

**United States Bankruptcy Court
District of Delaware**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): EDDIE BAUER HOLDINGS, INC., a Delaware corporation	Name of Joint Debtor (Spouse) (Last, First, Middle): NOT APPLICABLE
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 42-1672352	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): 10401 N.E. 8th Street, Suite 500 Bellevue, WA <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE 98004</div>	Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>
County of Residence or of the Principal Place of Business: King County, Washington	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>	Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>
Location of Principal Assets of Business Debtor (if different from street address above). <div style="text-align: right; border: 1px solid black; padding: 2px;">ZIP CODE</div>	

<p align="center">Type of Debtor (Form of Organization) (Check one box)</p> <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state the type of entity below.)	<p align="center">Nature of Business (Check one box.)</p> <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	<p align="center">Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.)</p> <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 9 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13
<p align="center">Tax-Exempt Entity (Check box, if applicable)</p> <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code)		<p align="center">Nature of Debts (Check one box.)</p> <input type="checkbox"/> Debts are primarily Debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

<p align="center">Filing Fee (Check one box.)</p> <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	<p align="center">Chapter 13 Debtors</p> <p>Check one box:</p> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D) <input type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D) <p>Check if:</p> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000. <p>Check all applicable boxes</p> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. a small business debtor as defined in 11 U.S.C. § 1126(b)
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<p>Statistical/Administrative Information</p> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.	<p>THIS SPACE IS FOR COURT USE ONLY</p>										
<p>Estimated Number of Creditors on a Consolidated Basis</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input checked="" type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> Over 100,000</td> </tr> </table>	<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input checked="" type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> Over 100,000	
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<p>Estimated Assets on a Consolidated Basis</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input checked="" type="checkbox"/> \$100,000,001 to \$500 Million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 Billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input checked="" type="checkbox"/> \$100,000,001 to \$500 Million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 Billion	
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<p>Estimated Liabilities on a Consolidated Basis</p> <table style="width:100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input checked="" type="checkbox"/> \$100,000,001 to \$500 Million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input checked="" type="checkbox"/> \$100,000,001 to \$500 Million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	
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Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): EDDIE BAUER HOLDINGS, INC. , a Delaware corporation	
All Prior Bankruptcy Cases Filed Within Last 8 Years If more than two, attach additional sheet.)			
Location Where Filed:	Case Number	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: See Addendum Hereto		Case Number:	Date Filed;
District:	Relationship:	Judge:	
Exhibit A (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)		Exhibit B (To be completed if debtor is an individual whose debts are primarily consumer debts.)	
<input checked="" type="checkbox"/> Exhibit A is attached and made a part of this petition.		I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petition that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D (To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor – Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(1)).			

<p>Voluntary Petition <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): EDDIE BAUER HOLDINGS, INC., a Delaware corporation</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Representative)</p> <p>X _____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p>X _____ Signature of Attorney*</p> <p>Signature of Attorney for Debtor(s) Michael R. Nestor (No. 3526) YOUNG CONAWAY STARGATT & TAYLOR, LLP 1100 West Street, 17th Floor Wilmington, Delaware 19801 Telephone: (302) 571-6600 Facsimile: (302) 571-1253 E-mail: mnestor@ycst.com and David S. Heller Josef S. Athanas LATHAM & WATKINS LLP Sears Tower, Suite 5800 Chicago, IL 60606 Telephone: (312) 876-7700 Facsimile: (312) 993-9767 E-mail: David.Heller@lw.com and Heather L. Fowler LATHAM & WATKINS LLP 355 South Grand Avenue Los Angeles, CA 90071-1560 Telephone: (213) 485-1234 Facsimile: (213) 891-8763 E-mail: Heather.Fowler@lw.com</p> <p>Date June <u>17</u>, 2009</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____</p> <p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual Marvin Edward Toland Senior Vice President and Chief Financial Officer</p> <p>Date: June <u>17</u>, 2009</p>	

Addendum to the Voluntary Petition

Pending Bankruptcy Cases Filed By Any Spouse, Partner Or Affiliate Of This Debtor:

On the date hereof, each of the affiliated entities listed below (including the Debtor in this chapter 11 case) filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware.

Eddie Bauer Holdings, Inc.

Eddie Bauer, Inc.

Eddie Bauer Fulfillment Services, Inc.

Eddie Bauer Diversified Sales, LLC

Eddie Bauer Services, LLC

Eddie Bauer International Development, LLC

Eddie Bauer Information Technology, LLC,

Financial Services Acceptance Corporation

Spiegel Acceptance Corporation

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

In re:

EDDIE BAUER HOLDINGS, INC.,
a Delaware corporation

Debtor.

Chapter 11

Case No. _____

EXHIBIT "A" TO VOLUNTARY PETITION

1. Debtor's securities are registered under Section 12 of the Securities Exchange Act of 1934. Its SEC file number is 001-33070

2. The following financial data refers to the Debtors' condition on a consolidated basis as May 30, 2009:

- | | | |
|----|---|------------------------------------|
| a. | Total assets | Approximately <u>\$476,148,000</u> |
| b. | Total debts (including debts listed in 2.c., below) | Approximately <u>\$426,705,000</u> |
| c. | Debt securities held by more than 500 holders: ¹ | |

		Approximate number of institutional investor holders
Secured <input type="checkbox"/> Unsecured <input type="checkbox"/> Subordinated <input type="checkbox"/>	\$ _____	NA
Secured <input type="checkbox"/> Unsecured <input type="checkbox"/> Subordinated <input type="checkbox"/>	\$ _____	NA
Secured <input type="checkbox"/> Unsecured <input type="checkbox"/> Subordinated <input type="checkbox"/>	\$ _____	NA
d. Number of shares of Class C Preferred Stock	0	0
e. Number of shares of Class A Common Stock	<u>30,926,271</u>	

3. Brief description of debtors' business: The Debtors are specialty retailers, and together with their non-debtor affiliates and subsidiaries sell sportswear and accessories, as well as selected products for the home.

¹ Debtors have less than 500 holders of debt securities.

4. List the names of any persons who directly or indirectly owns, controls or holds, with power to vote, 5% or more of the voting securities of debtors:

Holder	Class of Shares	Number of Shares of Common Stock Owned	Percent of Common Stock Owned
FMR LLC 82 Devonshire St. Boston, MA 02109	Common	2,381,362	7.7
Peninsula Capital Management, LP, Peninsula Master Fund, Ltd. and Scott Bedford 235 Pine St., Suite 1600 San Francisco, CA 94104	Common	2,377,381	7.7
H Partners Capital, LLC, H Partners Management, LLC H Partners, LP and Rehan Jaffer 888 Seventh Ave., 29th Floor New York, NY 10019	Common	2,000,000	6.5
Royce & Associates LLC 1414 Avenue of the Americas New York, NY 10019	Common	1,763,745	5.7

**CERTIFICATE OF RESOLUTIONS OF THE BOARD OF DIRECTORS OF
EDDIE BAUER HOLDINGS, INC., A DELAWARE CORPORATION, AUTHORIZING
FILING OF A PETITION UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

I, Freya Brier, do hereby certify:

1. That I am the duly authorized Senior Vice President, General Counsel and Corporate Secretary of Eddie Bauer Holdings, Inc., a Delaware corporation.

2. That at a special meeting of the Board of Directors of Eddie Bauer Holdings, Inc. duly held on June 16, 2009, the following resolutions were duly adopted in accordance with the requirements of the General Corporation Law of Delaware, and the same remain in full force and effect, without modifications as of the date hereof:

WHEREAS, as a result of the current debt load of Eddie Bauer Holdings, Inc. (the "**Company**"), the uncertainty of the continued supply by the Company's vendors of merchandise given the Company's current financial position, and potential liquidity constraints that could severely impede the Company's operations in the future, and the concern that the Company and its subsidiaries will not be able to continue to comply with certain covenants contained in the Company's \$225 million senior term loan facility, or have sufficient availability under the Company's revolving line of credit to make vendor payments in the future, and the Company's inability to refinance its current indebtedness on favorable terms, the Board of Directors of the Company (the "**Board**") has considered a number of strategic alternatives available to the Company, including a refinancing of all or a portion of the indebtedness of the Company, a reorganization, sale or liquidation of the Company through a proceeding under chapter 11 of the United States Bankruptcy Code (the "**Bankruptcy Code**"), and the continued operation of the Company on a modified business plan;

WHEREAS, the Board has received presentations from and had extensive discussions with its financial advisor as to various strategic alternatives available to the Company;

WHEREAS the Board has had extensive discussions with internal and external legal counsel to the Company as to its fiduciary duties to the Company's constituents under applicable law;

WHEREAS, the Board has discussed with management, the financial advisor to the Board and legal counsel to the Company certain strategic alternatives available to the Company and the current position of the Company's lenders and key suppliers with respect to the Company;

WHEREAS the Company's financial advisors have spent considerable time and effort contacting potential strategic investors regarding potential transactions with the Company;

WHEREAS, the Board has reviewed with its advisors a number of proposals for an acquisition of substantially all of the assets of the Company through a proceeding under chapter 11 of the Bankruptcy Code; and

WHEREAS, the Board has considered such matters as the Board deemed appropriate to enable the Board to evaluate the financial position of the Company and the strategic alternatives available to the Company.

WHEREAS, the Board has received and reviewed a definitive draft of an Asset Purchase Agreement among the Company, Eddie Bauer Inc., a Delaware corporation, Eddie Bauer Fulfillment Services, Inc., a Delaware corporation, Eddie Bauer Diversified Sales, LLC, a Delaware limited liability company, Eddie Bauer Services, LLC, a Ohio limited liability company, Eddie Bauer International Development, LLC, a Delaware limited liability company, Eddie Bauer Information Technology, LLC, a Delaware limited liability company, Eddie Bauer Customer Services Inc., a corporation of Ontario, Canada and Eddie Bauer of Canada, Inc., a corporation of Canada (together with the Company, the "**Selling Entities**") and Rainier Holdings, LLC, a Delaware limited liability company ("**Buyer**") (as presented to the Board, the "**Asset Purchase Agreement**"), pursuant to which, among other matters, the Buyer will purchase from the Selling Entities, directly and/or through one or more designees, and the Selling Entities will sell to the Buyer and/or such designees, substantially all of the Selling Entities' assets, and the Buyer will assume from the Selling Entities, directly and/or through one or more Buyer Designees, certain specified liabilities of the Selling Entities, in each case pursuant to the terms and subject to the conditions set forth in the Asset Purchase Agreement and further subject to any orders of the Bankruptcy Court in the Bankruptcy Proceeding (each as defined below);

WHEREAS, the Board has received and reviewed a form of Limited Guaranty (the "**Limited Guaranty**") from each of two affiliates of CCMP Capital Advisors, LLC, ("**Sponsor**") in favor of the Selling Entities pursuant to which the affiliates of Sponsor have, among other matters, guaranteed certain payment obligations of the Buyer in connection with the Asset Purchase Agreement; and

WHEREAS, (i) the Board has discussed the Asset Purchase Agreement, the Limited Guaranty and the transactions contemplated thereby with the financial advisor to the Board and legal counsel to the Company, (ii) the Board has determined that it is expedient and for the best interests of the Company and its creditors, shareholders and other interested parties to enter into the Asset Purchase Agreement, (iii) the Board has reviewed and considered the Limited Guaranty and (iv) the Board has considered such matters as the Board deemed appropriate to enable the Board to evaluate the transactions contemplated by the Asset Purchase Agreement and to reach an informed conclusion as to the transactions contemplated by the Asset Purchase Agreement.

