

UNITED STATES BANKRUPTCY COURT
DISTRICT OF MINNESOTA

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

MEMORANDUM DECISION

At Minneapolis, Minnesota, August 7, 2019.

On November 29, 2018, the Court held a hearing on a motion by the Gander Mountain Liquidating Trust (the "Trust") in which the Trust objected to claims filed by certain individuals known throughout these proceedings as the "Key Executives."¹ The Key Executives filed a timely response. After the hearing, the Court granted the parties until January 18, 2019, to submit supplemental briefs, and until February 1, 2019, to file any replies. The parties did so in a timely manner. The Court took this matter under advisement, and it is now ready for resolution.

This is a core proceeding under 28 U.S.C. § 157(b)(2)(B), (I) and the Court has jurisdiction under 28 U.S.C. §§ 157(b)(2)(B), (I) and 1334. This memorandum decision is based on all the information available to the Court and constitutes the Court's findings of fact and conclusions of law under Fed. R. Bankr. P. 7052, made applicable to this contested matter by Fed. R. Bankr. P. 9014(c).

¹ As it is used here, this term includes Darrell ("Jay") Tibbets, Brian Kohlbeck, Joseph Fusaro, Michael Kalck, Ronald Stoupa, Robert Walker, and Eric Jacobsen.

For the reasons stated herein, the Trust's motion objecting to certain claims of the Key Executives is **GRANTED**, and the claims identified on the Trust's Motion's Exhibit A are disallowed.

BACKGROUND

The Plan of Liquidation (the "Plan") in this case provided for the substantive consolidation of the estates of the debtors, and they will therefore be referred to herein as a singular "debtor." ECF No. 1572, Art. IV, A. By operation of the Plan's terms, the Trust was created and became the successor to the debtor in possession ("DIP") on the Plan's "Effective Date," defined as February 8, 2018; at that time, the debtor irrevocably transferred its assets to the Trust. ECF No. 1359, Art. IV, B. META Advisors, LLC was appointed to serve as the Liquidating Trustee in the order confirming the Plan. ECF No. 1572, Q. 28.

On April 14, 2017, the Court approved the Key Employee Retention Plan ("KERP") and the Key Employee Incentive Plan ("KEIP"), as follows:

2. The Debtors' Key Employee Retention Plan, substantially in the form attached to the Declaration of Steven R. Kinsella dated April 13, 2017 [Doc. No. 431] (the "Kinsella Declaration") as Exhibit A (the "KERP Tier I") and Exhibit B (the "KERP Tier II," and together with the KERP Tier I, the "KERP"), is approved.

3. The Debtors' Key Employee Incentive Plan, substantially in the form attached to the Kinsella Declaration as Exhibit C (the "KEIP"), is approved.

ECF No. 436.

The KERP and KEIP (collectively, the "Key Employee Plans") had been negotiated and entered into by each of the Key Executives with the debtor and the Creditors Committee. ECF No. 1845. The relevant material provisions of the Key Employee Plans as they appear in the Kinsella Declaration are substantially identical; together they provide a structure through which the Key Executives could earn bonuses during Gander Mountain's reorganization under the

Bankruptcy Code. ECF No. 436. Each of the Key Executives agreed to and signed his respective contract on either April 13, 2017, or April 17, 2017.² ECF No. 1853. The structure detailed in the Key Employee Plans includes four tiers: (1) a “Threshold Bonus,” (2) a “Target Bonus,” (3) a “Stretch Bonus,” and (4) a “Maximum Bonus.” ECF No. 436.

The Key Employee Plans are each the length of just one double-sided page. ECF No. 436. The substantive provisions relevant here are as follows:

1. **[KERP/KEIP] Bonus Payment.** You are eligible to earn [KERP/KEIP] bonus payments as set forth herein. Your level of bonus opportunity as a percent of your Base Salary for meeting the respective metrics associated with Threshold, Target, Stretch, and Maximum performance is set forth below:

A. **Threshold.** You will earn an amount equal to 50% of your current base salary upon the Company closing on (i) one or more asset sales under Section 363 of the Code or (ii) one or more consulting or agency agreement(s) for the conduct of going out of business or similar sales, or a combination of (i) and (ii), for substantially all of the Company’s assets (the “Sale”).

B. **Target.** You will earn an additional amount equal to 25% of your base salary if (i) the cash or value of other property estimated to be available for distribution on allowed claims of general unsecured creditors as of the date of confirmation of the Company’s Plan of Reorganization and/or Liquidation (the “Plan”) is equal to or exceeds 5%; and at least 35 stores are sold or transferred by the Company to one or more parties, and it is contemplated at the time of such transaction(s) that such stores will be operated as retail stores under one or more trade names selling sporting goods, with a prominent or seasonal emphasis on hunting, camping, fishing, shooting, marine, or outdoor recreational products (a “Going Concern Sale”).

C. **Stretch.** You will earn an additional amount equal to 25% of your base salary if (i) the cash or value of other property estimated to be available for distribution on allowed claims of general unsecured creditors as of the date of confirmation of the Plan is equal to or exceeds 10%; or (ii) at least 60 stores are sold by the Company as a Going Concern Sale.

