no later than two (2) business days after discovery, entry into, or renewal of such arrangements.

13. To the extent reasonably practicable, he Debtors will provide notice of any material changes to their Insurance Policies or programs to the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committee(s) appointed in these chapter 11 cases at least ten (10) business days before such changes are made; *provided*, however that any party entitled to receive such notice pursuant to this paragraph may waive the ten (10) business day notice period provided for herein.

14. The Debtors shall provide the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committee appointed in these chapter 11 cases with monthly reports setting forth all payments under this Interim Order. Each report shall be delivered within fourteen (14) calendar days after the end of the month reported.

15. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order is intended as or shall be deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law,

statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

16. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

17. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

18. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

19. Within two (2) business days of the entry of this Interim Order, the Debtors shall serve a copy of this Interim Order on each applicable bank and financial institution that is directed to comply with the terms of this Interim Order.

20. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(a).

21. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

22. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Interim Order shall be effective and enforceable immediately upon entry hereof.

23. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

24. The Debtors shall serve by email (if available) or by regular mail (if email is unavailable) a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

25. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

26. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) AUTHORIZING THE DEBTORS TO (A) MAINTAIN INSURANCE AND SURETY COVERAGE AND THE SURETY STANDBY LETTERS OF CREDIT ENTERED INTO PREPETITION AND PAY RELATED PREPETITION OBLIGATIONS, (B) RENEW, SUPPLEMENT, MODIFY, OR PURCHASE INSURANCE, SURETY COVERAGE, AND LETTERS OF CREDIT, AND (C) CONTINUE TO PAY BROKER FEES AND HONOR OBLIGATIONS UNDER PREMIUM FINANCING AGREEMENTS AND (II) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through ten (10), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Maintain Insurance and Surety Coverage and the Surety Standby Letters of Credit Entered into Prepetition and Pay Related Prepetition Obligations, (B) Renew, Supplement, Modify, or Purchase Insurance, Surety Coverage, and Related Letters of Credit, and (C) Continue to Pay Broker Fees and Honor Obligations Under Premium Financing Agreements and (II) Granting Related Relief* (the "Motion"),[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) authorizing, but not directing, the Debtors, in their discretion, to (i) maintain the Insurance Policies, Surety Bond Program, and Surety Standby Letters of Credit, and honor all prepetition and postpetition obligations arising thereunder or in connection therewith, including pursuant to the Premium Financing Agreements and related collateral, reimbursement, and indemnity obligations, (ii) renew, supplement, modify, extend, replace, purchase, or finance insurance coverage, maintain or obtain surety coverage and related letters of credit, and execute related agreements in the ordinary course of business, (iii) continue honoring the Premium Financing Agreements and renew, modify, replace, or enter into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, and (iv) continue to pay Broker Fees, in each case as set forth herein, and (b) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; and the Court having jurisdiction to consider the Motion and

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if any, 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**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing

and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. The Debtors are authorized, but not directed, to: (a) maintain, continue, renew, amend, supplement, extend, or cancel the existing Insurance Policies in the ordinary course of business, including, without limitation, the Insurance Policies identified on Exhibit C to the Motion and any related agreements; (b) purchase new insurance policies and execute related agreements in the ordinary course of business; (c) pay prepetition or postpetition obligations related to the Insurance Policies, including Premiums, Deductibles, Broker Fees, installments under the Premium Financing Agreements, and related expenses, as such amounts become due in the ordinary course of business; (d) continue honoring all obligations under the Premium Financing Agreements, continue the grant of security interests provided for therein in the financed policies, related unearned premiums, and other specified sums payable thereunder, and renew, modify, replace, or enter into new premium financing agreements in the ordinary course of business and consistent with prepetition practices and procedures, including security interests limited to the financed policies, related unearned premiums, and other sums payable thereunder; and (e) replace Insurance Carriers or other parties as necessary, in each case to the extent the Debtors determine,

in their business judgment, that such action is in the best interests of their estates and subject to the limitations herein.

5. The Debtors are authorized, but not directed, to: (a) maintain, continue, renew, amend, supplement, extend, replace, or cancel the existing Surety Bond Program in the ordinary course of business, including the Surety Bonds identified on Exhibit D to the Motion and any related agreements; (b) purchase new surety bonds and execute related agreements in the ordinary course of business; (c) pay prepetition or postpetition premiums, fees, and related expenses of the Surety Bond Program as such amounts become due in the ordinary course of business; and (d) replace Surety Providers or other parties as necessary, if the Debtors determine, in their business judgment, that doing so is in the best interests of their estates.

6. The Debtors are authorized, but not directed, on a final basis, to: (a) maintain, continue, renew, amend, supplement, extend, and/or cancel the existing Surety Standby Letters of Credit in the ordinary course of business; (b) pay any prepetition or postpetition obligations related to the Surety Standby Letters of Credit and any related expenses in cash, including, but not limited to, any amounts owed to the fronting banks under the Surety Standby Letters of Credit and to any other related parties as such amounts come due in the ordinary course of business; and (c) replace the Surety Standby Letters of Credit as necessary, if the Debtors determine, in their business judgment, that doing so is in the best interest of their estates.

7. The Debtors shall serve a copy of the Motion and this Final Order on each Insurance Carrier listed on Exhibit C to the Motion within two (2) business days after the date this Final Order is entered.

8. The Debtors are authorized, but not directed, to make payments in cash on account of any postpetition audits related to the Insurance Policies or the Surety Bonds in the ordinary course of business.

9. The Debtors are authorized, but not directed, to pay any prepetition or postpetition obligations on account of the Deductibles in the ordinary course of business and consistent with prepetition practice.

10. To the extent that any Insurance Policies, Premium Financing Agreements, Surety Bonds, Surety Standby Letters of Credit, or related obligations, contracts, or agreements are deemed executory contracts within the meaning of section 365 of the Bankruptcy Code, neither this Final Order nor any payments made in accordance herewith shall constitute postpetition assumption of any such agreement pursuant to section 365 of the Bankruptcy Code.

11. To the extent the Debtors become aware of additional Insurance Policies, Surety Bonds, Surety Standby Letters of Credit or Premium Financing Agreements that have not previously been disclosed, or renew or enter into any such arrangements, the Debtors shall disclose these policies and programs to the U.S. Trustee, counsel to the respective Prepetition Agents, counsel to any agent under a postpetition financing facility, and counsel to any statutory committee

appointed in these chapter 11 cases as soon as practicable, but no later than two (2) business days after discovery, entry into, or renewal of such arrangements.

12. To the extent reasonably practicable, the Debtors will provide notice of any material changes to their Insurance Policies or programs to the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committee(s) appointed in these chapter 11 cases at least ten (10) business days before such changes are made; *provided*, however that any party entitled to receive such notice pursuant to this paragraph may waive the ten (10) business day notice period provided for herein.

13. The Debtors shall provide the U.S. Trustee, counsel to the Prepetition ABL Agent, counsel to the Prepetition Term Loan Agent, counsel to any agent under a postpetition financing facility, and counsel to any statutory committee appointed in these chapter 11 cases with monthly reports setting forth all payments under this Final Order. Each report shall be delivered within fourteen (14) calendar days after the end of the month reported.

14. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order is intended as or shall be deemed to be: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that

any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

15. The Debtors are authorized, but not directed, on a final basis, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

16. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

17. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

18. Within two (2) business days of the entry of this Final Order, the Debtors shall serve a copy of this Final Order on each applicable bank and financial institution that is directed to comply with the terms of this Final Order.

19. The contents of the Motion satisfy the requirements of Bankruptcy Rule 6003(a).

20. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

21. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Final Order shall be effective and enforceable immediately upon entry hereof.

22. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

23. The Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation and enforcement of this Final Order.

Exhibit C

Insurance Polices

Type of Coverage	Insurance Carrier	Policy Number	Expiration Date	Aprox. Annual Gross Premium
Storage Tank Liability	ACE American Insurance Company	G24676547 017	01/27/27	$ 1,573.01
General Liability	Safety National Casualty Corporation	GL6676210	03/01/27	$ 514,095.00
Automobile Liability	Safety National Casualty Corporation	CA6675539	03/01/27	$ 90,642.00
Workers' Compensation (WI)	Safety National Casualty Corp.	PS4045810	03/01/27	$ 5,593.00
Workers' Compensation (AOS)	Safety National Casualty Corp.	LDC4045807	03/01/27	$ 482,219.00
Workers Compensation (OR)	Safety First Insurance Company	FLC4067149	03/01/27	$ 1,221.00
Umbrella	ACE Property and Casualty Insurance Company	XEU G72512133 006	03/01/27	$ 362,554.41
2026 XS Liab. 2_15Mx10M	American Guarantee and Liability Insurance Company	AEC-3067525-00	03/01/27	$ 140,710.00
2026 XS Liab. 3_15M x 25M	Markel American Insurance Company	MKLM6MM30002189	03/01/27	$ 108,394.00
2026 XS Liab. 4_10Mx40M	Twin City Fire Insurance Company	83H01BY3CCG	03/01/27	$ 60,292.91
2026 XS Liab. 5 QS_10M p/o 50Mx50M	The Ohio Casualty Insurance Company	ECO(27)53721660	03/01/27	$ 29,377.87
2026 XS Liab. 5 QS_15M p/o 50Mx50M	Travelers Property Casualty Company of America	EX-C5765008	03/01/27	$ 43,901.00
2026 XS Liab. 5 QS_15M p/o 50Mx50M	Ascot Insurance Company	EXNA2610000929-02	03/01/27	$ 43,935.00
2026 XS Liab. 5 QS_10M p/o 50Mx50M	Continental Insurance Company	7012286162	03/01/27	$ 29,377.87
Crime	National Casualty Company	FCO2600481	03/01/27	$ 82,114.00
Excess Crime ($5M ×s $10M)	QBE Insurance Corporation	130020749	03/01/27	$ 22,066.00
Ocean Cargo STP - AXA Lead - 50%	AXA XL Insurance Company (UK) Limited	UM00061936MA26A	Continuous until cancelled	$ 84,716.00
Ocean Cargo STP - Hartford - 50%	Navigators Insurance Company	SF26CARZ04KMC01	Continuous until cancelled	$ 84,716.00
International Package	The Insurance Company of the State of Pennsylvania	WR10007421	03/01/27	$ 29,889.00
Directors & Officers Liability	Endurance Assurance Corporation	MAP30056077702	03/08/27	$ 412,509.00
Excess Directors & Officers - $10M xs $10M	Continental Insurance Company of New Jersey	768784074	03/08/27	$ 242,225.50
Excess Directors & Officers - $10M xs $20M	Allied World National Assurance Company	0314-2164	03/08/27	$ 150,450.00
Excess Directors & Officers - $10M xs $30M	Berkley Insurance Company	BPRO8137471	03/08/27	$ 105,315.00
Excess Directors & Officers - $10M xs $40M	Westfield Select Insurance Company	XDO-401413N-02	03/08/27	$ 78,907.50
Excess Directors & Officers - Lead Side-A $10M xs $50M	National Union Fire Insurance Company of Pittsburgh, Pa.	01-580-61-16	03/08/27	$ 51,339.00
Excess Directors & Officers - Side-A $10M xs $60M	Beazley Insurance Company, Inc	V36EDE260301	03/08/27	$ 40,120.00
Excess Directors & Officers - Side-A $10M xs $70M	ACE American Insurance Company	DOXG71405138003	03/08/27	$ 36,108.00
2026 Property $25M po $250M	Lloyd's of London	B0507LP2600063	04/01/27	$ 153,808.36
2026 Property $25M po $250M	Endurance American Specialty Insurance Company	ARP30035135003	04/01/27	$ 222,058.20
2026 Property $12.5M po $250M	Starr Surplus Lines Insurance Company	SLSTPTY13834726	04/01/27	$ 116,279.17
2026 Property $17.5M po $250M	Allianz Global Risks US Insurance Company	USP00211326	04/01/27	$ 148,211.10
2026 Property $125M po $250M	Zurich American Insurance Company	PPR1865134-07	04/01/27	$ 760,389.65
2026 Property $20M po $250M	AIG Specialty Insurance Company	025032940	04/01/27	$ 194,446.69
2026 Property $25M po $250M	Lloyd's of London	B0507PP2606256	04/01/27	$ 217,233.35
2026 Property Terrorism	Lloyd's of London	B0507PT2602345	04/01/27	$ 43,953.86
Business Travel Accident	Federal Insurance Co.	9906-1032	05/01/27	$ 21,574.00
2024 Kindnap & Ransom	Great American Insurance Company	UKA3023262.24	06/01/27	$ 24,120.00
2026 Cyber $10MM Lead	AIG Specialty Insurance Company	012969794	07/27/27	$ 303,450.00
2026 Cyber Excess 1_ $10M xs $10M	Beazley Insurance Company, Inc	V1C217261101	07/27/27	$ 202,906.90
2026 Cyber Excess 2_ $10M xs $20M	Endurance American Specialty Insurance Company	CVX30093600401	07/27/27	$ 159,311.25
2026 Cyber Excess 3_ $10M xs $30M	Westfield Specialty Insurance Company	XCO-00015N4-04	07/27/27	$ 119,490.00
2026 Cyber Excess 4_$10M xs $40M	Safety Specialty Insurance Company	CY6677090	07/27/27	$ 103,425.00

Type of Coverage	Insurance Carrier	Policy Number	Expiration Date	Aprox. Annual Gross Premium
Employment Practices Liability	AXIS Insurance Company	P-001-000190870-07	11/16/26	$ 143,429.00
Excess EPL $5M xs $10M	ACE American Insurance Company	DOX G71454630 002	11/16/26	$ 35,689.00
Puni Wrap - Employment Practices Liability	Chubb Bermuda Insurance Ltd.	PD14034-001-A	11/16/26	$ 4,640.72
Fiduciary Liability	Chubb Insurance Company of New Jersey	J06977194	11/16/26	$ 19,182.38
$5M x $5M - Excess Fiduciary Liability	Westfield Insurance Company	EFL-511497C-00	11/16/26	$ 14,042.00
$5M x $10M - Excess Fiduciary Liability	National Union Fire Insurance Company of Pittsburgh, PA.	01-468-26-84	11/16/26	$ 9,779.00
General Liability	Tokio Marine Canada Ltd.	00001287GOB01	03/01/27	$ 39,258.00
Umbrella	Chubb Insurance Company of Canada	XBC327266	03/01/27	$ 14,855.40
Property — Canada; follows Zurich Insurance Company Limited (Canada), lead policy PPR-1865134-07, subject to ALPS terms and exclusions.	Certain Underwriters at Lloyd's, London (ALPS placement)	B0507LP2600061	04/01/27	$ 8,516.00

Exhibit D

Surety Bonds

Provider of Bond including Name, Address, Telephone and Email Address	Named Insured and Primary Beneficiary	Entity that Pays Premium, Deductible and Any Other Coverage	General Description of Purpose of Bond	Type of Payment Arrangement (e.g., full in advance or payments over time)	Term of Bond	Coverage Expiration Date
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	NV - State of Nevada (Taxation)	The Children's Place, Inc.	Nevada Tax Bond	Other Financial Guarantee Continuous Renewal	12 months	11/14/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	State of Rhode Island	The Children's Place, Inc.	Financial Guarantee Bond, State of Rhode Island	Other Financial Guarantee Continuation Certificate	12 months	11/14/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	ND - State of - Office of State Tax Commissioner -	The Children's Place, Inc.	North Dakota Tax Bond (Compliance): Acct #: S00023825	Other Financial Guarantee Continuous Renewal	12 months	11/14/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	Canada Border Services Agency	The Children's Place Canada, LP	Canada Customs Bond, Release of Goods from the CBSA Prior to Payment of Duties	Continuous Continuous Renewal	12 months	11/20/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	Hydro Ottowa	The Children's Place Canada, LP	Utility Deposit Bond; 110 Place D'Orleans, Orleans, Canada KIC 2L9	Utility Payment Continuous Renewal	12 months	12/4/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	Department of Homeland Security, Bureau of Customs and Border Protection	The Children's Place International, LLC	US Customs Bond, Importer or Broker Bond (Activity Code 1); US Custom Bond No. 24C001NEJ	Continuous Continuous Renewal	12 months	12/6/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	Department of Homeland Security, Bureau of Customs and Border Protection	The Children's Place Services Co.	Importer/Broker Bond: ID #20-085096500; CBP Bond #25C002KXP	Continuous Continuous Renewal	12 months	12/20/2026
Atlantic Specialty Insurance Company (Intact): 605 Highway 169 N, Plymouth, MN 55441 800.662.0156 surety@intactinsurance.com	Department of Homeland Security, Bureau of Customs and Border Protection	The Children's Place Services Co.	Drawback Payments Refunds; ID# 20-085096500; CBP Bond #25C002KXR	Continuous Continuous Renewal	12 months	12/20/2026

TAB J

THIS IS **EXHIBIT "J"** REFERRED TO IN
THE AFFIDAVIT OF BRYNNE DALMAO,
SWORN BEFORE ME THIS 11TH DAY OF NOVEMBER, 2026.

Joshua Foster

JOSHUA FOSTER
A Commissioner for taking Affidavits
(or as may be)

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Proposed Co-Counsel to the Debtors and Debtors in Possession

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

In re: THE CHILDREN'S PLACE, INC., *et al*., Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

DEBTORS' MOTION FOR ENTRY OF INTERIM AND FINAL ORDERS (I) APPROVING THE DEBTORS' PROPOSED ADEQUATE ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES, (II) PROHIBITING UTILITY PROVIDERS FROM ALTERING, REFUSING, OR DISCONTINUING SERVICES, (III) APPROVING THE DEBTORS' PROPOSED PROCEDURES FOR RESOLVING ADEQUATE ASSURANCE REQUESTS, AND (IV) GRANTING RELATED RELIEF

TO THE HONORABLE UNITED STATES BANKRUPTCY JUDGE:

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this motion (the "Motion"):[2]

Relief Requested

1. The Debtors seek entry of interim and final orders, substantially in the forms attached hereto as **Exhibit A** and **Exhibit B** (respectively, the "Interim Order" and "Final Order"): (a) approving the Debtors' proposed adequate assurance of payment for future utility services; (b) prohibiting utility providers from altering, refusing, or discontinuing services; (c) approving the Debtors' proposed procedures for resolving Adequate Assurance Requests (as defined herein); and (d) granting related relief. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

Jurisdiction and Venue

2. The United States Bankruptcy Court for the District of New Jersey (the "Court") has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of*

[2] A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando, Co-Chief Restructuring Officer of the Debtors, in Support of the Debtors' Chapter 11 Petitions and First Day Motions* (the "First Day Declaration"), filed contemporaneously herewith. Capitalized terms used but not defined in this Motion have the meaning ascribed to them in the First Day Declaration.

Reference to the Bankruptcy Court Under Title 11, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.). The Debtors confirm their consent to the Court entering a final order in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. The bases for the relief requested herein are sections 105(a) and 366 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code"), rules 2002, 6003, and 6004 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and rules 9013-1 and 9013-5 of the Local Rules of the United States Bankruptcy Court for the District of New Jersey (the "Local Rules").

Background

5. Founded in 1969 and headquartered in Secaucus, New Jersey, the Debtors own and operate a specialty retailer of children's apparel, accessories, and footwear, operating under The Children's Place and Gymboree brands. The Debtors design and source products through third-party manufacturers and sell them at value prices for babies, toddlers, and children. The Debtors reach customers through two digital storefronts, retail stores in North America, and wholesale marketplaces, including Amazon, a key customer acquisition channel. Internationally, various franchise and wholesale partners distribute the Debtors' products in thirteen countries, generating product sales and royalty revenue for the Debtors.

6. On November 8, 2026 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors have also filed a motion requesting procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b). The Debtors are operating their business and managing their properties

as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases and no official committees have been appointed or designated.

The Utility Services and Utility Providers

7. In connection with the operation of their retail stores, distribution facilities, and corporate offices, the Debtors obtain electricity, telecommunications, internet, and other similar services (collectively, the "Utility Services") from a number of utility providers (each, a "Utility Provider," and collectively, the "Utility Providers").[3] A nonexclusive list of the Utility Providers and their affiliates that provide Utility Services to the Debtors as of the Petition Date (the "Utility Providers List") is attached hereto as **Exhibit C**.[4] The Debtors typically make payments for Utility Services through direct debit facilitated by a third-party utility management company.

8. Uninterrupted Utility Services are essential to the Debtors' ongoing business operations and the overall success of these chapter 11 cases. The Debtors maintain their corporate headquarters in Secaucus in addition to operating 512 stores across the United States and Canada. Each of these locations requires Utility Services to operate. As of the Petition Date, the Debtors obtain Utility Services from approximately 383 Utility Providers across approximately 781 active

[3] The Debtors pay many of the Utility Providers indirectly pursuant to the terms of the Debtors' real property leases. In such instances, Utility Services are billed directly to the Debtors' landlords and passed through to the Debtors as part of the Debtors' rent or operating expense payments. While the relief the Debtors seek in this Motion does not allocate any specific amounts toward Utility Providers that indirectly supply Utility Services through the Debtors' landlords, the Debtors, out of an abundance of caution, request authority to continue paying such Utility Services indirectly through their landlords in the ordinary course of business.

[4] The descriptions of the Utility Services set forth in this Motion constitute a summary only. The actual terms of the Utility Services and related agreements will govern in the event of any inconsistency with the description set forth in this Motion. Although **Exhibit C** is intended to be comprehensive, the Debtors may have inadvertently omitted one or more Utility Providers. By this Motion, the Debtors request relief applicable to all Utility Providers, regardless of whether such Utility Provider is specifically identified on **Exhibit C**. Additionally, the inclusion of an entity on, or the exclusion of an entity from, the Utility Providers List is not an admission that such entity is, or is not, a "utility" within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve all rights with respect to any such determination.

utility accounts. Should any Utility Provider refuse or discontinue service, even for a brief period, the Debtors' business operations would be severely disrupted, and such disruption would jeopardize the Debtors' ability to successfully maximize value in these chapter 11 cases.

