IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
GUE Liquidation Companies, Inc., et al., [1]	Case No. 19-11240 (LSS)
Debtors.	(Jointly Administered) **Re. Doc. Nos.: 839, 842** **Obj. Deadline: Dec. 2, 2019 @ 4:00 p.m. (et)** **Hearing Date: Dec. 18, 2019 @ 10:00 am (et)**

OBJECTION OF SENTRY INSURANCE, A MUTUAL COMPANY TO CONFIRMATION OF DEBTORS' FIRST AMENDED PLAN

Sentry Insurance, a Mutual Company, by and through its undersigned counsel, hereby objects to confirmation of the Debtors' First Amended Plan (the "Plan") and Plan Supplement as follows:

BACKGROUND

1. Sentry issued four (4) commercial general liability policies to named insured Liberty Media (the then-parent company of Provide Commerce) and/or Provide Commerce. The first three policies were numbered 90-17682-03 ("the Sentry Policies"). The first insurance policy provided coverage during the policy period 07/31/09 to 07/31/10. Provide Commerce is a named insured on this policy. The second insurance policy provided coverage during the policy period 07/31/10 to 07/31/11. Provide Commerce is a named insured on this policy. The third insurance

[1] The Debtors are the following 15 entities (the last four digits of their respective taxpayer identification numbers, if any, follow in parentheses): GUE Liquidation Companies, Inc. (5852); Bloom That, Inc. (9936); GUE Liquidation Delivery, Inc. (6960); FlowerFarm, Inc. (2852); FSC Denver LLC (7104); FSC Phoenix LLC (7970); GUE Liquidation, Inc. (1271); GUE Liquidation.CA, Inc. (7556); GUE Liquidation.COM Inc. (4509); GUE Liquidation Group, Inc. (9190); GUE Liquidation Mobile, Inc. (7423); GUE Liquidation Giftco, LLC (5832); Provide Cards, Inc. (3462); GUE Liquidation Commerce LLC (0019); and GUE Liquidation Creations, Inc. (8964). The Debtors' noticing address in these chapter 11 cases is 3113 Woodcreek Drive, Downers Grove, IL 60515.

policy provided coverage during the policy period 7/31/11-7/31/12. Provide Commerce is a named insured on this policy. The fourth policy was for the 7/31/11-7/31/12 policy term, and was issued to named insured Provide Commerce under policy #90-18389-03. Liberty Media is an additional named insured on that policy. So, there were two policies for that last year – one for Liberty Media and one for Provide Commerce. The aforesaid Sentry policies shall collectively be referred to as "the Sentry Policies" or the "Policies."

The Underlying Actions Against Provide Commerce

2. Beginning in late 2009, there were a series of class actions filed against Provide Commerce and others alleging that Provide Commerce engaged in a data-pass scheme whereby it transmitted consumers' credit card information to third parties who charged the consumers without their consent. These actions included *In Re EasySaver*, USDC, Southern District of California, Case No. 09-CV-402094-MMA (BLM) and the *Freeshipping* Litigation, USDC, Southern District of California, Case No. 11CV271 l RBB. Sentry agreed to defend the underlying *EasySaver* and *Freeshipping* actions under a reservation of rights, including the right to seek reimbursement of defense and indemnity amounts paid but not owed.

Provide Commerce's Coverage Action and Sentry's Counterclaim

3. On or about February 1, 2012, Provide Commerce filed an action against Sentry and other insurers alleging that the insurers unreasonably delayed or failed to pay defense fees (the "Coverage Action"). The Coverage Action was removed to the District Court for the Southern District of California.

4. On or about March 27, 2012, Sentry filed a counterclaim (defined herein as the "Counterclaim")[2] with two (2) counts against Provide Commerce and Liberty Media for rescission

[2] The Counterclaim also includes three (3) counts against other insurers for equitable subrogation, contribution and indemnity.

and negligent misrepresentation. The Counterclaim alleged that Provide Commerce failed to disclose known claims regarding data pass schemes relating to EasySaver and Freeshipping, and that had Sentry known the actual and true facts, it would not have issued the Sentry Policies or defended any of the underlying actions.

