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**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION**

In re:)	
)	Chapter 11
)	
TOYS "R" US, INC., <i>et al.</i> , ¹)	Case No. 17-34665 (KLP)
)	
Debtors.)	(Jointly Administered)

**NOTICE OF DEADLINES FOR THE FILING OF
PROOFS OF CLAIM, INCLUDING REQUESTS FOR PAYMENT
PURSUANT TO SECTION 503(B)(9) OF THE BANKRUPTCY CODE**

**TO: ALL PERSONS AND ENTITIES WHO MAY HAVE CLAIMS
AGAINST ANY OF THE FOLLOWING DEBTOR ENTITIES:**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 78]. The location of the Debtors' service address is One Geoffrey Way, Wayne, NJ 07470.

DEBTOR	CASE NO.
Toys “R” Us, Inc.	17-34665 (KLP)
Geoffrey Holdings, LLC	17-34660 (KLP)
Geoffrey International, LLC	17-34666 (KLP)
Geoffrey, LLC	17-34667 (KLP)
Giraffe Holdings, LLC	17-34661 (KLP)
Giraffe Junior Holdings, LLC	17-34662 (KLP)
MAP 2005 Real Estate, LLC	17-34663 (KLP)
Toys “R” Us - Value, Inc.	17-34664 (KLP)
Toys “R” Us - Delaware Inc.	17-34669 (KLP)
Toys “R” Us Europe, LLC	17-34670 (KLP)
Toys “R” Us Property Company II, LLC	17-34671 (KLP)
Toys Acquisition, LLC	17-34672 (KLP)
TRU Asia, LLC	17-34673 (KLP)
TRU Guam, LLC	17-34674 (KLP)
TRU Mobility, LLC	17-34675 (KLP)
TRU of Puerto Rico, Inc.	17-34676 (KLP)
TRU Taj (Europe) Holdings, LLC	17-34677 (KLP)
TRU Taj Finance, Inc.	17-34678 (KLP)
TRU Taj Holdings 1, LLC	17-34679 (KLP)
TRU Taj Holdings 2 Limited	17-34680 (KLP)
TRU Taj Holdings 3, LLC	17-34681 (KLP)
TRU Taj LLC	17-34682 (KLP)
TRU-SVC, Inc.	17-34659 (KLP)
Wayne Real Estate Parent Company, LLC	17-34683 (KLP)

PLEASE TAKE NOTICE THAT:

On September 18, 2017 (the “Petition Date”), Toys “R” Us, Inc., Toys “R” Us (Canada) Ltd. / Toys “R” Us (Canada) Ltee (“Toys Canada”), and the above-captioned debtors and debtors in possession (together, the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Eastern District of Virginia (the “Court”).

On September 19, 2017, Toys Canada was granted protection in concurrent proceedings under the *Companies’ Creditors Arrangement Act* (Canada) (the “CCA Proceedings”) pursuant to an Order of the Ontario Superior Court of Justice (Commercial List).

On December 21, 2017 the Court entered an order (the “Bar Date Order”)² establishing certain dates by which parties holding prepetition claims against the Debtors must file proofs of claim, including requests for payment pursuant to section 503(b)(9) of the Bankruptcy Code (“Proofs of Claim”).

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Bar Date Order.

The Bar Date Order **does not apply** to Toys Canada or claims relating to Toys Canada. Toys Canada will seek entry of an order in the CCAA Proceedings establishing bar dates, approving a proof of claim form and document package and granting related relief in respect of claims relating to Toys Canada, including coordination with the Debtors and their notice and claim agent regarding any Proofs of Claim in respect of Toys Canada that have been or may be inadvertently filed in these chapter 11 cases (the “Toys Canada Claims Process Order”). If you have any claims relating to Toys Canada, the Toys Canada Claims Process Order shall govern and you may file such claims in accordance with the process to be established under such order.

For your convenience, enclosed with this notice (this “Notice”) is a Proof of Claim form. As used in this Notice, the term “entity” has the meaning given to it in section 101(15) of the Bankruptcy Code, and includes all persons, estates, trusts, governmental units, and the Office of the United States Trustee for the Eastern District of Virginia. In addition, the terms “persons” and “governmental units” are defined in sections 101(41) and 101(27) of the Bankruptcy Code, respectively.

As used in this Notice, the term “claim” means, as to or against the Debtors and in accordance with section 101(5) of the Bankruptcy Code: (a) any right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured; or (b) any right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured, or unsecured.

