

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re:	Jointly Administered Under Case No. 17-30673 (MER)
Gander Mountain Company, Overton's, Inc.,	Case No. 17-30673 Case No. 17-30675
Debtors.	Chapter 11 Cases

FINAL ORDER: (I) AUTHORIZING THE DEBTORS TO ENTER INTO THE STORE CLOSING AGREEMENT WITH LIQUIDATION CONSULTANT, (II) APPROVING THE DEBTORS' STORE CLOSING PLAN, (III) AUTHORIZING AND APPROVING STORE CLOSING SALES FREE AND CLEAR OF ALL LIENS, CLAIMS AND ENCUMBRANCES, (IV) EXEMPTING THE DEBTORS FROM COMPLYING WITH NON-BANKRUPTCY LIQUIDATION LAWS, (V) EXEMPTING THE DEBTORS FROM COMPLYING WITH ANY CONTRACTUAL RESTRICTIONS PLACED UPON THE CLOSING SALES; AND (VI) PERMITTING THE DEBTORS TO ABANDON ANY PROPERTY THAT IS BURDENSOME OR OF INCONSEQUENTIAL VALUE

This case is before the court on the Joint Motion for Interim And Final Order: (I) Authorizing The Debtors To Enter Into The Store Closing Agreement With Liquidation Consultant, (II) Approving The Debtors' Store Closing Plan, (III) Authorizing And Approving Store Closing Sales Free And Clear Of All Liens, Claims And Encumbrances, (IV) Exempting The Debtors From Complying With Non-Bankruptcy Liquidation Laws, (V) Exempting The Debtors From Complying With Any Contractual Restrictions Placed Upon The Closing Sales; And (VI) Permitting The Debtors To Abandon Any Property That Is Burdensome Or Of Inconsequential Value (the "Motion") filed by the above-captioned debtors (the "Debtors").

Based on the Motion and the file,

IT IS FOUND AND DETERMINED THAT¹:

A. The court has jurisdiction over the Motion pursuant to 28 U.S.C. §§ 157 and 1334, Bankruptcy Rule 5005, and Local Rules 1070-1 and 1073-1. Venue is proper before this court.

B. Due and proper notice of the Motion was provided with respect to the relief granted in this order and no other or further notice need be provided.

C. The Debtors have advanced sound business reasons for entering into the Closing Store Agreement on a final basis as set forth in the Motion and at the hearing, and entering into the Closing Store Agreement is a reasonable exercise of the Debtors' business judgment and is in the best interest of the Debtors and their estates.

D. The Closing Store Agreement was negotiated, proposed, and entered into by Debtors and Tiger Capital Group, LLC and Great American Group, LLC (collectively, "Liquidation Consultant") without collusion, in good faith and from arm's length bargaining positions.

E. The stores to be closed in connection with the Store Closing Agreement are identified on Exhibit A to this Order (the "Closing Stores").

F. The Liquidation Consultant filed affidavits of disinterestedness [doc. entry nos. 284 and 285].

G. The Sale Guidelines, as described in the Motion are reasonable and will maximize the returns on the Store Assets for the benefit of the Debtors' estates and creditors.

¹ Findings of fact shall be construed as conclusions of law and conclusions of law shall be construed as findings of fact when appropriate. *See* Fed. R. Bankr. P. 9014 and 7052. All capitalized terms not defined in this Order, shall have the definition ascribed to them in the Motion.

H. The Closing Sales, in accordance with the Sale Guidelines and with the assistance of the Liquidation Consultant, will provide an efficient means for the Debtors to liquidate and dispose of the Store Assets as quickly and effectively as possible, and are in the best interest of the Debtors' estates.

I. The resolution procedures set forth in the Sale Guidelines and this Order are fair and reasonable, and comply with applicable law.

J. The relief set forth herein is necessary, and the Debtors have demonstrated good, sufficient, and sound business purposes and justifications for the relief approved herein.

K. The entry of this Order is in the best interests of the Debtors and their estates, creditors, and interest holders and all other parties in interest.