9. The Debtors use a third-party utility management company, ENGIE Insight Services, Inc. d/b/a ENGIE Impact, to audit and process payment of utility invoices on the Debtors' behalf, whether billed directly by a Utility Provider or separately metered and billed by a Landlord. To the best of the Debtors' knowledge, there are no defaults or arrearages with respect to the undisputed invoices for prepetition Utility Services. In the aggregate, the Debtors pay approximately $669,575.50[5] each month for Utility Services, generally calculated as the historical average payment for the one-year period ending August 2026. The Debtors do not anticipate this monthly average will change materially during the initial thirty (30) days following the commencement of these chapter 11 cases.

I. Proposed Adequate Assurance of Payment

10. The Debtors intend to pay postpetition obligations owed to the Utility Providers in the ordinary course of business and in a timely manner. The Debtors' cash-on-hand, cash generated in the ordinary course of business, and the proceeds of the Debtors' debtor-in-possession financing and the use of cash collateral, in each case in accordance with the approved budget thereunder, will provide sufficient liquidity to pay the Debtors' Utility Services obligations in accordance with the Debtors' prepetition practice during the pendency of their chapter 11 cases.

11. Nonetheless, to provide additional assurance of payment, the Debtors propose to deposit approximately $302,128.73 (the "Adequate Assurance Deposit") into a segregated non-interest-bearing bank account (the "Adequate Assurance Account") for the benefit of the Utility

[5] This figure includes $35,906.54 in unconverted CAD.

Providers within twenty (20) calendar days of the Petition Date. The amount of the Adequate Assurance Deposit attributable to a given Utility Provider is equal to (a) approximately one-half of the Debtors' average monthly cost of such Utility Provider's Utility Services, generally calculated as the historical average payment for the one-year period ending August 2026, less (b) the amount of any security deposit held by such Utility Provider as of the Petition Date.[6]

12. The Adequate Assurance Deposit will be held in the Adequate Assurance Account at Wells Fargo Bank, N.A. for the benefit of each Utility Provider until it reverts to the Debtors after (a) the Debtors terminate the applicable Utility Services, if there are no outstanding disputes related to postpetition payments due, or (b) at the conclusion of these chapter 11 cases, if not applied earlier, subject to the Debtors' right to terminate or discontinue the applicable Utility Services. The Adequate Assurance Deposit may be applied to any postpetition defaults in payment to the applicable Utility Providers. The Utility Providers' interests in the Adequate Assurance Deposit will be senior to any lien thereon solely to the extent of unpaid postpetition charges for Utility Services.

13. The Adequate Assurance Deposit, in conjunction with the Debtors' cash flow from operations and ability to pay for future Utility Services in accordance with their prepetition practice (collectively, the "Proposed Adequate Assurance"), provides adequate assurance of payment as required by section 366 of the Bankruptcy Code.

[6] As of the Petition Date, the Debtors' records reflect approximately $131,701.03, including $750 in unconverted CAD, in aggregate security deposits held by Utility Providers across the Debtors' locations in the United States and Canada, which will be netted against the Adequate Assurance Deposit calculation on a Utility Provider-by-Utility Provider basis as set forth herein.

II. The Adequate Assurance Procedures

14. The Debtors request that the Court approve the procedures for requesting different or additional adequate assurance of future payment (each an "Adequate Assurance Request") set forth in the proposed Interim Order and Final Order (the "Adequate Assurance Procedures"). Any Utility Provider that is not satisfied with the Proposed Adequate Assurance may make an Adequate Assurance Request pursuant to the Adequate Assurance Procedures.

15. The Adequate Assurance Procedures provide a streamlined process for a Utility Provider to address potential concerns with respect to the Proposed Adequate Assurance, while simultaneously allowing the Debtors to continue their business operations uninterrupted. More specifically, the Adequate Assurance Procedures permit a Utility Provider to object to the Proposed Adequate Assurance by filing and serving an Adequate Assurance Request upon certain notice parties. The Debtors, in their discretion, may then resolve any Adequate Assurance Request by mutual agreement with the applicable Utility Provider and without further order of the Court. If the Debtors determine that the Adequate Assurance Request cannot be resolved by mutual agreement, the Debtors may seek Court resolution of the Adequate Assurance Request.

16. Unless and until a Utility Provider timely files an objection or serves an Adequate Assurance Request, such Utility Provider shall be (a) deemed to have received adequate assurance of payment "satisfactory" to such Utility Provider in compliance with section 366 of the Bankruptcy Code and (b) forbidden from discontinuing, altering, or refusing services to, or discriminating against, the Debtors on account of any unpaid prepetition charges, or requiring additional assurance of payment other than the Proposed Adequate Assurance.

III. Modification to the Utility Providers List

17. The Debtors have made an extensive and good-faith effort to identify all Utility Providers and include them on the Utility Providers List. To the extent the Debtors identify new

or additional Utility Providers or discontinue services from existing Utility Providers, the Debtors seek authority, in their sole discretion, to amend the Utility Providers List to add or remove any Utility Provider.

18. For any Utility Provider that is subsequently added to the Utility Providers List (a "Subsequently Identified Utility Provider"), the Debtors will serve such Subsequently Identified Utility Provider with a copy of the Interim Order or Final Order, as applicable, including the Adequate Assurance Procedures. The Debtors request the authority to increase the Adequate Assurance Deposit by an amount equal to approximately one-half of the Debtors' monthly average cost of services from any such Subsequently Identified Utility Provider. The Debtors also request that the terms of the Interim Order or Final Order, as applicable, and the Adequate Assurance Procedures apply to any Subsequently Identified Utility Provider to the same extent as if the Utility Provider was listed on the original Utility Providers List.

19. Upon the discontinuation of any Utility Services and the subsequent removal of any Utility Provider from the Utility Providers List, the Debtors request the authority, in their discretion and without further order of the Court, to reduce the Adequate Assurance Deposit by an amount equal to approximately one-half of the Debtors' monthly average cost of services from such Utility Provider or any other amount attributable to such Utility Provider; *provided* that for any Utility Provider for which the Adequate Assurance Deposit is reduced, the Debtors shall have provided such Utility Provider with fourteen (14) days' notice of such reduction.

IV. Prohibitions on Altering, Refusing, or Discontinuing Service

20. Uninterrupted Utility Services are essential to the Debtors' ongoing business operations and overall success of these chapter 11 cases. Should any Utility Provider refuse or discontinue service, even for a brief period, the Debtors' business operations could be severely

disrupted. Discontinuation of Utility Services would essentially shut down operations, and any significant disruption of operations could put these chapter 11 cases in jeopardy.

21. If the Debtors and the Utility Provider are unable to reach a consensual resolution within twenty-one (21) days of receipt of an Adequate Assurance Request, or if a Utility Provider was omitted from the Utility Providers List and wishes to dispute that they received adequate assurance of future payment as required by section 366 of the Bankruptcy Code as provided by the Interim Order, the Debtors will request a hearing before the Court at the next regularly scheduled omnibus hearing to determine the adequacy of assurance of payment with respect to that particular Utility Provider (a "Determination Hearing") pursuant to section 366(c)(3) of the Bankruptcy Code.

22. The Debtors request that, pending the entry of the Interim Order and Final Order and the resolution of any Adequate Assurance Request, objection, or Determination Hearing, the Utility Providers, including any Subsequently Identified Utility Provider, are prohibited from (a) discriminating against the Debtors, (b) altering, refusing, or discontinuing service to the Debtors, or (c) requiring payment of a deposit or receipt of any other security for continued service other than the Adequate Assurance Deposit as a result of these chapter 11 cases or any unpaid prepetition invoice.

Basis for Relief Requested

23. Section 366 of the Bankruptcy Code protects a debtor against the immediate termination or alteration of utility services after the petition date and requires the debtor to provide "adequate assurance" of payment for postpetition services in a form "satisfactory" to the utility company within thirty (30) days of the petition date or the utility company may alter, refuse, or discontinue service. 11 U.S.C. § 366(a), (c)(2). Section 366(c)(1) of the Bankruptcy Code provides a non-exhaustive list of examples of what constitutes "assurance of payment," and can

be in the form of a cash deposit, letter of credit, certificate of deposit, surety bond, prepayment, or other mutually agreed form of security. *Id.* § 366(c)(1). Although assurance of payment must be "adequate," it need not constitute an absolute guarantee of the debtors' ability to pay. *See In re Great Atl. & Pac. Tea Co.*, No. 11-cv-1338, 2011 WL 5546954, at *5 (S.D.N.Y. Nov. 14, 2011) (explaining that "[c]ourts will approve an amount that is adequate enough to insure against unreasonable risk of nonpayment, but are not required to give the equivalent of a guaranty of payment in full"); *In re Caldor, Inc.—NY*, 199 B.R. 1, 3 (S.D.N.Y. 1996) ("Section 366(b) requires . . . 'adequate assurance' of payment. The statute does not require an 'absolute guarantee of payment.'") (citation modified), *aff'd sub nom. Va. Elec. & Power Co. v. Caldor, Inc.—NY*, 117 F.3d 646 (2d Cir. 1997).

24. When considering whether a given assurance of payment is "adequate," courts should examine the totality of the circumstances to make an informed decision as to whether the Utility Provider will be subject to an unreasonable risk of nonpayment. *See In re Keydata Corp.*, 12 B.R. 156, 158 (B.A.P. 1st Cir. 1981) ("The phrase 'adequate assurance of payment' is not defined in the Code. Its meaning depends upon the facts and circumstances of each case"); *In re Adelphia Bus. Sols., Inc.*, 280 B.R. 63, 87 (Bankr. S.D.N.Y. 2002) ("That, the Court believes, is the key to the analysis—to look at the totality of the circumstances to see the extent to which utilities are subjected to unreasonable risk of payment."). In determining the level of adequate assurance, however, "a bankruptcy court must 'focus upon the need of the utility for assurance, and . . . require that the debtor supply *no more than that*, since the debtor almost perforce has a conflicting need to conserve scarce financial resources.'" *Va. Elec. & Power Co.*, 117 F.3d at 650 (quoting *In re Penn Jersey Corp.*, 72 B.R. 981, 985 (Bankr. E.D. Pa. 1987)); *see also In re Penn Cent. Transp. Co.*, 467 F.2d 100, 103–04 (3d Cir. 1972) (affirming the court's ruling that no utility

deposits were necessary where such deposits likely would "jeopardize the continuing operation of the [debtor] merely to give further security to suppliers who already are reasonably protected"). Accordingly, demands by a Utility Provider for a guarantee should be refused when the Debtors' specific circumstances already afford adequate assurance of payment.

25. Here, the Utility Providers are adequately assured against any risk of nonpayment for future services, especially in light of the Debtors' historical practice of timely satisfying such obligations in the ordinary course. The Adequate Assurance Deposit and the Debtors' ongoing ability to meet obligations as they come due in the ordinary course provide assurance that the Debtors will pay their future obligations to the Utility Providers. Moreover, terminating the Utility Services could render the Debtors unable to operate their business to the detriment of all stakeholders. *In re Monroe Well Serv., Inc.*, 83 B.R. 317, 321, 322 (Bankr. E.D. Pa. 1988) (debtors noting that without utility service they "would have to cease operations" and the court finding that section 366 of the Bankruptcy Code "was intended to limit the leverage held by utility companies, not increase it").

26. Courts are permitted to fashion reasonable procedures, such as the Adequate Assurance Procedures proposed herein, to implement the protections afforded under section 366 of the Bankruptcy Code. *See, e.g., In re Cir. City Stores, Inc.*, No. 08-35653, 2009 WL 484553, at *5 (Bankr. E.D. Va. Jan. 14, 2009) (stating that "the plain language of § 366 of the Bankruptcy Code allows the Court to adopt the Procedures set forth in the Utility Order"). Such procedures are important because, without them, the Debtors "could be forced to address numerous requests by utility companies in an unorganized manner at a critical period in their efforts to reorganize." *Id.*

27. Moreover, notwithstanding a determination that the Proposed Adequate Assurance constitutes sufficient adequate assurance, any rights the Utility Providers believe they have under sections 366(b) and (c)(2) of the Bankruptcy Code are wholly preserved under the Adequate Assurance Procedures. The Utility Providers still may choose, in accordance with the Adequate Assurance Procedures, to request modification of the Proposed Adequate Assurance. The Adequate Assurance Procedures, however, avoid a "haphazard and chaotic process whereby each [U]tility [Provider] could make extortionate, last-minute demands for adequate assurance which the Debtors would be pressured to pay under the threat of losing critical [U]tility [S]ervice[s]." *See In re Circuit City Stores, Inc.*, 2009 WL 484553, at *6.

28. Because the Adequate Assurance Procedures are reasonable and accord with the purposes of section 366 of the Bankruptcy Code, the Court should grant the relief requested herein. Indeed, similar procedures have been approved by courts in this district. *See, e.g.*, *In re FIHPNP LLC*, No. 26-20876 (Bankr. D.N.J. Oct. 29, 2026) (approving an adequate assurance deposit equal to approximately half of the debtors' monthly utility expenses on a final basis); *In re LIV Golf New Jersey LLC*, No. 26-20189 (MBK) (Bankr. D.N.J. Oct. 7, 2026) (same); *In re SIMAD Holdings Ltd.*, No. 26-16388 (CMG) (Bankr. D.N.J. July 20, 2026) (same); *In re FreshRealm, Inc.*, No. 26-14656 (MEH) (Bankr. D.N.J. May 21, 2026) (same); *In re Eddie Bauer LLC*, No. 26-11422 (SLM) (Bankr. D.N.J. Mar. 3, 2026) (same); *In re STG Logistics, Inc.*, No. 26-10258 (MEH) (Bankr. D.N.J. Feb. 10, 2026) (same); *In re Del Monte Foods Corp. II Inc.*, No. 25-16984 (MBK) (Bankr. D.N.J. Aug. 13, 2025) (same); *In re Thrasio Holdings, Inc.*, No. 24-11840 (CMG) (Bankr. D.N.J. Apr. 4, 2024) (same); *In re Invitae Corp.*, No. 24-11362 (MBK) (Bankr. D.N.J. Mar. 18, 2024) (same).[7]

[7] Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion.

29. Further, the Court possesses the power, under section 105(a) of the Bankruptcy Code, to "issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title." 11 U.S.C. § 105(a). The Adequate Assurance Procedures and the Proposed Adequate Assurance are necessary and appropriate to carry out the provisions of the Bankruptcy Code, particularly section 366 thereof. Accordingly, the Court should exercise its powers under sections 366 and 105(a) of the Bankruptcy Code and approve both the Adequate Assurance Procedures and the Proposed Adequate Assurance.

Processing of Checks and Electronic Fund Transfers Should Be Authorized

30. The Debtors have sufficient funds to pay the amounts described in this Motion in the ordinary course of business by virtue of expected cash flows from ongoing business operations, anticipated debtor-in-possession financing, and anticipated access to cash collateral. In addition, under the Debtors' existing cash management system, the Debtors can readily identify checks or wire transfer requests as relating to any authorized payment in respect of the relief requested herein. Accordingly, the Debtors believe that checks or wire transfer requests, other than those relating to authorized payments, will not be honored inadvertently. Therefore, the Debtors request that the Court authorize all applicable financial institutions, when requested by the Debtors, to receive, process, honor, and pay any and all checks or wire transfer requests in respect of the relief requested in this Motion.

The Requirements of Bankruptcy Rule 6003(a) Are Satisfied

31. Bankruptcy Rule 6003(a) empowers a court to grant relief within the first twenty-one (21) days after the Petition Date to the extent that "relief is needed to avoid immediate and irreparable harm." Fed. R. Bankr. P. 6003(a). As set forth in this Motion, an immediate and

Copies of these orders are available upon request to the Debtors' proposed counsel.

orderly transition into chapter 11 is critical to the viability of the Debtors' operations. Failure to receive the requested relief during the first twenty-one (21) days of these chapter 11 cases would severely disrupt the Debtors' operations at this critical juncture and cause immediate and irreparable harm. The requested relief is necessary for the Debtors to operate their business in the ordinary course, preserve the ongoing value of their operations, and maximize value of their estates for the benefit of all stakeholders. The Debtors have demonstrated that the requested relief is "needed to avoid immediate and irreparable harm," as contemplated by Bankruptcy Rule 6003(a), and the Court should grant the requested relief.

Waiver of Bankruptcy Rules 6004(a) and 6004(h)

32. To implement the foregoing successfully, the Debtors seek a waiver of the notice requirements under Bankruptcy Rule 6004(a) and the fourteen-day stay of an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h) for the reasons set forth herein.

Reservation of Rights

33. Notwithstanding anything to the contrary herein, nothing contained in this Motion or any actions taken pursuant to any order granting the relief requested by this Motion is intended or should be construed as: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Motion or any order granting the relief requested by this Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an

admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in this Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. If the Court grants the relief sought herein, any payment made pursuant to the Court's order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

Final Hearing

34. The Debtors request that the Court schedule a final hearing approximately twenty-five (25) days after the commencement of these chapter 11 cases to consider entry of the Final Order approving the relief requested herein.

No Prior Request

35. No prior request for the relief sought in this Motion has been made to this Court or any other court.

Notice

36. The Debtors will provide notice of this Motion to the following parties or their respective counsel: (a) the U.S. Trustee for the District of New Jersey; (b) the holders of the thirty (30) largest unsecured claims against the Debtors (on a consolidated basis); (c) Wells Fargo Bank, National Association, as Prepetition ABL Agent; (d) Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent; (e) counsel to Mithaq Capital SPC, as prepetition

unsecured lender; (f) the office of the attorney general for each of the states in which the Debtors operate; (g) the United States Attorney's Office for the District of New Jersey; (h) the Internal Revenue Service; (i) the Canada Revenue Agency; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

[*Remainder of page intentionally left blank.*]

WHEREFORE, the Debtors request that the Court enter interim and final orders, in substantially the forms submitted herewith, granting the relief requested herein and such other relief as is just and proper under the circumstances.

Dated: November 9, 2026

/s/ *Michael D. Sirota*

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Exhibit A

Proposed Interim Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

INTERIM ORDER (I) APPROVING THE DEBTORS' PROPOSED ADEQUATE ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES, (II) PROHIBITING UTILITY PROVIDERS FROM ALTERING, REFUSING, OR DISCONTINUING SERVICES, (III) APPROVING THE DEBTORS' PROPOSED PROCEDURES FOR RESOLVING ADEQUATE ASSURANCE REQUESTS, AND (IV) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through sixteen (16), is

ORDERED.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the Debtors' *Motion for Entry of Interim and Final Orders (I) Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors' Proposed Procedures for Resolving Adequate Assurance Requests, and (IV) Granting Related Relief* (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of an interim order (this "Interim Order") (a) approving the Debtors' proposed adequate assurance of payment for future Utility Services, (b) prohibiting Utility Providers from altering, refusing, or discontinuing services, (c) approving the Debtors' proposed procedures for resolving Adequate Assurance Requests, (d) scheduling a final hearing (the "Final Hearing") to consider approval of the Motion on a final basis, and (e) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter an interim order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

under the circumstances and no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing 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**:

1. The Motion is **GRANTED** on an interim basis as set forth herein.

2. The Final Hearing on the Motion will be held on _____**, 2026 at** _____ **(Eastern Time)**. Objections, if any, that relate to the Motion shall be filed and served so as to be actually received by the following parties on or before _____**, 2026 at 4:00 p.m. (Eastern Time)**: (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D. Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel

to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002. If no objections are filed to the Motion, the Court may enter an order approving the relief requested in the Motion on a final basis without further notice or hearing.

3. Any objections to the entry of this Interim Order, to the extent not withdrawn or settled, are overruled.

4. Notwithstanding the relief granted in this Interim Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Interim Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

5. Subject to the Adequate Assurance Procedures for resolving Adequate Assurance Requests, the Adequate Assurance Deposit, together with the Debtors' ability to pay for future Utility Services in the ordinary course of business, shall constitute adequate assurance of future payment as required by section 366 of the Bankruptcy Code without prejudice to the rights of Subsequently Identified Utility Providers to seek relief in the future pursuant to section 366(c)(3)(A) of the Bankruptcy Code.

