

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:

BROOKSTONE HOLDINGS CORP., *et al.*,
Debtors.

Chapter 11

Case No 18-11780 (BLS)

(Jointly Administered)

STATEMENT OF FINANCIAL AFFAIRS FOR

Brookstone, Inc.

Case No: 18-11781

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Debtors.

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Case No. 18-11780 (BLS)

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY
AND DISCLAIMERS REGARDING DEBTORS’ SCHEDULES OF
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

The above-captioned debtors and debtors in possession (collectively, the “Debtors” or the “Company”) submit their Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements” and, together with the Schedules, the “Schedules and Statements”) pursuant to section 521 of the Bankruptcy Code (as defined below) and Rule 1007 of the Federal Rules of Bankruptcy Procedure.

On August 2, 2018 (the “Petition Date”), the Debtors commenced the above-captioned chapter 11 cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) with the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”). The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being administered jointly under case number 18-11780. The Debtors are authorized to operate their businesses as debtors-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Brookstone Holdings Corp. (4638), Brookstone, Inc. (2895), Brookstone Company, Inc. (3478), Brookstone Retail Puerto Rico, Inc. (5552), Brookstone International Holdings, Inc. (8382), Brookstone Purchasing, Inc. (2514), Brookstone Stores, Inc. (2513), Big Blue Audio LLC (N/A), Brookstone Holdings, Inc. (2515), and Brookstone Properties, Inc. (2517). The Debtors’ corporate headquarters and the mailing address for each Debtor is One Innovation Way, Merrimack, NH 03054.

The Schedules and Statements were prepared by the Debtors' management and are unaudited. While those members of management responsible for the preparation of the Schedules and Statements have made a reasonable effort to ensure that the Schedules and Statements are accurate and complete based on information known to them at the time of preparation after reasonable inquiries, inadvertent errors or omissions may exist and/or the subsequent receipt of information may result in material changes in financial and other data contained in the Schedules and Statements. Accordingly, the Debtors reserve their right to amend and/or supplement their Schedules and Statements from time to time as may be necessary or appropriate but there can be no guarantees that the Debtors will do so.

The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating or delivering the information contained herein. While commercially reasonable efforts have been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or re-categorized. In no event shall the Debtors or their agents, attorneys and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business or lost profits), whether foreseeable or not and

however caused, even if the Debtors or their agents, attorneys, and financial advisors are advised of the possibility of such damages.

These Global Notes and Statements of Limitations, Methodology and Disclaimers Regarding Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs (these "Global Notes") are incorporated by reference in, and comprise an integral part of, the Schedules and Statements, and should be referred to and reviewed in connection with any review of the Schedules and Statements. In the event that the Schedules and Statements differ from these Global Notes, these Global Notes shall control.

General Comments

Reservation of Rights. The Debtors reserve the right to dispute, or to assert setoff or other defenses to, any claim reflected in the Schedules and Statements as to amount, liability, and classification. The Debtors also reserve all rights with respect to the values, amounts, and characterizations of the assets and liabilities listed in their Schedules and Statements.

Basis of Presentation. The Schedules and Statements reflect the separate assets and liabilities of each individual Debtor. For financial reporting purposes, Brookstone Holdings Corp. and its affiliated debtors and debtors in possession historically prepared consolidated financial statements, which included financial information for all of its subsidiaries and which were audited annually. The majority of the Debtors' operations occur through Debtor Brookstone Company, Inc. and the Debtors use a centralized cash management system whereby all disbursements are made by Brookstone Company, Inc.

These Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles ("GAAP"), nor are they intended

to reconcile to the financial statements previously distributed to lenders, major creditors, or various equity holders on an intermittent basis.

The Schedules and Statements have been signed by Greg Tribou, Vice President – Chief Financial Officer for the Company. In reviewing and signing the Schedules and Statements, Mr. Tribou necessarily relied upon the efforts, statements, and representations of the accounting and non-accounting personnel located at the Debtors’ offices who report to, or work with, Mr. Tribou, either directly or indirectly. Mr. Tribou has not, and could not have, personally verified the accuracy of each such statement and representation, including statements and representations concerning amounts owed to creditors.

Date of Valuations. Except as otherwise noted in the Schedules and Statements, all liabilities, as well as cash, inventory and vendor balances, are valued as of July 28, 2018. The Schedules and Statements reflect the Debtors’ best effort to allocate the assets, liabilities, receipts, and expenses to the appropriate Debtor entity “as of” such dates. All values are stated in United States currency. In certain instances, the Debtors used estimates or pro-rated amounts where actual data as of the aforementioned dates was not available. The Debtors made a reasonable effort to allocate liabilities between the pre- and post-petition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the Debtors may modify the allocation of liabilities between the pre- and post-petition periods and amend the Schedules and Statements accordingly.