Retention of Professionals

NOW, THEREFORE, BE IT RESOLVED, that each Authorized Officer (as defined below) be, and each of them with full power to act without the others hereby is, authorized, directed and empowered, on behalf of and in the name of the Company, to employ and retain the law firms of Latham & Watkins LLP ("**Latham & Watkins**"), 233 S. Wacker Drive, Chicago, IL 60606, and Young Conaway Stargatt & Taylor, LLP ("**Young Conway**"), The Brandywine Building, 1000 West Street, 17th Floor,

Wilmington, DE 19801, as attorneys for the Company, and, through its subsidiary Eddie Bauer of Canada, Inc., Goodmans, LLP (“**Goodmans**”), 250 Yonge Street, Suite 2400, Toronto, ON M5B 2M6, Canada, as attorneys for Eddie Bauer of Canada, Inc., in connection with the Bankruptcy Proceeding, the Sale Process and the negotiation of any postpetition financing and any Credit Documents, as the case may be;

FURTHER RESOLVED, that each Authorized Officer be, and each of them with full power to act without the others hereby is, authorized, directed and empowered, on behalf of and in the name of the Company, to employ and retain the financial services firm of Peter J. Solomon Company (“**PJS**”), as financial advisor for the Company in connection with the Bankruptcy Proceeding, the Sale Process and the negotiation of any postpetition financing and any Credit Documents, as the case may be;

FURTHER RESOLVED, that each Authorized Officer be, and each of them with full power to act without the others hereby is, authorized, directed and empowered, on behalf of and in the name of the Company, to employ and retain the financial services firm of Alvarez & Marsal (“**Alvarez**”), as restructuring advisor for the Company in connection with the Bankruptcy Proceeding, the Sale Process and the negotiation of any postpetition financing and any Credit Documents, as the case may be;

FURTHER RESOLVED, that each Authorized Officer be, and each of them with full power to act without the others hereby is, authorized, directed and empowered, on behalf of and in the name of the Company, to employ and retain the claims and noticing firm of Kurtzman Carson Consultants LLC (“**KCC**”), as claims and noticing agent for the Company in connection with the Bankruptcy Proceeding; and

FURTHER RESOLVED, that each Authorized Officer be, and each of them with full power to act without the others hereby is, authorized, directed and empowered, on behalf of and in the name of the Corporation, to employ and retain such further legal, financial, accounting and bankruptcy services firms (together with Latham & Watkins and its affiliates, Young Conway, PJS, Alvarez, and KCC, the “**Professionals**”) as may be deemed necessary or appropriate by any such officer.

Approval of Asset Purchase Agreement

FURTHER RESOLVED, that the Asset Purchase Agreement is expedient and in the best interests of the Company and its creditors, shareholders and other interested parties;

FURTHER RESOLVED, that the form, terms and conditions of the Asset Purchase Agreement and the Limited Guaranty, substantially in the form of the respective copies provided to the members of the Board, be, and the same hereby are, in all respects approved by the Board, and the transactions contemplated by the Asset Purchase Agreement and the Limited Guaranty and all other actions or matters necessary or appropriate to give effect to the foregoing be, and the same hereby are, in all respects approved by the Board;

FURTHER RESOLVED, that the form, terms and conditions of each of the exhibits and schedules attached the Asset Purchase Agreement, and any other documents, instruments and certificates required by, referenced in or related to the Asset Purchase Agreement (the “**Ancillary Agreements**”), be, and the same hereby are, in all respects approved by the Board;

FURTHER RESOLVED, that McNeil S. Fiske, Jr., the President and Chief Executive Officer, Marvin E. Toland, the Chief Financial Officer, Freya R. Brier, Senior Vice President and the General Counsel and Corporate Secretary, and/or such other officers of the Company as any of them may designate (the "**Authorized Officers**") be, and each of them with full power to act without the others hereby is, authorized to execute and deliver, in the name and on behalf of the Company, the Asset Purchase Agreement, the Limited Guaranty and each of the Ancillary Agreements (including, in each case, any amendments, waivers or modifications thereto), in each case in the form previously presented to the Board, with, to the extent permitted by law, such modifications and changes as the Authorized Officer executing the same may approve, such approval to be conclusively evidenced by such Authorized Officer's execution and delivery of such agreement.

Approval of Bankruptcy Proceeding

WHEREAS, in connection with, and pursuant to the terms of, the Asset Purchase Agreement, the Board has determined that it is desirable and in the best interests of the Company, its creditors, shareholders and other interested parties, that voluntary petitions be filed by the Company and its U.S. subsidiaries to seek relief under the provisions of the Bankruptcy Code and by its Canadian subsidiaries to seek relief under the provisions of the Companies' Creditor Arrangement Act ("**CCAA**") in Canada;

WHEREAS, the Board has determined that it is desirable and in the best interests of the Company, its creditors, shareholders and other interested parties that in connection with the Bankruptcy Case the Company commence a sale process pursuant to sections 363 and 365 of the Bankruptcy Code to sell all or substantially all of its assets in accordance with the Asset Purchase Agreement (the "**Sale Process**"); and

WHEREAS, the Board has determined that it is necessary for and convenient to the conduct, promotion and attainment of the business of the Company to obtain postpetition financing and in the best interests of the Company, its creditors, shareholders and other interested parties to obtain such postpetition financing.

NOW, THEREFORE, BE IT RESOLVED that in the business judgment of the Board, after consultation with its professional advisors, it is desirable and in the best interests of the Company and each of Eddie Bauer Inc., a Delaware corporation, Financial Services Acceptance Corporation, a Delaware corporation, Spiegel Acceptance Corporation, a Delaware corporation, Eddie Bauer Fulfillment Services, Inc., a Delaware corporation, Eddie Bauer Diversified Sales, LLC, a Delaware limited liability company, Eddie Bauer Services, LLC, an Ohio limited liability company, Eddie Bauer International Development, LLC, a Delaware limited liability company, and Eddie Bauer Information Technology, LLC, a Delaware limited liability company (together, the "**US Subsidiaries**"), its creditors, stockholders, and other interested parties, that voluntary petitions be filed by the Company and each of its US Subsidiaries under the provisions of the Bankruptcy Code in the United States Bankruptcy Court for District of Delaware (the "**Bankruptcy Court**") and that the Company and the US Subsidiaries seek Bankruptcy Court approval of the Sale Process and the transactions contemplated by the Asset Purchase Agreement (collectively, the "**Bankruptcy Proceedings**");

FURTHER RESOLVED, that the Authorized Officers be, and each of them with full power to act without the others hereby is, authorized and empowered for, in the name of, and on behalf of the Company and/or each of its subsidiaries to execute and verify petitions and other the necessary documents in the name of the Company and/or such subsidiaries under the Bankruptcy Code or the CCAA, as applicable, in connection with the commencement of the Bankruptcy Proceeding and to cause the same to be filed in the Bankruptcy Court in such form and at such time as the Authorized Officer executing said petitions and other documents shall determine;

FURTHER RESOLVED, that the Authorized Officers of the Company and any employees or agents (including counsel) designated by or directed by any such Authorizing Officers, be, and each of them with full power to act without the others hereby is, authorized and directed, with full power of delegation, to execute, verify and/or file, or cause to be filed and/or executed or verified (or direct others to do so on their behalf as provided herein) all necessary documents, including, without limitation, all Credit Documents (as defined below), petitions, affidavits, schedules, motions, lists, applications, pleadings and other papers, and to take any and all actions which the Authorized Officers, or any one of them, deems necessary and proper in connection with the Bankruptcy Proceedings or with any postpetition financing contemplated hereby, and to retain and employ all legal, financial, accounting and bankruptcy services firms or otherwise which such Authorized Officer may deem necessary and proper with a view to the successful prosecution of such proceedings;

FURTHER RESOLVED, that, in connection with the Bankruptcy Proceedings, any Authorized Officer of the Company is hereby authorized and directed to execute written consents of stockholders for each of its subsidiaries approving the agreements listed in the foregoing resolutions to which such subsidiary is a party and transactions contemplated thereby and authorizing and directing each such subsidiary to take any and all actions necessary or desirable to consummation the transactions contemplated thereby and hereby; and

FURTHER RESOLVED, that any actions heretofore taken by any Authorized Officer of the Company in connection with any of the foregoing resolutions be, and hereby are, ratified, confirmed and approved.

Approval of DIP Financing

WHEREAS, the Board has received and reviewed a form of Senior Secured, Super-Priority Debtor-in-Possession Loan and Security Agreement (the "**DIP Agreement**") by and among the financial institutions named therein, as lenders (in such capacity, the "**Lenders**"), Bank of America, N.A., as agent for the Lenders (in such capacity, the "**Agent**"), Banc of America Securities LLC, as sole lead arranger and book manager, Bank of America, N.A. and The CIT Group/Business Credit, Inc., as co-syndication agents, General Electric Capital Corporation and The CIT Group/Business Credit, Inc., as co-collateral agents (the "**Co-Collateral Agents**", and collectively with the Agent, the "**Agents**"), General Electric Capital Corporation, as documentation agent, Eddie Bauer, Inc., as borrower (the "**Borrower**") and the Company and the subsidiaries of the Borrower, as guarantors, which DIP Agreement provides the Company and its subsidiaries with postpetition financing during the pendency of the Bankruptcy Proceeding; and

WHEREAS, the Board has discussed the DIP Agreement and determined that it is in the best interests of the Company and its creditors, shareholders and other interested parties to enter into the DIP Agreement and has considered such matters as the Board deemed appropriate to enable the Board to evaluate the transactions contemplated by the DIP Agreement and to reach an informed conclusion as to the transactions contemplated by the DIP Agreement.

NOW, THEREFORE, BE IT RESOLVED, that the Authorized Officers of the Company are authorized and directed to negotiate and take all actions necessary or appropriate for the Company to obtain postpetition financing including under one or more debtor-in-possession (“DIP”) credit facilities, including the DIP Agreement, and to effectuate the foregoing, to enter into, execute, deliver and perform such loan agreements, documents, notes, guaranties, security agreements, pledge agreements and all other documents, agreements or instruments (collectively, the “Credit Documents”), including any amendments thereto, in each case in such form, with, to the extent permitted by law, such modifications and changes as the Authorized Officer executing the same may approve, such approval to be conclusively evidenced by such Authorized Officer’s execution and delivery of such agreement, as may be deemed necessary or appropriate by the proper officer; and

FURTHER RESOLVED, that the guarantee of indebtedness, the grant of security interests and pledges by the Company as contemplated in the Credit Documents, and any additional liens pursuant to any additional mortgage agreements, account control agreements, security agreements, pledge agreements or deeds of trust that either Agent or the Lenders may require, and the execution and filing of documents, agreements, financing statements, mortgages and instruments in connection therewith, are hereby authorized, approved, and adopted, as applicable.