6. The following Adequate Assurance Procedures are hereby approved on an interim basis:

a. The Debtors will serve a copy of the Motion and this Interim Order to each Utility Provider within two (2) business days after entry of this Interim Order by the Court. The Debtors will cause the Motion and this Interim Order to be provided in the English and French languages for any Utility

Provider with an address in the Province of Québec.

b. Within twenty (20) calendar days of the Petition Date, the Debtors will deposit the Adequate Assurance Deposit of approximately $302,128.73, calculated in the manner set forth in paragraph 11 of the Motion, in the Adequate Assurance Account.

c. Subject to the terms of this Interim Order, each Utility Provider shall be entitled to the funds in the Adequate Assurance Account in the amount set forth for such Utility Provider in the column labeled "Proposed Adequate Assurance" on the Utility Providers List, attached to the Motion as **Exhibit C**.

d. If an amount relating to Utility Services provided postpetition by any Utility Provider is unpaid, and remains unpaid beyond any applicable grace period, such Utility Provider may request a disbursement from the Adequate Assurance Account up to the amount applicable to each such Utility Provider by giving notice to the Notice Parties. The Debtors shall honor such request within ten (10) business days after the date the request is received by the Debtors, subject to the ability of the Debtors and any such requesting Utility Provider to resolve any dispute regarding such request without further order of the Court. To the extent any Utility Provider receives a disbursement from the Adequate Assurance Account, the Debtors shall replenish the Adequate Assurance Account in the amount disbursed.

e. Each Utility Provider, if any, holding an existing deposit is permitted to maintain its existing deposit in addition to its right to funds, if any, in the Adequate Assurance Account. Such Utility Provider may not, absent a separate order granting relief from section 362 of the Bankruptcy Code, apply such existing deposit to any prepetition amount owed.

f. The Debtors may reduce or remove a Utility Provider's portion of the Adequate Assurance Deposit with the consent of such Utility Provider at any time during the chapter 11 cases.

g. The portion of the Adequate Assurance Deposit attributable to each Utility Provider shall be returned to the Debtors (or their successor in interest), as applicable, automatically, without further order of the Court, on the earlier of (i) the Debtors reconciling and paying the Utility Provider's final invoice in accordance with applicable nonbankruptcy law following the Debtors'

termination of Utility Services from such Utility Provider or (ii) the effective date of any chapter 11 plan confirmed in these chapter 11 cases if there are no outstanding disputes related to postpetition payment.

h. Any Utility Provider desiring additional assurances of payment in the form of deposits, prepayments, or otherwise must serve a request for additional assurance (an "Adequate Assurance Request") within thirty (30) calendar days of the Petition Date. Any Utility Provider that objects to the Debtors' Proposed Adequate Assurance must serve an Adequate Assurance Request on the Notice Parties.

i. Any Adequate Assurance Request must: (i) be in writing; (ii) identify the location(s) for which the Utility Services are provided and the account number(s) for such location(s); (iii) summarize the Debtors' payment history relevant to the affected account(s), including any security deposits; (iv) provide evidence that the Debtors have a direct obligation to the Utility Provider; (v) certify that the Utility Provider does not already hold a deposit equal to or greater than two (2) weeks of Utility Services; and (vi) explain why the Utility Provider believes the Proposed Adequate Assurance is not sufficient adequate assurance of future payment.

j. Unless a Utility Provider files and serves an Adequate Assurance Request, the Utility Provider shall be (i) deemed to have received "satisfactory" adequate assurance of payment in compliance with section 366 of the Bankruptcy Code and (ii) forbidden from discontinuing, altering, or refusing Utility Services to, or discriminating against, the Debtors on account of any unpaid prepetition charges, or requiring additional assurance of payment other than the Proposed Adequate Assurance.

k. Upon the Debtors' receipt of an Adequate Assurance Request, the Debtors will have twenty-one (21) calendar days from the receipt of such Adequate Assurance Request (the "Resolution Period") to negotiate with the Utility Provider to resolve the Utility Provider's Adequate Assurance Request. The Debtors and the Utility Provider may, without notice to any party in interest or further order of the Court, extend the Resolution Period by such additional period as they shall mutually agree.

l. The Debtors may, subject to and in compliance with the terms and conditions of any applicable Financing Order, including any applicable consultation, notice, and consent requirements thereunder, without further

order from the Court, resolve any Adequate Assurance Request by mutual agreement with the applicable Utility Provider, and the Debtors may, in connection with any such agreement, provide a Utility Provider with additional adequate assurance of payment, including, but not limited to, cash deposits, prepayments, or other forms of security if the Debtors believe that such adequate assurance is reasonable; *provided* that no Utility Provider shall be granted a lien on or security interest in any property of the Debtors' estates absent further order of the Court; *provided, however*, that the Debtors shall maintain a summary ledger of agreements with Utility Providers and their respective terms, and such summary ledger and agreement, if any, shall be made available to the U.S. Trustee, any parties entitled to receive such materials under any applicable Financing Order, and any statutory committee(s) appointed in these chapter 11 cases, upon request.

m. If the Debtors and the Utility Provider are unable to reach a consensual resolution within the Resolution Period, or if a Utility Provider was omitted from the Utility Providers List and wishes to dispute that they received adequate assurance of future payment as required by section 366 of the Bankruptcy Code as provided by this Interim Order, the Debtors will request a hearing before the Court at the next regularly-scheduled omnibus hearing to determine the adequacy of assurance of payment with respect to that particular Utility Provider (a "Determination Hearing") pursuant to section 366(c)(3) of the Bankruptcy Code.

n. At all times prior to resolution of such dispute at a Determination Hearing and the entry of any Court order as a result thereof, the relevant Utility Provider shall be prohibited from altering, refusing, or discontinuing service to the Debtors on account of: (i) unpaid charges for prepetition services; (ii) a pending Adequate Assurance Request; or (iii) any objections filed in response to the Proposed Adequate Assurance.

7. The Utility Providers, and any utility service providers paid directly by any of the Landlords, are prohibited from requiring additional adequate assurance of payment other than pursuant to the Adequate Assurance Procedures. Notwithstanding anything to the contrary in this Interim Order, nothing in this Interim Order affects the rights and obligations of the Debtors and

their Landlords under section 365 of the Bankruptcy Code with respect to nonresidential real property leases.

8. Absent further order of the Court, all Utility Providers, and any utility service providers paid directly by any of the Landlords, are prohibited from altering, refusing, or discontinuing services on account of any unpaid prepetition charges, the commencement of these chapter 11 cases, or any perceived inadequacy of the Proposed Adequate Assurance.

9. The Debtors are authorized to cause the Adequate Assurance Deposit to be held in the Adequate Assurance Account during the pendency of these chapter 11 cases.

10. The Debtors are authorized to establish, fund, and replenish the Adequate Assurance Account.

11. The Debtors are authorized, but not directed, to add or remove such parties from the Utility Providers List; *provided, however*, that the Debtors shall provide notice of any such addition or removal to the Notice Parties; *provided, further*, that, if a Utility Provider is removed from the Utility Providers List, the Debtors shall provide the applicable Utility Provider with fourteen (14) calendar days' notice thereof and the opportunity to respond to such removal. To the extent that there is any dispute as to the postpetition amounts owed to a Utility Provider or such Utility Provider's removal, such Utility Provider shall not be removed from the Utility Providers List, and no funds shall be removed from the Adequate Assurance Deposit on account of such Utility Provider, until such dispute has been resolved. To the extent the Debtors and the Utility Provider are unable to reach a consensual resolution within fourteen (14) calendar days of the

Debtors' receipt of notice of such dispute, the Debtors shall request a hearing before this Court at the next omnibus hearing date or such other date that the Debtors and the Utility Provider may agree.

12. The inclusion of any entity in, as well as any omission of any entity from, the Utility Providers List shall not be deemed an admission by the Debtors that such entity is, or is not, a utility within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve all rights and defenses with respect thereto.

13. For any Subsequently Identified Utility Provider, the Debtors shall serve such Utility Provider a copy of this Interim Order, including the Adequate Assurance Procedures within two (2) business days of such Subsequently Identified Utility Provider being identified, and provide such Utility Provider fourteen (14) calendar days' notice to object to the inclusion of such Utility Provider on the Utility Providers List. If an objection is received, to the extent the Debtors and the Utility Provider are unable to reach a consensual resolution within fourteen (14) calendar days of the Debtors' receipt of such objection, the Debtors shall request a hearing before this Court at the next omnibus hearing date or such other date that the Debtors and the Utility Provider may agree. The Debtors shall increase the Adequate Assurance Deposit by an amount equal to approximately one-half of the Debtors' monthly average cost of services from the Subsequently Identified Utility Provider as soon as reasonably practicable but not later than five (5) calendar days after such Subsequently Identified Utility Provider is identified and shall promptly notify the Notice Parties of any such increase. The terms of this Interim Order and the Adequate Assurance

Procedures shall apply to any Subsequently Identified Utility Provider to the same extent as if the Utility Provider was listed on the original Utility Providers List. The Debtors shall supplement **Exhibit C** to the Motion with the names of any Subsequently Identified Utility Provider and file the same with the Court and serve on the Subsequently Identified Utility Provider, counsel to any parties entitled to notice under any applicable Financing Order, the U.S. Trustee, and any statutory committee(s) appointed in these chapter 11 cases.

14. The relief granted herein is for all Utility Providers providing Utility Services to the Debtors and is not limited to those parties or entities listed on the Utility Providers List.

15. The Debtors are authorized, but not directed, in their discretion to make payments on account of Utility Services in the ordinary course of business on a postpetition basis.

16. Absent further order of the Court, any third party that pays directly for Utility Services for the benefit of the Debtors pursuant to a nonresidential real property lease, and has been provided notice of the relief provided by this Interim Order, must continue paying for such Utility Services in the ordinary course of business and may not cease, reduce, delay, or otherwise interfere with the payment or delivery of such Utility Services, regardless of any nonpayment, deferral, or waiver of rent, or any defaults with respect to the applicable lease; *provided* that a third party may cease payments on account of Utility Services following the effective date of any rejection of the applicable lease pursuant to section 365 of the Bankruptcy Code, if any.

17. Upon the Debtors' termination of any Utility Services, the Debtors shall, without further order of the Court, promptly reduce the portion of the Adequate Assurance Deposit

attributable to the applicable Utility Provider in an amount not exceeding the lesser of (i) the estimated two-week utility expense for such Utility Services or (ii) the amount of such Adequate Assurance Deposit then attributable to the applicable Utility Provider (a) with the affected Utility Provider's consent, or (b) after providing fourteen (14) calendar days' prior notice to such Utility Provider and receiving no objection. Any objection shall be resolved by this Court. Any amount released from the Adequate Assurance Account shall be promptly transferred to an account of the Debtors subject to the liens of the Prepetition Agents and any other liens provided for under any applicable Financing Order, in accordance with the terms of such Financing Order and the Cash Management Order. If there are no outstanding disputes, then upon the effective date of a plan in these chapter 11 cases, the Adequate Assurance Deposit shall be returned to the Debtors, less any amount owed on account of unpaid, postpetition Utility Services on the date upon which the Debtors' chapter 11 plan of reorganization becomes effective.

18. The Debtors' service of the Motion upon entities listed on the Utility Providers List shall not constitute an admission or concession that any such entity is a "utility" within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve all rights and defenses with respect thereto.

19. The Utility Providers' interests in the Adequate Assurance Deposit shall be senior to any lien thereon solely to the extent of unpaid postpetition charges for Utility Services that may be applied against the Adequate Assurance Deposit in accordance with this Interim Order. The liens and claims of the Prepetition Secured Parties and any other parties entitled thereto under any

applicable Financing Order shall attach to any portion of the Adequate Assurance Deposit returned or released to the Debtors, with the same validity, priority, and extent provided in such Financing Order.

20. Notwithstanding the relief granted in this Interim Order and any actions taken pursuant to such relief, nothing in this Interim Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Interim Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity,

or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Interim Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

21. The Debtors are authorized, but not directed, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Interim Order.

22. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Interim Order.

23. Nothing in this Interim Order authorizes the Debtors to accelerate any payments not otherwise due.

24. The requirements set forth in Bankruptcy Rule 6003(a) are satisfied by the contents of the Motion or otherwise deemed waived.

25. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Interim Order in accordance with the Motion.

26. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Interim Order shall be effective and enforceable immediately upon entry hereof.

27. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

28. The Debtors shall serve by email (if available) or by regular mail (if email is unavailable) a copy of this Interim Order and the Motion on all parties required to receive such service pursuant to Local Rule 9013-5(f).

29. Any party may move for modification of this Interim Order in accordance with Local Rule 9013-5(e).

30. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Interim Order.

Exhibit B

Proposed Final Order

UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY

Caption in Compliance with D.N.J. LBR 9004-1(b)

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Proposed Co-Counsel to the Debtors and
Debtors in Possession

In re: THE CHILDREN'S PLACE, INC., *et al.*, Debtors.[1]	Chapter 11 Case No. 26-22682 (SLM) (Joint Administration Requested)

FINAL ORDER (I) APPROVING THE DEBTORS' PROPOSED ADEQUATE ASSURANCE OF PAYMENT FOR FUTURE UTILITY SERVICES, (II) PROHIBITING UTILITY PROVIDERS FROM ALTERING, REFUSING, OR DISCONTINUING SERVICES, (III) APPROVING THE DEBTORS' PROPOSED PROCEDURES FOR RESOLVING ADEQUATE ASSURANCE REQUESTS, AND (IV) GRANTING RELATED RELIEF

The relief set forth on the following pages, numbered three (3) through fifteen (15), is **ORDERED**.

[1] A complete list of each of the Debtors, including each Debtor's tax identification number, in these chapter 11 cases may be obtained on the website of the Debtors' proposed claims and noticing agent at https://omniagentsolutions.com/TCP. The location of the Debtors' service address for purposes of these chapter 11 cases is 500 Plaza Drive, Secaucus, New Jersey 07094.

Upon the *Debtors' Motion for Entry of Interim and Final Orders (I) Approving the Debtors' Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Providers from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors' Proposed Procedures for Resolving Adequate Assurance Requests, and (IV) Granting Related Relief* (the "Motion")[2] of the above-captioned debtors and debtors in possession (collectively, the "Debtors"), for entry of a final order (this "Final Order") (a) approving the Debtors' proposed adequate assurance of payment for future Utility Services, (b) prohibiting Utility Providers from altering, refusing, or discontinuing services, (c) approving the Debtors' proposed procedures for resolving Adequate Assurance Requests, and (d) granting related relief, all as more fully set forth in the Motion; and upon the First Day Declaration; 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 Reference to the Bankruptcy Court Under Title 11* of the United States District Court for the District of New Jersey, entered July 23, 1984, and amended on June 6, 2025 (Bumb, C.J.); and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that the Debtors' notice of the Motion was appropriate under the circumstances and no other notice need be provided; and this Court having reviewed the Motion

[2] Capitalized terms used but not otherwise defined herein have the meaning ascribed to them in the Motion.

and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing, if any, 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**:

1. The Motion is **GRANTED** on a final basis as set forth herein.

2. Any objections to the entry of this Final Order, to the extent not withdrawn or settled, are overruled.

3. Notwithstanding the relief granted in this Final Order, any payment made or to be made by the Debtors pursuant to the authority granted herein, and any relief or authorization granted herein, shall be subject to, and in compliance with, any interim or final order (each, a "Financing Order") entered by the Court authorizing the Debtors to obtain postpetition financing and/or use cash collateral, including compliance with any budget (as defined in any Financing Order) in connection therewith and any other terms and conditions thereof. Nothing herein is intended to modify, alter, or waive, in any way, any terms, provisions, requirements, or restrictions of any Financing Order. To the extent there is any inconsistency between the terms of any Financing Order and the terms of this Final Order, or any action taken or proposed to be taken hereunder, the terms of any Financing Order and any budget thereunder shall control.

4. Subject to the Adequate Assurance Procedures for resolving Adequate Assurance Requests, the Adequate Assurance Deposit, together with the Debtors' ability to pay for future

Utility Services in the ordinary course of business, shall constitute adequate assurance of future payment as required by section 366 of the Bankruptcy Code without prejudice to the rights of Subsequently Identified Utility Providers to seek relief in the future pursuant to section 366(c)(3)(A) of the Bankruptcy Code.

5. The following Adequate Assurance Procedures are hereby approved on a final basis:

a. The Debtors will serve a copy of this Final Order to each Utility Provider within two (2) business days after entry of this Final Order by the Court. The Debtors will cause the Motion and this Interim Order to be provided in the English and French languages for any Utility Provider with an address in the Province of Québec.

b. Within twenty (20) calendar days of the Petition Date, the Debtors deposited the Adequate Assurance Deposit of approximately $302,128.73, calculated in the manner set forth in paragraph 11 of the Motion, in the Adequate Assurance Account.

c. Subject to the terms of this Final Order, each Utility Provider shall be entitled to the funds in the Adequate Assurance Account in the amount set forth for such Utility Provider in the column labeled "Proposed Adequate Assurance" on the Utility Providers List, attached to the Motion as **Exhibit C**.

d. If an amount relating to Utility Services provided postpetition by any Utility Provider is unpaid, and remains unpaid beyond any applicable grace period, such Utility Provider may request a disbursement from the Adequate Assurance Account up to the amount applicable to each such Utility Provider by giving notice to (i) proposed co-counsel to the Debtors, (a) White & Case LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn: Gregory F. Pesce (gregory.pesce@whitecase.com), Andrew F. O'Neill (aoneill@whitecase.com), Amanda Parra Criste (aparracriste@whitecase.com), and Varoon Sachdev (varoon.sachdev@whitecase.com) and (b) Cole Schotz P.C., Court Plaza North, 25 Main Street, Hackensack, New Jersey 07601, Attn: Michael D.

Sirota (msirota@coleschotz.com), Warren A. Usatine (wusatine@coleschotz.com), Seth Van Aalten (svanaalten@coleschotz.com), Justin R. Alberto (jalberto@coleschotz.com), and Daniel J. Harris (dharris@coleschotz.com); (ii) the Office of the United States Trustee for the District of New Jersey, One Newark Center, Suite 2100, Newark, New Jersey 07102, Attn: Fran B. Steele (fran.b.steele@usdoj.gov) and Aiden Murphy (aiden.murphy@usdoj.gov); (iii) counsel to Wells Fargo Bank, National Association, as Prepetition ABL Agent, (a) Choate, Hall and Stewart LLP, Two International Place, Boston, Massachusetts, 02110, Attn: Kevin J. Simard (ksimard@choate.com) and Michael E. Comerford (mcomerford@choate.com) and (b) McCarter & English, LLP, Four Gateway Center, 100 Mulberry Street, Newark, New Jersey 07102, Attn: Joseph Lubertazzi (jlubertazzi@McCarter.com) and Jeffrey Testa (jtesta@mccarter.com); (iv) counsel to Crystal Financial LLC d/b/a SLR Credit Solutions, as Prepetition Term Loan Agent, (a) Morgan, Lewis & Bockius LLP, One Federal Street, Boston, Massachusetts, 02110, Attn: Sandra J. Vrejan (sandra.vrejan@morganlewis.com) and Christopher Carter (christopher.carter@morganlewis.com) and (b) McGrail & Bensinger LLP, 888-C Eighth Avenue, #107, New York, New York, 10019, Attn: Ilana Volkov (ivolkov@mcgrailbensinger.com); (v) counsel to Mithaq Capital SPC, as prepetition unsecured lender, Wollmuth Maher & Deutsch LLP, 500 5th Ave, New York, New York 10110, Attn: David Wollmuth (dwollmuth@wmd-law.com) and Paul DeFilippo (pdefilippo@wmd-law.com); (vi) if any statutory committee has been appointed in these chapter 11 cases, counsel to such committee; and (vii) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). The Debtors shall honor such request within ten (10) business days after the date the request is received by the Debtors, subject to the ability of the Debtors and any such requesting Utility Provider to resolve any dispute regarding such request without further order of the Court. To the extent any Utility Provider receives a disbursement from the Adequate Assurance Account, the Debtors shall replenish the Adequate Assurance Account in the amount disbursed.

e. Each Utility Provider, if any, holding an existing deposit is permitted to maintain its existing deposit in addition to its right to funds, if any, in the Adequate Assurance Account. Such Utility Provider may not, absent a separate order granting relief from section 362 of the Bankruptcy Code, apply such existing deposit to any prepetition amount owed.

f. The Debtors may reduce or remove a Utility Provider's portion of the Adequate Assurance Deposit with the consent of such Utility Provider at any time during the chapter 11 cases.

g. The portion of the Adequate Assurance Deposit attributable to each Utility Provider shall be returned to the Debtors (or their successor in interest), as applicable, automatically, without further order of the Court, on the earlier of (i) the Debtors reconciling and paying the Utility Provider's final invoice in accordance with applicable nonbankruptcy law following the Debtors' termination of Utility Services from such Utility Provider or (ii) the effective date of any chapter 11 plan confirmed in these chapter 11 cases if there are no outstanding disputes related to postpetition payment.

h. Any Utility Provider desiring additional assurances of payment in the form of deposits, prepayments, or otherwise must serve a request for additional assurance (an "Adequate Assurance Request") within thirty (30) calendar days of the Petition Date. Any Utility Provider that objects to the Debtors' Proposed Adequate Assurance must serve an Adequate Assurance Request on the Notice Parties.

i. Any Adequate Assurance Request must: (i) be in writing; (ii) identify the location(s) for which the Utility Services are provided and the account number(s) for such location(s); (iii) summarize the Debtors' payment history relevant to the affected account(s), including any security deposits; (iv) provide evidence that the Debtors have a direct obligation to the Utility Provider; (v) certify that the Utility Provider does not already hold a deposit equal to or greater than two (2) weeks of Utility Services; and (vi) explain why the Utility Provider believes the Proposed Adequate Assurance is not sufficient adequate assurance of future payment.

j. Unless a Utility Provider files and serves an Adequate Assurance Request, the Utility Provider shall be (i) deemed to have received "satisfactory" adequate assurance of payment in compliance with section 366 of the Bankruptcy Code and (ii) forbidden from discontinuing, altering, or refusing Utility Services to, or discriminating against, the Debtors on account of any unpaid prepetition charges, or requiring additional assurance of payment other than the Proposed Adequate Assurance.

k. Upon the Debtors' receipt of an Adequate Assurance Request, the Debtors

will have twenty-one (21) calendar days from the receipt of such Adequate Assurance Request (the "Resolution Period") to negotiate with the Utility Provider to resolve the Utility Provider's Adequate Assurance Request. The Debtors and the Utility Provider may, without notice to any party in interest or further order of the Court, extend the Resolution Period by such additional period as they shall mutually agree.

l. The Debtors may, subject to and in compliance with the terms and conditions of any applicable Financing Order, including any applicable consultation, notice, and consent requirements thereunder, without further order from the Court, resolve any Adequate Assurance Request by mutual agreement with the applicable Utility Provider, and the Debtors may, in connection with any such agreement, provide a Utility Provider with additional adequate assurance of payment, including, but not limited to, cash deposits, prepayments, or other forms of security if the Debtors believe that such adequate assurance is reasonable; *provided* that no Utility Provider shall be granted a lien on or security interest in any property of the Debtors' estates absent further order of the Court; *provided, however*, that the Debtors shall maintain a summary ledger of agreements with Utility Providers and their respective terms, and such summary ledger and agreement, if any, shall be made available to the U.S. Trustee, any parties entitled to receive such materials under any applicable Financing Order, and any statutory committee(s) appointed in these chapter 11 cases, upon request.

m. If the Debtors and the Utility Provider are unable to reach a consensual resolution within the Resolution Period, or if a Utility Provider was omitted from the Utility Providers List and wishes to dispute that they received adequate assurance of future payment as required by section 366 of the Bankruptcy Code as provided by this Final Order, the Debtors will request a hearing before the Court at the next regularly-scheduled omnibus hearing to determine the adequacy of assurance of payment with respect to that particular Utility Provider (a "Determination Hearing") pursuant to section 366(c)(3) of the Bankruptcy Code.

n. At all times prior to resolution of such dispute at a Determination Hearing and the entry of any Court order as a result thereof, the relevant Utility Provider shall be prohibited from altering, refusing, or discontinuing service to the Debtors on account of: (i) unpaid charges for prepetition services; (ii) a pending Adequate Assurance Request; or (iii) any objections filed in

response to the Proposed Adequate Assurance.