Book Value. Except as otherwise noted, each asset and liability of each Debtor is shown on the basis of net book value of the asset or liability in accordance with such Debtor’s accounting books and records. Therefore, unless otherwise noted, the Schedules and Statements are not based

upon any estimate of the current market values of the Debtors' assets and liabilities, which may not correspond to book values. It would be cost prohibitive and unduly burdensome to obtain current market valuations of the Debtors' property interests. Except as otherwise noted, the Debtors' assets are presented, in detail, as they appear on the Debtors' accounting sub-ledgers. As such, the detail may include error corrections and value adjustments (shown as negative values or multiple line items for an individual asset). The Debtors believe that certain of their assets may have been impaired by, among other things, the events leading to, and the commencement of, the Debtors' chapter 11 cases. The Debtors have not yet formally evaluated the appropriateness of the carrying values ascribed to their assets prior to the Petition Date.

Consignment Related Matters. The Debtors have a small amount of consignment inventory in their stores. The Debtors do not claim any ownership in the consignment inventory and are in the process of returning such inventory. Therefore, the value of such inventory is not reflected in the Schedules and Statements and the consignment vendors are listed on Question 21 of the Statements with no value assigned.

Property and Equipment. Owned property and equipment are recorded at cost and are shown net of depreciation. Depreciation is recorded using the straight-line method.

Causes of Action. The Debtors have made their best efforts to set forth known causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to causes of action they may have, whether disclosed or not disclosed, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action.

Litigation. Certain litigation actions (collectively, the "Litigation Actions") reflected as claims against a particular Debtor may relate to any of the other Debtors. The Debtors made

reasonable efforts to accurately record the Litigation Actions in the Schedules and Statements of the Debtor(s) that is the party to the Litigation Action. The inclusion of any Litigation Action in the Schedules and Statements does not constitute an admission by the Debtors of liability, the validity of any Litigation Action or the amount of any potential claim that may result from any claims with respect to any Litigation Action, or the amount and treatment of any potential claim resulting from any Litigation Action currently pending or that may arise in the future.

Application of Vendor Credits. In the ordinary course of their businesses, the Debtors may apply credits against amounts otherwise due to vendors. These credits arise because, among other things, (a) materials ordered and paid for may not be delivered, (b) materials delivered may be damaged or unusable, (c) vendor provides volume rebates and cash discounts, and (d) there may have been quantity and/or shipping variances and violations. While vendor claims are listed in the amounts entered on the Debtors' books and records and do not reflect credits or allowances due from such creditors to the Debtors, the account receivable balances listed do reflect credits or allowances due from such creditors to the Debtors. The Debtors reserve all rights with regard to such credits, allowances and other adjustments.

The Debtors intentionally have not included "non-cash" accruals, *i.e.* accruals to recognize expense or liability over multiple periods where no specific obligation to perform is established, such as accruals to equalize lease payments, in the Schedules and Statements.

The Bankruptcy Court has authorized, but not directed, the Debtors to, among other thing, (a) continue certain customer programs and practices in the ordinary course of business, (b) pay certain prepetition wages, salaries, employee benefits, and other related obligations up to the statutory cap of \$12,850 per employee, (c) pay certain prepetition sales, use, and other taxes, (d) pay certain prepetition shipping and related charges, and (e) pay certain prepetition amounts

related to the Debtors' insurance policies. While the Debtors have made their best efforts to reflect the claims, by vendor, the actual unpaid claims of creditors that may be allowed in these cases may differ from the amounts set forth in the Schedules and Statements. Moreover, the Debtors have not attempted to reflect any alleged recoupments in the claims of utility companies or other parties holding prepetition deposits that may assert (or have asserted) a recoupment right.

Any failure to designate a claim listed on a Debtor's Schedule as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtors that the claim is not "disputed," "contingent," or "unliquidated." The Debtors reserve the right to (a) object to or otherwise dispute or assert setoff rights, cross-claims, counterclaims or defenses to, any claim reflected on the Schedules as to amount, liability, classification or otherwise or (b) otherwise to designate subsequently any claim as "disputed," "contingent" or "unliquidated."

The claims listed on the Schedules do not reflect any analysis of claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all of their rights to dispute or challenge the validity of any asserted claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's claim.

The Debtors have excluded potential rejection damage claims of counterparties to executory contracts and unexpired leases that may or may not be rejected, and to the extent such damage claims exist, the Debtors reserve all rights to contest such claims as asserted.

Employee Claims. The Bankruptcy Court entered a final order authorizing, but not directing, the Debtors to pay certain prepetition employee wages, salaries, benefits and other related obligations. The Debtors currently expect that most prepetition employee claims for wages, salaries, benefits and other related obligations either have been paid or will be paid in the ordinary

course of business and, therefore, the Schedules and Statements do not include such claims. Notwithstanding the foregoing, the Debtors reserve their rights to (a) evaluate whether to modify or terminate any employee plan or program and (b) modify or terminate, with respect to discretionary obligations, or seek to modify or terminate any such plans or programs. In the event that any employee plans or programs are modified or terminated, or sought to be modified or terminated, affected employees would receive by mail notice thereof, thereby allowing any such affected party to assert claims against the Debtors arising therefrom.