IT IS ORDERED:

1. The Motion is granted on a final basis.
2. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order. The failure to specifically include any particular provision of the Closing Store Agreement in this Order shall not diminish or impair the effectiveness of such provisions, it being the intent of the Court that the Closing Store Agreement and all of its provisions, payments and transactions, be and hereby are authorized and approved as and to the extent provided for in this Order.
3. To the extent there is any conflict between this Order, the Sale Guidelines, and the Closing Store Agreement, the terms of this Order shall control over all other documents, and the Sale Guidelines shall control over the Store Closing Agreement.
4. Liquidation Consultant is retained by the Debtors on a final basis pursuant to sections 327 and 328 of the Bankruptcy Code. The payment of all fees and reimbursement of

expenses under the Store Closing Agreement to Liquidation Consultant is approved on a final basis under section 328(a) of the Bankruptcy Code without further order of the Bankruptcy Court. All such payments of fees and reimbursement of expenses shall be made on a weekly basis in accordance with the terms of the Store Closing Agreement without further order of the Court. The Store Closing Agreement is operative and effective on a final basis. The Debtors are authorized to act and perform in accordance with the terms of the Closing Store Agreement, including, making payments required by the Closing Store Agreement to the Liquidation Consultant without the need for any application of the Liquidation Consultant for a further order of the Court. The Liquidation Consultant is not required to maintain time records or file interim or final fee applications.

5. With respect to costs and expenses incurred by the Liquidation Consultant pursuant to and in accordance with the Store Closing Agreement and fees due to Liquidation Consultant on account of services provided pursuant to and in accordance with the Store Closing Agreement, the Liquidation Consultant shall be entitled to and shall receive reimbursement of such costs and expenses incurred and fees earned pursuant to and in accordance with the Store Closing Agreement.

6. Notwithstanding any other provision in this Order, the Debtors are authorized, on a final basis, pursuant to section 363(b)(1) of the Bankruptcy Code to conduct the Closing Sales at the Closing Stores in accordance with this Order, the Sale Guidelines, and the Closing Store Agreement.

7. Subject to the restrictions set forth in this Order and the Sale Guidelines, the Debtor and the Liquidation Consultant are authorized to take any and all actions as maybe necessary or desirable to implement the Store Closing Agreement and the Store Closing Sales.

The Debtor, the Liquidation Consultant, and each of their respective officers, employees, and agents are hereby authorized to execute such documents and to do such acts as are necessary or desirable to carry out the Store Closing Sales and effectuate the Store Closing Agreement and each of the transactions and related actions contemplated or set forth therein.

8. The Sale Guidelines are approved in their entirety.

9. All entities that are presently in possession of some or all of the Merchandise or Offered FF&E in which the Debtors hold an interest that are or may be subject to the Closing Store Agreement or this Order hereby are directed to surrender possession of such Merchandise or Offered FF&E to the Debtors or the Liquidation Consultant.

10. Except as provided herein, neither the Debtors nor the Liquidation Consultant or any of their officers, employees, or agents shall be required to obtain the approval of any third party, including (without limitation) any governmental unit (as defined in section 101(27) of the Bankruptcy Code) or any landlord, to conduct the Closing Sales at the Closing Stores and any related activities in accordance with the Sale Guidelines.

11. No Landlord, licensor, property owner, or property manager shall prohibit, restrict, or otherwise interfere with any Closing Sale at any Closing Store.

12. The Debtors are authorized to discontinue operations at the Stores in accordance with this Order and the Sale Guidelines.

13. All newspapers and other advertising media in which the Closing Sales may be advertised and all Landlords of the Closing Stores are directed to accept this Order as binding authority so as to authorize the Debtors and the Liquidation Consultant to conduct the Closing Sales and the sale of Merchandise pursuant to the Closing Store Agreement and the Sale Guidelines, including, without limitation, to conduct and advertise the sale of the Merchandise

and Offered FF&E in the manner contemplated by and in accordance with this Order, the Sale Guidelines, and the Closing Store Agreement.

14. Nothing in this Order or the Store Closing Agreement releases the Debtors or the Liquidation Consultant from complying with laws and regulations of general applicability, including, without limitation, public health and safety, criminal, tax, labor, employment, environmental, antitrust, fair competition, traffic and consumer protection laws, including consumer laws regulating deceptive practices and false advertising.