Filings and Approvals

FURTHER RESOLVED, that the Authorized Officers of the Company are authorized and directed to perform on behalf of the Company any and all such acts as they deem necessary or appropriate in order to comply with applicable Securities and Exchange Commission (“SEC”) or NASDAQ rules and regulations, and in connection therewith, to execute and file all requisite papers and documents, including, but not limited to, current reports on Form 8-K, filings delisting the Company’s shares, and any other SEC or NASDAQ filings the Authorized Officers deem necessary, and that the execution by the Authorized Officers of any such papers and documents or the doing by them of any act in connection with the Bankruptcy Proceedings and the resolutions of the Board shall conclusively establish their authority therefor from the Company and the approval and ratification by the Company of the papers and documents so executed and the action so taken;

FURTHER RESOLVED, that, in order for the Company to comply with all applicable requirements of the Hart-Scott-Rodino Antitrust Improvements Act of 1976, as amended, and the rules and regulations promulgated thereunder (the “HSR Act”), including the filings required to be made thereunder, the Authorized Officers of the Company are authorized and directed to prepare or cause to be prepared with the assistance of counsel, execute and file or cause to be filed, in the name and on behalf of the Company, all notifications, reports, statements, documents and information required to be filed by the Company pursuant to the HSR Act or any similar laws existing in any foreign

jurisdictions and to respond to all requests for additional information and to meet and confer or to cause counsel to meet and confer with officials of the Federal Trade Commission, the Antitrust Division of the Department of Justice or agencies with similar authority in any foreign jurisdictions, all in relation to the transactions contemplated by the Bankruptcy Proceedings;

FURTHER RESOLVED, that, in order for the Company to comply with all other applicable requirements and regulations of the Federal, state, local and foreign administrative or governmental agencies in each jurisdiction where the Company or any of its subsidiaries conducts any business or owns any property or assets, the Authorized Officers of the Company are authorized and directed to prepare or cause to be prepared with the assistance of counsel, execute and file or cause to be filed, in the name and on behalf of the Company, all registrations, reports, statements, documents and information required to be filed by the Company with any administrative or governmental agency or agencies as may, in their judgment, be required in connection with the transactions contemplated by the Bankruptcy Proceedings; and

FURTHER RESOLVED, that the Board authorizes and directs the Authorized Officers of the Company, subject to the fulfillment or waiver of the other conditions to closing set forth in the Purchase Agreement, to make any and all filings, applications, notifications, certifications, requests, waivers, and directions necessary, appropriate or advisable in order to perform the obligations of the Company and its subsidiaries under the Asset Purchase Agreement, Limited Guaranty and Ancillary Agreements, to give effect to and consummate the transactions contemplated thereby and as other necessary or appropriate in connection therewith, including as required by applicable law.

Omnibus Resolutions

FURTHER RESOLVED, that the Authorized Officers be, and each of them with full power to act without the others hereby is, authorized and empowered, with full power of delegation, to (i) to prepare, execute, deliver and perform, as the case may be, such agreements, amendments, applications, approvals, certificates, communications, consents, demands, directions, documents, further assurances, instruments, notices, orders, requests, resolutions, supplements or undertakings, (ii) to amend, supplement or otherwise modify from time to time the terms of any documents, certificates, instruments, agreements or other writings referred to in the foregoing resolutions, (iii) to incur, pay or cause to be paid all such fees and expenses, and (iv) to take or cause to be taken any and all such further actions and do or cause to be done any and all acts and things as, in each case, each such Authorized Officer, in his or her discretion, shall deem necessary, appropriate or advisable from time to time to complete and effect the foregoing transactions or to carry out the intent and purposes of the foregoing resolutions and the transactions contemplated thereby, or otherwise, in each case in the name and on behalf of the Company or any of its subsidiaries. The preparation, execution, delivery and performance of any such agreements, amendments, applications, approvals, certificates, communications, consents, demands, directions, documents, further assurances, instruments, notices, orders, requests, resolutions, supplements or undertakings, the payment of any such costs or expenses and the performance of any such other acts shall be conclusive evidence of the approval of the Board thereof and all matters relating thereto; and

FURTHER RESOLVED, that all actions heretofore taken by any of the Authorized Officers or employees of the Company or by any of the Professionals with respect to the foregoing transactions and all other matters contemplated by the foregoing resolutions, including any acts or actions taken to seek relief on behalf of the Company or the US Subsidiaries under the Bankruptcy Code or in connection with the Bankruptcy Proceeding or the Sale Process, or any matter related thereto, be, and hereby are, adopted, ratified, confirmed and approved in all respects as the acts and deeds of the Company.

IN WITNESS WHEREOF, I have hereunto set my hand this 16th day of June 2009.

Eddie Bauer Holdings, Inc.,
a Delaware corporation

By: 

Freya Brier
Senior Vice President, General Counsel
Corporate Secretary

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

In re:

EDDIE BAUER HOLDINGS, INC.,
a Delaware corporation,¹

Debtor.

Chapter 11

Case No. _____

[Joint Administration Requested]

**CONSOLIDATED LIST OF CREDITORS HOLDING
30 LARGEST UNSECURED CLAIMS**

The following is a list of creditors holding the 30 largest unsecured claims against the above-captioned Debtor and certain affiliated entities that have simultaneously commenced chapter 11 cases in this Court (collectively, the “**Debtors**”). This list has been prepared on a consolidated basis from the unaudited books and records of the Debtors. The list reflects amounts from the Debtors’ books and records as of June 16, 2009.

The list is prepared in accordance with Fed. R. Bank. P. 1007(d) for filing in the Debtors’ chapter 11 cases. This list does not include (1) persons who come within the definitions of “insider” set forth in 11 U.S.C. Section 101 or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the largest unsecured claims.

¹ The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are: Eddie Bauer Holdings, Inc., a Delaware corporation (2352); Eddie Bauer, Inc., a Delaware corporation (9737); Eddie Bauer Fulfillment Services, Inc., a Delaware corporation (0882); Eddie Bauer Diversified Sales, LLC, a Delaware limited liability company (1567); Eddie Bauer Services, LLC, an Ohio limited liability company (disregarded), Eddie Bauer International Development, LLC, a Delaware limited liability company (1571); Eddie Bauer Information Technology, LLC, a Delaware limited liability company (disregarded); Financial Services Acceptance Corporation, a Delaware corporation (7532); and Spiegel Acceptance Corporation, a Delaware corporation (7253). The mailing address for Eddie Bauer Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Eddie Bauer of Canada, Inc. and Eddie Bauer Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies’ Creditors Arrangement Act.

The information herein shall not constitute an admission of liability by, nor is it binding on, any Debtor. Moreover, nothing herein shall affect any Debtor's right to challenge the amount or characterization of any claim at a later date.

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
1.	The Bank of New York	Mary Lagumina Corporate Trust Administration 101 Barclay Street - Floor 8W New York, NY 10286 Tel: 212-815-4812 Fax: 212-815-5704	Bond Indenture Trustee		\$75,000,000.00
2.	U.S. Customs Service	Mike Hagge ACH Debit Applications Revenue Division 6650 Telecom Drive, Suite 100 Indianapolis, IN 46278 Tel: 317-298-1200 ext. 1098 Fax: 317-298-1259	Trade Claim	Contingent, Unliquidated	\$2,500,000.00

² As noted above, the Debtors reserve their rights to dispute the claims set forth herein on any basis.

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
3.	Kristal D. Scherer	Sheldon A. Ostroff Law Offices Of Sheldon A. Ostroff 1441 State St. San Diego, CA 92101 Tel: 619-544-0881 Fax: 619-544-0892	Litigation	Contingent, Unliquidated, Disputed	\$1,600,000.00
4.	Danny Hernandez	Marc Primo Initiative Legal Group LLP 1800 Century Park East 2nd Floor Los Angeles, CA 90067 Tel: 310-556-5637 Fax: 310-861-9051	Litigation	Contingent, Unliquidated, Disputed	Unknown
5.	RR Donnelley Receivables Inc.	Tom Van Westrienen 5050 1st Ave S, Ste 101 Seattle, WA 98134 Tel: 425-450-1292 Fax: 425-417-5732	Trade Claim	Unliquidated	\$855,526.77
6.	Expeditor's International	Jannelle Farina 21318 64th Ave. S. Kent, WA 98032 Tel: 206-407-2935 Fax: 206-835-7013	Trade Claim	Unliquidated	\$700,000.00

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
7.	Boom!	Paul Degaetano 800 3rd Ave., 2nd Floor New York, NY 10022-7601 Tel: 212-317-2005 Fax: 212-317-9056	Trade Claim	Contingent, Unliquidated, Disputed	\$464,976.00
8.	Spiegel Creditors Trust	Jim Gallagher c/o Pine Brook Associates LLC 16 Lancaster Avenue Pine Brook, NJ 07058 Tel: 973-882-8108 Fax: 973-882-3778	Escrow Bank Accounts	Contingent, Unliquidated	\$450,000.00
9.	Midland Paper Co.	Richard Fey 1140 Paysphere Circle Chicago, IL 60674 Tel: 847-777-2740 Fax: 847-403-6857	Trade Claim		\$299,469.97
10.	Vipdesk Connect Inc.	Sally Hurley 324 N Fairfax St. Alexandria, VA 22314 Tel: 703-299-4422 Fax: 703-299-9769	Trade Claim	Unliquidated	\$250,000.00
11.	Fry Inc.	Dora Osario-Castro 650 Avis Drive Ann Arbor, MI 48108 Tel: 734-887-7519 Fax: 734-769-0810	Trade Claim	Unliquidated	\$225,000.00

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
12.	Stageplan Inc.	John Pritchow 1101 Battersby Ave. Enumclaw, WA 98022 Tel: 360-825-2428 Fax: 360-825-5435	Trade Claim		\$217,807.70
13.	Newgistics	Jason Marko 621 S Royal Ln. Coppell, TX 75019 Tel: 512-225-6121 Fax: 512-225-6001	Trade Claim	Unliquidated	\$200,000.00
14.	Scheiner Commercial	Joe Scheiner 25 North Wahsatch Ave. Colorado Springs, CO 80903 Tel: 719-487-1600 Fax: 719-487-1110	Trade Claim		\$178,571.94
15.	Epsilon	Stacey Demello 100 Summit Drive Milford, OK 45150 Tel: 513-248-2882 Fax: 781-685-0818	Trade Claim	Unliquidated	\$150,000.00
16.	Vulcan Mgmt / Smart Services	Courtney Marrero 7215 2nd Ave. Kenosha, WI 53143 Tel: 866-828-3094 Fax: 866-828-2795	Trade Claim	Unliquidated	\$150,000.00