Intercompany Items. For purposes of the Schedules and Statements, the Debtors have not reflected intercompany receivables and payables between Debtor entities as these entries are made for accounting purposes only and would not be settled in cash. The Debtors have reported receivables on Schedule A/B-11 and payables on Schedule E between each Debtor and their non-Debtor joint venture entities (the “Non-Debtor Affiliates”) which are affiliated to the Debtors through common ownership.

Schedules

Schedule A/B – Assets - Real and Personal Property

Items 2 and 3 – Cash on hand and checking, savings, money market, or financial brokerage accounts. The numbers listed in Items 2 and 3 are based on the Debtors’ books and records and reflect the balance sheet representation of the amounts held at the Debtors’ stores in tills, cash registers, store safes, and the like as of July 28, 2018.

Item 11 – Accounts Receivable. As noted above, the account receivable balances listed reflect credits or allowances due from vendor creditors to the Debtors. The receivable from NanJing XiShi Electronic Technical Limited Company listed on Schedule A/B for each of Debtors

(a) Brookstone Company Inc., (b) Brookstone Purchasing Inc., and (c) Big Blue Audio LLC constitutes only one total receivable but is owing to all three Debtors.

Item 46 – Machinery, equipment and vehicles. The Debtors lease certain vehicles, and such leases are captured on Schedule A/B for Debtor Brookstone Company, Inc.

Items 59-66 – Intangibles and intellectual property. The Debtors have not listed the value of such items because the values on the Debtors' books and records may not accurately reflect their value in the marketplace.

Items 74 and 75 – Causes of action against third parties (whether or not a lawsuit has been filed) and other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtors and rights to set off claims. The Debtors attempted to list known causes of action and other claims. Potential preference actions and/or fraudulent transfer actions were not listed because the Debtors have not completed an analysis of such potential claims. The Debtors' failure to list any cause of action, claim, or right of any nature is not an admission that such cause of action, claim, or right does not exist, and should not be construed as a waiver of such cause of action, claim, or right.

Item 82 – Accounts receivable. Item 82 includes intercompany receivables between each Debtor and Non-Debtor Affiliate.

Schedule D – Creditors Who Have Claims Secured by Property

Except as otherwise ordered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection or immunity from avoidance of any lien purported to be granted or perfected in any specific asset for the benefit of a secured creditor listed on a Debtor's Schedule D. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such

creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including without limitation, any intercompany agreement) related to such creditor's claim.

In certain instances, a Debtor may be a co-obligor with respect to scheduled claims of other Debtors. No claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are or may be otherwise satisfied or discharged.

The descriptions provided in Schedule D are intended only to be a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in these Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements.

Except as specifically stated herein, real property lessors, utility companies and other parties which may hold security deposits have not been listed on Schedule D. The Debtors have not included parties that may believe their Claims are secured through setoff rights or inchoate statutory lien rights.

Schedule E/F – Creditors Who Hold Unsecured Claims

Certain of the claims of state and local taxing authorities set forth in Schedule E ultimately may be deemed to be secured claims pursuant to state or local laws. Certain of the claims owing to various taxing authorities to which the Debtors may be liable may be subject to ongoing audits. The Debtors reserve their right to dispute or challenge whether claims owing to various taxing authorities are entitled to priority and the listing of any claim on Schedule E/F Part 1 does not constitute an admission that such claim is entitled to priority treatment pursuant to section 507 of the Bankruptcy Code.

In certain instances, a Debtor may be a guarantor with respect to scheduled claims of other Debtors. No claim set forth on the Schedule E/F of any Debtor is intended to acknowledge claims of creditors that are may be otherwise satisfied or discharged.

As noted above, the Bankruptcy Court has authorized, but not directed, the Debtors to, among other matters, pay certain prepetition wages, salaries, employee benefits, and other related obligations up to the statutory cap of \$12,850. To the extent any employees have been paid or will be paid in accordance with the Bankruptcy Court's order they have not been listed. Employees with claims in excess of the statutory cap are listed on Schedule E/F (Non-priority) and the balance exceeding \$12,850 is listed.

Certain of the Debtors' liabilities do not lend themselves to identification of individual claims/claimants. Specifically, Schedule E/F Part 2 for Brookstone Company, Inc. includes an aggregated estimated liability for the outstanding store gift and merchandise cards because Brookstone Company, Inc. does not track individual gift and merchandise card holders. The total amount outstanding on behalf of gift and merchandise cards is \$17,115,614.

Schedule E/F does not include certain deferred charges, deferred liabilities, accruals, or general reserves, including self-insured health insurance plan liabilities. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific Claims as of the Petition Date.

As noted above, the Debtors use a centralized cash management system whereby all disbursements are made by Brookstone Company, Inc. In the ordinary course, the Debtors engage in intercompany transactions and transfers amongst themselves and Non-Debtor Affiliates related to, among other things, the expenses of conducting certain of their retail operations. As a result,

liabilities listed on Schedule E/F of Debtor Brookstone Company Inc. may be liabilities of one or more Debtors and/or one or more Non-Debtor Affiliates but, in each case, in the ordinary course of business are paid by Brookstone Company, Inc. As noted above, the Debtors have reported intercompany receivables between Debtor and Non-Debtor Affiliates on Schedules A/B-11 and payables on Schedule E of each Debtor.