15. The Debtors and the Liquidation Consultant are hereby authorized to take such actions as may be necessary and appropriate to implement the Closing Store Agreement and to conduct the Closing Sales without the need for a further order of this Court, including, but not limited to, advertising the sale as a “store closing,” “sale on everything,” “everything must go,” “liquidation sale,” “clearance outlet,” or similar themed sale through the posting of signs in accordance with the Sale Guidelines, notwithstanding any applicable non-bankruptcy laws that restrict such sales and activities, and notwithstanding any provision in any lease, sublease, license or other agreement related to occupancy, “going dark,” or abandonment of assets, or other provisions that purport to prohibit, restrict, or otherwise interfere with the Closing Sales.

16. Notwithstanding anything herein to the contrary, and in view of the importance of the use of sign-walkers, banners, and other advertising to the sale of the Store Assets and Additional Merchandise, to the extent that disputes arise during the course of the Store Closing Sales regarding laws regulating the use of sign-walkers, banners, or other advertising, and the Debtors and the Liquidation Consultant are unable to resolve the matter consensually with a governmental unit, any party may request an immediate hearing with this Court pursuant to these provisions.

17. No person or entity, including, but not limited to, any landlord, service providers, utility provider, and creditor, shall take any action to directly or indirectly prevent, interfere with, or otherwise hinder the Closing Sales or the sale of Merchandise or Offered FF&E, or the advertising and promotion of the Closing Sales and Offered FF&E.

18. All sales of all Store Assets shall be “as is” and final.

19. The Liquidation Consultant shall not be liable for sales taxes except as expressly provided in the Store Closing Agreement. The Debtors remain responsible for the payment of any and all sales taxes. The Debtors are directed to remit all taxes accruing from the store Closing Sales to the applicable governmental units as and when due, provided that in the case of a bona fide dispute, the Debtors are only directed to pay such taxes upon the resolution of the dispute, if and to the extent that the dispute is decided in favor of the applicable governmental unit. For the avoidance of doubt, sales taxes collected and held in trust by the Debtors shall not be used to pay any creditor or any other party, other than the applicable governmental unit for which the sales taxes are collected.

20. Pursuant to section 363(f) of the Bankruptcy Code, the Liquidation Consultant, on behalf of the Debtors, is authorized to sell all Merchandise and Offered FF&E pursuant to the Closing Store Agreement and in accordance with the Sale Guidelines. All sales of Merchandise and Offered FF&E, whether by the Liquidation Consultant or the Debtors, shall be free and clear of any and all liens, claims, and encumbrances; provided, however, that any liens, claims, and encumbrances shall attach to the proceeds of the sale of applicable Merchandise and Offered FF&E with the same validity and priority and to the same extent and amount that any such liens, claims, and encumbrances had with respect to such Merchandise and Offered FF&E, subject to any claims and defenses that the Debtors may possess with respect thereto, but any such claims

and defenses of the Debtors regarding the claims of the FF&E Lenders (as defined below) shall be limited to claims and defenses regarding the validity and priority of the liens.

21. Sales of Offered FF&E shall be run through the Debtors' cash register systems; provided, however, that the Debtors shall use a single SKU number to account for (i) the proceeds of the sale of the Offered FF&E as distinguished from the proceeds from the sales of Merchandise and (ii) the proceeds of the sale of the Offered FF&E at each Closing Store separately so as to distinguish the proceeds of the sale of the Offered FF&E from one store location from the proceeds of the sale of the Offered FF&E from other locations.

22. For purposes of this Order, (i) "Net Proceeds of Offered FF&E" shall mean the gross proceeds received from the sales of the Offered FF&E less all taxes and the Liquidation Consultant's fees and expenses relating to the sales of the Offered FF&E, as calculated, reconciled and paid by the Debtors pursuant to Section 10 of the Closing Store Agreement; and (ii) "Fifth Third Abandoned Locations" shall mean the following seventeen locations: Store 418 (Waco, TX), Store 317 (Mobile, AL), Store 285 (Algonquin, IL), Store 318 (Montgomery, AL), Store 409 (Texarkana, TX), Store 419 (Killeen, TX), Store 114 (Eau Claire, WI), Store 316 (Augusta, GA), Store 121 (Germantown, WI), Store 185 (Merrillville, IN), Store 275 (Greenfield, IN), Store 283 (Champaign, IL), Store 368 (Rogers, MN), Store 402 (Houston, TX), Store 425 (Raleigh, NC), Store 308 (Mcdonough, GA) and Store 314 (Gadsden, AL).