5. On October 7, 2014, the District Court entered an Order (the "October 7 Order") Granting Provide Commerce's Motion to Stay the Coverage Action and Counterclaim, including all discovery therein. Provide Commerce had moved to stay the Coverage Action until the underlying EasySaver action was resolved. The Court stated in its October 7 Order, that "On an insured's suit against an insurer to declare the insurer has a duty to defend the insured in an underlying action, California requires the court to stay the action pending resolution of the third party suit 'when the coverage question turns on facts to be litigated in the underlying action. *Montrose Chemical Corp. v. Superior Court*, 33 Cal. App. 4th 963, 979 (1995) (citation omitted).'" The aforesaid stay shall be referenced herein as the *Montrose Stay*.

6. On or about June 13, 2012, there was a settlement reached in the *EasySaver* action. The settlement established a $12.5 million fund from which the defendants would pay up to $8.7 million in attorneys' fees and other fees and costs and the remaining $3.5 million would fund the settlement's administration costs and reimburse the class plaintiffs for "membership" fees paid to the defendants. The settlement also included $25.5 million for the face value of store credits that the defendants agreed to provide to the class plaintiffs.

7. On or about January 2013, the settlement was approved by the United States District Court but that final order was thereafter appealed twice to the Ninth Circuit by an objector. The objector objected on the ground that, *inter alia*, class counsel's fee was disproportionately large because it was based on the face value of the store credits or "coupons" rather than on the

redemption value. Ultimately the Ninth Circuit agreed with the objector's argument regarding the attorney fees and remanded the case for further proceedings concerning the calculation of fees in accordance with governing law. The Ninth Circuit upheld the remainder of the settlement as fair, however. The final Ninth Circuit Opinion remanding the case for a further fee determination was dated October 3, 2018. The attorney fee issue was fully briefed but the District Court did not issue an opinion before Provide Commerce filed Chapter 11.

8. The underlying EasySaver Class successfully moved the Bankruptcy Court to modify the automatic stay to obtain, *inter alia*, a decision on their attorney fees. On September 27, 2019, the District Court entered an Order in the EasySaver case granting in part and denying in part the Class Plaintiffs' Motion for Attorney's Fees and Costs. The District Court stated "After a decade and two trips to the Court of Appeals, one issue remains in this consumer class action involving coupons: the proper amount of the attorney's fee award." The Court recognized that after ten years of litigation, including extensive discovery and mediation, the parties agreed to settle. Ultimately, the District Court denied without prejudice Plaintiffs' request for $8.7 million in attorney's fees, bifurcated the fee award such that fees based on coupon *(i.e.* store credit) and non-coupon related relief would be separately determined, and invited a revised request for attorney's fees. The Court granted Plaintiffs' request for $200,000 in costs. Further the Court ordered Plaintiffs and the defendants in that action to meet and confer regarding the plan for distributing the credits under the settlement to allow the parties to determine the redemption rate of the store credits provided under the settlement agreement.

9. Sentry paid in excess of $1.6M toward the defense fees on behalf of Provide Commerce in their defense of the underlying lawsuits.

The Bankruptcy Cases

10. On June 3, 2019, Provide Commerce, its parent FTD Companies, Inc. and thirteen (13) related entities filed a Chapter 11 Voluntary Petition (the "Bankruptcy Cases") in the United States Bankruptcy Court for this district (the "Bankruptcy Court").

11. On June 4, 2019, the Bankruptcy Court ordered the Bankruptcy Cases to be jointly administered.

12. On July 13, 2019, the Debtors filed their Statement of Financial Affairs, and therein listed as stayed the Insurance Coverage action, *Provide Commerce, Inc. v. Hartford Fire Insurance Company et al.* (U.S.D.C. S.D. Cal., case no. 12-CV-00516).

13. On or about September 6, 2019, this Court granted the EasySaver Class Representatives' Motion for Relief from the Automatic Stay to proceed with the EasySaver case in the Southern District of California and pursue insurance coverage, if any.

14. On or about September 18, 2019, the Debtors filed a Motion for an Order Approving Disclosure Statement [D.I. # 714], a Disclosure Statement [D.I. # 715] and a Joint Plan of Liquidation [D.I. # 716].

15. On October 4 and 7, 2019, Sentry filed Proofs of Claim in the Debtors' Bankruptcy Cases showing that Sentry paid in excess of $1.6M of fees to, *inter alia*, Provide Commerce and FTD Companies.

16. On or about October 28, 2019, the Court approved the Debtors' Disclosure Statement for the Debtors' First Amended Plan.