Item 4 – Others to be notified. The Debtors have listed their known creditors in Schedule E/F. To the extent attorneys have entered appearances on behalf of such creditors, those appearances are noted on the docket of the Debtors' chapter 11 cases and are not separately listed in Item 4.

Schedule G – Executory Contracts and Unexpired Leases

The businesses of the Debtors are complex and, while every effort has been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. The Debtors hereby reserve all of their rights to (a) dispute the validity, status or enforceability of any contracts, agreements or leases set forth in Schedule G and (b) amend or supplement such Schedule as necessary. Furthermore, the Debtors reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on the Schedules, including the right to dispute or challenge the characterization or the structure of any transaction, document or instrument. The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or an unexpired lease.

The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments and agreements that may not be listed therein. Certain of the real property leases listed on Schedule G may contain renewal

options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional space and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth on Schedule G. Additionally, the Debtors may be parties to various other agreements concerning real property, such as easements, rights of way, subordination, non-disturbance, supplemental agreements, amendments/letter agreements, title documents, consents, site plans, maps and other miscellaneous agreements. Such agreements, if any, are not set forth in Schedule G. Certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings.

Schedule H – Co-debtors

The Debtors included on Schedule H debts for which more than one Debtor may be liable even where such debts were reflected on Schedules E/F or G for the respective Debtors. To the extent these Global Notes include notes specific to Schedules D-G, such notes also apply to the co-debtors listed in Schedule H.

Statements

Question 1 - Gross revenue from business. As is customary in the retail industry, sales are reflected net of returns and allowances, coupons, discounts, shipping and handling, and sales tax.

Question 3 – Certain payments or transfers to creditors within 90 days before filing this case. As noted above, the Debtors use a centralized cash management system whereby all disbursements are made by Brookstone Company, Inc. As a result, payments to creditors are listed on the Statements of Brookstone Company, Inc. only, but may have been made on behalf of one or more Debtors. Additionally, as noted above, in the ordinary course, the Debtors engage in intercompany transactions and transfers amongst themselves and the Non-Debtor Affiliates related to, among other things, the expenses of conducting certain of their retail operations. As a result,

certain of the payments listed in Question 3 of the Statements may have been made by Brookstone Company, Inc. on behalf of one or more Debtors and/or one or more Non-Debtor Affiliates.

Question 4 - Payments or other transfers of property made within 1 year before filing this case that benefited any insider. The Debtors' intercompany transfers are done through accounting entries rather than cash transfers. Accordingly, the Debtors did not list intercompany transfers between Debtors in Question 4 of the Statements. Likewise, Question 4 of the Statements does not account for merchandise that was moved between the Debtors' locations. Such transfers are also reflected as accounting transfers with no corresponding cash transfers.

Further, despite the titles of certain employees, the Debtors do not believe these employees qualify as "insiders" under the Court's decision in *In re Foothills Texas, Inc.*, 408 B.R. 573 (Bankr. D. Del. 2009), because they do not participate in the corporate and/or operation management of the Debtors. Accordingly, such employees are not listed in Question 4 of the Statements.

Question 5- Repossessions, foreclosures, and returns. In the ordinary course of business, returns are part of the Debtors' operations.

Question 6 - Setoffs. The Debtors have used their best efforts to reflect setoffs made by creditors without permission that they are aware of. However, there may be instances, including, without limitation, credits due to landlords and holdbacks made by credit card processors, where such a setoff has occurred without the Debtors' knowledge.

Question 10 – All losses from fire, theft, or other casualty within 1 year before filing this case. The Debtors have included events that are not routine to the day-to-day operations of the business. Ordinary course shrink is not reflected in the Statements.

Question 11 - Payments related to bankruptcy. As noted above, because the Debtors use a centralized cash management system whereby all disbursements are made by Brookstone

Company, Inc., payments related to bankruptcy are reflected on the Statements of Brookstone Company, Inc. only, but were made on behalf of all of the Debtors.

Question 20 - Off-premises storage. The locations listed for off-premise storage do not include shippers that are holding goods in-transit, including but not limited to goods on ships, in trucks or in warehouses where they may be temporarily stored during the transport process.

Question 26 - Books, Records and Financial Statements (Question 26d). From time to time, the Debtors provided financial statements in the ordinary course of business to certain parties for business, statutory, credit, financing and other reasons. Recipients have included regulatory agencies, financial institutions, investment banks, vendors, debtholders and their legal and financial advisors. Additionally, during their sale process, the Debtors provided certain financial and/or strategic information to potential purchasers under non-disclosure agreements, which require that the Debtors not disclose who they provided this information to. Due to the confidentiality requirements of the non-disclosure agreements, such parties are not listed in response to this question.

Question 28 – List the debtor’s officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case. The Debtors listed all officers and directors in Question 28 of the Statements.

Question 30 – Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised? Please refer to Question 4 of the Statements for Debtor Brookstone Company, Inc. regarding all payments to insiders.