23. By April 28, 2017, a representative of Fifth Third Equipment Finance ("Fifth Third") and a representative of the Debtors shall mark the items of point-of-sale and related equipment in which Fifth Third asserts an interest that would otherwise be included in the Offered FF&E at the Fifth Third Abandoned Locations (the "Fifth Third Abandoned Locations Property"). The Debtors are not authorized to sell any property marked as Fifth Third

Abandoned Locations Property absent further order of the Court or agreement of the parties. After April 28, 2017, the Debtors are authorized to sell all Offered FF&E at the Fifth Third Abandoned Locations other than Offered FF&E marked as Fifth Third Abandoned Locations Property, subject to the terms of this Order. For the sake of clarity, any Offered FF&E not marked as Fifth Third Abandoned Locations Property may be sold by the Debtors.

24. In exchange for the consent of U.S. Bank National Association, Bank of the West, and Central Bank of St. Louis (together, the “FF&E Lenders”) to the sale free and clear of the Offered FF&E in which the FF&E Lenders assert an interest, the Debtors will deposit into a segregated account (the “FF&E Account”): a portion of the Net Proceeds of Offered FF&E at the following Closing Stores locations as follows: (i) 58% of the Net Proceeds of Offered FF&E at Closing Stores Nos. 185, 312, 368, 402, 406, 412, 413, 425 and 488 (the “US Bank Locations”) for the benefit of U.S. Bank, National Association; (ii) 70% of the Net Proceeds of Offered FF&E at Closing Stores Nos. 282, 308 and 314 (the “Central Bank Locations”) for the benefit of Central Bank of St. Louis; and (iii) 75% of the Net Proceeds of Offered FF&E at Closing Stores Nos. 275 and 283 (the “Bank of the West Locations”) for the benefit of Bank of the West. The Debtors shall create a separate subaccount in the FF&E Account on behalf of each of the FF&E Lenders, which shall designate the amount of each of the FF&E Lender’s interest in the Net Proceeds of Offered FF&E from the Closing Store locations in which the applicable FF&E Lender claims an interest. The liens asserted by the FF&E Lenders shall attach to the applicable subaccount of the FF&E Account to the same extent and with the same priority as the liens the FF&E Lenders now have against the applicable Offered FF&E of the Debtors. The establishment of and the deposit of funds into the FF&E Account and the subaccounts shall not constitute the allowance of the claims of the FF&E Lenders. All parties’ rights to object to the

priority and validity of the liens asserted by the FF&E Lenders (a “Challenge”) are fully preserved through and including July 10, 2017. If no Challenge is commenced by July 10, 2017, the funds in the subaccount of the FF&E Account shall be distributed to the applicable FF&E Lenders five business days after the Final Reconciliation conducted pursuant to Section 6(v) of the Closing Store Agreement. If a Challenge is commenced as to one of the FF&E Lenders but not as to the other FF&E Lenders, the funds disburseable to the other FF&E Lenders to which no Challenge has been asserted shall be disbursed without delay.

25. The Debtors and the Liquidation Consultant are authorized and empowered to transfer Merchandise and other Store Assets (except for Offered FF&E from locations at which an FF&E Lender asserts an interest in such Offered FF&E) among the Closing Stores as well as among the Debtors’ non-Closing Stores.

26. The Debtors and the Liquidation Consultant are authorized and empowered to include Additional Merchandise in the Closing Sales. Sales of Additional Merchandise shall be run through the Debtors’ cash register systems; provided, however, that the Liquidation Consultant shall mark the Additional Merchandise using either a “dummy” SKU or department number, or in such other manner so as to distinguish the sale of Additional Merchandise from the sale of Merchandise. The Liquidation Consultant shall provide signage in the Closing Stores notifying customers that the Additional Merchandise have been included in the sale.

