

EXHIBIT A

Potential Causes of Action

- All actual or potential avoidance actions pursuant to any applicable section of the Bankruptcy Code including, without limitation, sections 502, 510, 522(f), 522(h), 542, 543, 544, 545, 547, 548, 549, 550, 551 or 553 of the Bankruptcy Code, arising from any transaction involving or concerning the Debtors that were not otherwise released, settled, exculpated, or waived pursuant to a prior order of the Bankruptcy Court or the Combined Plan and Disclosure Statement;
- All actual actions or potential actions, whether legal, equitable or statutory in nature, against customers, vendors, suppliers or contract counterparties, including without limitation, any and all claims relating to breach of contract, deposits, overpayments, accounts receivable, improper setoff, warranty, indemnity, retention of double payments, retention of misdirected wires, deductions owing or improper deductions taken, or any other claim concerning or arising out of the customer, vendor, supplier or contractual relationship, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;
- All actual or potential actions, whether legal, equitable or statutory in nature, against landlords, lessees, sublessees, or assignees arising from various leases, subleases and assignment agreements relating thereto, including, without limitation, any and all claims for unpaid rent, overcharges relating to taxes, common area maintenance and other similar charges;
- All actual or potential actions, whether legal, equitable or statutory in nature, against the Debtors' current or former insurance carriers including, without limitation, any and all claims relating to unpaid reimbursements and claims, overpayment of premiums and fees, breach of contract, indemnity obligations or coverage;
- Any and all rights to payment against any taxing authority or other Governmental Unit including, without limitation, any and all claims for any tax refunds, credits, overpayments, recoupments or offsets that may be due and owing to the Debtors for taxes that the Debtors paid or may have paid to any such taxing authority or other Governmental Unit;
- All actions or potential actions, whether legal, equitable or statutory in nature, relating to deposits or other amounts owed by any creditor, lessor utility, supplier, vendor, landlord, sub-lessee, assignee or other Person or Entity, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;
- All actions or potential actions, whether legal, equitable or statutory in nature, relating to environmental and product liability matters, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;
- All actions or potential actions, whether legal, equitable or statutory in nature, arising out of, or relating to, the Debtors' intellectual property rights, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;

- All actual or potential actions against any of the prepetition directors, officers, employees, attorneys, financial advisors, accountants, investment bankers, agents and representatives of the Debtors, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Agreement, including, without limitation, any and all claims for breaches of fiduciary duty, breaches of loyalty, breaches of the duty of good faith, negligent mismanagement, wasting of corporate assets, and diversion of corporate opportunity;
- All actual or potential actions, whether legal, equitable or statutory in nature, against all Entities, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement, arising out of, or in connection with, any of the Debtors' prepetition management, businesses, operations and/or reporting of financial or other information;
- All actions or potential actions, whether legal, equitable or statutory in nature, against any of the Debtors' current or former professionals, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement, including without limitation any and all claims for breach of fiduciary duty, breach of contract, negligence or professional misconduct malpractice, or other tortuous conduct;
- All rights against any Entity, including any shareholder or prepetition member of the Debtors' board of directors and/or officers, for subordination of their Claims pursuant to section 510 of the Bankruptcy Code or against any Entity that has agreed to subordination of their claim pursuant to section 510 of the Bankruptcy Code, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;
- All actions or potential actions against the prepetition members of the Debtors' board of directors and/or officers, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;
- All actual or potential actions, whether legal, equitable or statutory in nature, to recover amounts awarded to employees (except for amounts authorized by order of the Bankruptcy Court or required by applicable non-bankruptcy law, or related to an action expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement) under the terms of any prepetition employment, severance agreement, change-in-control agreement, bonus arrangement or other agreement governing, arising out of or related to the employment relationship;
- All actual or potential contract and tort actions that may exist or may subsequently arise, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement;
- All actual or potential actions whether legal, equitable or statutory in nature, arising out of, or in connection with the Debtors' businesses or operations, except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement; and

- All actual or potential actions (except actions expressly released or exculpated pursuant to a prior order of the Bankruptcy Court or under the Combined Plan and Disclosure Statement), whether legal, equitable or statutory in nature, against any of the (i) Debtors' Insiders and (ii) affiliates (as such term is defined in section 101(2) of the Bankruptcy Code) of the Debtors' Insiders, including without limitation any and all claims for breach of fiduciary duty, breach of contract, negligence, unjust enrichment, fraudulent transfers, common law fraud or any other tortious conduct.