*****END OF GLOBAL NOTES*****

****SCHEDULES AND STATEMENTS BEGIN ON THE FOLLOWING PAGE****

Debtor Name	Brookstone, Inc.
United States Bankruptcy Court for the District of Delaware	
Case number (if known):	18-11781

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross Revenue from business

None

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year	Sources of Revenue	Gross Revenue (before deductions and exclusions)
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2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. Non-business income may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None

			Description of sources of revenue	Gross Revenue (before deductions and exclusions)
2.1	01/03/2016	12/31/2016	DRAM (Dynamic Random Access Memory) Settlement	\$6,399.78

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers - including expense reimbursements to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None

Creditor's name and address	Dates	Total amount or value	Reasons for payment or transfer <i>Check all that apply</i>
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4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. Insiders include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None

Insider's name and address	Dates	Total amount or value	Reasons for payment or transfer
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5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Description of the property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None

Case title	Nature of case	Court or agency's name and address	Status of case
7.1 Lorena Hernandez v. Brookstone, Inc. Case number N/A	Class action; gift cards	United States District Court for the Central District of California 350 W 1st Street, Suite 4311 Los Angeles, CA 90012-4565	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Brookstone as Defendant			
7.2 Sportbrain Holdings LLC v. Brookstone, Inc. Case number 1:2017cv03248	Patent Infringement	U.S. District Court for the Northern District of Illinois 219 Dearborn Street Chicago, IL 60604	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Brookstone as Defendant, Settled (Indem)			
7.3 TainoApp, Inc. v. Brookstone, Inc. Case number 3:2017cv01519	Patent Infringement	U.S. District Court for the District of Puerto Rico RicoRoom 150, Federal Bldg. San Juan, PR 00918	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Brookstone as Defendant, Settled			
7.4 Kathy Miller and Specialized Transportation Agent Group-Canada Corp. operating at STI Canada, Brookstone Inc., Brookstone Co. Inc., OSIM International, ABC Corporation, Pilot Air Freght Corp. Case number File No. 81532/12	General Liability	Ontario Superior Court of Justice 74 Woolwich Street Guelph, ON N1H 379 Canada	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Insurance Litigation, Settled			
Case title	Nature of case	Court or agency's name and address	Status of case

In re Brookstone, Inc.

Case No. 18-11781

7.5 Ashley C. Williams, Michael S. Williams and Ashley and Michael Williams on behalf of their minor son, GW v. Brookstone Stores, Inc., Brookstone, Inc., Brookstone Company, Inc., Maxfield & Oberton Holdings, LLC

General Liability

In the United States District Court for the Northern District of Illinois Eastern Division
219 South Dearborn Street
Chicago, IL 60604

Pending
 On appeal

Case number
No. 18-CV-44

Concluded

Insurance Litigation

Case title	Nature of case	Court or agency's name and address	Status of case
7.6 Emily Coleman v. Brookstone, Inc.	General Liability	Supreme Court of the State of New York County of Westchester 111 Dr. Martin Luther King Jr. Blvd. White Plains, NY 10601	<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input checked="" type="checkbox"/> Concluded
Case number Index No.: 63549/2013			

Insurance Litigation, Settled

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Custodian's name and address	Description of the property	Value
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Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of gifts to that recipient is less than \$1,000

None

	Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.1	Merrimack Crimeline Inc. 31 Baboosic Lake Rd. Merrimack, NH 03054 Recipient's relationship to debtor	Charitable Donation	8/24/2016	\$1,000
9.2	American Jewish Committee 11766 Wilshire Blvd. #800 Los Angeles, CA 90025 Recipient's relationship to debtor	Charitable Donation	12/21/2017	\$5,000
9.3	Merrimack Crimeline Inc. 31 Baboosic Lake Rd. Merrimack, NH 03054 Recipient's relationship to debtor	Charitable Donation	9/6/2017	\$1,000
9.4	American Heart Association Inc. 7272 Greenville Avenue Dallas, TX 75231 Recipient's relationship to debtor	Charitable Donation	7/19/2017	\$5,000
9.5	Charities and Foundation America 225 Reinekers Lane Alexandria, VA 22314 Recipient's relationship to debtor	Charitable Donation	6/12/2017	\$10,000
9.6	Road Runners Club of America 1501 Lee Hwy, #140 Arlington, VA 22209 Recipient's relationship to debtor	Charitable Donation	5/8/2017	\$3,000
	Recipient's name and address	Description of the gifts or contributions	Dates given	Value

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9.7	High Hopes Foundation of New Hampshire Inc. 12 Murphy Dr. #106 Nashua, NH 03062 Recipient's relationship to debtor	Charitable Donation	3/16/2017	\$3,000
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Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.8 Young Men's Christian Association of Greater Nashua 6 Henry Clay Drive Merrimack, NH 03054 Recipient's relationship to debtor	Charitable Donation	2/17/2017	\$2,500

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
9.9 Young Men's Christian Association of Greater Nashua 6 Henry Clay Drive Merrimack, NH 03054 Recipient's relationship to debtor	Charitable Donation	1/8/2018	\$2,500

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.** None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Date of loss	Value of property lost
	If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106 A/B (Schedule A/B: Assets - Real and Personal Property).		