17. On or about November 11, 2019, Sentry filed a Motion for Relief from the Automatic Stay ("Motion for Relief") seeking relief that includes modifying the automatic stay to permit: (1) Sentry to file a motion with the United States District Court for the Southern District

of California (the "District Court") to lift the stay[3] (referenced herein as the *Montrose Stay*) imposed by the District Court of *Provide Commerce vs. Sentry Insurance, et al*, case no. 12-cv-00516 (the "Coverage Case and Counterclaim"); (2) the District Court to rule on Sentry's motion and/or lift the *Montrose Stay*; and (3) Sentry to proceed with investigation and discovery and litigation in the Coverage Case and Counterclaim. The hearing on Sentry's Motion for Relief is scheduled for December 18, 2019.

18. On or about November 22, 2019, the Debtors' filed a Plan Supplement that included various Appendices with Exhibits to the First Amended Plan.

THE OBJECTIONS

I. The Debtors' Releases Are Overly Broad and Impermissible Making the Plan Unconfirmable.

19. The Debtors seek to release, among others, the Debtors, their current and former directors, officers and agents based on an occurrence taking place on or before the Plan's Effective Date. [D.I. #839, Article VII, Section F, Subsection 3].[4] The Plan includes provisions releasing, exculpating, and enjoining actions against various Debtors, non-Debtors, including current and former officers, directors, affiliates and agents. [D.I. #839, Article I A, 65; Article VII, Section F, Subsections 2, 3, and 4]. Article VII, Section F, Subsections 2, 3, and 4 provide exculpations, releases, and injunctive relief (collectively, the "Release, Exculpation, and Plan Injunction Provisions") preventing the commencement or continuation of suits to collect from certain "Released Parties" and "Exculpated Parties." [Id.] "Released Parties" include: (a) the Secured

[3] "On an insured's suit against an insurer to declare the insurer has a duty to defend the insured in an underlying action, California requires the court to stay the action pending resolution of the third party suit 'when the coverage question turns on facts to be litigated in the underlying action. *Montrose Chemical Corp. v. Superior Court*, 33 Cal. App. 4th 963, 979 (1995) (citation omitted).'"

[4] "Released Party" includes the Debtors' Representatives [D.I. #839, Article I, Subsection A, Definition 129], and "Representatives" means, among other things, any current and former subsidiaries, officers, directors, managers, principals, members , agents" [D.I. #839, Subsection A, Definition 131].

Parties; (b) the DIP Secured Parties; (c) the Creditors' Committee; (d) with respect to (a) through (c), such Entities' Representatives; and (e) the Debtors' Representatives, as defined in the Plan. [D.I. #839, Article I, Section A, Paragraph 129]. "Exculpated Parties" include: (a) the Debtors; (b) the Creditors' Committee; and (c) with respect to each of the foregoing, such Entities' current and former affiliates, subsidiaries, officers, directors, managers, principals, members, agents, advisory board members, financial advisors, partners, attorneys, accountants, investment bankers, consultants, representatives and other professionals. [D.I. #839, Article I, Section A, Paragraph 65]. These above-mentioned provisions are impermissible.

20. The Releases are impermissible under controlling Third Circuit case law. In order to determine whether a debtor's release of non-debtor third parties, including directors and officers are appropriate under a plan, the Third Circuit has applied the non-exhaustive, five (5) factor test set forth in *In re: Master Mortgage Inv. Fund, Inc.*, 168 B.R. 930, 937 (Bankr. W.D. Mo. 1994), and *In re: Albeinsa Holding, Inc.*, 562 B.R. 282 (D. Del. 2016), which evaluates:

1) the identity of interest between the debtor and third-party such that a suit against the non-debtor is a suit against the debtor and will deplete the estate's resources;

2) the substantial contribution to the plan by the non-debtor;

3) the necessity of the release to the reorganization to the extent that, without the release, there is little likelihood of success;

4) an agreement by a substantial majority of creditors to support the injunction, specifically if the impacted class or classes "overwhelmingly" votes to accept the plan; and

5) the payment of all or substantially all of the claims of the classes impacted by the injunction.

21. Courts in this district have focused the analysis on whether the parties to be released have provided a substantial contribution to the plan. *See, In re: Washington Mutual*, 442 B.R. 314, 349-50 (Bankr. D. Del 2011). No single factor is dispositive. Courts do not grant third-party plan releases lightly, and the Plan proponent bears the burden of establishing the appropriateness of the non-debtor releases. *See, In re Zenith Elecs Corp*., 241 B.R. 92, 110 (Bankr. D. Del. 1999). This Court has only approved a debtor's release of non-debtor third parties if the non-debtors provided substantial value to the restructuring. *See, In re: Exide Technologies*, 303 B.R. 48, 73-74 (Bankr. D. Del. 2003).

