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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 ADMINISTRATIVE PROOFS OF CLAIM**

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

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)

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.

MAP 2005 Real Estate, LLC	17-34663 (KLP)
Toys “R” Us - Delaware Inc.	17-34669 (KLP)
Toys “R” Us - Value, Inc.	17-34664 (KLP)
Toys “R” Us Property Company II, LLC	17-34671 (KLP)
Toys Acquisition, LLC	17-34672 (KLP)
TRU - SVC, Inc.	17-34659 (KLP)
TRU Guam, LLC	17-34674 (KLP)
TRU Mobility, LLC	17-34675 (KLP)
TRU of Puerto Rico, Inc.	17-34676 (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 “CCAA Proceedings”) pursuant to an Order of the Ontario Superior Court of Justice (Commercial List).

On March 22, 2018, the Court entered an order (the “U.S. Wind-Down Order”) authorizing the wind-down of U.S. operations, postponing creditor efforts to collect on administrative claims, and requiring the Debtors to set forth a process for filing Administrative claims.

On May 25, 2018 the Court entered an order (the “Administrative Claims Procedures Order”)² establishing certain dates by which parties holding administrative expense claims (“Administrative Claims”) against the Debtors must file proofs of claim (“Proofs of Administrative Claim”).

The Administrative Claims Procedures Order does **not apply** to Toys Canada or claims relating to Toys Canada.³

For your convenience, enclosed with this notice (this “Notice”) is a Proof of Administrative 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

² Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Administrative Claims Procedures Order.

³ An order was entered 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.

“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 Administrative Claims Procedures Order establishes the following bar dates for filing Proofs of Administrative Claim based on any claim arising from section 503 of the Bankruptcy Code in these chapter 11 cases (the “**Administrative Claims Bar Date**”):

- a. for an Administrative Claim arising on or prior to June 30, 2018, **July 16, 2018, at 5:00 p.m.**, prevailing Eastern Time; and
- b. for an Administrative Claim arising after June 30, 2018, the affected party shall file a Proof of Administrative Claim with respect to such claim following the Administrative Claims Procedures by the earlier of: **(a) the 15th day of the month following the month in which the claim arose⁴ at 5:00 p.m.**, prevailing Eastern Time; and **(b) 14 days following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors’ chapter 11 cases, at 5:00 p.m.**, prevailing Eastern Time.⁵

Claimants should use reasonable best efforts to assign Administrative Claims to the appropriate dates as listed on the Proof of Administrative Claim Form, and the Debtors and claimant, in consultation with the Committee, will work in good faith to reconcile such claims to the appropriate date.

II. WHO MUST FILE A PROOF OF ADMINISTRATIVE CLAIM.

Except as specifically set forth herein, **any party** with an Administrative Claim must file a Proof of Administrative Claim on or before the Administrative Claims Bar Date

⁴ For example, a claim arising in the month of July must be filed by August 15, 2018.

⁵ Notwithstanding the foregoing, Administrative Claims of Utility Companies, as such term is defined in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Approving the Debtors’ Proposed Adequate Assurance of Payment for Future Utility Services, (II) Prohibiting Utility Companies from Altering, Refusing, or Discontinuing Services, (III) Approving the Debtors’ Proposed Procedures for Resolving Additional Assurance Requests, and (IV) Granting Related Relief* [Docket No. 11], shall be filed by 5:00 p.m., prevailing Eastern Time, within sixty (60) days following the month in which the Debtor closes all accounts with the applicable Utility Company. For the avoidance of doubt, no other bar dates in the Administrative Claims Procedures Order apply to Utility Companies.

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

Certain parties are not required to file Proofs of Administrative Claim. The Court may, however, enter one or more separate orders at a later time requiring creditors to file Proofs of Administrative 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 Administrative Claims Bar Date need *not* file Proofs of Administrative Claim:

- a. any person or entity whose postpetition claim has previously been allowed by order of the Court;
- b. any person or entity with claims in respect of the credit facilities approved pursuant to this Court's orders approving the *Debtors' Motion for Entry of Interim and Final Orders (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, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 29] and the *Debtors' Motion for Entry of Interim and Final Orders (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, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 32]), as such orders have or may be amended;
- c. any claimant whose claim is contained in the Wind-Down Budget and approved by an Authorized Approver as contemplated by the U.S. Wind-Down Order; *provided, however*, that any such claimant is not relieved from the Administrative Claims Procedures on account of any postpetition claims not specifically authorized in writing by an Authorized Approver pursuant to the U.S. Wind-Down Order;
- d. any landlord asserting a claim for monetary obligations pursuant to section 365(d)(3) of the Bankruptcy Code, as contemplated by the U.S. Wind-Down Order and Wind-Down Budget;
- e. any person or entity with a claim arising under section 503(b)(9) of the Bankruptcy Code, which claims must be filed pursuant to the prepetition Claims Bar Date Order [Docket No. 1329];
- f. 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;