27. At all times and for all purposes, the Additional Merchandise and their proceeds shall be the exclusive property of the Liquidation Consultant, and no other person or entity (including, without limitation, the Debtors, or any third person claiming a security interest in the Debtors’ property, including the Debtor’s secured lenders), shall have any claim against any of the Additional Merchandise or the identifiable proceeds thereof. Subject solely to Liquidation

Consultant's obligations to pay the Debtors the Additional Merchandise Fee and the security interest of the lenders in such Additional Merchandise Fee, the Additional Merchandise and the identifiable proceeds thereof are not property of the Debtors or their estates and do not constitute property of the Debtors' or their estates subject to any lender's lien. The Additional Merchandise shall at all times remain subject to the exclusive control of the Liquidation Consultant, and the Liquidation Consultant shall insure the Additional Merchandise and, if required, promptly file any proofs of loss with regard thereto.

28. The Additional Merchandise shall be consigned to Debtors as a true consignment under Article 9 of the Uniform Commercial Code ("UCC"). Liquidation Consultant is hereby granted a valid, binding and enforceable security interest in and lien upon (i) the Additional Merchandise and (ii) the Additional Merchandise proceeds (with respect to the Additional Merchandise and the identifiable Additional Merchandise proceeds, senior to all other liens on such collateral, including, without limitation, any liens in favor of any lender), which security interest shall be deemed perfected pursuant to this Order without the requirement of filing UCC financing statements or providing notifications to any prior secured parties (provided that Liquidation Consultant is hereby authorized to deliver (and Debtors shall cooperate with the delivery of) all required notices and file all necessary financing statements and amendments thereof under the applicable UCC identifying Liquidation Consultant's interest in the Additional Merchandise as consigned goods thereunder and the Debtors as the consignees therefor, and Liquidation Consultant's security interest in and lien upon such Additional Merchandise and Additional Merchandise proceeds).

29. The Liquidation Consultant and the respective landlord of each Closing Stores are authorized to enter into a side letter agreement to govern the conduct of the Closing Sales at the applicable Closing Store and such side letter agreements shall control over the Sale Guidelines.

30. The Debtor and the Liquidation Consultant are authorized to abandon any Remaining Property, in accordance with the terms of the Closing Store Agreement and the Sale Guidelines; provided, however, Debtors shall provide three-days prior written notice of the proposed abandonment of (i) any Remaining Property located at any of the Closing Stores to DIP Agent and Prepetition Term Loan Agent (both as defined in the Interim DIP Order [doc. entry no. 89], (ii) any Remaining Property located at the US Bank Locations to U.S. Bank, National Association, (iii) any Remaining Property located at the Central Bank Locations to Central Bank of St. Louis, (iv) any Remaining Property located at the Bank of the West Locations to Bank of the West, and (v) any Remaining Property located at the Fifth Third Abandoned Locations to Fifth Third. The written notice shall reasonably describe the Remaining Property to be abandoned and the effective date of the rejection for the underlying lease respective to each of the Closing Stores. The Debtors and the Liquidation Consultant shall retain the right to use and sell the Store Assets until the conclusion of the Store Closing Sales. To the extent any of the Store Assets remain at the Closing Stores on the effective date of rejection of the underlying lease, such Store Assets shall be deemed abandoned at the time of any rejection of the lease; the rights and interests of the affected landlord and any party claiming an interest in the Remaining Property, including any claimed lien interests of any of the above-referenced lenders in any Offered FF&E remaining in the Closing Stores on the effective date of rejection for the underlying lease, shall be governed by applicable state law.

31. To the extent that the Debtors propose to sell or abandon Store Assets that may contain any personal or confidential information about the Debtors employees or customers, the Debtors shall remove all such confidential information from such Store Assets before they are sold or abandoned.

32. To the extent that the Closing Sales at the Closing Stores are conducted in accordance with this Order and the Sale Guidelines, and are therefore conducted under the supervision of this Court, such Closing Sales are authorized notwithstanding any federal, state or local statute, ordinance, or rule, or licensing requirement directed at regulating “going out of business,” “store closing,” similar inventory liquidation sales, or bulk sale laws, including laws restricting safe, professional and non-deceptive, customary advertising such as signs, banners, posting of signage, and use of sign-walkers in connection with the sale and including ordinances establishing license or permit requirements, waiting periods, time limits or bulk sale restrictions (collectively, the “Liquidation Laws”) that contain exemptions for court-ordered sales. Given such exemptions, the Debtors shall be presumed to be in compliance with any Liquidation Laws and are authorized on a final basis to conduct the Closing Sales in accordance with the terms of this Order and the Sale Guidelines without the necessity of showing compliance with any Liquidation Laws.