22. The Debtors have not articulated, any substantial contribution by the insiders warranting the Releases. As far as Sentry knows, neither the insiders or Liberty Media are providing cash, assets, or anything of tangible value under the Plan and have not performed any extraordinary services that would constitute a contribution. The insiders have played no role in negotiating or formulating the Plan (other than negotiating for their own releases) and have had a limited, if any, ongoing management role because the Debtors sold their assets shortly after the Petition Date.

23. The Debtors similarly cannot satisfy the remaining factors set forth in the *Master Mortgage* case.

24. There is no identity of interest between the Debtors and the insiders that would reduce the estates' resources if claims were asserted against the insiders. Rather than depleting assets, the preservation of these claims for the benefit of creditors will only enhance recoveries.

25. The Releases are also not necessary to effectuate the Plan. *Washington Mutual*, 442 B.R. 349-50 (*citing In re: Continental Airlines*, 203 F.3d 203, 216 (finding that debtor might face future indemnity claim does not make release and permanent injunction of claims against the

debtor's directors and officers 'necessary' to the reorganization). The insiders' consent is not necessary for approval of the Plan. The Debtors ceased all operations, and sold all of their assets within 3 months of the Petition Date. The Debtors remaining assets (if any) can be liquidated and the Debtors successfully wound-down without the Releases or the further participation of the insiders or Liberty Media.

26. Sentry, deemed an unsecured creditor by the Debtors, opposes the Releases, for among other reasons, the fact that the Released parties may be a source of collection for Sentry, and Liberty Media is a defendant in Sentry's Counterclaim for rescission.

27. The Plan states that "Nothing in the Plan or Confirmation Order shall preclude *Provide Commerce v. Sentry Insurance et al.* and Sentry Insurance's counterclaim therein, Case No. 12-cv-00516, from being litigated in the United States District Court for the Southern District of California (the court presently having jurisdiction over such case at this time), the United States Bankruptcy Court for the District of Delaware or any other court." However, the Debtors' failure to also include the language in the Plan that Sentry Insurance is not releasing the parties under the Plan as it had agreed makes the foregoing statement meaningless, confusing or both.

28. Based on the forgoing, as the Debtors are unable to satisfy any of the factors in the *Master Mortgage* case, the Releases are inappropriate, and the Plan is unconfirmable.[5]

II. The Debtors' First Amended Plan Is Not Insurance Neutral And Not Confirmable.

29. Absent consent by an insurer, state law bars assignment of an insurance policy by the insured to a third party. Transfer of Sentry's Policies to a Trust could change its risks. The Coverage Action and Counterclaim for, *inter alia*, rescission are pending.

[5] At this time, Debtors' counsel has agreed to state in the Confirmation Order that "notwithstanding anything in the Plan or this Confirmation Order to the contrary, and regardless of how Sentry Insurance voted on the Plan, Sentry Insurance is not providing a release under the Plan." The parties will continue to discuss the appropriate language.

30. In the *Federal-Mogul* bankruptcy case, the debtor sought to transfer its insurance rights to asbestos trust created pursuant to section 524(g) of the Bankruptcy Code. The insurers objected by arguing that such a transfer would alter their risk. The Third Circuit cast doubts on whether transfer in that instance materially alters that insurers' risk. *In re Fed.-Mogul Glob. Inc.*, 684 F.3d 355, 379 (3d Cir. 2012). Rather, like most post-loss transfers, the Third Circuit merely saw this as a transfer of post-loss liabilities from one entity (the debtor) to another (the trust). The risk to the insurers, however, remained the same. *Id*. Other cases decided under similar circumstances have come to the same conclusion. *See, e.g., In re Global Indus. Technologies, Inc.*, 845 F.3d 201, 212 (3d. Cir. 2011) ("Indeed, in *Combustion Engineering*, the pre-petition quantum of asbestos liability was known from four decades of asbestos litigation, and moving the pre-petition asbestos claims out of the tort system and into a trust system did not increase in any meaningful way the insurers' pre-petition asbestos liability.") (discussing *In re Combustion Engineering, Inc.*, 391 F.3d 190 (3d. Cir. 2004)).