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
17.	UPromise	Ken Ciesielski 95 Wells Ave., Ste. 160 Newton, MA 02459 Tel: 617-454-6400 Fax: 617-454-6430	Trade Claim	Unliquidated, Disputed	\$136,480.00
18.	FedEx	Hector Navarrete Module G, 4th Floor 3965 Airways Blvd Memphis, TN 38116 Tel: 425-637-6840 Fax: 425-637-6851	Trade Claim	Unliquidated	\$131,024.57
19.	Meisel	C. Laminack 2019 Mckenzie Dr. Carrollton, TX 75006 Tel: 214-688-4900 Fax: 214-688-4950	Trade Claim	Unliquidated	\$130,000.00
20.	Performics	Sylvia Lopez 180 N Lasalle, Suite 1100 Chicago, IL 60601 Tel: 312-739-0222 Fax: 312-739-0223	Trade Claim		\$124,827.10
21.	Russell Reynolds	Mel Garrett 101 California Street, Suite 2900 San Francisco, CA 94111 Tel: 415-352-3354 Fax: 415-781-7690	Trade Claim		\$123,747.64

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
22.	National Print Group Inc.	Reada Helpingstine 2464 Amnicola Highway Chattanooga, TN 37406 Tel: 423-622-2254 Fax: 423-622-7623	Trade Claim	Unliquidated	\$111,665.00
23.	Colorgraphics	Denise Bennett 150 N. Myers St. Los Angeles, CA 90033 Tel: 323-261-7171 Fax: 323-780-3811	Trade Claim	Unliquidated	\$106,000.00
24.	Tranzact	John Neal 360 W Butterfield Rd., Ste 400 Elmhurst, IL 60126 Tel: 630-530-6471 Fax: 630-833-0346	Trade Claim	Unliquidated	\$100,000.00
25.	Vanney Associates	Robert F. Vanney 360 North Robert Street, Suite 201 St. Paul, MN 55101 Tel: 651-222-4642 Fax: 651-222-3034	Trade Claim		\$99,042.36
26.	Kiva Designs	Megan Lintz 1350 Hayes St. #C16 Benicia, CA 94510 Tel: 707-748-1614 Fax: 707-748-1621	Trade Claim		\$92,044.08

	Name of Creditor	Name, Telephone Number and Complete Mailing Address, including Zip Code, of Employee, Agent or Department of Creditor Familiar with Claim Who May Be Contacted	Nature of Claim (Trade Debt, Bank Loan, Government Contract, Etc.)	Indicate if Claim is Contingent, Unliquidated Disputed, or Subject to Setoff²	Amount of Claim (if secured also state value of security)
27.	Omega Waste Manageme	Kelly Stewart 957 Colusa St. Corning, CA 96021 Tel: 530-824-1890 Fax: 530-824-1895	Trade Claim		\$90,637.53
28.	South Central Power	Ralph Luffler 2780 Coonpath Rd. NE Lancaster, OH 43130 Tel: 740-653-4422 Fax: 740-681-4488	Trade Claim		\$84,243.20
29.	AT&T	Melanie McCreary 225 W. Randolph, 6th Fl. Chicago, IL 60606 Tel: 312-458-0087 Fax: 512-646-5679	Trade Claim		\$81,888.09
30.	Voda Studios	Josh Courtney 1601 Dexter Ave. N. Seattle, WA 98109 Tel: 206-441-8158 Fax: 206-352-3178	Trade Claim		\$72,835.74

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

In re:

EDDIE BAUER HOLDINGS, INC.,
a Delaware corporation,¹

Debtor.

Chapter 11


Case No. _____

[Joint Administration Requested]

**DECLARATION CONCERNING DEBTORS' CONSOLIDATED LIST OF
CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS**

I, Marvin Edward Toland, Senior Vice President and Chief Financial Officer of Eddie Bauer Holdings, Inc., a Delaware corporation, declare under penalty of perjury that I have reviewed the consolidated list of creditors holding the 30 largest unsecured claims submitted herewith, and that the list is true and correct to the best of my information and belief.

Dated: June 12, 2009



Marvin Edward Toland

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Eddie Bauer Holdings, Inc., a Delaware corporation (2352); Eddie Bauer, Inc., a Delaware corporation (9737); Eddie Bauer Fulfillment Services, Inc., a Delaware corporation (0882); Eddie Bauer Diversified Sales, LLC, a Delaware limited liability company (1567); Eddie Bauer Services, LLC, an Ohio limited liability company (disregarded), Eddie Bauer International Development, LLC, a Delaware limited liability company (1571); Eddie Bauer Information Technology, LLC, a Delaware limited liability company (disregarded); Financial Services Acceptance Corporation, a Delaware corporation (7532); and Spiegel Acceptance Corporation, a Delaware corporation (7253). The mailing address for Eddie Bauer Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Eddie Bauer of Canada, Inc. and Eddie Bauer Customer Services, Inc., affiliates of the Debtors, Inc., commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

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

In re:

EDDIE BAUER HOLDINGS, INC.,
a Delaware corporation¹

Debtor.

Chapter 11

Case No. _____

[Joint Administration Requested]

LIST OF EQUITY SECURITY HOLDERS

In accordance with Rule 1007(a)(1) and 1007(a)(3) of the Federal Rules of Bankruptcy Procedure, the Debtor submits the List of Equity Security Holders attached hereto, representing the record holders as of June 8, 2009.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Eddie Bauer Holdings, Inc., a Delaware corporation (2352); Eddie Bauer, Inc., a Delaware corporation (9737); Eddie Bauer Fulfillment Services, Inc., a Delaware corporation (0882); Eddie Bauer Diversified Sales, LLC, a Delaware limited liability company (1567); Eddie Bauer Services, LLC, an Ohio limited liability company (disregarded), Eddie Bauer International Development, LLC, a Delaware limited liability company (1571); Eddie Bauer Information Technology, LLC, a Delaware limited liability company (disregarded); Financial Services Acceptance Corporation, a Delaware corporation (7532); and Spiegel Acceptance Corporation, a Delaware corporation (7253). The mailing address for Eddie Bauer Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Eddie Bauer of Canada, Inc. and Eddie Bauer Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.

List of Equity Security Holders of Record

Name	Address	Shares of Common Stock
Treasury -M-	Attn Client Operations 350 Indiana St Suite 800 Golden CO 80401 USA	8,316
Abb Energy Capital	Providence Pl Proj Downcity Eng PO Box 3798 Boston MA 02241-3798 USA	624
Abc Classic Designs Inc	1870 Sumulong Highway Brgy Mambugan Antipolo City 1820 Phillipines ZZZZ USA	888
Accurate Logistics Ltd	3820 Zane Terrace Dr Columbus OH 43228 USA	144
Jerry Ackerman	C/O Sievers & Associates 7730 Carondelet Avenue Suite 400 Clayton MO 63105 USA	825
Advance Smart International Ltd	Unit D2 7/f Ong Yuen Factory 505 Castle Peak Rd Kowloon HKG	259
Avista Advantage	PO Box 2440 Spokane WA 99210-2440 USA	128
Seeta Ali	C/O Jagtoo & Jagtoo Attn Frances Ja 216-8130 Sheppard Ave East Toronto ON M1B 3W3 CAN	472
Mitchell M Almy & Diana K Almy Jt Ten	3930 Ne 26th Ave Portland OR 97212-1549 USA	200
Alter Ego Inc	260 Fifth Ave Suite 10 S New York NY 10001 USA	1,569

Name	Address	Shares of Common Stock
Ambattur Clothing Intl Wll	Shop #2 Bldg #700 Road 3426 Block #634 State of BHR	946
American Package Express	9939 Norwalk Blvd Santa Fe Springs CA 90670-3321 USA	1,631
Amtech Lighting Services	File No 53124 Los Angeles CA 90074-3124 USA	392
Angora Textile Ltd	15 Km Multan Rd Shah Pur PAK	757
Arkansas Dept Of Revenue	PO Box 1272 Little Rock AR 72203 USA	165
Arlington Capital	PO Box 41598 Philadelphia PA 19101-1598 USA	605
Arnold Transportation	9523 Florida Mining Blvd Jacksonville FL 32257 USA	272
Art Dreams Inc	2433 Eastman Ave Ventura CA 93003 USA	170
At Systems Northwest Inc	PO Box 91242 Pasadena CA 91109-1242 USA	409
At&T Canada	PO Box 333 Stn M Toronto ON ZZZZ USA	195
At&T Canada	PO Box 333 Station M Toronto ON ZZZZ USA	1,442
Sidley & Austin	One First National Plaza Chicago IL 60603 USA	1,856
B&M Clothing Company	Spoika Z 0 01 Ul Pck 2 26-600 Radom 26-600 POL	324
Zegna Baruffa	Lane Borgosesia Spa Via B Sella 140 Vallemosso 13825 USA	125

Name	Address	Shares of Common Stock
Bea Systems	7074 Collection Center Dr Chicago IL 60693 USA	130
Bearing Point Inc	Dept At40297 Atlanta GA 31192-0297 USA	1,075
Bekins Worldwide/Solutions Inc	330 S Mannheim Road Hillside IL 60162 USA	139
Bekins Worldwide/Solutions Inc	330 S Mannheim Road Hillside IL 60162 USA	472
Best Access Systems	6181 E 75th St Indianapolis IN 46250 USA	118
Best Mailing Service Inc	87 Millrace Drive Lynchburg VA 24502-4343 USA	182
Birch Run Outlets Ii Llc	Attn Patricia Blake 100 East Pratt St 19th Fl Baltimore MD 21202 USA	474
Biz360 Inc	1400 Bridge Pkwy Ste 202 Redwood City CA 94065-6130 USA	177
Chronicle Books	85 Second St 6th Floor San Francisco CA 94105 USA	1,932
Raincoast Books	9050 Shaughnessy St Vancouver BC ZZZZ USA	234
Bose Corporation	The Mountain Ms 157 Colleen Caldwell Framingham MA 01701 USA	670
Boston Edison Company	Dbn Nstar Electric 800 Boylston Street 17th Floor Boston MA 02199 USA	126
Box Usa Inc	Attn Mark Wiklund International Paper/Box Usa Memphis TN 38118 USA	393

Name	Address	Shares of Common Stock
Kathy Boyer	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	45,500
Karen Boze	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	9,532
Yahoo Broadcast	PO Box 3023 Carol Stream IL 60132 USA	472
James Broderick	2725 Prince St Northbrook IL 60062 USA	309
John Brouillard	C/O Weston Financial 40 William Street Suite 100 Wellesley MA 02481 USA	1,426
Browning Ferris Industries	Natl Accts Serv Ctr PO Box 3151 Houston TX 77253 USA	220
Browning Ferris Industry	757 N Eldridge Pkwy Houston TX 77079-4527 USA	426
Browning-Ferris Industries	Williamsburg Dist #345 PO Box 830131 Baltimore MD 21283 USA	126
Bruner Corporation	C/O Brian Barwick 3637 Lacon Road Hilliard OH 43206 USA	368
Amstore Builders	540 Danforth Street PO Box 139 Coopersville MI 49404 USA	4,649
Building Systems Transpo	460 E High St London OH 43140 USA	91
Timothy Bumbaugh	7959 Roundelay Drive New Port Ritchey FL 34654-6356 USA	291