33. To the extent that any governmental unit disputes the Debtors’ compliance with any Liquidation Law, such governmental unit may assert a dispute (a “Liquidation Dispute”) by serving written notice (a “Dispute Notice”) of such Liquidation Dispute on the counsel for the Debtors and the Liquidation Consultant so as to ensure delivery thereof within 14 days following entry of this Order granting the relief in the Motion. If the Debtors, the Liquidation Consultant, and such governmental unit are unable to resolve the Liquidation Dispute within 14 days of

service of the Dispute Notice, such governmental unit may file a motion with this Court requesting consideration and resolution of the Liquidation Dispute (a “Dispute Resolution Motion”). The filing of a Dispute Resolution Motion shall not be deemed to affect the finality of this Order or to limit or interfere with the Debtors’ ability to conduct or to continue to conduct the Closing Sales pursuant to this Order and in accordance with the Sale Guidelines, absent further order of this Court. The dispute resolution procedures relating to any Liquidation Disputes described in this paragraph are referred to as the “Resolution Procedures.”

34. Within two (2) business days of the entry of this Order, the Debtors shall serve copies of this Order, the Closing Store Agreement, and the Sale Guidelines via email, facsimile or regular mail, on (i) the Attorney General’s office for each state where the Closing Sales are being held, (ii) the county consumer protection agency or similar agency for each county where the Closing Sales are being held, (iii) the division of consumer protection for each state where the Closing Sales are being held, (iv) the chief legal counsel for the local jurisdiction the Closing Sales are being held, and (v) the landlords for each of the Closing Stores.

35. The Closing Store Agreement and related documents may be modified, amended or supplemented by the parties thereto in accordance with the terms thereof without further order of this Court.

36. The Liquidation Consultant shall not be liable for any claims against the Debtors, and the Debtors shall not be liable for any claims against the Liquidation Consultant, in each case, other than as expressly provided for in the Store Closing Agreement. The Liquidation Consultant shall have no successor liability whatsoever with respect to any liens, claims or encumbrances of any nature that may exist against the Debtors.

37. This Court shall retain exclusive jurisdiction with regard to all issues or disputes arising from or relating to the implementation, interpretation, or enforcement of this Order or the Closing Store Agreement, including, but not limited to, any claim or issue relating to any efforts by any party or person to prohibit, restrict or in any way limit the Closing Sales in accordance with the Sale Guidelines, or any other disputes related to the Closing Sales. No parties or person shall take any action against the Debtors or the Liquidation Consultant until this Court has resolved such dispute. This Court shall hear the request of such parties or persons with respect to any such disputes on an expedited basis, as may be appropriate under the circumstances.

38. This Order shall be binding upon and shall govern the acts of all entities, including, without limitation, all filing agents, filing officers, title agents, title companies, recorders of mortgages, recorders of deeds, registrars of deeds, administrative agencies, governmental departments, secretaries of state, federal, state and local officials, and all other persons and entities who may be required by operation of law, the duties of their office, or contract, to accept, file, register or otherwise record or release any documents or instruments, or who may be required to report or insure any title or state of title in or to the Store Assets.

39. This Order and the terms and provisions of the Store Closing Agreement shall be binding on all of the Debtors' creditors (whether known or unknown), the Debtors, the Liquidation Consultant, and their respective affiliates, successors and assigns, and any affected third parties including, but not limited to, all persons asserting an interest in the Store Assets, notwithstanding any subsequent appointment of any trustee, party, entity or other fiduciary under any section of the Bankruptcy Code with respect to the forgoing parties, and as to such trustee, party, entity or other fiduciary, such terms and provisions likewise shall be binding. The provisions of this Order and the terms and provisions of the Store Closing Agreement, and any