- g. any Debtor having a claim against another Debtor;
- h. any non-Debtor subsidiary having a claim against a Debtor that is reflected on such Debtor's books and records;
- i. any person or entity whose claim is solely against any of the Debtors' non-Debtor affiliates;
- j. any entity holding an equity interest in a Debtor on account of such equity interest;
- k. a current 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 Administrative Claim by the Administrative Claims Bar Date for all other claims arising after the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and/or retaliation;
- l. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- m. any entity holding a claim for which a separate deadline is fixed by this Court, including requests from professionals for payment under the *Interim Compensation Procedures Order* [Docket No. 746];
- n. 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 Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- o. any holder of a claim arising under the Debtors' prepetition Secured Term Loan B Facility (including any claim pursuant to 11 U.S.C. § 507(b) asserted by any such holder); *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- p. 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 Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- q. 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 Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;

- r. any holder of a claim arising under that certain floating-rate loan (the “Propco II Mortgage Loan”) to Debtor Toys “R” Us Property Company II, LLC, (“Propco II”) pursuant to that certain loan agreement, dated as of November 3, 2016, among Propco II, as borrowers and the lenders party thereto (the “Propco II Mortgage Loan Agreement”), under that certain Trust and Servicing Agreement, dated as of November 3, 2016, by and among TRU 2016-1 Depositor, LLC and Wells Fargo Bank, National Association (the “Servicing Agreement”), or under the Agreed Order To Provide Adequate Protection to the TRU Trust 2016-Toys, Commercial Mortgage Pass-Through Certificates, Series 2016-Toys [Docket No. 1003] (the “Propco II Agreed Order”); *provided, however*, that Wells Fargo Bank, National Association, as special servicer of the Propco II Mortgage Loan (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 Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims under the Propco II Mortgage Loan Agreement, the Servicing Agreement, or the Propco II Agreed Order;
- s. any holder of a claim arising under the Debtors’ Giraffe Junior Mezzanine Loan;
- t. 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 Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- u. any holder of a postpetition claim arising from the Debtors’ Babies “R” Us “Endless Earnings” program on account of amounts earned and/or accrued but not issued by the Debtors as of March 15, 2018, which amounts will be deemed allowed based on the Debtors’ real-time reporting database;
- v. any holder of a claim that filed a motion, request, or application for a postpetition administrative claim on or before the date of entry of the Administrative Claims Procedures Order; and
- w. any governmental unit with a claim arising under section 503(b)(1)(B) or 503(b)(1)(C) of the Bankruptcy Code.

IV. INSTRUCTIONS FOR FILING PROOFS OF ADMINISTRATIVE CLAIM.

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

- a. **Contents.** Each Proof of Administrative Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Administrative Claim Form provided by the Debtors; 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. ***Electronic Signatures Permitted.*** Proofs of Administrative 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 Administrative Claim or Proofs of Administrative Claim sent by facsimile or electronic mail will not be accepted.
- c. ***Identification of the Debtor Entity.*** Each Proof of Administrative Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor's case number. A Proof of Administrative 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 - Delaware, Inc.
- d. ***Claim Against Multiple Debtor Entities.*** Each Proof of Administrative Claim must state a claim against ***only one*** Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent more than one Debtor is listed on the Proof of Administrative Claim, such claim may be treated as if filed only against Toys "R" Us - Delaware, Inc.
- e. ***Supporting Documentation.*** Each Proof of Administrative Claim must include supporting documentation as contemplated by Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, upon prior written consent of the Debtors' counsel, such Proof of Administrative 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.
- f. ***Timely Service.*** Each Proof of Administrative Claim must be filed, including supporting documentation, so that Prime Clerk, ***actually receives*** the Proof of Administrative Claim on or before the applicable Administrative Claims 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 Administrative 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 ADMINISTRATIVE CLAIM SUBMITTED BY FACSIMILE OR ELECTRONIC MAIL WILL NOT BE ACCEPTED.

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

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

Any entity that is required, but fails, to file a Proof of Administrative Claim in accordance with the Administrative Claims Procedures Order on or before the applicable Bar Date shall be forever barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Administrative Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim.

Any such entity who is required, but fails, to file a Proof of Administrative Claim in accordance with the Administrative Claims Procedures Order on or before the applicable Bar Date shall be prohibited from participating in any distribution in these chapter 11 cases on account of such claim or receiving 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 dispute, or assert offsets or defenses against, any claim as to the nature, amount, liability, or classification thereof.

VII. ADDITIONAL INFORMATION.

Copies of the Administrative Claims Procedures 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 Administrative Claims Procedures Order 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>.

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

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.

Richmond, Virginia
Dated: May 30, 2018

/s/ Jeremy S. Williams

KUTAK ROCK LLP

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