Part 6: Certain Payments of Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
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12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device. Do not include transfers already listed on this statement.

None

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property - by sale, trade, or any other means - made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None

Who received transfer? Address.	Description of property transferred or payments received or debts paid in exchange.	Date transfer was made	Total amount or value
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Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy
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Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- No Go to Part 9.
- Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Location where patient records are maintained

How are records kept?

- Electronically
- Paper

Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- No
- Yes. State the nature of the information collected and retained. _____

Does the debtor have a privacy policy about that information?

- No
- Yes.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No Go to Part 10.
- Yes. Does the debtor serve as plan administrator?

- No. Go to Part 10.
- Yes. Fill in below:

Name of plan

Employer identification number of plan

EIN:

Has the plan been terminated?

- No
- Yes

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?
 Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial institution name and address	Last 4 digits of account number	Type of account	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
		<input type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other		

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it. Address	Description of contents	Does debtor still have it?
			<input type="checkbox"/> No <input type="checkbox"/> Yes

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it. Address	Description of contents	Does debtor still have it?
			<input type="checkbox"/> No <input type="checkbox"/> Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

Owner's name and address	Location of the property	Description of the property	Value
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Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium)
- Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- No
 Yes. Provide details below.

Case title	Court or agency name and address	Nature of the case	Status of case
Case number			<input type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- No
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- No
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

	Business name and address	Describe the nature of the business	Employer identification number. Dates business existed
25.1	Brookstone Company, Inc.	Retail	EIN# 04-2423478

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- None

	Name and address	Dates of service
26a.1	Chris Fan, Controller 7 Bowers Landing Apt 203 Merrimack, NH 03054	7/2018 - Present
26a.2	Greg Tribou, VP/CFO 32 Craig Drive Merrimack, NH 03054	7/2018 - Present as VP/CFO 12/2014-7/2018 as Controller
26a.3	Patrick Xia, SVP, CFO 27 High Noon Rd Weston, CT 06883	8/2017 - 7/2018
26a.4	Valen Tong, SVP, CFO 3232 Flemington Court Pleasanton, CA 94588	2/2015 - 6/2017

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

Name and address	Dates of service
26b.1 Grant Thornton LLP 75 State Street 13th Floor Boston, MA 02109	7/2014 - Present
26b.3 Howe Riley & Howe 43 Constitution Drive Suite 100 Bedford, NH 03110	2/2016 - Present
26b.4 Nathan Wechsler 70 Commercial Street 4th Floor Concord, NH 03301	1/2008 - Present

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address	If any books of account and records are unavailable, explain why
26c.1 Berkeley Research Group, LLC 75 State Street 18th Floor Boston, MA 02109	
26c.2 GLC Advisors & Co, LLC 600 Lexington Avenue 9th Floor New York, NY 10022	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address
26d.1 See Attached Exhibit

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No
- Yes. Give the details about the two most recent inventories

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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Name and address of the person who has possession of inventory records

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
28.10 Chris Fan	7 Bowers Landing Apt 203 Merrimack, NH 03054	Controller	0.00%
28.1 Piau Phang Foo	68 Software Avenue Yuhuatai District Nanjing, Jiangsu Province	Acting President & CEO	0.00%
28.2 Stephen A. Gould	17 Hampshire Hills Drive Bow, NH 03304	SVP, General Counsel and Secretary	0.00%
28.3 Greg Tribou	32 Craig Drive Merrimack, NH 03054	VP, Chief Financial Officer	0.00%
28.4 Susan M. McGrath	407 S Main St Nashua, NH 03060	VP, Human Resources	0.00%
28.5 David M. Figler	12 Baileys Green Bedford, NH 03110	VP, Chief Financial Officer & Treasurer	0.00%
28.6 Thomas Connolly	276 Proctor Road Jaffrey, NJ 03452	VP, Business Operations & Assistant Treasurer	0.00%
28.7 Kenneth Boremi	6 Tiffany Ln Methuen, MA 01844-1653	VP, Retail	0.00%
28.8 Marc Heimowitz	69 Crest Drive South Orange, NJ 07079	Independent Directors	0.00%
28.9 Yan Keya (Alan)	68 Software Avenue Yuhuatai District Nanjing, Jiangsu Province	Independent Directors	0.00%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No
 Yes. Identify below.