actions taken pursuant hereto or thereto shall survive the entry of any order which may be entered confirming or consummating any plan of the Debtors or converting the Debtors' case from Chapter 11 to Chapter 7, and the terms and provisions of the Store Closing Agreement, as well as the rights and interests granted pursuant to this Order and the Store Closing Agreement, shall continue in these or any superseding case and shall be binding upon the Debtors, the Liquidation Consultant and their respective successors and permitted assigns, including any trustee or other fiduciary hereafter appointed as a legal representative of the Debtors under Chapter 7 or Chapter 11 of the Bankruptcy Code. Any trustee appointed in the Debtors' cases shall be and hereby is authorized to operate the business of the Debtors to the fullest extent necessary to permit compliance with the terms of this Order and the Store Closing Agreement, and the Liquidation Consultant and the trustee shall be and hereby are authorized to perform under the Store Closing Agreement upon the appointment of the trustee without the need for further order of this Court.

40. Nothing contained in any plan confirmed in the Debtors' cases or any order of this Court confirming such plan or in any other order in the Debtors' case (including any order entered after any conversion of the Debtors' case to a case under Chapter 7 of the Bankruptcy Code), shall alter, conflict with or derogate from, the provisions of the Store Closing Agreement or the terms of this Order.

41. Within thirty (30) days of the conclusion of the Store Closing Sales process, the Debtors, with the assistance of the Liquidation Consultant, shall file with this Court a summary report of such process that will include: (i) the Stores closed and (ii) gross revenue from Store Assets sold, and also provide the Office of the United States Trustee for the District of Minnesota (the "U.S. Trustee"), any statutory committee appointed in this Chapter 11 Case (the

“Committee”), counsel to Debtors’ prepetition secured lenders (the “Lenders”), with (a) the calculation of and compensation paid to the Liquidation Consultant and (b) expenses reimbursed to the Liquidation Consultant, provided further that only the U.S. Trustee, the Committee, and the Lenders may, within twenty (20) days after such report is filed and information is provided, object to the compensation paid or expenses reimbursed to the Liquidation Consultant only as to and on the following grounds: (i) that the calculation of the compensation paid to the Liquidation Consultant pursuant to the compensation structure contemplated by the Agreement as of the date of this Order was not performed correctly; (ii) the calculation and reasonableness of any compensation paid to the Liquidation Consultant pursuant to a compensation structure other than as reflected in the Store Closing Agreement; and (iii) the reasonableness of any expenses reimbursed by the Debtors to the Liquidation Consultant that were in excess of the expense budget filed with this Court.

42. The Liquidation Consultant is a party in interest and shall have the ability to appear and be heard on all issues related to or otherwise connected to this Order, the various procedures contemplated herein, any issues related to or otherwise connected to the Store Closing Sales and the Store Closing Agreement.

43. Notice of the Motion as provided therein shall be deemed good and sufficient and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

44. Notwithstanding Bankruptcy Rules 6004(h), this order shall be effective and enforceable immediately upon its entry.

45. This Order relates to the 32 retail stores and 2 warehouses described in the Store Closing Agreement. In the event that the Debtors seek relief to conduct store closings at any

other stores or locations, the Debtors shall file and serve a separate motion in accordance with the Bankruptcy Rules and Local Rules.

Dated: *April 14, 2017*

/e/ Michael E. Ridgway

Michael E. Ridgway
United States Bankruptcy Judge

NOTICE OF ELECTRONIC ENTRY AND FILING ORDER OR JUDGMENT Filed and Docket Entry made on <i>04/14/2017</i> Lori Vosejka, Clerk, by MJS

61090808

EXHIBIT A

Eau Claire	WI	114
Germantown	WI	121
Merrillville	IN	185
Charleston	WV	240
New Hartford	NY	257
Greenfield	IN	275
Springfield	IL	282
Champaign	IL	283
Algonquin	IL	285
Snellville	GA	307
McDonough	GA	308
Tuscaloosa	AL	312
Gadsden	AL	314
Augusta	GA	316
Mobile	AL	317
Montgomery	AL	318
Chattanooga	TN	322
South Charlotte	NC	332
Rogers	MN	368
Laredo	TX	396
West Houston	TX	399
Houston	TX	402
Sugarland	TX	404
San Antonio	TX	406
Texarkana	TX	409
Lubbock	TX	412
Round Rock	TX	413
Waco	TX	418
Killeen	TX	419
Raleigh	NC	425
Mankato	MN	481
Woodbury	MN	488