Name	Address	Shares of Common Stock
Joanne Burden	2985 Snowberry Lane Hilliard OH 43026 USA	419
Callanen International	C/O Citizens Bank PO Box 845696 Boston MA 02284 USA	494
Calmark Inc	Attn Terry Heilman 1400 W 44th St Chicago IL 60609 USA	1,669
Canon Financial Services Inc	Attn Christian Schmidling PO Box 4004 Carol Stream IL 60197 USA	193
Canon Usa Inc	Credit Dept 100 Park Blvd Itasca IL 60143 USA	732
Ace Rent A Car	PO Box 51707 Indianapolis IN 46251 USA	49
Carimax Corp	238 Pangdori Dochukmuyun Kwaugju City Kyunggido KOR	2,419
Carimax Corp	238 Pangdori Dochukmuyun Kwaugju City Kyunggido KOR	123
Carlington Industries Ltd	David Jacobson Esq Dorsey & Whitn Us Bank Centre Seattle WA 98101-4010 USA	201
Carnival Industrial Corp	7th Fl Section 4 25 Jen Ai Rd Taipei 106 106 TWN	1,018
Carousel Center Company Lp	C/O Kevin Newman Esq Menter Rudin 500 Salina Street Suite 500 Syracuse NY 13202 USA	5,211

Name	Address	Shares of Common Stock
Carry Wealth Ltd	23/f 9 Wing Hong St Kowloon HKG	355
Cede & Co ²	PO Box 20 Bowling Green Stn New York NY 10274 USA	30,417,340
Central Maine Power Co	83 Edison Drive Attn Bonnie Collins Augusta ME 04336 USA	247
Cerie International Ltd	1904 Riley House 88 Lei Muk Road Kwai Chung HKG	483
C H Robinson Company	8100 Mitchell Road Eden Prairie MN 55344 USA	465
C H Robinson Company	8100 Mitchell Road Eden Prairie MN 55344 USA	651
C H Robinson Company	8100 Mitchell Road Eden Prairie MN 55344 USA	52
As We Change	1424 30th Street Ste B San Diego CA 92154-3417 USA	291
Clear Channel	Ksne-Fm 2880-B Meade Ave Las Vegas NV 89102 USA	206
China Top Industries Ltd	Rm 1012 Hollywood Plaza 610 Nathan Rd Kowloon HKG	475
Cit Commercial Services For Excell Home Fashions Inc	PO Box 1036 Charlotte NC 28201 USA	155

² Cede & Co. is the nominee name for The Depository Trust Company, the central securities depository in the United States. This position is comprised of bank and brokerage firms with holdings in the security, which may be holding on their own behalf, or on behalf of other underlying beneficial owners.

Name	Address	Shares of Common Stock
Claritas Inc	PO Box 7247-7380 Philadelphia PA 19170-7380 USA	1,061
Classique Footwear Inc	Coup D'etat Shoes 160 Gregg St #7 Lodi NJ 07644-2605 USA	327
Classique Footwear Inc	Coup D'etat Shoes 160 Gregg Street #7 Lodi NJ 07644-2605 USA	369
Polly Close	C/O Charles Schwab 211 Main Street Mail Stop Sf215fnt San Francisco CA 94105 USA	7,475
Coface North America Inc	PO Box 905 Monmouth Junction NJ 08852-0905 USA	289
Seattles Best Coffee	PO Box 3946 Seattle WA 98124-3946 USA	190
Melrose Home Collections	1526 South Broadway Los Angeles CA 90015 USA	309
Nextel Communications	PO Box 4191 Carol Stream IL 60197 USA	136
Compass Group Nad Inc	Db a Eurest Dining 2400 York Mont Rd Charlotte NC 28215 USA	394
Computer Systems Company Inc	17999 Foltz Pkwy Strongsville OH 44149-5565 USA	18
Connecticut Light & Power Company	Northeast Utilities Credit & Collection Center Hartford CT 06101-8307 USA	250
Conservation Prolab Inc	20 West 20 Street (5th New York NY 10011 USA	542
Conso Products	PO Box 651304 Charlotte NC 28265 USA	331

Name	Address	Shares of Common Stock
Consolidated Edison Company Of Ny Inc	Bankruptcy Group 4 Irving Place Room 1875-s New York NY 10003 USA	142
Consumers Energy Company	Attn Michael G Wilson (P33263) One Energy Plaza Jackson MI 49201 USA	118
Northern Virginia Electric Cooperat	PO Box 2710 Manassas VA 20108-0875 USA	241
Cornell Storefront Systems Inc	Attn Randel Lisman 140 Maffet St Ste 200 Wilkes Barre PA 18705-1003 USA	387
Calyx And Corolla	3975 20th Street Ste G Vero Beach FL 32960-2493 USA	376
Cos Services Inc	3616 Fisher Rd Columbus OH 43228-1012 USA	158
Cos Services Inc	PO Box 2622 Columbus OH 43216 USA	167
Cox Transportation Services	10448 Dow-Gil Road Sashland VA 23005 USA	960
Prestige Leather Creations	5445 Jillson Street PO Box 91-1205 City Of Commerce CA 90091 USA	130
Crew Knitwear Inc	Attn Peter Jung 1731 E 23rd Street Los Angeles CA 90058 USA	382
Fki Logistex Crisplant	PO Box 601154 Charlotte NC 28260 USA	173
Crt Inc	Attn Joanna Trojer 3705 Latrobe Dr Suite 350 Charlotte NC 28211 USA	944

Name	Address	Shares of Common Stock
Crystal Knitters Ltd	Crystal Industrial Bldg 71 How Ming ST ZZZZ USA	88
Cypress Interior Contracting	515 Milner Ave Ste 9 & 10 Scarborough M1b 2k4 ON M1B 2K4 CAN	791
Dale Tiffany Inc	14830 Alondra Blvd La Mirada CA 90638 USA	180
D A T Asia Production Limited	Flat A 1/f Tai King Industrial B 100-102 King Fuk Street San Po Kong Kowloon HKG	131
Marion Ward Davis	Andrew Garber Attorney 1234 Market St # 2040 Philadelphia PA 19107 USA	236
D'clase Apparel Int'l Inc	13650 Nw 8th Street Suite 106 Sunrise FL 33325 USA	838
A R S Industria E Comercio De Artefatos	Attn Cisso Silva/Rua Antonio Mesqui 313 Bairro Chico Julio Franca SP 14405244 BRA	865
Debt Settlement Associates Llc	Transferor Carlson Jpm Store Fixtu 3830 Valley Center Drive Pmb 705-1 San Diego CA 92130 USA	171
Rene Dehry	4/6 Rue Du Faubourg Poissonniere Paris FRA	615
Del Monte Regional Mall Llc	3240 Stone Valley Rd W Alamo CA 94507 USA	229
Delancey Gettysburg Associates Lp	C/O Frank Correll Jr & Maggie Sobol Klehr Harrison Harvey Branzburg & E Philadelphia PA 19102 USA	197
Dell Financial Services	PO Box 4293 Chicago IL 60693 USA	131

Name	Address	Shares of Common Stock
Volkan Demir	Soley 35887th Street 3rd Floor New York NY 11209 USA	844
Avery Dennison	12310 Collection Center Dr Chicago IL 60693 USA	1,376
Earl Devanney	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	75
Earl Devanny	C/O Charles Schwab 211 Main St Mail Stop Sf215fmt-08 San Francisco CA 94105 USA	3,575
Developers Diversified Realty Db Sa Ventures Lp	Attn: Eric C. Cotton PO Box 931650 Cleveland OH 44193 USA	134
Dhl Airways Inc	PO Box 78016 Phoenix AZ 85062 USA	219
Dialamerica Marketing Inc	Jeannette Doyle 960 Macarther Blvd Mahwah NJ 07495 USA	413
Jessica K Dillon	1202 Colton Blvd Billings MT 59102-2464 USA	36
Dorel Juvenile Group Inc	135 S Lasalle Dept 2154 Chicago IL 60674 USA	176
Dorel Juvenile Group Inc	Dept 2154 135 S Lasalle Chicago IL 60674-2154 USA	1,281
Dupage County Collectors	PO Box 787 Wheaton IL 60189 USA	461
Dynamex	1870 Crown Dr Dallas TX 75234 USA	207

Name	Address	Shares of Common Stock
Eastview Mall Llc	Thomas W. Daniels Esq 1265 Scottsville Road Rochester NY 14624 USA	3,442
Eatontown Monmouth Mall Llc	Attn Mei Cheng C/O Vornado Realty L 210 Rte 4 East Paramus NJ 07652 USA	6,584
Ed Mehlman And Associates	Attn Ed Mehlman 5705 Woodmont Court Plano TX 75093-4003 USA	262
Edelkoort Inc	The Firehouse 604 E 11th St New York NY 10009 USA	119
Southern California Edison	PO Box 600 Attn Accounts Receiv Rosemead CA 91771-0001 USA	25
Southern California Edison	PO Box 600 Attn Accounts Receiv Rosemead CA 91771-0001 USA	33
Eklecco Llc	Attn Kevin M Newman Esq 308 Maltbie St Menter Rudin & Trivelpiece Pc Mente Syracuse NY 13204-1498 USA	25,788
Bluebonnet Electric	PO Box 240 Giddings TX 78942 USA	119
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	18
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	19
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	21

Name	Address	Shares of Common Stock
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	21
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	21
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	22
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	23
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	27
Electricamerica	15901 Red Hill Avenue Tustin CA 92780 USA	31
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	23
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	38
Electricamerica	600 Anton Boulevard Floor 20 Costa Mesa CA 92626-7221 USA	127
Electronic Scrip Inc	Attn Scott Adams 1840 Gateway Blvd Ste 200 San Mateo CA 94404 USA	1,994
Elite Model Management	111 East 22nd Street New York NY 10010 USA	354

Name	Address	Shares of Common Stock
William End	121 Middle St Ste 201 Portland ME 04101 USA	1,426
Environetx Llc	75 Remittance Drive Suite 1364 Chicago IL 60675 USA	314
Equant Network Services Inc	PO Box 7247-7134 Philadelphia PA 19170 USA	257
Ewh Escondido Assoc	North County Fair File 55697 Los Angeles CA 90074-5697 USA	143
Experian	Department 6133 Los Angeles CA 90088 USA	285
Estes Express	3901 West Broad Street Richmond VA 23230 USA	673
Navajo Express	1205 Uniroyal Dr Laredo TX 78045-9407 USA	480
Westburg Garment Factory	Avenue Coronel Mesquite No 46-48 2a-B 8a-B Macau HKG	246
Farmhouse Furniture Inc	C/O Sherry Lintvedt 720 E 59th Street Los Angeles CA 90001 USA	226
Orient Fashions	E-45/14 Okhla Industrial Area Phase Ii New Delhi 110020 IND	1,308
Federal Realty Investment Trust	T/A Friendship Center C/O David Pollack 1735 Market Street 51st Floor Philadelphia PA 19103 USA	642
Shon Feld's	3100 S Susan St Santa Ana CA 92704-6437 USA	266