	Name	Address	Position and nature of any interest	Period during which position or interest was held
29.1	Chen Xudong	c/o Sanpower Group No. 68 Software Avenue Yuhuatai District, Nanjing, Jiangsu Province China	Former Chairman of the Board	10/17/2017 to 1/3/2018
29.2	Darren O'Brien	c/o Sailing Capital Advisors (Hong Kong) Llimited Unit 2006-08, 20/F Harbour Centre, 25 Harbour Road	Former Director	2/1/2016 to 9/22/2017
29.4	Fan Zhang	c/o Sanpower Group No. 68 Software Avenue Yuhuatai District, Nanjing, Jiangsu Province China	Former Director	5/6/2016 to 3/27/2018
29.5	Frank J. Slevin	c/o The Manleys Group Ltd. 2 Foubert's Place Regent Street London UK W1F 7PA	Former Chairman of the Board	5/6/2016 to 3/27/2018
29.6	Hu Fang	1364 Sapphire Dragon Street Thousand Oaks, CA 91320	Former SVP, Chief Chinese Business Supporting Officer and Director	7/31/2016 to 4/28/2018 and 12/1/2014 to 12/23/2015
29.7	Kiran Smith	142 Fox Hill Road Needham, MA 02492	Former VP, Chief Marketing Officer	12/1/2015 to 1/24/2018
29.8	Liu Yiquan	46 Ashwood Avenue Wilmington, MA 01887	Former SVP, Chief Product Officer	11/2/2017 to 5/21/2018
29.9	Marcelo Podesta	102 Great Plain Avenue Wellesley, MA 02482	Former VP, Chief Merchandising Officer	5/2/2016 to 1/24/2018
29.10	Shi Changyun	c/o Sanpower Group No. 68 Software Avenue Yuhuatai District, Nanjing, Jiangsu Province China	Former Director	5/16/2017 to 8/1/2018
29.11	Steven Goldsmith	2 Crown Point Circle Merrimack, NH 03054	Former President & CEO and Director	6/27/2016 to 2/10/2018
29.13	Tong Xin (Valen)	3232 Flemington Court Pleasanton, CA 94588	Former SVP, CFO, Treasurer and Director	9/2/2014 to 6/30/2017
29.14	Wang Jian	c/o Sailing Capital Advisors (Hong Kong) Llimited Unit 2006-08, 20/F Harbour Centre, 25 Harbour Road	Former Director	8/26/2016 to 9/22/2017

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29.15 Wang Yzhou	c/o Sanpower Group No. 68 Software Avenue Yuhuatai District, Nanjing, Jiangsu Province China	Former Director	3/27/2018 to 8/1/2018
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29.16 Wu Gang	c/o Sanpower Group No. 68 Software Avenue Yuhuatai District, Nanjing, Jiangsu Province China	Former Director and Chairman of the Board	3/27/2018 to 8/1/2018
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29.17 Xia Ping	27 High Noon Road Weston, CT 06883	Treasurer and Subsidiaries Director	8/14/2017 to 7/7/2018
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30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing this value
Relationship to debtor			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- No
 Yes. Identify below.

Name of the parent corporation	Employer identification number of the parent corporation
31.1 Brookstone Holdings Corp.	27-0124638

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No
 Yes. Identify below.

Name of the pension fund	Employer identification number of the pension fund
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Part 14: Signature and Declaration

WARNING Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on. 9/13/2018
MM / DD / YYYY

/s/ Greg Tribou Printed name Greg Tribou
Signature of individual signing on behalf of the debtor

Position or relationship to the debtor VP/CFO

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- No
- Yes

STATEMENT OF FINANCIAL AFFAIRS

EXHIBIT 26d

BOOKS, RECORDS & FINANCIAL STATEMENTS

LIST OF FINANCIAL INSTITUTIONS
TO WHOM A FINANCIAL STATEMENT WAS ISSUED

Brookstone, Inc.
Case No. 18-11781

SOFA 26d: List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

Ref.	Name	Address
26d.1	Wells Fargo Bank, N.A.	One Boston Place 18th Floor Boston, MA 02105
26d.2	Gordon Brothers Finance Company	Prudential Tower 800 Boylston Street, 2nd Floor Boston, MA 02199
26d.3	Wilmington Trust, National Association	50 South Sixth Street Suite 1290 Minneapolis, MN 55402
26d.4	Richters Consulting	200 South Wacker Drive Suite 3100 Chicago, IL 60606
26d.5	Sanpower Group	No 68 Software Avenue Yuhuatai District Nanjing, Jiangsu 210012 China
26d.6	TSYS Merchant Solutions	Legal Department 26E 1601 Dodge Street Omaha, NE 68102
26d.7	American Express Company	5042 Wilshire Blvd Los Angeles, CA 90036
26d.8	Lloyd's Syndicate No. 2623	1270 Avenue of the Americas Suite 1200 New York, NY 10020
26d.9	American Guarantee & Liability Insurance Company	1299 Zurich Way Schaumburg, IL 60196-1056
26d.10	QBE Insurance Corporation	QBE North America P.O. Box 28034 New York, NY 10087-8034
26d.11	Affiliated FM Insurance Co.	270 Central Avenue P.O. Box 7500 Johnston, RI 02919-4949
26d.12	Praetorian Insurance Company	590 Madison Avenue New York, NY 10022
26d.13	The Ohio Casualty Insurance Company	75 Berkeley Street Boston, MA 02116
26d.14	AXIS Insurance Company	11680 Great Oaks Way Suite 500 Alpharetta, GA 30022
26d.15	Zurich American Ins Co	1299 Zurich Way Schaumburg, IL 60196-1056
26d.16	Indemnity Insurance Co of North America	436 Walnut Street P.O. Box 1000 Philadelphia, PA 19106
26d.17	ACE American Insurance Company	7120 165th Place SW Edmonds, WA 98026
26d.18	National Surety Corporation	777 San Marin Drive Novato, CA 94998
26d.19	Hiscox Insurance Company Inc.	104 South Michigan Avenue Suite 600 Chicago, IL 60603
26d.20	Aon Risk Services Northeast Inc	P.O. Box 7247-7376 Philadelphia, PA 19170-7376
26d.21	Willis of Massachusetts, Inc.	P.O. Box 416672 Boston, MA 02241-6672
26d.22	Goldman, Sachs & Co. LLC	180 Maiden Lane New York, NY 10038
26d.23	Morgan Stanley Smith Barney LLC	1 Harborside Financial Center Plaza II Jersey City, NJ 07311
26d.24	COR Clearing LLC	1200 Landmark Center Suite 800 Omaha, NE 68102-1916
26d.25	Vanguard Marketing Corporation	100 Vanguard Boulevard Malvern, PA 19355
26d.26	Ingalls & Snyder, LLC	1325 Avenue of the Americas 18th Floor New York, NY 10019-6066
26d.27	Wells Fargo Clearing Services, LLC	1 North Jefferson Ave St. Louis, MO 63103
26d.28	Apex Clearing Corporation	One Dallas Center 350 N. St. Paul Street Dallas, TX 75201
26d.29	Merrill Lynch, Pierce, Fenner & Smith Inc.	1 Bryant Park New York, NY 10036
26d.30	Charles Schwab & Co., Inc.	101 Montgomery Street San Francisco, CA 94104