6. The Utility Providers, and any utility service providers paid directly by any of the Debtors' landlords, are prohibited from requiring additional adequate assurance of payment other than pursuant to the Adequate Assurance Procedures. Notwithstanding anything to the contrary in this Final Order, nothing in this Final Order affects the rights and obligations of the Debtors and their Landlords under section 365 of the Bankruptcy Code with respect to nonresidential real property leases.

7. Absent further order of the Court, all Utility Providers, and any utility service providers paid directly by any of the Debtors' landlords, are prohibited from altering, refusing, or discontinuing services on account of any unpaid prepetition charges, the commencement of these chapter 11 cases, or any perceived inadequacy of the Proposed Adequate Assurance.

8. The Debtors are authorized to cause the Adequate Assurance Deposit to be held in the Adequate Assurance Account during the pendency of these chapter 11 cases.

9. Notwithstanding paragraph 3 of this Final Order, the Debtors are authorized to establish, fund, and replenish the Adequate Assurance Account.

10. The inclusion of any entity in, as well as any omission of any entity from, the Utility Providers List shall not be deemed an admission by the Debtors that such entity is, or is not, a utility within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve all rights and defenses with respect thereto.

11. The Debtors are authorized, but not directed, to add or remove such parties from

the Utility Providers List; *provided, however*, that the Debtors shall provide notice of any such addition or removal to the Notice Parties; *provided, further*, that, if a Utility Provider is removed from the Utility Providers List, the Debtors shall provide the applicable Utility Provider with fourteen (14) calendar days' notice thereof and the opportunity to respond to such removal. To the extent that there is any dispute as to the postpetition amounts owed to a Utility Provider or such Utility Provider's removal, such Utility Provider shall not be removed from the Utility Providers List, and no funds shall be removed from the Adequate Assurance Deposit on account of such Utility Provider, until such dispute has been resolved. To the extent the Debtors and the Utility Provider are unable to reach a consensual resolution within fourteen (14) calendar days of the Debtors' receipt of notice of such dispute, the Debtors shall request a hearing before this Court at the next omnibus hearing date or such other date that the Debtors and the Utility Provider may agree.

12. For any Subsequently Identified Utility Provider, the Debtors shall serve such Utility Provider a copy of this Final Order, including the Adequate Assurance Procedures within two (2) business days of such Subsequently Identified Utility Provider being identified, and provide such Utility Provider fourteen (14) calendar days' notice to object to the inclusion of such Utility Provider on the Utility Providers List. If an objection is received, to the extent the Debtors and the Utility Provider are unable to reach a consensual resolution within fourteen (14) calendar days of the Debtors' receipt of such objection, the Debtors shall request a hearing before this Court at the next omnibus hearing date or such other date that the Debtors and the Utility Provider may

agree. The Debtors shall increase the Adequate Assurance Deposit by an amount equal to approximately one-half of the Debtors' monthly average cost of services from the Subsequently Identified Utility Provider as soon as reasonably practicable but not later than five (5) calendar days after such Subsequently Identified Utility Provider is identified and shall promptly notify the Notice Parties of any such increase. The terms of this Final Order and the Adequate Assurance Procedures shall apply to any Subsequently Identified Utility Provider to the same extent as if the Utility Provider was listed on the original Utility Providers List. The Debtors shall supplement **Exhibit C** to the Motion with the names of any Subsequently Identified Utility Provider and file the same with the Court and serve on the Subsequently Identified Utility Provider, counsel to any parties entitled to notice under any applicable Financing Order, the U.S. Trustee, and any statutory committee(s) appointed in these chapter 11 cases.

13. The relief granted herein is for all Utility Providers providing Utility Services to the Debtors and is not limited to those parties or entities listed on the Utility Providers List.

14. The Debtors are authorized, but not directed, in their discretion to make payments on account of Utility Services in the ordinary course of business on a postpetition basis.

15. Absent further order of the Court, any third party that pays directly for Utility Services for the benefit of the Debtors pursuant to a nonresidential real property lease, and has been provided notice of the relief provided by this Final Order, must continue paying for such Utility Services in the ordinary course of business and may not cease, reduce, delay, or otherwise interfere with the payment or delivery of such Utility Services, regardless of any nonpayment,

deferral, or waiver of rent, or any defaults with respect to the applicable lease; *provided* that a third party may cease payments on account of Utility Services following the effective date of any rejection of the applicable lease pursuant to section 365 of the Bankruptcy Code, if any.

16. Upon the Debtors' termination of any Utility Services, the Debtors shall be, without further order of the Court, promptly reduce the portion of the Adequate Assurance Deposit attributable to the applicable Utility Provider in an amount not exceeding the lesser of (a) the estimated two-week utility expense for such Utility Services or (b) the amount of such Adequate Assurance Deposit then attributable to the applicable Utility Provider (i) with the affected Utility Provider's consent, or (ii) after providing fourteen (14) calendar days' prior notice to such Utility Provider and receiving no objection. Any objection shall be resolved by this Court. Any amount released from the Adequate Assurance Account shall be promptly transferred to an account of the Debtors subject to the liens of the Prepetition Agents and any other liens provided for under any applicable Financing Order, in accordance with the terms of such Financing Order and the Cash Management Order. If there are no outstanding disputes, then upon the effective date of a plan in these chapter 11 cases, the Adequate Assurance Deposit shall be returned to the Debtors, less any amount owed on account of unpaid, postpetition Utility Services on the date upon which the Debtors' chapter 11 plan of reorganization becomes effective.

17. The Debtors' service of the Motion upon entities listed on the Utility Providers List shall not constitute an admission or concession that any such entity is a "utility" within the meaning of section 366 of the Bankruptcy Code, and the Debtors reserve all rights and defenses with

respect thereto.

18. The Utility Providers' interests in the Adequate Assurance Deposit shall be senior to any lien thereon solely to the extent of unpaid postpetition charges for Utility Services that may be applied against the Adequate Assurance Deposit in accordance with this Final Order. The liens and claims of the Prepetition Secured Parties and any other parties entitled thereto under any applicable Financing Order shall attach to any portion of the Adequate Assurance Deposit returned or released to the Debtors, with the same validity, priority, and extent provided in such Financing Order.

19. Notwithstanding the relief granted in this Final Order and any actions taken pursuant to such relief, nothing in this Final Order shall be deemed: (a) an implication or admission as to the amount of, basis for, or validity of any particular claim against the Debtors under the Bankruptcy Code or other applicable nonbankruptcy law; (b) a waiver of the Debtors' or any other party in interest's rights to dispute any particular claim on any grounds; (c) a promise or requirement to pay any particular claim; (d) an implication, admission, or finding that any particular claim is an administrative expense claim, other priority claim, or otherwise of a type specified or defined in this Final Order or the Motion or any order granting the relief requested by the Motion; (e) a request, approval, or authorization to assume, adopt, or reject any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code (or otherwise affect the Debtors' rights under section 365 of the Bankruptcy Code); (f) an admission by the Debtors as to the validity, priority, enforceability, or perfection of any lien on, security interest in, or other

encumbrance on property of the Debtors' estates; (g) a waiver or limitation of the Debtors', or any other party in interest's, claims, causes of action, or other rights under the Bankruptcy Code or any other applicable law; (h) a concession by the Debtors that any liens (contractual, common law, statutory, or otherwise) that may be satisfied pursuant to the relief requested in the Motion are valid, and the rights of all parties in interest are expressly reserved to contest the extent, validity, or perfection or seek avoidance of all such liens; or (i) a waiver of the obligation of any party in interest to file a proof of claim. Any payment made pursuant to this Final Order is not intended and should not be construed as an admission as to the validity of any particular claim or a waiver of the Debtors' rights to subsequently dispute such claim.

20. The Debtors are authorized, but not directed, on a final basis, to issue postpetition checks, or to effect postpetition fund transfer requests, in replacement of any checks or fund transfer requests that are dishonored as a consequence of these chapter 11 cases with respect to prepetition amounts owed in connection with the relief granted herein and to the extent authorized by this Final Order.

21. The banks and financial institutions on which checks were drawn or electronic payment requests made in payment of the prepetition obligations approved herein are authorized to receive, process, honor, and pay all such checks and electronic payment requests when presented for payment, and all such banks and financial institutions are authorized to rely on the Debtors' designation of any particular check or electronic payment request as approved by this Final Order.

22. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Final Order in accordance with the Motion.

23. Nothing in this Final Order authorizes the Debtors to accelerate any payments not otherwise due.

24. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, the terms and conditions of this Final Order shall be effective and enforceable immediately upon entry hereof.

25. Notice of the Motion as provided therein shall be deemed good and sufficient notice of such Motion, and the requirements of the Bankruptcy Rules and the Local Rules are satisfied by such notice.

26. This Court retains jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Final Order.

Exhibit C

Utility Providers List

Utility Provider	Utility Provider Address(es)	Service(s) Provided	Account Number(s)	Approximate Monthly Spend	Proposed Adequate Assurance
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric	42 104 021 09	$ 5,357.65	$ 2,678.83
500 Plaza Ground Lessor LLC	20 Commerce Drive, Ste 240, Cranford, NJ, 07016	Electric	0042-t0000840	$ 13,087.01	$ 6,543.51
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560795	$ 9,182.73	$ 4,591.36
BGE	P.O. Box 13070, Philadelphia, PA, 19101-3070	Electric, Other Services	3784230000	$ 704.85	$ -
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990177	$ 873.37	$ 436.68
National Grid - Pittsburgh/371338	PO Box 371338, Pittsburgh, PA, 15250-7338	Natural Gas, Other Services	65866-56006	$ 48.39	$ 24.19
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric	77585060005	$ 1,251.24	$ 625.62
National Grid - Brooklyn/371416	PO Box 371416, Pittsburgh, PA, 15250-7416	Natural Gas, Other Services	83039-54009	$ 527.37	$ 263.69
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1885718	$ 497.51	$ 248.76
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290544	$ 896.85	$ 448.43
Ameren Missouri	PO Box 88068, Chicago, IL, 60680-1068	Electric	9509801119	$ 884.86	$ 442.43
City of Rocky Mount	P.O. Box 1180, Rocky Mount, NC, 27802-1180	Electric	00367690-0097015	$ 999.76	$ 499.88
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290540	$ 710.67	$ 355.33
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	5745457503-6	$ 1,806.97	$ -
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	8152782288-6	$ 314.08	$ -
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867067	$ 975.13	$ 487.56
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867066	$ 109.70	$ 54.85
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290666	$ 787.20	$ 393.60
Village of Chicago Ridge, IL	10455 South Ridgeland Avenue, Chicago Ridge, IL, 60415	Sewer, Water	201-0790-00-01	$ 196.92	$ 98.46
Nicor Gas/2020/0632/5407	PO Box 5407, Carol Stream, IL, 60197-5407	Natural Gas	9494941000 8	$ 60.92	$ 30.46
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636714	$ 943.57	$ 471.79
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	8675041554-8	$ 877.25	$ -
City of Fairfield CA	1200 Kentucky Street, Fairfield, CA, 94533	Water	The Childrens Place - Fairfield	$ 843.23	$ 421.62
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867089	$ 323.29	$ 161.65
Mishawaka Utilities, IN	PO Box 363, Mishawaka, IN, 46546-0363	Electric, Sewer, Water	23077	$ 1,016.80	$ 508.40
City of Hickory, NC	PO Box 580069, Charlotte, NC, 28258-0069	Water	8950/33561	$ 843.23	$ 421.62
HRSD/HRUBS	PO Box 37097, Boone, IA, 50037-0097	Sewer, Water	5701420003	$ 87.39	$ 43.70
Chesapeake Treasurer	PO Box 16495, Chesapeake, VA, 23328-6495	Water	35193	$ 50.00	$ 25.00
Pacific Power-Rocky Mountain Power	PO Box 26000, Portland, OR, 97256-0001	Electric, Other Services	06990918004	$ 578.38	$ 289.19
Liberty Utility Missouri/75660	PO Box 75660, Chicago, IL, 60675-5660	Electric, Other Services	200010941629	$ 925.32	$ 462.66
Liberty Utility Missouri/75660	PO Box 75660, Chicago, IL, 60675-5660	Electric, Other Services	200010941561	$ 454.15	$ 227.08
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	8332152498	$ 1,332.69	$ -
City of Hialeah, FL-Dept of Water & Sewe	3700 W 4th Ave, Hialeah, FL, 33012	Sewer, Water	094816-000	$ 162.58	$ 81.29
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	1124067396	$ 1,144.15	$ -
City of Pembroke Pines Fire Insp - 601	601 CITY CENTER WAY, PEMBROKE PINES, FL, 33025	Water	ME1878	$ 177.69	$ 88.85

Newport News Waterworks	PO Box 979, Newport News, VA, 23607-0979	Sewer, Water	200000121350	$ 34.80	$ 17.40
HRSD/HRUBS	PO Box 37097, Boone, IA, 50037-0097	Sewer	2946750001	$ 18.76	$ 9.38
PR Financing LP DBA Patrick Henry	PO Box 951727, CLEVELAND, OH, 44193-0019	Electric	3006	$ 3,003.00	$ 1,501.50
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	0215-3004-38-3	$ 2,345.69	$ 1,172.85
Liberty Utilities New York/75463	PO Box 75463, Chicago, IL, 60675-5463	Water	200005434994	$ 25.37	$ 12.68
MidAmerican Energy Company	PO Box 8020, Davenport, IA, 52808-8020	Natural Gas	3656014034	$ 50.03	$ 25.02
City of Altamonte Springs, FL	225 Newburyport Ave, Altamonte Springs, FL, 32701	Sewer, Water	267670-008780	$ 42.68	$ 21.34
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910089331978	$ 981.77	$ 490.89
Jackson Energy Authority	PO Box 2082, Memphis, TN, 38101-2082	Electric, Natural Gas, Sewer, Water	225697-125697	$ 1,575.23	$ 787.61
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290479	$ 1,111.43	$ 555.71
National Grid/371396	PO Box 371396, Pittsburgh, PA, 15250-7396	Electric, Other Services	62991-77009	$ 593.63	$ 296.81
National Grid/371396	PO Box 371396, Pittsburgh, PA, 15250-7396	Electric, Other Services	75459-39005	$ 1,157.46	$ 578.73
Eversource/55215	PO Box 55215, Boston, MA, 02205	Natural Gas	7100 182 8459	$ 238.32	$ 119.16
National Grid/371396	PO Box 371396, Pittsburgh, PA, 15250-7396	Electric, Other Services	75321-71008	RMB 1,612.19	$ 806.09
City of Brockton, MA	45 School Street, Brockton, MA, 02301-4059	Sewer, Water	3-9812	HKD 1,385.96	$ 692.98
Eversource/55215	PO Box 55215, Boston, MA, 02205	Natural Gas	7100 231 0275	RMB 295.97	$ 147.98
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric	5108913029	INR 538.31	$ 269.15
SMUD	Box 15555, Sacramento, CA, 95852-1555	Electric	2528795	IDR 2,895.08	$ 1,447.54
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	0169956848-9	HKD 1,223.42	$ 611.71
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867056	$ 442.53	$ 221.27
Idaho Power	PO Box 5381, Carol Stream, IL, 60197-5381	Electric	2201288012	$ 593.81	$ 296.90
San Diego Gas & Electric	PO Box 25111, Santa Ana, CA, 92799-5111	Electric	0096 9287 9734 3	PKR 1,537.78	$ 768.89
National City Fire Department - 548	PO Box 548, Roseville, CA, 95678-0548	Other Services	3030 Plaza Bonita	$ 190.00	$ 95.00
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867090	$ 759.58	$ 379.79
City of Clearwater, FL	P.O. Box 30020, Tampa, FL, 33630-3020	Other Services, Sewer, Water	4194532	$ 326.93	$ 163.46
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910089331879	$ 499.55	$ 249.78
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric	910084573932	$ 613.78	$ 306.89
Teco Tampa Electric Company	P.O. Box 31318, Tampa, FL, 33631-3318	Electric, Other Services	211007820932	$ 1,269.10	$ 634.55
Village of Greendale, WI	6500 Northway, Greendale, WI, 53129-0257	Sewer, Water	22-11210-00	$ 68.97	$ 34.48
Lakeland Electric/City of Lakeland,FL	P.O. Box 32006, Lakeland, FL, 33802-2006	Electric, Other Services, Sewer, Water	3234291	$ 768.03	$ 384.01
Lakeland Electric/City of Lakeland,FL	P.O. Box 32006, Lakeland, FL, 33802-2006	Sewer, Water	3236314	$ 61.30	$ 30.65
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	0549344029-0	$ 2,411.02	$ 1,205.51
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Natural Gas, Other Services	6215907076-2	$ 43.91	$ -
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700079926832	$ 503.55	$ 251.78
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867070	$ 432.95	$ 216.47
American Electric Power/24002	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	07289171832	$ 850.01	$ 425.01
City of Lima - Utilities, OH	PO Box 183199, Columbus, OH, 43218-3199	Water	042040	$ 34.72	$ 17.36

Enbridge Gas Ohio/88783	PO Box 88783, Chicago, IL, 60680-1783	Natural Gas	8 5000 0563 8417	$ 86.75	$ 43.38
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	6976873494-4	$ 1,023.12	$ -
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867068	$ 388.03	$ 194.01
Los Angeles Dept of Water & Power/30808	P.O. Box 30808, Los Angeles, CA, 90030-0808	Electric, Other Services	861 626 2344	$ 1,226.90	$ 163.45
City of Redondo Beach/548	PO Box 548, Roseville, CA, 95678-0548	Water	The Children's PL #1256	$ 156.50	$ 78.25
Clay Electric Cooperative/308	P.O. Box 308, Keystone Heights, FL, 32656	Electric, Other Services	*4270757	$ 1,559.31	$ 779.65
PEPCO (Potomac Electric Power Company)	PO Box 13608, Philadelphia, PA, 19101-3608	Electric, Other Services	55018495816	$ 364.43	$ -
Washington Suburban Sanitary Commission	PO Box 62135, Baltimore, MD, 21264-2135	Sewer, Water	0279050000	$ 101.10	$ 50.55
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas	220001979727	$ 59.33	$ 29.67
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990333	$ 590.05	$ 295.03
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700339736682	$ 975.41	$ 487.70
City of Lakewood, CA	PO Box 1038, Lakewood, CA, 90714-1038	Water	0000956565-002821769	$ 30.71	$ 15.35
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867076	$ 791.36	$ 395.68
PREIT Services LLC	PO Box 951316, CLEVELAND, OH, 44193	Water	219646	$ 472.94	$ 236.47
Eversource Energy 660753/56007	PO Box 56007, Boston, MA, 02205-6007	Natural Gas	7300 286 4533	$ 21.00	$ 10.50
Eversource Energy 660753/56007	PO Box 56007, Boston, MA, 02205-6007	Electric	7400 666 7864	$ 1,794.15	$ 897.07
Duquesne Light Company	PO Box 371324, Pittsburgh, PA, 15250-7324	Electric	7568830000	$ 1,268.64	$ 634.32
M&J Big Waterfront Town CTR I	Lockbox #778531, Chicago, IL, 60677-805	Sewer, Water	The Childrens Place #01268	$ 54.14	$ 27.07
Peoples/644760	PO Box 644760, Pittsburgh, PA, 15264-4760	Natural Gas	200008970457	$ 68.25	$ 34.12
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric	1943318000	$ 1,425.77	$ 712.89
Duquesne Light Company	PO Box 371324, Pittsburgh, PA, 15250-7324	Electric	8568830000	$ 1,508.94	$ 754.47
Columbia Gas of Pennsylvania	PO Box 70285, Philadelphia, PA, 19176-0285	Natural Gas	13709927 003 000 0	$ 48.13	$ 24.07
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Natural Gas	6660350802	$ 1,094.16	$ 547.08
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1560790	$ 1,435.77	$ 717.89
Veolia Water New Jersey	PO Box 371804, Pittsburgh, PA, 15250-7804	Water	10009449011111	$ 217.13	$ 108.56
Veolia Water New Jersey	PO Box 371804, Pittsburgh, PA, 15250-7804	Water	10008449011111	$ 136.52	$ 68.26
North Hudson Sewerage Authority	1600 Adams St, Hoboken, NJ, 07030	Sewer, Water	604164-000	$ 64.25	$ 32.12
North Hudson Sewerage Authority	1600 Adams St, Hoboken, NJ, 07030	Sewer	604163-000	$ 359.56	$ 179.78
Town of West New York	428 60th Street - Room 27, WEST NEW YORK, NJ, 07093	Other Services	Registration # 0912-00161-001	$ 843.23	$ 421.62
PR Financing LP DBA Francis Scott Key Ma	PO Box 951727, CLEVELAND, OH, 44193	Electric	291142142	$ 1,149.98	$ 574.99
PR Financing LP DBA Francis Scott Key Ma	PO Box 951727, CLEVELAND, OH, 44193	Sewer, Water	29114-2142 Water	$ 91.39	$ 45.69
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	5361641833-0	$ 1,822.75	$ -
California Water Service-Bakersfield	PO Box 7229, San Francisco, CA, 94120-7229	Water	8526588888	$ 33.07	$ 16.54
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867065	$ 356.31	$ 178.15
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867064	$ 301.20	$ 150.60
CenterPoint Energy/4981	PO Box 4981, Houston, TX, 77210-4981	Natural Gas, Other Services	6403116716-2	$ 41.54	$ 20.77
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290674	$ 719.22	$ 359.61