Name	Address	Shares of Common Stock
First Choice Power Tx	225 E John Carpenter Fwy Ste 500 Irving TX 75062-2326 USA	251
First Data Solutions	PO Box 8334 Omaha NE 68108 USA	93
Big Fish	312 11th Ave W Ste 201 Kirkland WA 98033 USA	244
Fitness Quest Inc	1400 Raff Road Sw Canton OH 44750 USA	365
Goetz Fitzpatrick	One Pennsylvania Plaza Suite 4401 New York NY 10119 USA	151
Citicapital Fleet	Attn: Credit Dept 3 Capital Drive Eden Prairie MN 55344 USA	658
Florida Power & Light Company	PO Box 025209 Miami FL 33102-5209 USA	214
Florida Power & Light Company	PO Box 025209 Miami FL 33102-5209 USA	11
Kkmj Fm	PO Box 730280 Dallas TX 75373 USA	138
Wdrv-Fm	875 North Michigan Ave Suite 1510 Chicago IL 60611 USA	362
Fashion Forms	2907 Palma Drive Ventura CA 93003 USA	336
Fortis Benefits Insurance Co	PO Box 22631 Chicago IL 60673 USA	231
Forward Air Inc	430 Airport Rd Attn Rodney Bell Greeneville TN 37745 USA	1,360

Name	Address	Shares of Common Stock
Forward Press Inc	PO Box 31084 411 Stone Wy N Seattle WA 98103 USA	365
Fossil	PO Box 200345 Dallas TX 75320-0345 USA	3,444
Fossil Inc	PO Box 200345 Dallas TX 75320 USA	396
Louis Fratturo	9 Rivermeadow Dr Steep Falls ME 04085-6842 USA	405
Freeborders Limited Uk	350 California Street Mezzanine Level San Francisco CA 94104 USA	244
Freightmasters	3703 Kennebec Drive Eagan MN 55122 USA	602
Fujitsu Technology Solutions	PO Box 98821 Chicago IL 60693 USA	919
Geneva Watch Company	4714 32nd Pl Ste A Long Is City NY 11101-2402 USA	254
Global Exchange Services	100 Edison Park Drive Gaithersburg MD 20878 USA	138
Globe Newspaper Co Inc	Joseph Astino 135 Morrissey Blvd Boston MA 02125 USA	184
Golden Mask Garment Inc	86 Ammar Bin Yasser St Heliopolis Cairo EGY	915
Good Harvest Global Corp	C/O Silver Harvest Int'l Corp 1fl No33 Alley9 Ln133 Sec4 Sec 4 Nanking East Rd Taipei TWN	1,685

Name	Address	Shares of Common Stock
Quantum Color Graphics	36781 Eagle Way Chicago IL 60678 USA	1,053
Green All Group Hk Co Ltd	Rm 1104-5 Fibres & Fabrics Ind No 7 Shing Yip St Kwun Tong Kowloon HKG	223
Gretna Sealy Traverse City Outlet Ctrs Llc	135 S Lasalle St Dept 1870 Chicago IL 60674 USA	466
Howard Gross	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	1,426
Hamina Investments Ltd	C/O Tristate Holdings Limited Attn Dean Ralls & Leslie A Walden Los Angeles CA 90071 USA	399
Hercules Forwarding Inc	1501 Hartley Coquitlam BC ZZZZ USA	697
Hertz Corporation The	14501 Hertz Quail Springs Parkway Oklahoma City OK 73134 USA	113
Hoi Meng Garment Manufacturing Ltd	10/f Edwick Industrial Centre 4-30 Lei Muk Rd Kwai Chung HKG	2,673
Hongkong Sales Knitwear Ltd	5th Fl Century Centre 44-46 Hung To Rd Kwun Tong Kowloon HKG	656
Iem Inc	PO Box 101398 Atlanta GA 30392 USA	186
Comark Inc/Insight	PO Box 713096 Columbus OH 43271 USA	426
Inland Paperboard & Packaging Inc	500 Marrott Ctr 342 Massachusetts Ave Inidanapolis IN 46204-2161 USA	1,260

Name	Address	Shares of Common Stock
Mercury Interactive	PO Box 200876 Dallas TX 75320-0876 USA	1,315
Intertech Group Inc	188 Industrial Dr Suite 208 Elmhurst IL 60126 USA	135
International Paper Co	Lisa Salamon Credit Manager 4049 Willowlake Blvd Memphis TN 38118 USA	6,339
Intra Deco Corp	PO Box 25 Baradari Street Moradabad IND	735
Transunion & Fair Isaac	555 West Adams Chicago IL 60661 USA	1,097
Ivex Packaging Corp	5925 Collections Center Dr Chicago IL 60693 USA	284
J&F Printing Company	948 S Quincy Hinsdale IL 60521 USA	89
Jackson & Wallace Llp	55 Francisco Street 6th Floor San Francisco CA 94133 USA	159
Brewster James	80 Armitage Dr Bridgeport CT 06605 USA	1,686
Jbf	C/O Etcetera Accessories 15 W 36th St Penthouse New York NY 10018 USA	334
Jenny Trading	31 Oakes Rd Rumson NJ 07760 USA	398
Prime Art & Jewel	18325 Waterview Pkwy Ms B11210 Dallas TX 75252-8026 USA	1,756
Jiangsu Soho International	No I Zhong Shan Nan Lu Nanjing CHN	518

Name	Address	Shares of Common Stock
J L Group Company Limited	8/f Hilder Centre 2 Sung Ping Street Hungom Kln HKG	930
Jl Group Co Ltd	8/f Hilder Centre 2 Sung Ping Street Hong Kong HKG	789
Jolee Consolidators Inc	112 North 12th Street Brooklyn NY 11211 USA	123
Jonelli	223-225 Blvd Macdonald Paris GBR	302
Kansas City Factory Shops Lp	100 East Pratt Street 19th Fl Baltimore MD 21202 USA	496
Katz & Associates Corporation	One Blue Hill Plaza Suite 1440 Pearl River NY 10965 USA	2,947
Franklin Kennard	829 E Gwinn Place Seattle WA 98102-3811 USA	934
Kentucky Apparel Llp	C/O Schumaker Loop& Kendrick Attn David Grogan 128 S Tryon St S Charlotte NC 28203 USA	587
King & Company	12th Fl New World Tower li 18 Queens Rd Central HKG	6,593
Paul Kirincic	101 California St Ste 2575 San Francisci CA 94111 USA	1,426
K K Y Fashion Manufacturers Ltd	Room 1008 10/f Tower B 37-39 Ma Tau Wai Road Hung Hom Knowloon HKG	243
Knit Sources (International) Ltd	Flat Ab 11/f Precious Ind Centre 18 Cheung Yue Street Cheung Sha Wan Kln HKG	262

Name	Address	Shares of Common Stock
Konica Business Technologies	500 Day Hill Rd Windsor CT 06095 USA	380
The Korman Co	Two Neshaminy Interplex Trevose PA 19053 USA	579
Treasurer Of Koscius	100 W Center St Warsaw IN 46580 USA	133
K-Swiss Inc	31248 Oak Crest Dr Westlake Village CA 91361 USA	284
Creazioni Desire Styl S R L	Via Per Turbigio N 24/26 2022 Castano Primo (Mi) C C I A A Milano 591559 9 9 ITA	393
Dora S R L	Via Enrico Mattei No 24 25046 Cazzago San Martino (BS) ITA	1,787
Dora S R L	Via Enrico Mattei No 24 25046 Cazzago San Martino (BS) ITA	61
Revella Europe S R L	Viale Umberto I 44 Cn 12036 Revello 12036 ITA	329
L & E Packaging	Avery Dennison PO Box 14429 Greensboro NC 27415-4429 USA	715
L & E Packaging Llc	2100 Summit Ave Greensboro NC 27406 USA	489
L & E Packaging Llc	2100 Summit Ave Greensboro NC 27406 USA	426
L & P Financial Services Co	No 1 Leggett Rd Attn Rob Howerton Carthage MO 64836 USA	340
Lanesborough Enterprises Llc	500 S Salina Street Suite #500 Syracuse NY 13202 USA	330

Name	Address	Shares of Common Stock
Latitudes International	3105 E Harcourt St Rancho Dominguez 90221 USA	405
Rich Lauer	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	7,475
Law Offices Of Harrison Gavin Long	Attn Harrison Gavin Long 9841 Airport Blvd #1200 Los Angeles CA 90045 USA	207
Lee Hecht Harrison Inc	Dept Ch 10544 Palatine IL 60055-0544 USA	345
Lerner Co White Flint	11501 Huff Ct North Bethesda MD 20895-1094 USA	7,998
L G B Inc	1564 Jayken Way Chula Vista CA 91911 USA	307
Lgb Inc	1564 Jayken Way Chula Vista CA 91911 USA	304
Liebert Global Services	PO Box 70474 Chicago IL 60673 USA	119
Dayton Power & Light	PO Box 1247 Attn Bankruptcy Dept Dayton OH 45401-1247 USA	169
John Houshmand Loft	627 Greenwich Street New York NY 10014-3327 USA	186
Krc Logistics	5635 Clay Avenue Grand Rapids MI 49508 USA	278
Main Street Goep Llc	C/O Nancy J Newman Esq 333 Market Street 23rd Fl San Francisco CA 94105-2173 USA	155
Maggie Maita	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	3,575

Name	Address	Shares of Common Stock
David Makuen	211 Main Street Mail Stop Sf215fmt-08 San Francisco CA 94105 USA	11,450
Crossgates Mall	Gates Co Kevin M Newman Esq 500 S Salina St Suite 500 Syracuse NY 13202 USA	392
Monroeville Mall	Lockbox 550390 Tampa FL 33655-0390 USA	505
Manpower International Inc	5301 N Ironwood Road PO Box 2053 Milwaukee WI 53201 USA	2,480
Fabian Mansson	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	9,553
Calzaturificio Marco	Via F Ferrucci 53 Malmantile (FI) 50050 ITA	3,622
Marilyn Model Mngt Inc	32 Union Square E New York NY 10003-3209 USA	156
Conroy Media	6713 Kingery Hwy Willowbrook IL 60527 USA	212
Merrill Corp	PO Box 3986 Seattle WA 98124-3986 USA	215
Metro Tech Service Corp	1325 Remington Rd Ste V Schaumburg IL 60173-4815 USA	124
Metromotion Inc	361 Collins Avenue Suite 10 Miami Beach FL 33139 USA	272
Fashion Focus Mfg	15/f Pacific Trade Ctr 2 Kai Hing Rd Kowloon Bay HKG	886

Name	Address	Shares of Common Stock
Fashion Focus Mfg	15/f Pacific Trade Ctr 2 Kai Hing Rd Kowloon Bay HKG	53
East Golden Gmt Mfy	Flat/Room 5209 52/f Hopewell Cen No 183 Queen's Road East Wanchai HKG	689
Michigan Dept Of	Treasury Bldg Lansing MI 48922 USA	424
Microsoft Corporation	C/O Youssef 2600 Century Sq 1501 4th Ave Seattle WA 98101-1688 USA	26,580
Microstrategy Inc	Accounts Receivable PO Box 75014 Baltimore MD 21275 USA	470
Midwest Computer Inc	2720 S Highland Ave Apt 242 Lombard IL 60148-5388 USA	314
Mills Floral Company	4550 Peachtree Lakes Dr Attn Linda Mills Deluth GA 30096 USA	243
M I R Inc	PO Box 958640 St Louis MO 63195-8640 USA	119
Mirage Fashion Ltd	Berner Stralle 49 60437 Frankfort and Main ZZZZ USA	136
Mitchell Gold Company	135 One Comfortable Place Taylorsville NC 28681 USA	270
N Y Models	Attn Melissa Previdi 596 Broadway Room 701 New York NY 10012 USA	257
Joe Moji	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	3,575