Ref.	Name	Address
26d.31	TD Ameritrade Clearing, Inc.	200 S 108th Ave Omaha, NE 68154
26d.32	UBS Financial Services Inc.	1000 Harbor Boulevard Weehawken, NJ 07086-6790
26d.33	National Financial Services Corporation	200 Liberty Street New York, NY 10281
26d.34	RBC Capital Markets, LLC	3 World Financial Center 200 Vesey St. New York, NY 10281-8098
26d.35	Hilltop Securities Inc.	1201 Elm Street Suite 3500 Dallas, TX 75270
26d.36	J.P. Morgan Securities LLC/JPMC	383 Madison Ave New York, NY 10179
26d.37	Credit Suisse Securities (USA) LLC	One Madison Avenue 3rd Floor New York, NY 10010-3643
26d.38	Janney Montgomery Scott LLC	1801 Market Street 9th Floor Philadelphia, PA 19103-1675
26d.39	E*Trade Securities LLC	1271 Avenue of the Americas, 14th Floor New York, NY 10020
26d.40	Pershing LLC	One Pershing Plaza Jersey City, NJ 07399
26d.41	Oppenheimer & Co., Inc.	125 Broad Street New York, NY 10004
26d.42	Deutsche Bank Securities Inc.	1251 Avenue of the Americas New York, NY 10020-1110
26d.43	BB&T Securities, LLC	8006 Discovery Drive Richmond, VA 23229
26d.44	Scottrade, Inc.	12855 Flushing Meadow Drive P.O. Box 31759 St. Louis, MO 63131
26d.45	American Enterprise Investment Services Inc.	2723 Ameriprise Financial Center Minneapolis, MN 55474
26d.46	Stifel, Nicolaus & Company Incorporated	501 North Broadway St. Louis, MO 63102
26d.47	The Bank of New York Mellon	One Wall Street 5th Floor New York, NY 10286-0001
26d.48	JPMorgan Chase Bank, National Association	14201 Dallas Parkway 12th Floor Dallas, TX 75254-2916
26d.49	Citibank, N.A.	3800 Citigroup Center Tampa Tampa, FL 33610-9122
26d.50	The Bank of New York Mellon /Mellon Trust of New E	Three Mellon Bank Center Pittsburgh, PA 15259
26d.51	State Street Bank & Trust Company/NRS/Intel	105 Rosemont Avenue Westwood, MA 02090
26d.52	Fifth Third Bank	Fifth Third Center Cincinnati, OH 45263
26d.53	Merrill Lynch (Safekeeping)	1 Bryant Park New York, NY 10036
26d.54	Barclays Capital, Inc. LDN	222 Broadway 11th Floor New York, NY 10038-2510
26d.55	JPM Asset Management Corporation	1736 Stockton St # 1 San Francisco, CA 94133
26d.56	Morgan Stanley & Co. LLC	1 Pierrepont Plaza 5th Floor Brooklyn, NY 11201-2766
26d.57	Interactive Brokers, LLC/Retail Clearance	Two Pickwick Plaza 2nd Floor Greenwich, CT 06830
26d.58	Wells Fargo Bank, National Association	733 Marquette Avenue South Minneapolis, MN 55479
26d.59	SEI Private Trust Company	1 Freedom Valley Drive Oaks, PA 19456
26d.60	Wedbush Securities Inc.	1000 Wilshire Boulevard Los Angeles, CA 90017