Arundel Mills - 5201	7000 Arundel Mills Circle, Hanover, MD, 21076	Electric	UNIT XC #LX09120126803	$ 2,365.95	$ 1,182.97
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	6516806574	$ 1,026.83	$ -
City of Fort Myers, FL	PO Box 30185, Tampa, FL, 33630-3185	Other Services, Sewer, Water	1-002152-08	$ 114.29	$ -
NV Energy/30150 South Nevada	PO Box 30150, Reno, NV, 89520-3150	Electric, Other Services	3000102940213078463	$ 255.79	$ -
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290608	$ 1,208.09	$ 604.05
City of Irving,TX /152288/840898	PO Box 152288, Irving, TX, 75015-2288	Other Services, Sewer, Water	126478300	$ 55.65	$ 27.82
LS TDMK LLC	PO Box 650850, Dallas, TX, 75265	Electric, Natural Gas, Sewer, Water	323294	$ 698.91	$ 349.45
Entergy Louisiana, Inc./8108	PO BOX 8108, BATON ROUGE, LA, 70891-8108	Electric, Other Services	26891291	$ 474.85	$ 237.42
Dixie Electric Cooperative	PO Box 70878, Charlotte, NC, 28272-0878	Electric	106562001	$ 1,225.68	$ 612.84
Montgomery EastChase LLC	945 Heights Blvd, Houston, TX, 77008	Water	C-42	$ 75.77	$ 37.88
NIPSCO - Northern Indiana Public Serv Co	P.O. Box 13007, Merrillville, IN, 46411-3007	Electric, Natural Gas	209-463-003-6	$ 2,249.62	$ 1,124.81
Alabama Power	PO Box 242, Birmingham, AL, 35292	Electric	2764476013	$ 1,551.42	$ 775.71
Mobile Area Water & Sewer System-MAWSS	PO Box 71286, Charlotte, NC, 28272-1286	Sewer, Water	206584300	$ 45.46	$ 22.73
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700382008474	$ 517.62	$ 258.81
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867078	$ 394.34	$ 197.17
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric	1083642023	$ 1,248.91	$ 624.45
Columbus Water Works	PO Box 1600, Columbus, GA, 31902-1600	Sewer, Water	0038307	$ 31.75	$ 15.87
WE Energies/Wisconsin Electric/Gas	PO Box 1125, Glenview, IL, 60025	Electric, Natural Gas	0713985113-00001	$ 1,126.92	$ 563.46
CPS Energy	P.O. Box 2678, San Antonio, TX, 78289-0001	Electric	300-0013-310	$ 1,012.08	$ 506.04
SA Development Company LP	PO Box 8000, Buffalo, NY, 14267	Water	CHILD1452	$ 470.12	$ 235.06
City of Selma, TX	9375 Corporate Drive, Selma, TX, 78154	Sewer, Trash (MSW)	08-0050-00	$ 14.09	$ 7.05
PEPCO (Potomac Electric Power Company)	PO Box 13608, Philadelphia, PA, 19101-3608	Electric	55016013116	$ 553.08	$ 276.54
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas	220004300657	$ 38.41	$ 19.21
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990344	$ 841.81	$ 420.91
City of Houston Sign Admin - 2688	PO BOX 2688, Houston, TX, 77252-2688	Other Telecom	566 Meyerland Plaza Mall	$ 203.20	$ 101.60
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290676	$ 1,431.29	$ 715.64
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700419331953	$ 4,413.94	$ 2,206.97
City of Ontario, Southern CA – 303	303 EAST "B" STREET, Ontario, CA, 91764	Water	CUST-17479	$ 88.00	$ 44.00
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867080	$ 2,819.09	$ 1,409.55
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700419341249	$ 1,337.79	$ 668.89
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867081	$ 711.26	$ 355.63
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700383170959	$ 669.93	$ 334.96
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867079	$ 538.19	$ 269.09
CPS Energy	P.O. Box 2678, San Antonio, TX, 78289-0001	Electric, Natural Gas, Other Services	300-0013-303	$ 942.67	$ 471.33
South Park Mall Realty LLC	150 Great Neck Rd Ste 304, Great Neck, NY, 11021	Sewer, Water	0302	$ 95.23	$ 47.62
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric, Other Services	74091430004	$ 1,509.41	$ 754.70
City of Yonkers, NY/87	87 Nepperhan Ave, Yonkers, NY, 10701	Other Services	5.-5170-40	$ 843.23	$ 421.62

Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885717	$ 1,077.56	$ 538.78
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric	4121249522-4	$ 2,340.01	$ -
City of Fresno, CA	P.O. Box 2069, Fresno, CA, 93718	Other Services, Sewer, Water	224871-23402	$ 48.33	$ 24.17
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Natural Gas, Other Services	3829582874-3	$ 8.34	$ -
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700586188424	$ 800.09	$ 400.05
Southern California Gas (The Gas Co.)	PO Box C, Monterey Park, CA, 91756	Natural Gas	0962139790	$ 15.13	$ 7.57
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867085	$ 610.46	$ 305.23
Memorial City Mall	PO Box 840289, Dallas, TX, 75284-0289	Sewer, Water	225 The Children's Place	$ 160.65	$ 80.32
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290485	$ 926.31	$ 463.16
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700419449060	$ 1,542.96	$ 771.48
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867082	$ 906.19	$ 453.09
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Natural Gas	66 503 664 04	$ 693.61	$ 346.80
Township of Bloomfield, NJ	1 Municipal Plaza, Bloomfield, NJ, 07003-3487	Sewer, Water	9921164-0	$ 414.79	$ 207.39
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560802	$ 939.47	$ 469.73
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric	910036379315	$ 729.78	$ 364.89
City of Greensboro, NC/1170	P.O. Box 1170, Greensboro, NC, 27402-1170	Sewer, Water	110-0717.303	$ 14.71	$ 7.35
Piedmont Natural Gas	PO Box 1246, Charlotte, NC, 28201-1246	Natural Gas	6100 0005 5461	$ 67.23	$ 33.61
CoServ	PO Box 734803, Dallas, TX, 75373-4803	Natural Gas	9000212004	$ 58.62	$ 29.31
PR Capital City Limited Partnership	PO Box 392406, CLEVELAND, OH, 44193-2406	Electric	2377 -TCP:5099	$ 1,437.51	$ 718.75
Pennsylvania American Water	P.O. Box 371412, Pittsburgh, PA, 15250-7412	Water	1024-210030180766	$ 26.20	$ 13.10
PR Capital City Limited Partnership	PO Box 392406, CLEVELAND, OH, 44193-2406	Sewer	TCP:38785 - 5099	$ 94.75	$ 47.38
Tucson Electric Power Company	PO Box 5211, Boone, IA, 50950-0211	Electric, Other Services	8135895440	$ 1,294.21	$ -
Mississippi Power	P.O. Box 245, Birmingham, AL, 35201	Electric, Other Services	0117145043	$ 1,309.89	$ 654.94
Penn Power	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	110 004 873 714	$ 1,855.99	$ 928.00
Teco Tampa Electric Company	P.O. Box 31318, Tampa, FL, 33631-3318	Electric, Other Services	211007821120	$ 1,359.44	$ 679.72
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700130415029	$ 1,489.47	$ 744.74
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700419486547	$ 539.73	$ 269.87
Southwest Gas	PO Box 24531, Oakland, CA, 94623-1531	Natural Gas	910000015104	$ 16.75	$ 8.38
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867071	$ 734.27	$ 367.13
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867083	$ 340.67	$ 170.33
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	7860634224	$ 1,083.33	$ -
City of Melbourne, FL	PO Box 17, Melbourne, FL, 32902-0017	Sewer, Water	141775-199635	$ 41.29	$ 20.65
Nicor Gas/2020/0632/5407	PO Box 5407, Carol Stream, IL, 60197-5407	Natural Gas	2092232489 0	$ 171.47	$ 85.74
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636715	$ 800.14	$ 400.07
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636718	$ 453.95	$ 226.97
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700378880024	$ 1,352.19	$ 676.09
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric, Other Services	1867077	$ 597.05	$ 298.53

Sawnee EMC	PO Box 100002, Cumming, GA, 30028-8302	Electric, Other Services	2238703001	$ 527.88	$ -
True Natural Gas	PO Box 70878, Charlotte, NC, 28272-0878	Natural Gas	33483185-001	$ 77.58	$ 38.79
Ohio Edison	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	110 036 350 822	$ 869.95	$ 434.97
Enbridge Gas Ohio/88783	PO Box 88783, Chicago, IL, 60680-1783	Natural Gas	8 5000 2021 7361	$ 199.93	$ 99.97
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric	6605758404	$ 450.69	$ 225.35
H.T.S. Realty Corp	PO Box 5830, NEWARK, NJ, 07105	Water	1723	$ 512.62	$ 256.31
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Natural Gas	6605755804	$ 183.00	$ 91.50
Ironbound Public Parking - 10	10 Forest Drive, Warren, NJ, 07059	Other Telecom	Children's Place - PARKKING	$ 407.69	$ 203.85
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560797	$ 1,014.43	$ 507.21
FPL Northwest FL	PO Box 29090, Miami, FL, 33102-9090	Electric, Other Services	2104190109	$ 1,388.33	$ 694.16
South Walton Utility Co.	369 MIRAMAR BEACH DR, MIRAMAR BEACH, FL, 32550	Sewer, Water	15613	$ 45.32	$ 22.66
City of Florence, SC	PO Box 96881, Charlotte, NC, 28296-6881	Sewer, Trash (MSW), Water	42155700-464781	$ 60.02	$ 30.01
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric	910084574313	$ 490.15	$ 245.08
NYSEG-New York State Electric & Gas	PO Box 847812, Boston, MA, 02284-7812	Electric, Natural Gas	10013433221	$ 791.36	$ 395.68
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1885724	$ 675.22	$ 337.61
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	6778344009	$ 1,132.24	$ -
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290606	$ 1,212.72	$ 606.36
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Natural Gas, Other Services	1085808238-0	$ 1,037.43	$ -
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Natural Gas, Other Services	7073033670-1	$ 955.95	$ -
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867087	$ 344.16	$ 172.08
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867058	$ 467.26	$ 233.63
Orlando Utilities Commission	PO Box 31329, Tampa, FL, 33631-3329	Electric, Other Services	8942210001	$ 1,803.79	$ 901.89
Entergy Gulf States LA, LLC/8103	PO BOX 8103, BATON ROUGE, LA, 70891-8103	Electric, Other Services	42501775	$ 891.17	$ 445.59
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas	4041481045	$ 53.36	$ 26.68
PPL Electric Utilities/Allentown	PO Box 419054, St Louis, MO, 63141-9054	Electric	44335-27018	$ 1,709.67	$ 854.84
Rockaway Township Fire Prevention - 65	65 MOUNT HOPE RD, ROCKAWAY, NJ, 07866	Other Telecom	301 Mt Hope Ave	$ 65.00	$ 32.50
San Diego Gas & Electric	PO Box 25111, Santa Ana, CA, 92799-5111	Electric	2100 0201 3527 5	$ 2,546.91	$ 1,273.45
Southwestern Electric Power	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	96651175901	$ 1,111.37	$ 555.69
Red River Sanitors LLC	PO Box 78329, Shreveport, LA, 71137-8329	Other Services, Trash (MSW)	The Children's Place #1815	$ 678.68	$ 339.34
Delta Utilities/672087	PO Box 672087, Dallas, TX, 75267	Natural Gas	4404177523	$ 26.52	$ 13.26
CenterPoint Energy/1423	PO Box 1423, Houston, TX, 77251-1423	Natural Gas	13217865-8	$ 52.83	$ 26.41
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric	910120852770	$ 1,136.45	$ 568.23
Xcel Energy - 4176/660553	PO Box 660553, Dallas, TX, 75266-0553	Electric, Other Services	5374393736	$ 887.32	$ 443.66
Aurora Water/City of Aurora, CO	PO Box 209416, Dallas, TX, 75320-9416	Sewer, Water	A040037	$ 117.59	$ 58.80
Dominion Energy South Carolina	PO Box 25973, Richmond, VA, 23260-5973	Electric, Natural Gas	2210065947785	$ 826.82	$ 413.41
City of Columbia, SC - Water	PO Box 7997, Columbia, SC, 29202-7997	Water	01-9167790-2008891-4	$ 47.08	$ 23.54
Palmetto Utilities	PO Box 361850, Hoover, AL, 35236-1850	Sewer	7100025785	$ 134.71	$ 67.36

City of Loveland, CO	PO Box 202152, Dallas, TX, 75320-2152	Electric	0103981-040106	$ 722.02	$ 361.01
Xcel Energy - 4176/660553	PO Box 660553, Dallas, TX, 75266-0553	Natural Gas, Other Services	5374214127	$ 187.79	$ 93.89
Galway Centerra LLC	PO Box 45, McFarland, WI, 53558	Sewer, Water	100E14228	$ 65.86	$ 32.93
City of Beaumont, TX	P.O. Box 521, Beaumont, TX, 77704	Sewer, Water	000055017-000408152	$ 33.23	$ 16.62
APS	PO Box 37812, Boone, IA, 50037-0812	Electric	9550548461	$ 822.74	$ 411.37
B33 Yuma Palms III LLC	PO Box 6304, Hicksville, NY, 11802-6304	Sewer, Water	31558988	$ 843.23	$ 421.62
Consumers Energy	PO Box 740309, Cincinnati, OH, 45274-0309	Electric, Natural Gas	100030871246	$ 1,429.10	$ 714.55
Village of Birch Run, MI	P.O. Box 371, Birch Run, MI, 48415	Sewer, Water	101143000	$ 379.33	$ 189.67
Consumers Energy	PO Box 740309, Cincinnati, OH, 45274-0309	Natural Gas	100030871444	$ 33.34	$ 16.67
North Georgia EMC	P.O. Box 1407, Dalton, GA, 30722-1407	Electric	425992002	$ 664.47	$ 332.24
North Georgia EMC	P.O. Box 1407, Dalton, GA, 30722-1407	Electric	425992001	$ 704.92	$ 352.46
Georgia Natural Gas/71245	PO Box 71245, Charlotte, NC, 28272-1245	Natural Gas	002132337-2154108	$ 192.27	$ 96.13
Dominion VA/NC Power/26543/26666	P.O. Box 26543, Richmond, VA, 23290-0001	Electric, Other Services	000436455646	$ 1,425.07	$ -
Virginia Natural Gas/5409	PO Box 5409, Carol Stream, IL, 60197-5409	Natural Gas	5549994233	$ 20.17	$ 10.08
Virginia Natural Gas/5409	PO Box 5409, Carol Stream, IL, 60197-5409	Natural Gas	8017065800	$ 49.18	$ 24.59
PNM	PO BOX 27900, Albuquerque, NM, 87125-7900	Electric	115659178-0448108-6	$ 974.49	$ 487.24
Logan Valley Realty LLC (NAMDAR)	PO Box 25078, Tampa, FL, 33622	Electric	3234	$ 855.39	$ 427.69
Altoona Water Authority	P.O. Box 3150, Altoona, PA, 16603	Sewer, Water	297305.6	$ 75.95	$ 37.97
NYSEG-New York State Electric & Gas	PO Box 847812, Boston, MA, 02284-7812	Electric, Natural Gas	10024055161	$ 825.60	$ 412.80
Big Flats Water Dept	476 Maple St, Big Flats, NY, 14814-9799	Water	10761-00	$ 61.68	$ 30.84
Big Flats Water Dept	476 Maple St, Big Flats, NY, 14814-9799	Water	FireAlarm: 3300 Chambers Rd	$ 200.00	$ 100.00
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885723	$ 511.90	$ 255.95
Alliant Energy/WPL	PO BOX 3062, CEDAR RAPIDS, IA, 52406-3062	Electric, Natural Gas	9045420000	$ 941.06	$ 470.53
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	6697381447	$ 560.68	$ -
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	3252060441	$ 789.35	$ -
Indian River County Utilities, FL	PO Box 71323, Charlotte, NC, 28272-1323	Other Services, Sewer, Water	0058405-017478	$ 39.01	$ 19.50
Indian River County Utilities, FL	PO Box 71323, Charlotte, NC, 28272-1323	Sewer, Water	0058405-017480	$ 48.52	$ 24.26
Entergy Texas, Inc./8104	PO BOX 8104, BATON ROUGE, LA, 70891-8104	Electric	141482802	$ 960.59	$ 480.29
Jones-Onslow EMC	PO Box 96286, Charlotte, NC, 28296-6286	Electric	5000116279	$ 745.40	$ 372.70
UGI Utilities Inc	PO Box 15503, Wilmington, DE, 19886-5503	Natural Gas	411002480670	$ 108.71	$ 54.35
PPL Electric Utilities/Allentown	PO Box 419054, St Louis, MO, 63141-9054	Electric	91060-88027	$ 1,416.88	$ 708.44
Memphis Light, Gas & Water Division	P.O. Box 388, Memphis, TN, 38145-0388	Electric, Other Services	00022-4327-1238-838	$ 1,110.43	$ 555.21
Board of Public Works-Gaffney, SC	P.O. Box 64, Gaffney, SC, 29342	Electric, Other Services	39871001	$ 1,688.72	$ 844.36
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Natural Gas	6594413902	$ 705.79	$ 352.90
696 Main Street LLC	52-55 74th St, Elmhurst, NY, 11373	Water	122925-063662	$ 243.61	$ 121.81
696 Main Street LLC	52-55 74th St, Elmhurst, NY, 11373	Water	0122925-063664	$ 264.11	$ 132.05
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560792	$ 436.17	$ 218.09

Piedmont Natural Gas	PO Box 1246, Charlotte, NC, 28201-1246	Natural Gas	6100 1023 0463	$ 188.50	$ 94.25
CBL & Assoc. Mgmt/746806	PO Box 746806, ATLANTA, GA, 30374	Other Services, Sewer, Water	t0032438	$ 54.20	$ 27.10
Entergy Mississippi, Inc./8105	PO BOX 8105, BATON ROUGE, LA, 70891-8105	Electric, Other Services	58366972	$ 1,440.80	$ 720.40
City of Southaven, MS	8710 Northwest Dr, Southaven, MS, 38671-2410	Sewer, Water	00002305	$ 42.80	$ 21.40
Williams Scotsman Inc	PO Box 91975, Chicago, IL, 60693-1975	Other Telecom	10101658	$ 265.37	$ 132.68
Dothan Utilities	P.O. Box 6728, Dothan, AL, 36302-6728	Electric	100195-33924	$ 678.51	$ 339.26
Wire Grass Realty LLC	150 Great Neck Road, Suite 304, Great Neck, NY, 11021	Sewer, Water	48 - LeaseID 009044	$ 843.23	$ 421.62
Met-Ed/371422	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	100072832064	$ 1,443.43	$ 721.72
UGI Utilities Inc	PO Box 15503, Wilmington, DE, 19886-5503	Natural Gas	411003512802	$ 290.29	$ 145.15
Borough of Wyomissing, PA	22 Reading Blvd, Wyomissing, PA, 19610	Water	CHILDR55	$ 843.23	$ 421.62
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	6528138578	$ 1,033.86	$ 516.93
MIAMI-DADE WATER AND SEWER DEPT	P.O. Box 026055, Miami, FL, 33102-6055	Sewer, Water	9318970437	$ 43.71	$ 21.86
Miami-Dade Fire Rescue Department - 9300	FINANCE BUREAU, DORAL, FL, 33178-2424	Other Telecom	20505 S Dixie Hwy	$ 109.14	$ 54.57
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636722	$ 575.07	$ 287.53
Village of Lombard, IL	255 E Wilson Ave, Lombard, IL, 60148	Sewer, Water	31416-001	$ 25.44	$ 12.72
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	15254737	$ 586.50	$ 293.25
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700492649910	$ 530.84	$ 265.42
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867084	$ 427.54	$ 213.77
City Of Arlington Texas - 90231	PO BOX 90231, ARLINGTON, TX, 76004-3231	Other Telecom	2009-138324-AFI	$ 40.00	$ 20.00
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290664	$ 369.71	$ 184.86
DELMARVA POWER DE/MD/VA/17000/13609	PO Box 13609, Philadelphia, PA, 19101-3609	Electric	5501 2155 820	$ 411.79	$ 205.89
Sandpiper Energy Inc	PO Box 826531, Philadelphia, PA, 19182-6531	Natural Gas	200002506612	$ 415.45	$ 207.73
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990323	$ 642.77	$ 321.39
Tanger Outlets Deer Park LLC	PO Box 414225, Boston, MA, 02241-4225	Electric	1684	$ 2,664.40	$ 1,332.20
zTown Of Babylon - 11757	200 E. LINDENHURST, New York, NY, 11757	Other Telecom	The children's Place #1684	$ 56.00	$ 28.00
Atlas VI JCP Carson LLC	PO Box 51101, NEWARK, NJ, 07101-5101	Electric	245	$ 2,450.09	$ 1,225.05
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290542	$ 1,677.09	$ 838.55
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290668	$ 1,117.46	$ 558.73
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Natural Gas, Other Services	4895967534-8	$ 2,347.72	$ -
NES	PO Box 926, Safety Harbor, FL, 34695-0926	Sewer, Water	5094-1717625-001	$ 59.33	$ 29.67
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1867063	$ 1,143.77	$ 571.89
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	8448915440	$ 1,481.56	$ -
MIAMI-DADE WATER AND SEWER DEPT	P.O. Box 026055, Miami, FL, 33102-6055	Sewer, Water	3526967533	$ 1,630.56	$ 815.28
Miami-Dade Fire Rescue Department - 9300	FINANCE BUREAU, DORAL, FL, 33178-2424	Other Telecom	8307 W Flagler St #1969	$ 148.32	$ 74.16
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas	3073636588	$ 125.49	$ 62.74
Middle Tennessee Electric	PO Box 330008, Murfreesboro, TN, 37133-0008	Electric, Other Services	2902624403	$ 485.60	$ -
Consolidated Utility Dist. of Rutherford	P.O. Box 249, Murfreesboro, TN, 37133-0249	Sewer, Water	87458-02	$ 61.19	$ 30.60

Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700063179275	$ 537.62	$ 268.81
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867069	$ 396.21	$ 198.11
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700555304028	$ 2,611.11	$ 1,305.56
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric, Other Services	0395-1008-58-4	$ 1,349.96	$ 674.98
National Grid - Pittsburgh/371382	PO Box 371382, Pittsburgh, PA, 15250-7382	Natural Gas, Other Services	56826-50018	$ 133.67	$ 66.83
Town of Hempstead, NY - Dept of Water	1995 Prospect Ave, East Meadow, NY, 11554	Water	51001201	$ 77.31	$ 38.66
LUMA Energy	PO Box 363508, San Juan, PR, 00936-3508	Electric	5816890000	$ 4,154.40	$ 2,077.20
Expediter Services, Inc.	PO Box 29624, San Juan, PR, 00929-0624	Other Telecom	TCP Barceloneta	$ 784.00	$ 392.00
Autoridad de Acueductos y Alcantarillado	PO Box 70101, San Juan, PR, 00936-8101	Sewer, Water	00021080062 9	$ 140.27	$ 70.13
Expediter Services, Inc.	PO Box 29624, San Juan, PR, 00929-0624	Other Telecom	TCP Plaza Las Americas-RELO	$ 15.00	$ 7.50
LUMA Energy	PO Box 363508, San Juan, PR, 00936-3508	Electric	4884981993	$ 671.38	$ 335.69
Expediter Services, Inc.	PO Box 29624, San Juan, PR, 00929-0624	Other Services, Other Telecom	TCP Mayaguez Mall #2907	$ 2,076.53	$ 1,038.26
LUMA Energy	PO Box 363508, San Juan, PR, 00936-3508	Electric	7682191000	$ 2,095.62	$ 1,047.81
Autoridad de Acueductos y Alcantarillado	PO Box 70101, San Juan, PR, 00936-8101	Sewer, Water	00021960475 8	$ 122.32	$ 61.16
Expediter Services, Inc.	PO Box 29624, San Juan, PR, 00929-0624	Other Telecom	TCP Trujillo Alto #2911	$ 774.00	$ 387.00
LUMA Energy	PO Box 363508, San Juan, PR, 00936-3508	Electric	2654771000	$ 3,313.44	$ 1,656.72
LUMA Energy	PO Box 363508, San Juan, PR, 00936-3508	Electric	6081612000	$ 2,417.42	$ 1,208.71
Autoridad de Acueductos y Alcantarillado	PO Box 70101, San Juan, PR, 00936-8101	Sewer, Water	00022012418 4	$ 156.60	$ 78.30
Expediter Services, Inc.	PO Box 29624, San Juan, PR, 00929-0624	Other Telecom	TCP Rexville Town Center	$ 754.00	$ 377.00
MK Oakland Mall LLC	412 W 14 Mile Road, Troy, MI, 48083	Electric	B-346	$ 1,088.13	$ 544.06
City of Troy, MI	PO Box 554743, DETROIT, MI, 48255-4753	Sewer, Water	3100075	$ 691.19	$ 345.59
Consumers Energy	PO Box 740309, Cincinnati, OH, 45274-0309	Natural Gas	100005179427	$ 20.39	$ 10.19
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric	6621546505	$ 166.60	$ 83.30
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric	6652236109	$ 122.26	$ 61.13
Township of Wayne, NJ	475 Valley Road, Wayne, NJ, 07470	Water	Willowbrook Mall	$ 125.00	$ 62.50
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560789	$ 199.66	$ 99.83
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560793	$ 296.94	$ 148.47
Hydro Quebec	Cp 11022, Succ Centre-Ville, Montreal, QC, H3C 4V6	Electric, Other Services	299 071 924 185	$ 886.98	$ 443.49
GSU - Greater Sudbury Utilities	PO Box/CP Box 250, Sudbury, ON, P3E 4P1	Electric, Other Services	00044192-00	$ 1,500.58	$ 750.29
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 42 81140 2	$ 64.75	$ 32.37
Hydro One Networks, Inc.	PO BOX 4102, Toronto, ON, M5W3L3	Electric	2000 3135 7542	$ 905.21	$ 452.60
Toronto Hydro Electric System	PO Box 4490 STN A, Toronto, ON, M5W 4H3	Electric	6388760000	$ 505.96	$ 252.98
Grandbridge Energy Inc	PO Box 1060, Cambridge, ON, N1R 5X6	Electric	00047695-02	$ 962.90	$ 481.45
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 43 11789 4	$ 23.88	$ 11.94
Hydro Ottawa	PO Box 8700, Ottawa, ON, K1G 3S4	Electric	80475530003363156000	$ 968.31	$ 484.16
ENWIN Utilities Ltd	PO Box 1625, Windsor, ON, N8W 5T1	Electric, Other Services	00076715-00	$ 890.80	$ 445.40
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 75 20471 0	$ 81.05	$ 40.53

London Hydro	P.O. Box 3060, London, ON, N6A 4J8	Electric	227015-5375060	$ 1,031.75	$ 515.87
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 43 11553 3	$ 52.53	$ 26.26
Hydro Ottawa	PO Box 8700, Ottawa, ON, K1G 3S4	Electric	64690430003183095000	$ 547.67	$ 273.84
Alectra Utilities Corporation	PO Box 3700, Concord, ON, L4K 5N2	Electric, Other Services	9578763881	$ 1,289.92	$ 644.96
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	10 21 67 30842 2	$ 234.48	$ 117.24
Hydro Ottawa	PO Box 8700, Ottawa, ON, K1G 3S4	Electric	54437630008518096000	$ 1,029.79	$ 514.90
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	10 65 20 70907 6	$ 4.34	$ 2.17
Nova Scotia Power Inc	P.O. Box 848, Halifax, NS, B3J2V7	Electric, Other Services	1202345-3	$ 659.58	$ 329.79
Alectra Utilities Corporation	PO Box 3700, Concord, ON, L4K 5N2	Electric	3254083074	$ 605.29	$ 302.65
Elexicon Energy/4466	Box 4466, Toronto, ON, M5W 4C5	Electric	2400137032	$ 1,592.00	$ 796.00
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 43 08237 2	$ 42.81	$ 21.41
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 43 08376 6	$ -	$ -
West Edmonton Mall Property Inc	3000, 8882 - 170 Street, Edmonton, AB, T5T 4M2	Electric	MOC-00002216	$ 447.48	$ 223.74
ENMAX/2900	PO Box 2900, Calgary, AB, T2P 3A7	Electric	500132731	$ 653.57	$ 326.79
Ivanhoe Cambridge II Inc-Vaughan Mills	1 Bass Pro Mills Dr, Vaughan, ON, L4K 5W4	Natural Gas, Other Services	t0086961	$ 653.46	$ 326.73
Sask Power	PO Box 6300, Regina, SK, S4P 4J5	Electric	5000 0300 6037	$ 1,055.33	$ 527.67
Cornwall Center Inc. - 202-2114	Administrative Office, Regina, SK, S4P 0J5	Other Telecom	Children's Place-Cornwall Centre	$ 315.00	$ 157.50
City of Saskatoon, SK	P.O. Box 7030, Saskatoon, SK, S7K 8E3	Electric	101462444	$ 531.16	$ 265.58
Essex Powerlines Corporation	2730 Hwy #3, Oldcastle, ON, N0R 1L0	Electric, Other Services	00244400-02	$ 1,151.53	$ 575.77
Energie NB Power	PO Box - CP 2000, Caraquet, NB, E1W 1C1	Electric	5785628-3	$ 1,013.03	$ 506.51
Liberty Utilities/New Brunswick	440 Wilsey Rd, Fredericton, NB, E3B 7G5	Natural Gas	200002333967	$ 218.22	$ 109.11
EPCOR/500	PO Box 500, Edmonton, AB, T5J 3Y3	Electric, Other Services	15758279	$ 2,286.50	$ 1,143.25
Direct Energy Regulated Services	PO Box 1520, STN M, Calgary, AB, T2P 5R6	Natural Gas	760005418602	$ 178.05	$ 89.02
Hydro Quebec	Cp 11022, Succ Centre-Ville, Montreal, QC, H3C 4V6	Electric, Other Services	299 003 271 861	$ 1,664.40	$ 832.20
Energir	CP 6115, Montreal, QC, H3C 4N7	Natural Gas	2201 2635 003	$ 110.72	$ 55.36
Synergy North	34 North Cumberland St, Thunder Bay, ON, P7A 4L4	Electric, Other Services	260289-144370	$ 539.66	$ 269.83
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 43 08167 2	$ 110.68	$ 55.34
Toronto Hydro Electric System	PO Box 4490 STN A, Toronto, ON, M5W 4H3	Electric	8949340000	$ 1,720.75	$ 860.38
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	12 01 67 14412 2	$ 200.43	$ 100.21
Hydro One Networks, Inc.	PO BOX 4102, Toronto, ON, M5W3L3	Electric	2001 7593 9577	$ 804.29	$ 402.15
BC Hydro	P.O. Box 9501, Vancouver, BC, V6B 4N1	Electric	7431 437	$ 1,560.29	$ 780.15
BC Hydro	P.O. Box 9501, Vancouver, BC, V6B 4N1	Electric	7616 085	$ 794.61	$ 397.31
Hydro Quebec	Cp 11022, Succ Centre-Ville, Montreal, QC, H3C 4V6	Electric, Other Services	299 054 622 624	$ 1,285.83	$ 642.92
Newfoundland Power	P.O. Box 12069, St. John's, NL, A1B 4B6	Electric	0222200000	$ 1,252.31	$ 626.15
Toronto Hydro Electric System	PO Box 4490 STN A, Toronto, ON, M5W 4H3	Electric	6683538663	$ 998.24	$ 499.12
Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 15 56290 3	$ 30.71	$ 15.36
Enova Power Corp	PO Box 9021, Kitchener, ON, N2G 4P1	Electric	4173520000	$ 1,260.94	$ 630.47

Enbridge Gas Inc/644	PO Box 644, Scarborough, ON, M1K 5H1	Natural Gas	91 00 43 11645 6	$ 25.15	$ 12.57
Alectra Utilities Corporation	PO Box 3700, Concord, ON, L4K 5N2	Electric	3355091300	$ 674.07	$ 337.04
InnPower	7251 Yonge St, Innisfil, ON, L9S 0J3	Electric, Other Services	020-100927-11	$ 489.52	$ -
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700152869620	$ 2,514.80	$ 1,257.40
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867073	$ 1,380.51	$ 690.26
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric	71 318 020 18	$ 979.79	$ 489.90
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1560805	$ 1,750.90	$ 875.45
Paterson Fire Department - 300	300 MCBRIDE AVE, PATERSON, NJ, 07501	Other Telecom	20100029	$ 300.00	$ 150.00
Pearl River Valley EPA	P.O. Box 1217, Columbia, MS, 39429-1217	Electric	148416-001	$ 1,161.07	$ 580.54
City of Hattiesburg, MS/1897	P.O. Box 1897, Hattiesburg, MS, 39403	Sewer, Water	21421-125438	$ 25.27	$ 12.64
Spire/Atlanta	PO Box 932299, ATLANTA, GA, 31193-2299	Natural Gas	000034736-001	$ 134.10	$ 67.05
Oklahoma Natural Gas Company	PO Box 25030, Oklahoma City, OK, 73125-5030	Natural Gas	212860997 2531936 45	$ 52.24	$ 26.12
OG&E -Oklahoma Gas & Electric Service	P.O. Box 24990, Oklahoma City, OK, 73124-0990	Electric	1290946860	$ 1,609.37	$ 804.69
City of Baytown, TX	PO Box 738277, Dallas, TX, 75373-8277	Sewer, Water	239023201	$ 179.47	$ 89.74
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290481	$ 1,006.79	$ 503.40
Texas Gas Service	PO Box 660107, Dallas, TX, 75266-0107	Natural Gas, Other Services	912230821 2342655 91	$ 111.72	$ 55.86
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290670	$ 1,233.07	$ 616.54
Alexandria Main Mall LLC	PO Box 669442, Dallas, TX, 75266	Electric	t0008852	$ 1,211.70	$ 605.85
Jersey Central Power & Light	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric, Other Services	100080290065	$ 678.94	$ 339.47
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1560814	$ 1,122.61	$ 561.30
NJNG	PO Box 11743, NEWARK, NJ, 07101-4743	Natural Gas, Other Services	230000737840	$ 119.07	$ 59.53
Borough of Tinton Falls	556 Tinton Ave, Tinton Falls, NJ, 07724	Water	00855	$ 85.00	$ 42.50
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290667	$ 1,581.14	$ 790.57
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700622300009	$ 416.47	$ 208.24
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867086	$ 298.02	$ 149.01
Treasurer, Chesterfield County	PO Box 608, Chesterfield, VA, 23832-0009	Sewer, Water	00063320-2074614	$ 62.62	$ 31.31
Floyd County Water Department	PO BOX 1169, ROME, GA, 30162-1169	Sewer, Water	101747	$ 53.54	$ 26.77
Diverse Power	PO Box 70878, Charlotte, NC, 28272-0878	Electric	215175001	$ 1,017.12	$ 508.56
City of LaGrange, GA	PO Box 4410, LaGrange, GA, 30241-0088	Sewer, Water	40906710-04	$ 16.19	$ 8.09
Magic Valley Electric Co-op	PO Box 267, Mercedes, TX, 78570	Electric	247376001	$ 853.49	$ 426.74
Texas Gas Service	PO Box 660107, Dallas, TX, 75266-0107	Natural Gas, Other Services	912312829 2344311 27	$ 109.73	$ 54.87
City of Edinburg, TX	P.O. Box 1169, Edinburg, TX, 78540	Sewer, Water	33-4735-02	$ 29.02	$ 14.51
Portland General Electric (PGE)	PO Box 4438, Portland, OR, 97208-4438	Electric	5901670000	$ 1,536.69	$ 768.35
NW Natural	PO BOX 6017, Portland, OR, 97228-6017	Natural Gas	2325687-8	$ 118.55	$ 59.27
NW Natural	PO BOX 6017, Portland, OR, 97228-6017	Natural Gas	2347713-6	$ 29.60	$ 14.80
Southwestern Electric Power	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	96823540701	$ 714.66	$ 357.33
CenterPoint Energy/4981	PO Box 4981, Houston, TX, 77210-4981	Natural Gas	8529295-1	$ 135.45	$ 67.72

Xcel Energy - 4176/660553	PO Box 660553, Dallas, TX, 75266-0553	Natural Gas, Other Services	5341133915	$ 74.11	$ 37.06
Dalton Utilities	PO Box 117614, ATLANTA, GA, 30368-7614	Electric	0004787602	$ 1,097.02	$ 548.51
Hillside Real Estate LLC	PO Box 715151, Cincinnati, OH, 45271-5151	Sewer, Water	350WHS70512-TCP#04108 Water	$ 57.25	$ 28.62
Hillside Real Estate LLC	PO Box 715151, Cincinnati, OH, 45271-5151	Electric	350EHS70540-TCP#04108 Electric	$ 841.03	$ 420.51
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric	3910583115	$ 1,031.06	$ 515.53
City of Statesboro, GA	P.O. Box 348, Statesboro, GA, 30459	Sewer, Water	03-10000-08	$ 20.71	$ 10.36
El Paso Electric Company	PO Box 660380, Dallas, TX, 75266-0380	Electric, Other Services	7284120142	$ 697.24	$ 348.62
El Paso Water Utilities	P.O. Box 511, EL Paso, TX, 79961-0511	Other Services, Sewer, Trash (MSW), Water	1921210000	$ 322.52	$ 161.26
Texas Gas Service	PO Box 660107, Dallas, TX, 75266-0107	Natural Gas	912222151 2358590 18	$ 106.99	$ 53.50
Mississippi Power	P.O. Box 245, Birmingham, AL, 35201	Electric	0303023056	$ 986.58	$ 493.29
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric	47268320000	$ 1,612.36	$ 806.18
NYC Fire Department - 25009	PO Box 25009, New York, NY, 10087-5009	Other Telecom	91105593	$ 498.75	$ 249.38
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885713	$ 1,108.12	$ 554.06
Pacific Power-Rocky Mountain Power	PO Box 26000, Portland, OR, 97256-0001	Electric, Other Services	06990918014	$ 620.84	$ 310.42
Cascade Natural Gas	PO Box 5600, Bismarck, ND, 58506-5600	Natural Gas	574 322 0000 4	$ 33.14	$ 16.57
Cascade Natural Gas	PO Box 5600, Bismarck, ND, 58506-5600	Natural Gas	968 517 7150 9	$ 65.53	$ 32.77
Alabama Power	PO Box 242, Birmingham, AL, 35292	Electric	0207011050	$ 1,737.08	$ 868.54
Utility Billing Solutions LLC	PO Box 712, Madison, GA, 30650	Sewer, Water	502633	$ 127.79	$ 63.89
Spire/Charlotte	PO Box 70880, Charlotte, NC, 28272-0880	Natural Gas	8625323333	$ 64.30	$ 32.15
Northline Commons LLC	2633 Town Center Blvd N, Sugar Land, TX, 77479	Sewer, Water	1392037	$ 203.71	$ 101.86
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290483	$ 742.52	$ 371.26
Dominion Energy South Carolina	PO Box 25973, Richmond, VA, 23260-5973	Electric, Natural Gas	2210086935743	$ 1,047.43	$ 523.72
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910181029242	$ 534.90	$ -
CPS Energy	P.O. Box 2678, San Antonio, TX, 78289-0001	Electric, Other Services	300-2684-611	$ 965.04	$ 482.52
CPS Energy	P.O. Box 2678, San Antonio, TX, 78289-0001	Natural Gas	300-2639-492	$ 82.61	$ 41.31
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290477	$ 1,245.05	$ 622.53
City of Idaho Falls, ID	P.O. Box 50220, Idaho Falls, ID, 83405	Electric, Other Services, Sewer, Water	2014711	$ 662.60	$ 331.30
DELMARVA POWER DE/MD/VA/17000/13609	PO Box 13609, Philadelphia, PA, 19101-3609	Electric	5500 9256 102	$ 368.00	$ 184.00
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990340	$ 445.58	$ 222.79
2918 Third Ave LLC	Lockbox - 782541, Philadelphia, PA, 19106	Electric	29183AV - 3A-0100	$ 2,143.33	$ 1,071.67
NYC Fire Department - 25009	PO Box 25009, New York, NY, 10087-5009	Other Telecom	88068747	$ 420.00	$ 210.00
Entergy Louisiana, Inc./8108	PO BOX 8108, BATON ROUGE, LA, 70891-8108	Electric, Other Services	94543246	$ 1,316.65	$ 658.32
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	7366115435	$ 896.85	$ -
Puget Sound Energy	BOT-01H, Bellevue, WA, 98009-9269	Electric	200021302852	$ 1,292.07	$ 646.04
Fruitland Mutual Water Company	P.O. Box 73759, Puyallup, WA, 98373	Water	95202	$ 84.52	$ 42.26
City of Puyallup - Utilities	PO Box 35160, Seattle, WA, 98124-5160	Sewer	960763	$ 39.75	$ 19.88
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700311108851	$ 622.22	$ 311.11

Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700310010832	$ 496.95	$ 248.47
Southern California Gas (The Gas Co.)	PO Box C, Monterey Park, CA, 91756	Natural Gas	1187160556	$ 21.44	$ 10.72
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867074	$ 350.98	$ 175.49
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Other Services	6983779800	$ 664.34	$ 332.17
Elizabethtown Gas/6031	PO Box 6031, Bellmawr, NJ, 08099	Natural Gas	6269145053	$ 344.87	$ 172.44
Parking Authority - Elizabeth - 233	233 COMMERCE PLACE, Elizabeth, NJ, 07201	Other Telecom	The Children's Place	$ 1,200.00	$ 600.00
Elizabeth Fire Department 411	411 Irvington Ave, Elizabeth, NJ, 07201	Other Telecom	23 Broad Street	$ 90.00	$ 45.00
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560788	$ 1,060.55	$ 530.27
City of Concord, NC	PO Box 604220, Charlotte, NC, 28260-4220	Electric	00257203-03	$ 925.45	$ 462.72
City of Goldsboro, NC	PO Box 88, Goldsboro, NC, 27533	Sewer, Water	44020-1207-A North Berkeley Blvd	$ 41.70	$ 20.85
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910084574529	$ 653.37	$ 326.69
Clarksville Department of Electricity	PO Box 31509, Clarksville, TN, 37040	Electric, Other Services	258049-002	$ 1,022.86	$ -
Clarksville Gas & Water Department	PO Box 31329, Clarksville, TN, 37040-0023	Sewer, Water	004-8071.302	$ 46.95	$ 23.48
City of Centralia, WA	PO Box 1259, Centralia, WA, 98531-1259	Electric	05-225790-07	$ 557.85	$ 278.93
Puget Sound Energy	BOT-01H, Bellevue, WA, 98009-9269	Natural Gas	200000976064	$ 170.42	$ 85.21
3902 Annadale Lane LP	1675 W Lacey Blvd, Hanford, CA, 93230	Electric	Children's Place #4211	$ 1,453.40	$ 726.70
MCM Properties, LTD	4101 East 42nd St, Odessa, TX, 79762	Electric	TCP4213	$ 680.99	$ 340.49
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas, Other Services	3005250676	$ 43.79	$ 21.89
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas, Other Services	3023900671	$ 170.47	$ 85.23
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290663	$ 1,248.33	$ 624.17
National Grid - New York/371376	PO Box 371376, Pittsburgh, PA, 15250-7376	Electric, Other Services	72888-27124	$ 440.95	$ 220.47
National Grid - New York/371376	PO Box 371376, Pittsburgh, PA, 15250-7376	Natural Gas, Other Services	77288-27126	$ 123.15	$ 61.58
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885716	$ 686.92	$ 343.46
Dominion VA/NC Power/26543/26666	P.O. Box 26543, Richmond, VA, 23290-0001	Electric	001119888905	$ 702.00	$ -
Virginia Natural Gas/5409	PO Box 5409, Carol Stream, IL, 60197-5409	Natural Gas	6284948032	$ 85.95	$ 42.98
Edge Utilities	PO BOX 158, Baltimore, OH, 43105	Sewer, Water	298060	$ 36.55	$ 18.27
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas, Other Services	320002093427	$ 62.00	$ 31.00
The Illuminating Company	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	110076904892	$ 626.47	$ 313.24
Town of Smithfield, NC	PO Box 761, Smithfield, NC, 27577-0761	Electric, Other Services, Sewer, Water	26-025120-02	$ 957.90	$ 478.95
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	700151099368	$ 1,501.19	$ 750.60
SVAP III Plaza Mexico LLC	PO Box 209372, Austin, TX, 78720-9372	Water	241781	$ 85.88	$ 42.94
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867072	$ 679.07	$ 339.53
Los Angeles Dept of Water & Power/30808	P.O. Box 30808, Los Angeles, CA, 90030-0808	Electric	610 339 0000	$ 277.11	$ 138.56
Los Angeles Dept of Water & Power/30808	P.O. Box 30808, Los Angeles, CA, 90030-0808	Electric	510 339 0000	$ 1,652.07	$ 826.04
Mimco Inc	6500 Montana Ave, EL Paso, TX, 79925	Sewer, Water	12212290	$ 843.23	$ 421.62
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas	3035284324	$ 117.86	$ 58.93
City of Dallas - Dallas Fire Rescue	1551 Baylor St, Dallas, TX, 75226	Water	Premise#405382	$ 843.23	$ 421.62

Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290665	$ 925.17	$ 462.59
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric, Natural Gas, Other Services	78801620002	$ 1,066.51	$ 533.26
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1885719	$ 676.68	$ 338.34
Withlacoochee River Electric Cooperative	PO Box 278, Dade City, FL, 33526-0278	Electric, Other Services	1655550	$ 715.16	$ 357.58
Eversource Energy 660753/56007	PO Box 56007, Boston, MA, 02205-6007	Electric	7401 288 7399	$ 1,087.59	$ 543.79
National Grid - Pittsburgh/371338	PO Box 371338, Pittsburgh, PA, 15250-7338	Natural Gas, Other Services	33792-59018	$ 170.52	$ 85.26
Central Georgia EMC (elec)	PO Box 70878, Charlotte, NC, 28272-0872	Electric, Other Services	196049-001	$ 636.14	$ 318.07
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290672	$ 760.17	$ 380.08
Entergy Mississippi, Inc./8105	PO BOX 8105, BATON ROUGE, LA, 70891-8105	Electric, Other Services	111082442	$ 1,289.40	$ 644.70
Freepoint Energy Solutions LLC	PO Box 733615, Dallas, TX, 75373	Electric	95139-290604	$ 732.82	$ 366.41
Cafaro GC Mall LLC	PO Box 7535, Carol Stream, IL, 60197	Electric	062896 - electric	$ 753.62	$ 376.81
City of Vienna, WV	P.O. Box 5097, Vienna, WV, 26105-0097	Other Services, Sewer	004-004-001275-4	$ 14.05	$ 7.03
Cafaro GC Mall LLC	PO Box 7535, Carol Stream, IL, 60197	Other Services, Sewer, Water	062896 - water	$ 66.27	$ 33.13
Appalachian Power	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	02231745247	$ 749.78	$ 374.89
West Virginia American Water Company	PO Box 371880, Pittsburgh, PA, 15250-7800	Water	1028-210018146469	$ 48.96	$ 24.48
Pea Ridge Public Serv Dist	P.O. Box 86, Barboursville, WV, 25504	Sewer	784544	$ -	$ -
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	7925163960	$ 1,479.37	$ -
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1867088	$ 539.55	$ 269.78
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric, Other Services	95994260008	$ 894.10	$ 447.05
National Grid - Brooklyn/371416	PO Box 371416, Pittsburgh, PA, 15250-7416	Natural Gas, Other Services	97519-86007	$ 223.92	$ 111.96
Gateway Center Properties Phs II Owner	PO Box 416837, Boston, MA, 02241-6837	Water	2551720 60015121	$ 74.51	$ 37.25
Williams Scotsman Inc	PO Box 91975, Chicago, IL, 60693-1975	Other Telecom	10465878	$ 548.69	$ 274.35
New York City Fire Department - 9	REVENUE MANAGEMENT - ACCOUNTING, Brooklyn, NY,	Other Telecom	36257137	$ 420.00	$ 210.00
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1885720	$ 499.68	$ 249.84
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric	5729327016	$ 1,005.10	$ 502.55
Gas South/530552	P.O. Box 530552, ATLANTA, GA, 30353-0552	Natural Gas	9986423713	$ 304.13	$ 152.07
Imperial Irrigation District, CA	P.O. BOX 937, Imperial, CA, 92251-0937	Electric, Other Services	50610912	$ 1,818.90	$ 909.45
Lehi City Corporation	PO Box 1110, Pleasant Grove, UT, 84062	Electric, Natural Gas	40.6016.2.7	$ 593.88	$ 296.94
Enbridge Gas UT WY ID /2920	PO Box 2920, Phoenix, AZ, 85062	Natural Gas	8134142847	$ 108.32	$ 54.16
Enbridge Gas UT WY ID /2920	PO Box 2920, Phoenix, AZ, 85062	Natural Gas	9307259161	$ 9.19	$ 4.59
Lehi City Corporation	PO Box 1110, Pleasant Grove, UT, 84062	Electric	40.6004.2.3	$ 134.27	$ 67.14
Walton EMC / Walton Gas	PO Box 1347, Monroe, GA, 30655-1347	Electric, Other Services	748924002	$ 686.71	$ 343.35
CR Webb Gin LLC	PO Box 69475-280, Baltimore, MD, 21264-9475	Sewer, Water	100181137210	$ 73.37	$ 36.68
Gas South/530552	P.O. Box 530552, ATLANTA, GA, 30353-0552	Natural Gas	2851799784	$ 168.54	$ 84.27
Eversource Energy/56002	PO Box 56002, Boston, MA, 02205-6002	Electric	5139 674 6067	$ 1,063.86	$ 531.93
Connecticut Natural Gas Corp (CNG)	PO Box 847820, Boston, MA, 02284-7820	Natural Gas, Other Services	040-0010741-8929	$ 103.70	$ 51.85
Flatbush Charter Partners LLC	PO Box 6296, Hicksville, NY, 11802	Water	EMS 2456-006012	$ 175.58	$ 87.79

FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	00661-88046	$ 1,205.79	$ -
Palm Beach Outlets I LLC	PO Box 9468, New York, NY, 10087-9468	Sewer, Water	646186	$ 171.37	$ 85.69
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric	910084573734	$ 508.30	$ 254.15
PEPCO (Potomac Electric Power Company)	PO Box 13608, Philadelphia, PA, 19101-3608	Electric	50013943845	$ 349.03	$ 174.51
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas, Other Services	210001067953	$ 65.45	$ 32.73
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990342	$ 514.78	$ 257.39
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Natural Gas	7071071918	$ 982.30	$ 491.15
Levin Management Corp	PO Box 326, North Plainfield, NJ, 07061	Water	Suite 21	$ 29.29	$ 14.65
Borough of Watchung, NJ	15 Mountain Blvd, Watchung, NJ, 07069	Sewer	Local ID: N-0032	$ 843.23	$ 421.62
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560803	$ 1,148.94	$ 574.47
Appalachian Power	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	020-657-200-9-2	$ 655.16	$ 327.58
Mountaineer Gas/580211	PO Box 580211, Charlotte, NC, 28258-0211	Natural Gas, Other Services	129365-587668	$ 46.03	$ 23.02
Bradley Public Service District, WV	P.O. Box 290, Bradley, WV, 25818	Sewer	18 370000	$ 57.40	$ 28.70
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric, Natural Gas, Other Services	64262410000	$ 1,105.04	$ 552.52
NYC Fire Department - 25009	PO Box 25009, New York, NY, 10087-5009	Other Telecom	28070381	$ 210.00	$ 105.00
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885715	$ 551.44	$ 275.72
American Electric Power/24002	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	077-660-301-2-1	$ 1,132.64	$ 566.32
BCWSD	PO Box 457, St Clairsville, OH, 43950-0457	Other Services, Sewer, Water	101-47500-08	$ 100.49	$ 50.24
Entergy Arkansas, Inc./8101	PO BOX 8101, BATON ROUGE, LA, 70891-8101	Electric, Other Services	124230863	$ 915.61	$ 457.81
Summit Utilities Arkansas Inc	PO Box 676344, Dallas, TX, 75267-6344	Natural Gas, Other Services	210100463461	$ 27.71	$ 13.85
Little Rock Outlets Realty Holding LLC	1909 Tyler St, Ste 401, HOLLYWOOD, FL, 33020	Sewer, Water	774753	$ 49.73	$ 24.86
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910195777242	$ 455.46	$ -
Tanger Asheville	PO Box 414225, Boston, MA, 02241-4225	Sewer, Water	1163284	$ 30.95	$ 15.47
Enbridge Gas North Carolina	PO Box 25715, Richmond, VA, 23260-5715	Natural Gas	5492233333	$ 33.31	$ 16.65
Shelby Energy Cooperative, Inc/KY	P.O. Box 309, Shelbyville, KY, 40066-0309	Electric, Other Services	1000821001	$ 499.93	$ 249.97
LG&E - Louisville Gas & Electric	PO Box 7231, St Louis, MO, 63177	Natural Gas	3000-2868-3385	$ 172.37	$ 86.18
PR Springfield Town Center LLC	PO Box 932831, CLEVELAND, OH, 44193-2831	Electric	29019	$ 788.32	$ 394.16
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric	97045130008	$ 1,306.12	$ 653.06
1085 Nelson LLC	PO Box 856, Rock Hill, NY, 12775	Water	7253T 23AA	$ 26.08	$ 13.04
NYC Fire Department - 25009	PO Box 25009, New York, NY, 10087-5009	Other Telecom	05449335	$ 210.00	$ 105.00
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885722	$ 827.49	$ 413.74
City of Fort Worth - 99005	PO BOX 99005, Fort Worth, TX, 76199-0005	Other Telecom	0000016546	$ 55.00	$ 27.50
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Natural Gas	910123189708	$ 158.11	$ 79.06
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910089332086	$ 963.44	$ 481.72
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910089331910	$ 438.85	$ 219.43
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric, Other Services	700879928167	$ 83.95	$ -
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	3672453357-9	$ 2,088.46	$ 1,044.23

FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	30669-74472	$ 583.83	$ -
Miami-Dade Fire Rescue Department - 9300	FINANCE BUREAU, DORAL, FL, 33178-2424	Other Telecom	19125-00588	$ 107.79	$ 53.90
Village of Schaumburg, IL	101 Schaumburg Ct, Schaumburg, IL, 60193-1881	Sewer, Water	132174-50284	$ 17.34	$ 8.67
Dominion VA/NC Power/26543/26666	P.O. Box 26543, Richmond, VA, 23290-0001	Electric	001821340948	$ 75.62	$ 37.81
Dominion VA/NC Power/26543/26666	P.O. Box 26543, Richmond, VA, 23290-0001	Electric	007150031388	$ 951.19	$ 475.60
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas, Other Services	310002990086	$ 174.77	$ 87.38
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas, Other Services	310002990078	$ 69.36	$ 34.68
Premium Parking - 601	601 POYDRAS STREET, New Orleans, LA, 70130	Other Telecom	1621	$ 307.22	$ 153.61
Gloucester Township Fire District 4	14 West Central Ave, Blackwood, NJ, 08012	Water	Registration: 0415-004-2-220-2	$ 58.00	$ 29.00
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	13606-03235	$ 1,138.47	$ -
UGI Penn Natural Gas	PO Box 15503, Wilmington, DE, 19886-5503	Natural Gas, Other Services	411015870578	$ 105.13	$ (7.43)
Atlantic City Associates LLC	PO Box 414225, Boston, MA, 02241-4225	Sewer, Water	EMS 2241-962095	$ 68.84	$ 34.42
Atlantic City Electric	PO Box 13610, Philadelphia, PA, 13610	Electric	55042316889	$ 1,749.56	$ 874.78
Tanger Properties LP	PO Box 414225, Boston, MA, 02241-4225	Electric	976	$ 222.73	$ 111.37
DELMARVA POWER DE/MD/VA/17000/13609	PO Box 13609, Philadelphia, PA, 19101-3609	Electric	55042368930	$ 1,232.24	$ 616.12
National Grid - Pittsburgh/371382	PO Box 371382, Pittsburgh, PA, 15250-7382	Natural Gas, Other Services	90060-40025	$ 680.20	$ -
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	9569006908	$ 1,350.88	$ 675.44
Bluebonnet Electric Cooperative	PO Box 240, Giddings, TX, 78942-0240	Electric, Other Services	5000012482	$ 995.23	$ (402.38)
Palmetto Electric Coop	PO Box 70878, Charlotte, NC, 28272-0878	Electric, Other Services	189733002	$ 979.78	$ -
South Strabane Township - 550	550 Washington Road, Washington, PA, 15301	Other Telecom	CHILDRENS PLACE	$ 79.61	$ 39.81
Tanger Properties LP	PO Box 414225, Boston, MA, 02241-4225	Electric	970	$ 536.06	$ 268.03
Puget Sound Energy	BOT-01H, Bellevue, WA, 98009-9269	Electric	220039640234	$ 398.76	$ 199.38
MidAmerican Energy Company	PO Box 8020, Davenport, IA, 52808-8020	Electric, Natural Gas	0516120052	$ 331.72	$ 165.86
Xcel Energy - 4176/660553	PO Box 660553, Dallas, TX, 75266-0553	Electric	5100155640900	$ 1,379.04	$ 689.52
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric	7819089903	$ 837.70	$ 418.85
WE Energies/Wisconsin Electric/Gas	PO Box 1125, Glenview, IL, 60025	Electric, Natural Gas	0749333650-00001	$ 1,044.15	$ 522.08
ComEd	PO Box 6111, Carol Stream, IL, 60197-6111	Electric, Other Services	9286455745	$ 836.47	$ -
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas, Other Services	3076458908	$ 165.41	$ 82.71
Kansas City Board of Public Utilities	P.O. Box 219661, Kansas City, MO, 64121-9661	Electric, Other Services, Sewer	2410414	$ 1,629.03	$ 814.52
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric, Other Services	8743971082	$ 870.27	$ -
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	4999909114	$ 1,505.61	$ 752.80
Wright-Hennepin Coop Electric	PO Box 77027, Minneapolis, MN, 55480-7727	Electric, Other Services	15017008842	$ 920.40	$ 460.20
CenterPoint Energy Minnegasco/4671	PO BOX 4671, Houston, TX, 77210-4671	Natural Gas	6404252226-4	$ 65.56	$ 32.78
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric	5680880465-4	$ 859.17	$ 429.58
DELMARVA POWER DE/MD/VA/17000/13609	PO Box 13609, Philadelphia, PA, 19101-3609	Electric	55044274110	$ 1,791.00	$ 895.50
Puget Sound Energy	BOT-01H, Bellevue, WA, 98009-9269	Natural Gas	220040756086	$ 83.97	$ 41.98
Snohomish County PUD	P.O. Box 1100, Everett, WA, 98206	Electric	224793810	$ 224.51	$ 112.25

FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	0310247192	$ 1,821.66	$ -
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric, Other Services	1745098969-8	$ 1,490.60	$ 101.30
Central Maine Power (CMP)	PO Box 847810, Boston, MA, 02284-7810	Electric	3501-3265-919	$ 3,497.62	$ 1,748.81
Indiana Michigan Power	PO Box 371496, Pittsburgh, PA, 15250-7496	Electric	04043212200	$ 446.05	$ 223.02
Mall at Jefferson Valley	PO Box 643194, Pittsburgh, PA, 15264-3194	Electric	062893	$ 1,280.40	$ 640.20
WG Park LP	PO Box 781490, Philadelphia, PA, 19178	Electric	3170	$ 551.62	$ 275.81
Eversource Energy/56002	PO Box 56002, Boston, MA, 02205-6002	Electric	5102 854 2041	$ 1,005.35	$ 502.68
Township of Freehold, NJ	1 Municipal Plaza, Freehold, NJ, 07728-3099	Water	2299160-109	$ 175.87	$ 87.93
Freehold Township Fire Bureau	1 Municipal Plaza, Freehold, NJ, 07728	Water	Fire Inspection-A 208	$ 843.23	$ 421.62
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	9922106308	$ 936.48	$ -
Coral Springs Improv. Dist.	10300 NW 11th Manor, Coral Springs, FL, 33071	Other Services, Sewer, Water	460-5389-05	$ 136.40	$ 68.20
Coral Springs Improv. Dist.	10300 NW 11th Manor, Coral Springs, FL, 33071	Sewer, Water	460-5392-07	$ 136.40	$ 68.20
City of Coral Springs - 754501	PO Box 754501, Coral Springs, FL, 33075-4501	Other Telecom	9319 W Atlantic Blvd	$ 316.89	$ 158.45
Paramus Fire Prevention	1 Jockish Square, Paramus, NJ, 07652	Water	0477 - The Children's Place	$ 325.00	$ 162.50
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Other Services	7765806602	$ 132.58	$ -
Paramus Fire Prevention	1 Jockish Square, Paramus, NJ, 07652	Water	Non-LHU Fee FIRE-25-0425	$ 251.50	$ 125.75
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1904856	$ 166.56	$ 83.28
Southern California Gas (The Gas Co.)	PO Box C, Monterey Park, CA, 91756	Natural Gas, Other Services	13852385734	$ 32.72	$ -
Southern California Edison	P.O. Box 600, Rosemead, CA, 91771-0001	Electric	701034298516	$ 606.06	$ 303.03
NV Energy/30150 South Nevada	PO Box 30150, Reno, NV, 89520-3150	Electric, Other Services	3000102940221870620	$ 373.78	$ -
Southwest Gas	PO Box 24531, Oakland, CA, 94623-1531	Natural Gas	910005170140	$ 31.47	$ 15.73
Pacific Gas & Electric	P.O. BOX 997300, Sacramento, CA, 95899-7300	Electric	5874738662-9	$ 266.37	$ 133.19
Eversource/55215	PO Box 55215, Boston, MA, 02205	Natural Gas, Other Services	7100 649 8720	$ 73.55	$ -
National Grid/371396	PO Box 371396, Pittsburgh, PA, 15250-7396	Electric, Other Services	13102-98117	$ 1,066.19	$ (401.91)
Liberty Utilities - NH	75 Remittance Dr, Chicago, IL, 60675-1032	Electric	200003615404	$ 964.14	$ 482.07
Braintree Electric Light Department	PO Box 859180, Braintree, MA, 02185-9180	Electric, Other Services	00018240-00	$ 981.39	$ 490.70
National Grid/371396	PO Box 371396, Pittsburgh, PA, 15250-7396	Electric, Other Services	78533-24005	$ 1,879.21	$ 939.60
Denison Parking - 49	49 MALL DRIVE WEST, JERSEY CITY, NJ, 07310	Other Telecom	2660-3044	$ 148.80	$ 74.40
BGE	P.O. Box 13070, Philadelphia, PA, 19101-3070	Electric	6708030000	$ 580.18	$ 290.09
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990190	$ 732.69	$ 366.35
Peabody Municipal Light Plant	PO Box 3199, Peabody, MA, 01961-3199	Electric, Other Services	128003-001	$ 1,046.32	$ 523.16
Central Maine Power (CMP)	PO Box 847810, Boston, MA, 02284-7810	Electric, Other Services	3501-1852-254	$ 1,459.71	$ 729.86
Portland Water District - ME	PO Box 9751, Portland, ME, 04104-5051	Sewer, Water	30030905	$ 29.69	$ 14.85
UNITIL ME Gas Operations	PO Box 981077, Boston, MA, 02298-1077	Natural Gas	5060880500	$ 165.41	$ 82.70
Village of Orland Park, IL	PO Box 74713, Chicago, IL, 60694-4713	Sewer, Water	013827-150685	$ 29.00	$ 14.50
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric	63022930000	$ 865.18	$ 432.59
National Grid - Brooklyn/371416	PO Box 371416, Pittsburgh, PA, 15250-7416	Natural Gas, Other Services	45843-81004	$ 118.37	$ 59.19

Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1885714	$ 722.70	$ 361.35
Citizens Energy Group/7056	PO Box 7056, Indianapolis, IN, 46207-7056	Natural Gas, Sewer, Water	9147770000	$ -	$ -
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	0448-8004-45-0	$ 338.93	$ 169.46
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	0448-8000-73-0	$ 1,168.35	$ 584.18
Incorporated Village of Lake Grove - 708	PO BOX 708, Lake Grove, NY, 11755-0708	Other Telecom	Childrens Place - 500 Plaza Drive	$ 100.00	$ 50.00
Suffolk County Water Authority - NY	PO Box 9044, Hicksville, NY, 11802-9044	Water	3000137906	$ 54.81	$ 27.41
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	0540-1000-30-1	$ 1,908.07	$ 954.03
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	0675-2001-79-9	$ 49.36	$ 24.68
Veolia Water Delaware	PO Box 371804, PITTSURGH, PA, 15250-7804	Water	02706653040000	$ 22.26	$ 11.13
City of Calumet City, IL	PO Box 1519, Calumet City, IL, 60409	Sewer, Water	0402009510-01	$ 10.21	$ 5.11
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636713	$ 461.45	$ 230.73
BCWSA (Bucks County Water & Sewer)	PO Box 3895, Lancaster, PA, 17604-3895	Sewer, Water	2020059	$ 96.90	$ 48.45
Township of Middleton Fire & Emergency	3 Municipal Way, Langhorne, PA, 19047	Water	The Children's Place #745	$ 200.00	$ 100.00
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Natural Gas	6698664405	$ 27.99	$ 14.00
Cherry Hill Fire Department - 1100	1100 Marlkress Road, Cherry Hill, NJ, 08003-2340	Other Telecom	1001262	$ 140.00	$ 70.00
NOVEC	PO Box 34734, Alexandria, VA, 22334-0734	Electric, Other Services	2646942001	$ 5,458.67	$ 2,729.34
Prince William Water	PO Box 71062, Charlotte, NC, 28272-1062	Sewer, Water	3158041	$ 326.83	$ 163.42
Washington Gas/37747	PO BOX 37747, Philadelphia, PA, 19101-5047	Natural Gas	320000771677	$ 29.17	$ 14.59
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636710	$ 442.51	$ 221.25
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636708	$ 440.44	$ 220.22
City of Aurora, IL	PO BOX 2697, Aurora, IL, 60507-2697	Sewer, Water	217755-15576	$ 41.59	$ 20.80
Fox Metro	PO BOX 160, Aurora, IL, 60507-0160	Sewer	A99-0798	$ -	$ -
Consumers Energy	PO Box 740309, Cincinnati, OH, 45274-0309	Electric	100027844263	$ 541.25	$ 270.62
AES Ohio	PO Box 740598, Cincinnati, OH, 45274-0598	Electric, Other Services	200001529240	$ 902.16	$ 451.08
CenterPoint Energy/4849	PO Box 4849, Houston, TX, 77210-4849	Natural Gas	12626238-5	$ 89.15	$ 44.58
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric	910036379654	$ 472.68	$ 236.34
National Grid - New York/371376	PO Box 371376, Pittsburgh, PA, 15250-7376	Electric, Other Services	46624-88186	$ -	$ -
National Fuel/371835	PO Box 371835, Pittsburgh, PA, 15250-7835	Natural Gas	6601572 03	$ 47.94	$ 23.97
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885712	$ 2,006.39	$ 1,003.19
The United Illuminating Company	PO Box 847818, Boston, MA, 02284-7818	Electric	010-0001549-5640	$ 924.71	$ 462.35
BGE	P.O. Box 13070, Philadelphia, PA, 19101-3070	Electric, Other Services	3007911000	$ 962.73	$ -
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990185	$ 1,622.46	$ 811.23
Brixmor Roosevelt Mall Owner LLC	PO Box 645341, Cincinnati, OH, 45264-5341	Electric	216724-10534-Electric	$ 1,479.37	$ 739.69
Brixmor Roosevelt Mall Owner LLC	PO Box 645341, Cincinnati, OH, 45264-5341	Sewer, Water	216724-10534-Water	$ 102.81	$ 51.40
Philadelphia Gas Works	PO BOX 11700, NEWARK, NJ, 07101-4700	Natural Gas	0094855517	$ 153.36	$ 76.68
Ohio Edison	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	110 008 216 043	$ 727.43	$ 363.71
Enbridge Gas Ohio/88783	PO Box 88783, Chicago, IL, 60680-1783	Natural Gas	8 4214 0009 2425	$ 101.68	$ 50.84

Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric	15010-003	$ 90,325.15	$ 45,162.57
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Sewer, Water	8/921-2	$ 73.22	$ 36.61
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Trash (MSW), Water	8/926-3	$ 396.01	$ 198.00
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Sewer, Trash (MSW), Water	8/926-4	$ 6,939.56	$ 3,469.78
Dekalb-Cherokee Counties Gas District	1405 Gault Ave S, Fort Payne, AL, 35967	Natural Gas	135/6163-1	$ 5,307.36	$ 2,653.68
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Irrigation	8/927-3	$ 2,227.97	$ 1,113.99
Dekalb-Cherokee Counties Gas District	1405 Gault Ave S, Fort Payne, AL, 35967	Natural Gas, Other Services	325/6852-4	$ 436.97	$ -
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric	15010-001	$ 130.19	$ 65.10
Dekalb-Cherokee Counties Gas District	1405 Gault Ave S, Fort Payne, AL, 35967	Natural Gas, Other Services	335/3199-4	$ 2,068.95	$ -
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-004	$ 3,601.66	$ 1,600.83
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Water	26/6000-4	$ 347.94	$ 98.97
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Trash (MSW), Water	27/1056-4	$ 296.69	$ 73.34
Dekalb-Cherokee Counties Gas District	1405 Gault Ave S, Fort Payne, AL, 35967	Natural Gas, Other Services	335/3314-4	$ 1,610.98	$ -
Dekalb-Cherokee Counties Gas District	1405 Gault Ave S, Fort Payne, AL, 35967	Natural Gas, Other Services	335/3312-4	$ 243.97	$ (78.02)
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-007	$ 3,801.73	$ 1,700.87
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-009	$ 3,222.89	$ 1,411.45
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-008	$ 999.99	$ 300.00
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-006	$ 1,211.36	$ 405.68
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Trash (MSW), Water	27/1052-4	$ 3,815.69	$ 1,832.85
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Water	27/1051-4	$ 230.23	$ 40.11
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Trash (MSW), Water	26/529-4	$ 368.49	$ 109.25
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Water	26/528-5	$ 273.53	$ 61.76
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-005	$ 2,442.90	$ 1,021.45
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Trash (MSW), Water	27/1055-4	$ 277.03	$ 63.51
Fort Payne Improvement Authority	P.O. Box 680617, Fort Payne, AL, 35968	Electric, Other Services	15010-002	$ 3,447.31	$ 1,523.65
Fort Payne Water Works Board	153 20th Street NE, Fort Payne, AL, 35967-3523	Other Services, Sewer, Trash (MSW), Water	24/98-3	$ 268.72	$ 59.36
PR Springfield Delco LP	PO BOX 373988, CLEVELAND, OH, 44193-3988	Electric	137,29711	$ 595.93	$ 297.96
Aqua Pennsylvania/70279	PO Box 70279, Philadelphia, PA, 19176-0279	Water	001444820 0131336	$ 559.07	$ 279.54
Aqua Pennsylvania/70279	PO Box 70279, Philadelphia, PA, 19176-0279	Water	002053425 0131314	$ 22.44	$ 11.22
Springfield Tax Collector/SpringfieldTWP	50 Powell Rd, Springfield, PA, 19064	Sewer	29000131314	$ 25.00	$ 12.50
Springfield Tax Collector/SpringfieldTWP	50 Powell Rd, Springfield, PA, 19064	Sewer	29000131336	$ 624.46	$ 312.23
Springfield Township (Fire Inspection)	50 Powell Rd, Springfield, PA, 19064	Water	The Children's Place	$ 500.00	$ 250.00
The United Illuminating Company	PO Box 847818, Boston, MA, 02284-7818	Electric	010-0000375-9106	$ 1,552.59	$ 776.29
Southern Connecticut Gas (SCG)	PO Box 847819, Boston, MA, 02284-7819	Natural Gas	050-0010825-1229	$ 44.45	$ 22.22
Ameren Illinois	PO BOX 88034, Chicago, IL, 60680-1034	Electric, Natural Gas	5368218111	$ 133.05	$ 66.52
City of OFallon, IL	255 South Lincoln Avenue, O'Fallon, IL, 62269	Water	12934-007	$ 23.62	$ 11.81
Caseyville Township Sewer System (IL)	P.O. Box 1900, Fairview Heights, IL, 62208	Sewer	0204631000	$ 48.00	$ 24.00

Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636726	$ 1,385.44	$ 692.72
Penelec	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	100005125610	$ 1,061.46	$ 530.73
Erie Water Works	PO Box 4170, Woburn, MA, 01888-4170	Sewer, Water	513570-514070	$ 153.76	$ 76.88
National Fuel/371835	PO Box 371835, Pittsburgh, PA, 15250-7835	Natural Gas	4881693 11	$ 58.38	$ 29.19
Haywood Mall	PO Box 281484, ATLANTA, GA, 30384-1484	Electric	UNIT2029D-TCP	$ 974.23	$ 487.12
WaterOne (Water Dist No 1 of Johnson Co)	PO Box 219432, Kansas City, MO, 64121-9432	Water	400100063369	$ 54.21	$ 27.10
Johnson County Wastewater - 950599	PO Box 950599, St. Louis, MO, 63195-0599	Sewer	0020818489	$ 87.80	$ 43.90
Whitehall Township Authority	1901 Schadt Avenue, Whitehall, PA, 18052-3728	Water	10940	$ 31.38	$ 15.69
CWSA - Coplay Whitehall Sewer Authority	3213 MacArthur Road, Whitehall, PA, 18052	Sewer	03-010940-00	$ 55.00	$ 27.50
Whitehall Township Bureau of Fire	3223 MacArthur Rd, Whitehall, PA, 18052	Water	209 Lehigh Valley Mall - Annual Inspecti	$ 65.00	$ 32.50
Jackson Electric Membership Corp, GA	PO Box 166023, Altamonte Springs, FL, 32716-6023	Electric	138049	$ 605.12	$ 302.56
Jackson Electric Membership Corp, GA	PO Box 166023, Altamonte Springs, FL, 32716-6023	Electric	138836	$ 638.32	$ 319.16
The Illuminating Company	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	110025542264	$ 526.52	$ 263.26
KU-Kentucky Utilities Company	PO Box 771670, St Louis, MO, 63177-1670	Electric, Other Services	3000-0005-5230	$ 83.05	$ 41.52
PEPCO (Potomac Electric Power Company)	PO Box 13608, Philadelphia, PA, 19101-3608	Electric	55017916614	$ 658.55	$ 329.27
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990328	$ 915.17	$ 457.59
National Grid/371396	PO Box 371396, Pittsburgh, PA, 15250-7396	Electric, Other Services	90659-80000	$ 1,283.91	$ 641.96
City of Lancaster, PA	P.O. Box 1020, Lancaster, PA, 17608-1020	Sewer, Water	415550-519860	$ 38.48	$ 19.24
City Of Lancaster - 120	120 N DUKE STREET, Lancaster, PA, 17602	Other Telecom	11990	$ 275.00	$ 137.50
Taubman Auburn Hills Associates LP	PO BOX 67000, DETROIT, MI, 48267-0002	Electric, Water	280373-TCP#13530/A901	$ 3,854.88	$ 1,927.44
Consumers Energy	PO Box 740309, Cincinnati, OH, 45274-0309	Natural Gas	100000197556	$ 835.02	$ 417.51
National Grid - Pittsburgh/371382	PO Box 371382, Pittsburgh, PA, 15250-7382	Natural Gas, Other Services	68844-49009	$ 386.47	$ 193.24
Lake Success Shopping Center LLC	1526A Union Turnpike, New Hyde Park, NY, 11040	Water	228817-000	$ 6.95	$ 3.48
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	0646-3001-50-0	$ 1,628.74	$ 814.37
Northwoods Mall CMBS LLC	PO Box 530708, ATLANTA, GA, 30353-0708	Sewer, Water	221926-I0003411	$ 152.44	$ 76.22
Georgia Power	96 ANNEX, ATLANTA, GA, 30396	Electric	2196005037	$ 1,157.86	$ 578.93
City of Savannah, GA	PO Box 1968, Savannah, GA, 31402-1968	Sewer, Water	066620	$ 26.15	$ 13.08
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	14990341	$ 1,442.30	$ 721.15
POTOMAC EDISON	PO Box 371431, Pittsburgh, PA, 15250-7431	Electric	110081686534	$ 710.50	$ 355.25
PR Plymouth Meeting Mall LP	P.O. Box 73312, CLEVELAND, OH, 44193	Electric, Other Services, Sewer, Water	2306	$ 1,213.30	$ 606.65
PR Plymouth Meeting LP	PO Box 373312, CLEVELAND, OH, 44193	Sewer, Water	Childrens Place #914-Water	$ 99.44	$ 49.72
PR Plymouth Meeting LP	PO Box 373312, CLEVELAND, OH, 44193	Other Services	Childrens Place #914-HVAC	$ 333.26	$ 166.63
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1636720	$ 1,054.18	$ 527.09
Village of Norridge, IL	4000 North Olcott Avenue, Norridge, IL, 60706-1199	Other Services, Water	015786-000	$ 115.98	$ 57.99
Nicor Gas/2020/0632/5407	PO Box 5407, Carol Stream, IL, 60197-5407	Natural Gas	2170603740 1	$ 202.14	$ 101.07
Constellation NewEnergy/4640	PO Box 4640, Carol Stream, IL, 60197-4640	Electric	15254735	$ 1,080.07	$ 540.03
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	5817142226	$ 1,352.49	$ -

Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas	3009342373	$ 95.68	$ 47.84
Dominion VA/NC Power/26543/26666	P.O. Box 26543, Richmond, VA, 23290-0001	Electric, Other Services	006223027324	$ 983.23	$ (340.39)
PSE&G-Public Service Elec & Gas Co	PO Box 14444, New Brunswick, NJ, 08906-4444	Electric, Natural Gas	7397109705	$ 1,858.42	$ 929.21
Veolia Water New Jersey	PO Box 371804, Pittsburgh, PA, 15250-7804	Water	10002183818554	$ 42.05	$ 21.03
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1610485	$ 1,773.20	$ 886.60
Public Works & Utilities, KS	PO Box 2922, Wichita, KS, 67201-2922	Other Services, Sewer, Water	0209114-105156	$ 56.50	$ 28.25
Tombigbee Electric Power Assoc-Fulton	P.O. Box 369, Fulton, MS, 38843	Electric	243904-143229	$ 834.56	$ 417.28
LAZ KARP Associates LLC	PO Box 24860, New York, NY, 10087-4860	Other Telecom	A00124748-550833	$ 92.08	$ 46.04
Ozarks Electric Cooperative, OK	PO Box 22114, Tulsa, OK, 74121-9948	Electric	149464001	$ 705.23	$ 352.62
City of Fayetteville, AR	113 West Mountain Street, Fayetteville, AR, 72701	Sewer, Water	044666620	$ 130.37	$ 65.18
Black Hills Energy	PO Box 7966, Carol Stream, IL, 60197-7966	Natural Gas	1856 0599 85	$ 54.33	$ 27.16
Duke Energy/1094	PO Box 1094, Charlotte, NC, 28201-1094	Electric, Other Services	910089332234	$ 1,102.83	$ 551.42
Denison Parking - 850	850 ARMY NAVY DRIVE, ARLINGTON, VA, 22202	Other Telecom	2690-3314	$ 197.60	$ 98.80
Jersey Central Power & Light	PO Box 371422, Pittsburgh, PA, 15250-7422	Electric	100066322288	$ 1,212.24	$ 606.12
NJNG	PO Box 11743, NEWARK, NJ, 07101-4743	Natural Gas	230000217304	$ 283.23	$ 141.62
Bureau of Fire Prevention Dist #2 - 81	81 South Hope Chapel Rd, Jackson, NJ, 08527	Other Telecom	537 Monmouth Road Ste 306	$ 587.50	$ 293.75
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1560812	$ 1,251.16	$ 625.58
KUB-Knoxville Utilities Board	PO Box 59029, Knoxville, TN, 37950-9029	Electric, Other Services	1384810000	$ 1,234.01	$ 617.01
MidAmerican Energy Company	PO Box 8020, Davenport, IA, 52808-8020	Natural Gas	5808053036	$ 64.98	$ 32.49
Dominion VA/NC Power/26543/26666	P.O. Box 26543, Richmond, VA, 23290-0001	Electric, Other Services	002297611648	$ 645.90	$ -
Treasurer - Spotsylvania County	P.O. Box 9000, Spotsylvania, VA, 22553-9000	Other Services, Sewer, Water	040225-509084	$ 39.94	$ 19.97
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric	26819150009	$ 571.96	$ 285.98
Con Edison	390 WEST ROUTE 59, Spring Valley, NY, 10977-5300	Electric, Natural Gas, Other Services	24552910002	$ 1,969.12	$ -
NYC Fire Department - 25009	PO Box 25009, New York, NY, 10087-5009	Other Telecom	22041883	$ 2,444.40	$ 1,222.20
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885711	$ 88.85	$ 44.43
Direct Energy/70220	PO Box 70220, Philadelphia, PA, 19176-0220	Electric	1885710	$ 960.86	$ 480.43
FPL - Florida Power & Light Company	General Mail Facility, Miami, FL, 33188-0001	Electric, Other Services	1281605327	$ 1,234.37	$ -
MIAMI-DADE WATER AND SEWER DEPT	P.O. Box 026055, Miami, FL, 33102-6055	Sewer, Water	4028221740	$ 2,032.55	$ 1,016.28
Dominion Energy South Carolina	PO Box 25973, Richmond, VA, 23260-5973	Electric	1210045977377	$ 964.76	$ 482.38
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric, Other Services	1156073205	$ 812.53	$ 406.27
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric	1156020753	$ 342.96	$ 171.48
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric, Other Services	1156019207	$ 889.47	$ 444.73
PSEGLI	P.O. Box 9039, Hicksville, NY, 11802-9039	Electric, Other Services	1156019267	$ 1,363.56	$ -
Orange and Rockland Utilities (O&R)	PO Box 1005, Spring Valley, NY, 10977-0800	Electric, Other Services	73980-12119-5	$ 388.53	$ 194.26
Central Hudson Gas & Electric Co	284 South Avenue, Poughkeepsie, NY, 12601-4839	Natural Gas, Other Services	2100-7885-64-9	$ 535.69	$ 267.85
Central Hudson Gas & Electric Co	284 South Avenue, Poughkeepsie, NY, 12601-4839	Natural Gas, Other Services	2100-7885-63-1	$ 352.16	$ 176.08
Orange and Rockland Utilities (O&R)	PO Box 1005, Spring Valley, NY, 10977-0800	Electric, Other Services	88454-34579-9	$ 889.21	$ 444.61

Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1937021	$ 704.40	$ 352.20
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1937020	$ 250.76	$ 125.38
Orange and Rockland Utilities (O&R)	PO Box 1005, Spring Valley, NY, 10977-0800	Electric, Other Services	11557-50000-3	$ 361.80	$ 180.90
Direct Energy/643249/660749	PO Box 660749, Dallas, TX, 75266	Electric	1885708	$ 419.64	$ 209.82
Atmos Energy/630872/740353	PO Box 630872, Cincinnati, OH, 45263-0872	Natural Gas, Other Services	3005250925	$ 47.17	$ 23.58
DELMARVA POWER DE/MD/VA/17000/13609	PO Box 13609, Philadelphia, PA, 19101-3609	Electric, Natural Gas	5501 2156 588	$ 984.26	$ 492.13

IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

Court File No: CL-26-00000478-0000

AND IN THE MATTER OF AND IN THE MATTER OF THE CHILDREN'S PLACE, INC., THE CHILDREN'S PLACE SERVICES COMPANY, LLC, THE CHILDREN'S PLACE INTERNATIONAL, LLC, THE CHILDREN'S PLACE CANADA HOLDINGS, INC., THECHILDRENSPLACE.COM, INC., TCP IH II, LLC, TCP REAL ESTATE HOLDINGS, LLC, TCP INTERNATIONAL PRODUCT HOLDINGS, LLC, TCP BRANDS, LLC, AMASKIT, LLC, THE CHILDREN'S PLACE (BARBADOS) INC., TCP INVESTMENT CANADA I CORP., TCP INVESTMENT CANADA II CORP. AND THE CHILDREN'S PLACE (CANADA), LP

APPLICATION OF THE CHILDREN'S PLACE, INC. UNDER SECTION 46 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, c. C-36, AS AMENDED

ONTARIO
SUPERIOR COURT OF JUSTICE
(COMMERCIAL LIST)
Proceeding commenced at Toronto

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