Name	Address	Shares of Common Stock
Mombasa	PO Box 5746 Arlington TX 76005-5746 USA	510
Gitta Moseley	C/O Charles Schwab-Securities Opera 211 Main St Mail Stop Sf215fmt-08 San Francisco CA 94105 USA	5,255
Movado Watch Company	650 From Road Paramus NJ 07652 USA	519
Richard Mozack	C/O Chas Schwab Security Ops 211 Main St #sf215fmt-08 San Francisco CA 94105 USA	4,475
Mridul Enterprises	4634 Ajmere Gate New Delhi 110006 IND	2,511
Vanessa Lorenzo Nadales	225 Lafayette Street Apt 9b New York NY 10012 USA	1,533
City Of Naperville	400 S Eagle St PO Box 3020 Naperville IL 60566-7020 USA	168
National Print Group Inc	PO Box 116424 Atlanta GA 30368-6424 USA	4,674
Ncf Financial Inc	12911 Ne 126th Place Kirkland WA 98034 USA	360
Ncf Financial Inc	PO Box 576 Bellevue WA 98009 USA	567
Ncr Corporation	1700 South Patterson Blvd Dayton OH 45479-0001 USA	1,225
Neshaminy Eight Lp	Smolow & Landis C/O Michael H Landis Esquire 204 Two Neshaminy Interplex Fstrvl Trvose PA 19053 USA	889

Name	Address	Shares of Common Stock
Netcentives	Account Receivables 475 Brannan Street San Francisco CA 94107 USA	353
Network Executive Software	Nw 7449 PO Box 1450 Minneapolis MN 55485-7449 USA	1,816
New Jersey Cbt State	Trenton NJ 08646 USA	2,287
North Sound Industries	15100 Woodinville Redmond Road Suite 800 Woodinville WA 98072 USA	237
Northern Indiana Public Service Company	Attn Revenue Assurance & Recovery 801 E 86th Avenue Merrillville IN 46410 USA	56
Northwest Building Tech Inc	215 S Austin Seattle WA 98108 USA	1,219
Datasite Northwest	12000 Northeast Eighth Bellevue WA 98005 USA	119
Verizon Northwest	PO Box 30001 Inglewood CA 90313 USA	478
Nourison Noury & Sons Ltd	5 Sampson St Saddle Brook NJ 07663 USA	708
Oakleaf Waste Management Llc	800 Connecticut East Hartford CT 06108 USA	419
O C Tanner Recognition Co	1930 South State Street Salt Lake City UT 84115 USA	162
O C Tanner Recognition Co	1930 S State St Salt Lake City UT 84115-2383 USA	125
O C Tanner Recognition Company	1930 South State Street Salt Lake City UT 84115 USA	71

Name	Address	Shares of Common Stock
Oc Tanner Recognition Company	1930 S State Street Salt Lake City UT 84115 USA	11
Ocean Sky International Limited	22 Tampines Street 92 Singapore 528876 SGP	3,146
Odyssey	13-15 Yuen Shun Ct Shatin New Territories HKG	126
Old Mill District Shops Llc	Orben1 Mo0372 PO Box 27324 San Diego CA 92198-1324 USA	206
The Oregonian	Dave Palmer 1320 Sw Boadway Portland OR 97201 USA	166
Oriental Rug Gallery Inc	PO Box 791848 San Antonio TX 78279 USA	165
Pacific Chemical Co	722-2 Kohan Don Namdong-Ku Incheon KOR	159
Pacific Market Intl	2401 Elliott Ave Suite 400 Seattle WA 98121-2149 USA	768
Paqfast Llc	5560 Ferguson Drive City Of Commerce CA 90022 USA	1,300
Passaic Investment Limited	333 S Hope Street 35th Fl Los Angeles CA 90071 USA	1,802
Maureen Pavtovich	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	2,775
Pee Empro Exports Pvt Ltd	G-6 Vaikunth 82-83 Nehuru Pl New Delhi 110019 IND	290

Name	Address	Shares of Common Stock
Perdana Garment Mfg Co	13th & 14th Fl Rays Bldg 71 Hung To RD ZZZZ USA	922
Ann Perinchief	355 Shoreland Dr Se Bellevue WA 98004 USA	2,155
Don Perinchief	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	75
Pg Publishing Company	34 Blvd Of The Allies Pittsburgh PA 15222 USA	560
Pgi (Johor) Sdn Bhd	No 7a Jalan Tahana Kawasan Perindustrian Tampoi Johor Bahru Johor 80350 MYS	1,113
Philadelphia Newspapers Inc	Morris & Adelman P C PO Box 30477 Philadelphia PA 19103 USA	896
Piccone Apparel Corp	3740 Motor Ave Los Angeles CA 90034 USA	595
Picnic At Ascot Inc	3237 131st St Attn Karen Burke Hawthorne CA 90250 USA	138
Pindar Systems Inc	140 S Dearborn St Ste 820 Chicago IL 60603-5224 USA	134
Piper Rudnick Llp	203 N Lasalle Street Ste 1800 Chicago IL 60601-1293 USA	458
Piper Rudnick Llp	203 N Lasalle Street Ste 1800 Chicago IL 60601-1293 USA	578
Piper Rudnick Llp	203 N Lasalle Street Ste 1800 Chicago IL 60601-1293 USA	780
Rooks Pitts	C/O Jay A Lipe 10 S Wacker Dr Ste 2300 Chicago IL 60606 USA	272

Name	Address	Shares of Common Stock
Fellows Placement	34211 Eagle Way Chicago IL 60678 USA	151
Fellows Placement	34211 Eagle Way Chicago IL 60678 USA	42
Pomeroy Computer Sales Co	PO Box 640381 Cincinnati OH 45264-0381 USA	172
Posdata Products Inc	PO Box 1305 Gig Harbor WA 98335 USA	445
Positive Sportswear Ltd	3f/130 Chien Kang Road Chung Ho City Taipei Hsein 235 HSEIN- 235 TWN	585
Potting Shed Creations Ltd	108 S Main Street Troy ID 83871-8704 USA	120
Powell Co	PO Box 99926 Chicago IL 60696 USA	688
Princeton Armored Inc	210 Fairfield Rd Fairfield NJ 07004-2426 USA	204
Pro Staff Personnel Services	Sds 12-0979 PO Box 86 Minneapolis MN 55486 USA	125
Pse&G Co (Public Service & Electric)	PO Box 14104 New Brunswick NJ 08906-4104 USA	254
Cinergy Psi	PO Box 740263 Cincinnati OH 45274 USA	127
Public Service Company Of Colorado	Attn Dennis A Schipper 900 Bannock St Denver CO 80204 USA	329
Qrs Corporation	Department 05039 PO Box 39000 San Francisco CA 94139 USA	146

Name	Address	Shares of Common Stock
Queenland Ltd	Flat 619 6/f Phase Ii Metro Centre 21 Lam Hing St Kowloon Bay Kowloon HKG	1,212
Qwest	PO Box 12480 Seattle WA 98111 USA	128
Qwest	PO Box 1301 Minneapolis MN 55483 USA	249
Rapida Group Plc	136-148 Tooley St London Se1 2tu FI GBR	402
Veni Rastogi	3400 Starlight Plano TX 75023 USA	564
Real Simple Time Customer Service Inc	One North Dale Mabry Tampa FL 33609 USA	199
Regent Belt Co Ltd Et Al	Unit B Leo House Ross Road Northampton NN5 5AX GBR	2,780
Regent Belt Co Ltd Et Al	Unit B Leo House Ross Road Northampton NN5 5AX GBR	397
Kenneth Reiss	100 Crescent Court Ste 1300 Dallas TX 75201 USA	1,426
Remodel Repair & Maintenance Services	160 Dry Creek Road Sedona AZ 86336-4307 USA	146
Forrester Research	400 Technology Square Cambridge MA 02139 USA	236
Wyrick Robbins	PO Drawer 17805 Raleigh NC 27619 USA	296
Robinson Transportation	PO Box 9803 Columbus OH 43209 USA	479

Name	Address	Shares of Common Stock
Robinson Transportation	PO Box 9803 Columbus OH 43209 USA	507
Rolex Garments Factory Llc	Al-Wahda St Ind Area No 4 PO Box 4813 Sharjah ARE	593
Rose Displays Ltd	35 Congress St Salem MA 01970 USA	191
Rouse Hendricks German May Pc	One Petticoat Lane Bldg 1010 Walnut Ste 400 Kansas City MO 64106 USA	237
Willard A Rubino	715 Bayshore Dr #903 Ft Lauderdale FL 33304 USA	929
S Shamash & Sons Inc	Attn Paul Richter 51 Hartz Way Secaucus NJ ZZZZ USA	177
Inmod Sa	Rte Des Arsenaux 15 1700 Fribourg Switzerland CHE	990
Lameirinho Ind Textile Sa	C/O Global Debt Soluitons 7301 West Palmetto Park Road Ste 1 Boca Raton FL 33433 USA	198
Morgan Sa	36-38 Ave Rv Couturier La Courneuve 93120 USA	365
Pedro Iniesta Sa	C/Arnedo 3 Polg. Ind. De Carrus Elche Alicante 03206 ESP	176
Sacramento Municipal Utility District	Smud PO Box 15830 Mail Stop A253 Sacramento CA 95852-1830 USA	159
Safeway Marketing Services	5918 Stonendge Dr Pleasanton CA 94588 USA	3,537

Name	Address	Shares of Common Stock
Andrew Salata & Anna M Salata Jt Ten	2116 Lincoln Dr Sw Calgary AB T3E 5G2 CAN	1,500
Salton Inc	Dept 77-5222 Chicago IL 60678 USA	403
Sandi Fellman Inc	548 Broadway 4e New York City NY 10012 USA	159
Sarcom	PO Box 182443 Columbus OH 43218 USA	178
Schawk Inc	1695 River Rd Des Plaines IL 60018 USA	2,681
Schindler Elevation Corporation	PO Box 1935 Morristown NJ 07962-1935 USA	321
Schwarz	C/O D C Kukulski 8338 Austin Ave Morton Grove IL 60053 USA	3,398
Scott Resources	360 Post St Ste 701 San Francisco CA 94108 USA	621
Celestine Seattle	1666 20th St #200b Santa Monica CA 90404 USA	272
Seeler Inc	342 East Jericho Tpke #300 Mineola NY 11501 USA	371
Dean V Shahinian	8909 Captains Row Alexandria VA 22308-2718 USA	100
Laurie Shahon	C/O Citicorp/Salomon Smith Barney 390 Greenwich Street 3rd Floor New York NY 10013 USA	1,426
Shira Trading Ltd	Attn Mr E Cohen 2 Kaufman St 16th FL ISR	228