I. THE BAR DATES.

The Bar Date Order establishes the following bar dates for filing Proofs of Claim in these chapter 11 cases (collectively, the “Bar Dates”):

- a. ***General Claims Bar Date.*** Except as expressly set forth in this Notice, all entities (except governmental units) holding claims against the Debtors that arose or are deemed to have arisen prior to the commencement of these cases on the Petition Date, including requests for payment pursuant to section 503(b)(9), are required to file Proofs of Claim by April 6, 2018, at 5:00 p.m., prevailing Eastern Time. Except as expressly set forth in this Notice, the General Claims Bar Date applies to all types of claims against the Debtors that arose prior to the Petition Date, including secured claims, unsecured priority claims, and unsecured non-priority claims.
- b. ***Governmental Bar Date.*** All governmental units holding claims against the Debtors that arose or are deemed to have arisen prior to the commencement of these cases on the Petition Date are required to file proofs of claim by June 18, 2018, at 5:00 p.m., prevailing Eastern Time. The Governmental Bar Date applies to all governmental units holding claims against the Debtors (whether secured, unsecured priority, or unsecured non-priority) that arose prior to the Petition Date, including governmental units with claims against the Debtors

for unpaid taxes, whether such claims arise from prepetition tax years or periods or prepetition transactions to which the Debtors were a party.

- c. ***Rejection Damages Bar Date.*** Unless otherwise ordered by the Court, all entities holding claims against the Debtors arising from the rejection of executory contracts and unexpired leases of the Debtors are required to file Proofs of Claim by the later of (i) the General Claims Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m., prevailing Eastern time, on the date that is 30 days following entry of an order approving the rejection of any executory contract or unexpired lease of the Debtors.
- d. ***Amended Schedules Bar Date.*** If, subsequent to the date of this Notice, the Debtors amend or supplement their Schedules to reduce the undisputed, noncontingent, and liquidated amount of a claim listed in the Schedules, to change the nature or classification of a claim against the Debtors reflected in the Schedules, or to add a new claim to the Schedules, the affected creditor is required to file a Proof of Claim or amend any previously filed Proof of Claim in respect of the amended scheduled claim by the later of (i) the General Claims Bar Date or the Governmental Bar Date, as applicable, and (ii) 5:00 p.m., prevailing Eastern time, on the date that is 30 days after the date that on which the Debtors mailed notice of the amendment to the Schedules (or another time period as may be fixed by the Court).

II. WHO MUST FILE A PROOF OF CLAIM.

Except as otherwise set forth herein, the following entities holding claims against the Debtors that arose (or that are deemed to have arisen) prior to the Petition Date ***must*** file Proofs of Claim on or before the General Claims Bar Date, Governmental Bar Date, or any other Bar Date set forth in the Bar Date Order, as applicable:

- a. **any entity whose claim against a Debtor is not listed in the applicable Debtor's Schedules or is listed as contingent, unliquidated, or disputed if such entity desires to participate in any of these chapter 11 cases or share in any distribution in any of these chapter 11 cases³;**
- b. **any entity who believes that its claim is improperly classified in the Schedules or is listed in an incorrect amount and who desires to have its claim allowed in a different classification or amount other than that identified in the Schedules;**
- c. **any entity that believes that its prepetition claim as listed in the Schedules is not an obligation of the specific Debtor against which the**

³ No Debtor or non-Debtor affiliate shall be required to file any Proof of Claim for prepetition claims against any Debtor and all such claims are hereby reserved notwithstanding (x) the fixing of the Bar Date, (y) whether any Proof of Claim is filed on account of such claim, or (z) whether or not such claim was scheduled on the Schedules as fixed, disputed, contingent, non-contingent, liquidated, unliquidated, or otherwise.

claim is listed and that desires to have its claim allowed against a Debtor other than that identified in the schedules;

- d. any former or present full-time, part-time, salaried, or hourly employees must submit Proofs of Claim relating to any grievance prior to the General Claims Bar Date to the extent grounds for such grievances arose on or prior to the Petition Date; and**
- e. any entity who believes that its claim against a Debtor is or may be an administrative expense pursuant to section 503(b)(9) of the Bankruptcy Code.**

III. PARTIES WHO DO NOT NEED TO FILE PROOFS OF CLAIM.

Certain parties are not required to file Proofs of Claim. The Court may, however, enter one or more separate orders at a later time requiring creditors to file Proofs of Claim for some kinds of the following claims and setting related deadlines. If the Court does enter such an order, you will receive notice of it. The following entities holding claims that would otherwise be subject to the Bar Dates need *not* file Proofs of Claims:

- a. any entity that already has filed a signed Proof of Claim against the applicable Debtor with the Clerk of the Court or Prime Clerk in a form substantially similar to Official Form 410;**
- b. any entity whose claim is listed on the Schedules if: (i) the claim is *not* scheduled by the Debtors as any of “disputed,” “contingent,” or “unliquidated;” (ii) such entity agrees with the amount, nature, and priority of the claim as set forth in the Schedules; and (iii) such entity does not dispute that its claim is an obligation only of the specific Debtor against which the claim is listed in the Schedules; notwithstanding the foregoing, no Debtor or non-Debtor affiliate shall be required to file any Proof of Claim for prepetition claims against any Debtor and all such claims are hereby reserved notwithstanding (x) the fixing of the Bar Date, (y) whether any Proof of Claim is filed on account of such claim, or (z) whether or not such claim was scheduled on the Schedules as fixed, disputed, contingent, non-contingent, liquidated, unliquidated, or otherwise;**
- c. any person or entity whose claim has previously been allowed by order of the Court, including those claims specifically allowed pursuant to the *Final Order (I) Authorizing the North American Debtors to Obtain Postpetition Financing, (II) Authorizing the North American Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief* [Docket No. 711] and the *Final Order (I) Authorizing the Tru Taj Debtors to Obtain Postpetition Financing, (II)***

Authorizing the Tru Taj Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, and (VI) Granting Related Relief [Docket No. 745];

- d. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- e. any Debtor having a claim against another Debtor;
- f. any non-Debtor subsidiary having a claim against a Debtor that is reflected on such Debtor's books and records;
- g. any person or entity whose claim is solely against any of the Debtors' non-Debtor affiliates;
- h. any employee of the Debtors, if an order of this Court authorized the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; *provided* that a current employee must submit a Proof of Claim by the General Claims Bar Date for all other claims arising before the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and/or retaliation;
- i. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- j. any entity holding a claim for which a separate deadline is fixed by this Court;
- k. any entity holding an equity interest in a Debtor on account of such equity interests;
- l. any entity holding a claim allowable under sections 503(b) and 507(a)(2) of the Bankruptcy Code as an expense of administration incurred in the ordinary course; *provided*, that any entity asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must assert such claims by filing a request for payment or a proof of claim on or prior to the General Claims Bar Date;
- m. any holder of a claim under the Delaware Secured ABL Facility; *provided, however*, that the administrative agent under such debt may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to all of the claims thereunder;
- n. any holder of a claim in respect of the Debtors' Secured Term Loan B Facility; *provided, however*, that the administrative agent under the

Term Loan B Credit Agreement may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to any or all of the claims thereunder;

- o. any holder of a claim arising under the Debtors' 8.75% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to all of the claims thereunder;**
- p. any holder of a claim arising under the Debtors' 7.375% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to all of the claims thereunder;**
- q. any holder of a claim arising under the Propco II Mortgage Loan, the Propco II Mortgage Loan Agreement, or the Trust and Servicing Agreement, dated as of November 3, 2016, by and among TRU 2016-1 Depositor, LLC and Wells Fargo Bank, National Association; *provided, however,* that the Propco II Mortgage Loan Special Servicer, in accordance with the Propco II Agreed Order, may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to all of the claims thereunder;**
- r. any holder of a claim arising under the Debtors' Giraffe Junior Mezzanine Loan; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to all of the claims thereunder; and**
- s. any holder of a claim arising under the Debtors' Taj Senior Notes; *provided, however,* that the indenture trustee may (but is not required to) file one master proof of claim by the General Claims Bar Date with respect to all of the claims thereunder;**

IV. INSTRUCTIONS FOR FILING PROOFS OF CLAIM.

The following requirements shall apply with respect to filing and preparing each Proof of Claim:

- a. *Contents.* Each Proof of Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Claim Form provided by the Debtors or Official Form 410; and (iv) be signed by the claimant or by an authorized agent or legal representative of the claimant on behalf of the claimant, whether such signature is an electronic signature or is ink.**

- b. ***Section 503(b)(9) Claim.*** Any Proof of Claim asserting a claim entitled to priority under section 503(b)(9) of the Bankruptcy Code must also: (i) include the value of the goods delivered to and received by the Debtors in the 20 days prior to the Petition Date; (ii) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted; and (iii) attach documentation of any reclamation demand made to the Debtors under section 546(c) of the Bankruptcy Code (if applicable).
- c. ***Electronic Signatures Permitted.*** Proofs of Claim signed electronically by the claimant or an authorized agent or legal representative of the claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Claim, or Proofs of Claim sent by facsimile or electronic mail will not be accepted.
- d. ***Identification of the Debtor Entity.*** Each Proof of Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor's case number. A Proof of Claim filed under the joint administration case number or otherwise without identifying a specific Debtor, will be deemed as filed only against Toys "R" Us, Inc.
- e. ***Claim Against Multiple Debtor Entities.*** Each Proof of Claim that is not authorized to be filed as a master proof of claim must state a claim against *only one* Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the Proof of Claim, and the claimant is not authorized to file a master proof of claim, such claim may be treated as if filed only against Toys "R" Us, Inc.
- f. ***Supporting Documentation.*** Except as otherwise provided herein, each Proof of Claim must include supporting documentation in accordance with Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, upon prior written consent of the Debtors' counsel, such Proof of Claim may include a summary of such documentation or an explanation as to why such documentation is not available; *provided* that any creditor that received such written consent shall be required to transmit such writings to Debtors' counsel upon request no later than ten days from the date of such request.
- g. ***Timely Service.*** Each Proof of Claim must be filed, including supporting documentation, so that Prime Clerk, *actually receives* the Proof of Claim on or before the applicable Bar Date by either (i) electronically using the interface available on Prime Clerk's website at <https://cases.primeclerk.com/toysrus> or (ii) U.S. Mail or other hand-delivery system, which Proof of Claim must include an original signature, at the following address:

Toys "R" Us, Inc.
Claims Processing Center
c/o Prime Clerk LLC
830 Third Avenue, 3rd Floor
New York, New York 10022

PROOFS OF CLAIM SUBMITTED BY FACSIMILE OR ELECTRONIC MAIL WILL NOT BE ACCEPTED.

- h. ***Receipt of Service.*** Claimants submitting a Proof of Claim through non-electronic means wishing to receive acknowledgment that their Proofs of Claim were received by Prime Clerk must submit a copy of the Proof of Claim Form (in addition to the original Proof of Claim Form sent to Prime Clerk) and a self-addressed, stamped envelope.

V. CONSEQUENCES OF FAILING TO TIMELY FILE YOUR PROOF OF CLAIM.

Pursuant to the Bar Date Order and in accordance with Bankruptcy Rule 3003(c)(2), if you or any party or entity who is required, but fails, to file a Proof of Claim in accordance with the Bar Date order on or before the applicable Bar Date, please be advised that:

- a. **YOU WILL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS (OR FILING A PROOF OF CLAIM WITH RESPECT THERETO);**
- b. **THE DEBTORS AND THEIR PROPERTY SHALL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO OR ARISING FROM SUCH CLAIM;**
- c. **YOU WILL NOT RECEIVE ANY DISTRIBUTION IN THESE CHAPTER 11 CASES ON ACCOUNT OF THAT CLAIM; AND**
- d. **YOU WILL NOT BE PERMITTED TO VOTE ON ANY PLAN OR PLANS OF REORGANIZATION FOR THE DEBTORS ON ACCOUNT OF THE BARRED CLAIM OR RECEIVE FURTHER NOTICES REGARDING SUCH CLAIM.**

VI. RESERVATION OF RIGHTS.

Nothing contained in this Notice is intended to or should be construed as a waiver of the Debtors' right to: (a) dispute, or assert offsets or defenses against, any filed claim or any claim listed or reflected in the Schedules as to the nature, amount, liability, or classification thereof; (b) subsequently designate any scheduled claim as disputed, contingent, or unliquidated; or (c) otherwise amend or supplement the Schedules.

VII. THE DEBTORS' SCHEDULES AND ACCESS THERETO.

You may be listed as the holder of a claim against one or more of the Debtor entities in the Debtors' Schedules. If you rely on the Debtors' Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules. If you agree with the nature, amount, and status of your claim as listed in the Debtors' Schedules, and if you do not dispute that your claim is only against the Debtor entity specified by the Debtors, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need *not* file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the applicable Bar Date in accordance with the procedures set forth in this Notice.

VIII. ADDITIONAL INFORMATION.

Copies of the Debtors' Schedules, the Bar Date Order, and other information regarding these chapter 11 cases are available for inspection free of charge on the Debtors' website at <https://cases.primeclerk.com/toysrus>. The Schedules and other filings in these chapter 11 cases also are available for a fee at the Court's website at <http://www.vaeb.uscourts.gov/bankruptcy>. A login identification and password to the Court's Public Access to Court Electronic Records ("PACER") are required to access this information and can be obtained through the PACER Service Center at <http://www.pacer.psc.uscourts.gov>. Copies of the Schedules and other documents filed in these cases also may be examined between the hours of 8:00 a.m. and 5:00 p.m., prevailing Eastern Time, Monday through Friday, at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the Eastern District of Virginia (Richmond Division), 701 East Broad Street, Suite 4000, Richmond, Virginia 23219-1888.

If you require additional information regarding the filing a proof of claim, you may contact the Debtors' restructuring hotline at: (844) 794-3476 (toll free) or (917) 962-8499 (international).

<p>A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF OF CLAIM.</p>
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Richmond, Virginia
Dated: December 21, 2017

/s/ Jeremy S. Williams

KUTAK ROCK LLP

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