31. Moreover, it is the hallmark of bankruptcy law "that the filing of a bankruptcy petition does not permit a debtor in possession to enjoy greater [] property rights than it possessed outside of [the] bankruptcy case." *In re PSA, Inc.*, 335 B.R. 580, 588 (Bankr. D. Del. 2005). Because such an assignment is not allowed outside of bankruptcy, the same result must apply within bankruptcy. Therefore, any attempt to transfer the Insurance Policies should be denied.

32. The Insurance Policies can be equated to a personal service contract. *See, e.g. Matter of Taylor*, 103 B.R. 511, 516 fn 3 (D.N.J. 1989), *aff'd in part, appeal dismissed in part*, 913 F.2d 102 (3d Cir. 1990) ("Under a personal service contract, the receiving party relies on the personality of a specific individual for the completion of performance. Because the contract is premised on the artistic skill or unique abilities of a specific party, the duty to perform under the

contract generally is not assignable. . . . In this case, therefore, the trustee is precluded by nonbankruptcy law from assuming or assigning the debtor's personal service contracts."); *see also In re Pioneer Ford Sales, Inc.*, 729 F.2d 27, 28-29 (1st Cir. 1984) (concluding that the limitations of section 365(c)(1) are not limited to an individual's personal service contracts); *In re Braniff Airways, Inc.*, 700 F.2d 935, 943 (5th Cir. 1983) (same). Such agreements are likewise not assignable as the counter-party can only receive performance by that particular debtor.

33. Because the Plan fails to clearly articulate exactly what the Debtors' interest is in the Sentry Policies, transfer of the Policies to a trust violates the property rights of the other insureds (in this case Liberty Media). Section 541 of the Bankruptcy Code does not apply to the interest of the non-debtors who maybe insureds under the Policies. Thus, bankruptcy pre-emption of anti-assignment provisions does not apply to insurance policies held jointly by debtors and non-debtors. Sentry Insurance's policies are held with Liberty Media, a non-debtor. *See, In re Combustion Engineering, Inc.*, 391 F.3d 190, 219 (3d. Cir. 2004) ("To the extent the subject insurance policies are jointly held by Combustion Engineering and a non-debtor, … the § 541 preemption of anti-assignment provisions applies only to Combustion Engineering's interest in the shared policies").

III. The Debtors' Plan Impermissibly Seeks to Create More Rights for Allowed Claims Against Insurance Policies Than They Are Entitled To.

34. The Debtors state that "Notwithstanding anything to the contrary herein, if any Allowed Claim is covered by an Insurance Policy, such Claim shall first be paid from the proceeds of such Insurance Policy, with the balance, if any, treated in accordance with the provisions of this Plan governing the Class applicable to such Claim." (Plan, Article II, Subsection E, 5 H). This language begs the question of what it means to be a covered claim. The statement that "Notwithstanding anything to the contrary herein" renders the other statement in the Plan that

Sentry's litigation may continue notwithstanding anything contrary in the Plan to be superfluous. An insured has no greater rights in a bankruptcy case than it would have had outside a bankruptcy case. "The filing of a bankruptcy petition does not permit a debtor in possession to enjoy greater [] property rights than it possessed outside of [the] bankruptcy case." *In re PSA, Inc.*, 335 B.R. 580, 588 (Bankr. D. Del. 2005).

IV. The Bankruptcy Court Does Not Have Jurisdiction over Non-Debtor Liberty Media and Therefore Has No Jurisdiction over the Coverage Action and CounterClaim.

35. The Debtors' Plan provides that the Committee Liquidation Trustee shall be deemed to be substituted as the party to "…any litigation in which the Debtors are a defendant and not a counter-claimant or third-party plaintiff that may give rise solely to a General Unsecured Claim." Plan, Article III Subsection J. This is confusing.

36. The Bankruptcy Court does not have jurisdiction over the Coverage Action and the Counterclaim.

37. Judge Silberstein stated in the hearing on the Disclosure Statement that she is not holding a jury trial in her courtroom. Nor is Sentry consenting to a jury trial before this Court.

38. Moreover, Liberty Media,[6] an insured under the Sentry Policies is a non-debtor. This Court has no jurisdiction over Liberty Media, or its insurance coverage issues. Since the Coverage Action and the Counterclaim have Liberty Media as a party, those claims cannot be heard in this Court.