Name	Address	Shares of Common Stock
Shopco 129 Limited Partnership	C/O Menter Rudin & Trivelpiece Attn 500 S Salina St Ste500 Syracuse NY 13202 USA	7,393
Sichuan Jungleman Co	208 Advanced Technology Cent 2 Choi Fat St Sheumt Shui FI FI HKG	1,022
Siemens Enterprise Networks Llc	PO Box 99076 Chicago IL 60693 USA	302
Smurfit Stone Container Corporation	Attn Credit Department PO Box 2276 Alton IL 62002 USA	1,833
Society For Human Resource	PO Box 791139 Baltimore MD 21279-0482 USA	174
Sony Electronics Inc	22470 Network Place Chicago IL 60673 USA	587
Southport Furniture Inc	PO Box 2979 Elizabethtown NC 28337 USA	526
Software Spectrum	PO Box 848264 Dallas TX 78284 USA	127
Sprint Communications Lp	6200 Sprint Pkwy Attn Asst Secy M/s Ksophf0302 3b379 Overland Park KS 66251 USA	274
Bonini Srl	Attn Maureen Skelly Bonini Via Tournabuoni 1 Florence ITA	269
Luca's Fashion Srl	Via Saluzo 20 12036 Revello (CN) ITA	203
Stack Resources	Hatley Products 12410 Se 32nd St Bellevue WA 98005 USA	1,607

Name	Address	Shares of Common Stock
Starissima	153 Rue Des Hetres Z A La Saussaye New Orleans LA 45075 USA	210
Mark Staudinger	C/O Charles Schwab 211 Main Street Mail Stop Sf215fmt San Francisco CA 94105 USA	3,000
John Steele	102 Shorewood Dr Valparaiso IN 46385-8066 USA	1,314
Grant St-John	PO Box 7777 Philadelphia PA 19175-0001 USA	133
Stone Container Corporation	Attn Credit Department PO Box 2276 Alton IL 62002 USA	732
Edward Straw	C/O Ubs 331 Newman Springs Rd Bldg 1 3rd Redbank NJ 07701 USA	2,139
Judy Stucchio	153 Bay 46th Street Brooklyn NY 11214 USA	236
Sullivan Corp The	C/O Richard B Kaufman Esq Stark Doninger & Smith Indianapolis IN 46204 USA	445
Sunflower Fashions Co Ltd	1320 E 3rd Ave Vancouver BC V5N 5R8 CAN	1,217
Super Art Industries	Flat 15 12th Fl New Comm Ctr On Lai St Shatin NT HKG	183
Supercap	18 Fl No216 Tun Hwa S Rd Sec 2 Taipei ROC ROC TWN	157
Swift Transportation	M/s Carriers PO Box 29243 Phoenix AZ 85038 USA	311

Name	Address	Shares of Common Stock
Synsor Corp	1920 Merrill Creek Pkwy Everett WA 98203-5859 USA	293
Sze Tat Manufacturing Fty Ltd	7/f Flat O Blk 1 Kin Ho Ind Bldf 14-24 Au Pi Want St Fotan Shatin Nt FI FI HKG	375
Clipse Model & Talent	PO Box 76035 Dallas TX 73579 USA	170
Tanita Corporation Of America Inc	2625 S Clearbrook Drive Arlington Heights IL 60005 USA	130
Taurus Merchandising Private Ltd	P-65 3rd Floor South Extension Part Ii New Delhi 110049 IND	799
Gisad Dis Ticaret As Key Tekstil	Merkez Mah Cinar Cad Kavak Sok No 28 Yenibosna Istanbul 34530 TUR	3,135
Tempus Int'l Corporation	703 Nw 62nd Ave Suite 940 Miami FL 33126 USA	188
Teufel Nursery Inc	PO Box 2488 Portland OR 97208 USA	151
Thong Thai Textile Co Ltd	Jay S Bulmash Atty PO Box 2360 Huntington Beach CA 92647-2360 USA	367
Tl Columbus Associates Llc	1300 Wilson Blvd Ste 400 Arlington VA 22209 USA	3,795
Together Production Limited	17/f Peninsula Square 18 Sung On Street Hung Hom Kowloon FI FI HKG	351
Pacelli Tom	13821 Oaktree Ln Lemont IL 60439 USA	1,856
Grand & Toy	Box 5500 Don Mills ON M3C 3L5 CAN	158

Name	Address	Shares of Common Stock
Grand & Toy	Box 5500 Don Mills ON M3C 3L5 CAN	80
Perfect Toys	2/f Blk 3 Wah Lai Indstrl Cntr 10-14 Kwei Tei St Fo Tan Kowloon FI FI HKG	485
Allyn Computer Training	7022 Palatine Ave N Seattle WA 98103-5013 USA	150
Trans Ocean Import Co	One Barker Ave 3rd Floor White Plains NY 10601 USA	413
Trans-Ocean Import Co Inc	One Barker Avenue Third Flood White Plains NY 10601 USA	10
Star Tribune	PO Box 1255 Attn Mark Lee Minneapolis MN 55440 USA	136
Trilegiant	30 Jelliff Lane Southport CT 06890-1436 USA	3,513
Tropic Knits Ltd	Royal Rd Forest Side MUS	2,226
Spiegel Creditor Trust	Attn James M Gallagher C/O Pine Brook Associates 16 Lancaster Avenue Pine Brook NJ 07058 USA	18,056
Tuttle Crossing Associates	200 East Long Lake Road Bloomfield Hills MI 48304 USA	5,015
Ameren Ue	PO Box 66881 Mc 310 Saint Louis MO 63166-6881 USA	162
Union Fidelity Life Ins Co	200 N Martingale Rd Attn Commission Acct-8n Schaumburg IL 60173 USA	442

Name	Address	Shares of Common Stock
Unique Wear Co Ltd	195/4 Soi Chokchaichongchamreon Rama 3 Rd Kwang Bangpongpan Yannaw Bangkok 10120 THA	324
The Uttermost Co	PO Box 79086 Baltimore MD 21279 USA	129
Vandale Industries Inc	180 Madison Ave New York NY 10016 USA	119
Vanney Assoc Inc	360 N Robert St Ste 201 St Paul MN 55101 USA	1,590
Texteis Moinhos Velhos	Rua Texteis Moinhos Velhos Mira De Aire 2485-999 Mira De Aire 2485999 PRT	250
Verizon	Bankruptcy Dept Room 203 1500 Maccorkle Ave Charleston WV 25314 USA	387
Verizon Select Services Inc	PO Box 101956 Atlanta GA 30392 USA	160
Villa Lighting Supply	PO Box 15224 St Louis MO 63110 USA	193
Vivitar Corp	PO Box 71454 Chicago IL 60694-1454 USA	327
Wackenhut Corp	C/O Tony Cappello 4200 Wackenhut Dr #100 Palm Beach Gardens FL 33410 USA	1,327
Wackenhut Corporation The	Attn Tony Cappello 4200 Wackenhut Drive #100 Palm Beach Gardens FL 33410 USA	306
Wallace Computer Services Inc	C/O Lonnie Long 2275 Cabot Dr Lisle IL 60532 USA	158

Name	Address	Shares of Common Stock
Wallace Computer Services Inc	C/O Lonnie Long 2275 Cabot Dr Lisle IL 60532 USA	458
Wallace Computer Services Inc	C/O Lonnie Long 2275 Cabot Dr Lisle IL 60532 USA	659
Wallace Computer Services Inc	C/O Lonnie Long 2275 Cabot Dr Lisle IL 60532 USA	37
Villa Ware	PO Box 72255 Cleveland OH 44192 USA	241
Warwick Plumbing & Heating Corp	C/O Payment Processing Center PO Box 3192 Hampton VA 23663 USA	87
Doubletree Hotel-Belleview Washington	C/O Shelley Watts Paralegal 755 Crossover Ln Memphis TN 38117 USA	778
Waste Management Inc	Attn Jacquolyn E Mills 1001 Fannin Ste 4000 Houston TX 77002 USA	163
Waste Management Sno-King	C/O Waste Management Inc 1001 Fannin Ste 4000 Houston TX 77002 USA	199
Dkny Watches	Opi PO Box 200345 Dallas TX 75320 USA	214
Timberland Watches	C/O Citizens Bank PO Box 845966 Boston MA 02286 USA	128
Watkins Motor Lines Inc	P O Box 1738 Atlanta GA 30301-1738 USA	428

Name	Address	Shares of Common Stock
Stephen Watson & Jan Watson Jt Ten	C/O Charles Schwab 3133 East Camelback Road Pheonix AZ 85016 USA	2,853
Wcrz/Wwbn/Wfnt	3338 E Bristol Rd Burton MI 48529 USA	132
Amy Wellons	1137 22nd Ave E Seattle WA 98112 USA	321
Wilson Trucking Corp	PO Box 200 Fishersville VA 22939-0200 USA	242
Winwest Post Llc	10 Rye Ridge Plaza Ste 200 Rye Brook NY 10573 USA	15,815
Verizon Wireless	PO Box 6170 Carol Stream IL 60197 USA	402
Yafit M Midel Ltd	11 Hakozer St Emek Sarah Beer Sheva 84874 ISR	1,466
Yahoo Inc	Lawrence M Schwab Esq/Thomas M Ga Bialson Bergen & Schwab 2600 El Camino Real Suite 300 Palo Alto CA 94306 USA	1,302
Yahoo Inc	Lawrence M Schwab Esq/Thomas M Ga Bialson Bergen & Schwab 2600 El Camino Real Suite 300 Palo Alto CA 94306 USA	707
Youngone Corp	#171 Zka Manri-Dong Chung Cpo Box 1204 Seoul FI FI KOR	430
Zions Securities Corp	10 E South Temple Ste 1500 Salt Lake City UT 84133-1101 USA	349

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

In re:

EDDIE BAUER HOLDINGS, INC.,
a Delaware corporation¹

Debtor.

Chapter 11


Case No. _____

[Joint Administration Requested]

**DECLARATION REGARDING
LIST OF EQUITY SECURITY HOLDERS**

I, Marvin Edward Toland, Senior Vice President and Chief Financial Officer of Eddie Bauer Holdings, Inc., a Delaware corporation, declare under penalty of perjury that I have reviewed the List of Equity Security Holders submitted herewith, and that the list is true and correct to the best of my information and belief.

Dated: June 17, 2009



Marvin Edward Toland

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: Eddie Bauer Holdings, Inc., a Delaware corporation (2352); Eddie Bauer, Inc., a Delaware corporation (9737); Eddie Bauer Fulfillment Services, Inc., a Delaware corporation (0882); Eddie Bauer Diversified Sales, LLC, a Delaware limited liability company (1567); Eddie Bauer Services, LLC, an Ohio limited liability company (disregarded), Eddie Bauer International Development, LLC, a Delaware limited liability company (1571); Eddie Bauer Information Technology, LLC, a Delaware limited liability company (disregarded); Financial Services Acceptance Corporation, a Delaware corporation (7532); and Spiegel Acceptance Corporation, a Delaware corporation (7253). The mailing address for Eddie Bauer Holdings, Inc. is 10401 N.E. 8th Street, Suite 500, Bellevue, WA 98004. On or about the Petition Date, Eddie Bauer of Canada, Inc. and Eddie Bauer Customer Services, Inc., affiliates of the Debtors, commenced a proceeding before the Superior Court of Justice, Commercial List, for the Judicial District of Ontario, for a plan of compromise or arrangement under the Companies' Creditors Arrangement Act.