39. Based on the foregoing, Sentry objects to the confirmation of the Plan which seeks to strip Sentry of its rights to a jury trial, and Sentry has a right and reserves all of its rights to maintain the action in the current forum, the California District Court.

[6] Liberty Media filed a notice in the Coverage Action that its new name is Qurate.

V. The Debtors' Plan Supplement's Appendix 5 Is Contrary To The Terms of The Plan And Is Misleading.

40. With respect to Sentry Insurance, the Plan filed on October 28, 2019 provides, *inter alia*, "Nothing in the Plan or Confirmation Order shall preclude *Provide Commerce v. Sentry Insurance et al.* and Sentry Insurance's counterclaim therein, Case No. 12-cv-00516, from being litigated in the United States District Court for the Southern District of California (the court presently having jurisdiction over such case at this time), the United States Bankruptcy Court for the District of Delaware or any other court." [D.I. #839, Article IV, Subsection E].

41. However, on November 25, 2019, the Debtors filed a Notice of Filing of Plan Supplement ("Plan Supplement"). The Plan Supplement's Appendix 5 is Retained Causes of Action, Plan Exhibit F. Therein the Debtors state: "All Causes of Action, excluding any Challenges brought pursuant to the terms of the Final DIP Order and including, without limitation, *Provide Commerce vs. Sentry Insurance et al*, Case No. l2-cv-00516 (District Court for the Southern District of California) and defenses to the counterclaim therein, shall be transferred to and retained by the Debtor Liquidation Trust."

42. However, the Debtors fail to recognize that the action *Provide Commerce vs. Sentry Insurance et al*, Case No. l2-cv-00516 (District Court for the Southern District of California) (the "Coverage Action"), includes all parts of that action, including Sentry Insurance's Counterclaim (the "Counterclaim") referenced in Plan Article IV, Subsection E.

43. Therefore, to the extent that the Debtors refer to the Coverage Action, the Debtors should also refer to Sentry's Counterclaim.

VI. The Debtors' Plan Supplement's Appendix 6 Seeks to Assume All the Debtors' Insurance Contracts, Including Those Under Which The Debtors May Have No Rights.

44. The Plan defines Insurance Policies as "collectively, all insurance policies under which a Debtor is an insured party (including all related insurance agreements)." Article I Subsection A, Paragraph 87. Debtors' Plan Supplement's Appendix 6 seeks to assume "All insurance policies under which a Debtor is an insured party (including all related insurance agreements)." The Debtors cannot assume an insurance policy or any contract to the extent that it is rescinded, and since that is the subject of the Sentry Counterclaim in the Coverage Action, the Debtors cannot assume the Sentry Policy pending further order of the count hearing that litigation, 12-cv-00516 (S.D. Cal).

VII. Reservation of Rights.

45. Sentry Insurance, a Mutual Company reserves all of its right to further object to the Debtors' First Amended Plan and any supplements and to Confirmation.

Dated: December 2, 2019

FINEMAN KREKSTEIN & HARRIS

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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
GUE Liquidation Companies, Inc., et al., [1]	)	Case No. 19-11240 (LSS)
Debtors.	)	(Jointly Administered)

CERTIFICATE OF SERVICE

I, Deirdre M. Richards, caused to be served on this 2nd day of December, 2019,**OBJECTION OF SENTRY INSURANCE, A MUTUAL COMPANY TO CONFIRMATION OF DEBTORS' FIRST AMENDED PLAN** on the below listed individuals via the method(s) indicated:

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[1] The Debtors are the following 15 entities (the last four digits of their respective taxpayer identification numbers, if any, follow in parentheses): GUE Liquidation Companies, Inc. (5852); Bloom That, Inc. (9936); GUE Liquidation Delivery, Inc. (6960); FlowerFarm, Inc. (2852); FSC Denver LLC (7104); FSC Phoenix LLC (7970); GUE Liquidation, Inc. (1271); GUE Liquidation.CA, Inc. (7556); GUE Liquidation.COM Inc. (4509); GUE Liquidation Group, Inc. (9190); GUE Liquidation Mobile, Inc. (7423); GUE Liquidation Giftco, LLC (5832); Provide Cards, Inc. (3462); GUE Liquidation Commerce LLC (0019); and GUE Liquidation Creations, Inc. (8964). The Debtors' noticing address in these chapter 11 cases is 3113 Woodcreek Drive, Downers Grove, IL 60515.

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