D. **Maximum.**

(1) You will earn an additional amount equal to 25% of your base salary if (i) the cash or value of other property estimated to be available for distribution to

² Eric Jacobsen, Brian Kohlbeck, and Darrell (“Jay”) Tibbets signed their agreements on April 13, 2017; whereas Joseph (“Joe”) Fusaro, Michael Kalck, Ronald J. Stoupa, and Robert Walker signed their agreements on April 17, 2017. ECF No. 1853.

general unsecured creditors as of the date of confirmation of the Plan is equal to or exceeds 10%; and (ii) at least 70 stores are sold by the Company as a Going Concern Sale.

(2) In the event the cash or value of other property estimated to be available for distribution on allowed claims of general unsecured creditors as of the date of confirmation of the Plan is at least 5% of such allowed claims but less than 10% of such allowed claims, the applicable bonus amount for the Maximum opportunity shall be a pro rated amount calculated as the product of your Maximum opportunity bonus amount multiplied by a fraction, the numerator of which is the percentage of cash or value of other property estimated to be available for distribution to general unsecured creditors as of the date of confirmation of the Plan and the denominator of which is 10%.

E. **Payment Provisions.**

(1) Each level of opportunity beyond the Threshold amount, if earned, is independent and will be in addition to any bonus earned under another opportunity (i.e., if you earn your Threshold opportunity you may earn an additional 25% if you satisfy any one of the Target, Stretch, or Maximum opportunities). In no event will the total incentive payments earned or received exceed 125% of you base salary. The Company shall have no obligation to make any bonus payment unless you sign this Agreement which includes a mutual release of claims.

(2) Any [KERP/KEIP] bonus amounts earned under the Threshold opportunity shall be paid as follows: 50% of the bonus will be paid upon closing of the Sale and the remaining 50% of the bonus will be paid upon the earlier of the effective date of the Plan or termination of the employee by the Company without cause.

(3) Any [KERP/KEIP] bonus amounts earned under the Target, Stretch or Maximum opportunities **shall be paid on the effective date of the Plan.**

ECF No. 436 (emphasis added).

There is no dispute that the Key Executives satisfied the requirements for the first tier, the threshold bonus, and were awarded the corresponding bonuses of approximately \$1,250,000.00, in full, between May and September 2017. ECF Nos. 1821, 1845. The issue here lies in whether the Key Executives have met the requirements for receiving an additional \$1,875,000.00 under any of the remaining three bonus tiers. ECF Nos. 1821, 1845. This determination comes down to the contract language in the Key Employee Plans, including several provisions concerning the

sale or transfer of certain numbers of stores, as well as the cash value of property estimated to be available for distribution on the allowed claims of general unsecured creditors under the Plan.

On May 4, 2017, the Court entered an Order Authorizing the Sale of Certain Assets Free and Clear of Liens, Claims, Rights, Encumbrances, and other Interests (“Sale of Assets Order”), ECF No. 691, which authorized the debtor to sell certain assets to CWI, Inc. (“CWI” or “Camping World”) c/o Camping World Holdings, Inc. (“CWH”). ECF No. 691. The Sale of Assets Order also approved a Designation Rights Agreement (“Designation Agreement”) between the debtor and CWI, which granted CWI the right to act as the debtor’s agent for the purpose of assigning the debtor’s real property leases, and required that CWI would assign a minimum of 17 of the debtor’s store leases to itself or its affiliates. ECF No. 691. The requirement that CWI assign a minimum of 17 store leases to itself was a notable provision, since CWI did not automatically take on the leases through the sale. As will be discussed further herein, it is not entirely clear whether the Key Executives argue that the Sale of Assets Order could qualify as the kind of “sale or transfer” required by the Key Employee Plans, but the Court nevertheless finds that it did not.

From May to October 2017, the Court issued three different orders approving the assumption and assignment of certain executory contracts and unexpired leases; these orders ultimately authorized the assignment of 19 of the debtor’s store and distribution center leases to CWI. ECF Nos. 730, 965, and 1299. As of January 26, 2018, the date the Plan was confirmed in this case (“Confirmation Date”), those 19 transferred stores were the only stores the record shows were assumed by the debtor and assigned to any party. Similarly, as of the Confirmation Date, the estimated value available for distribution to general unsecured creditors was

represented by a range: 2.2% – 6.4%. ECF No. 1359. There is nothing in the record to indicate that these numbers changed by the Plan's Effective Date. ECF No. 1359, Art. I, A. 38.

The Trust argued that the Court should disallow the Key Executives' claims regarding the unearned bonuses because the debtor's estate fully satisfied all obligations to the Key Executives when the Trust paid the Key Executives the threshold bonus under the Key Employee Plans. ECF No. 1845. In making this argument, the Trust points to the plain language of the Key Employee Plans, arguing that it is unambiguous and, therefore, no external evidence is necessary for interpreting the relevant provisions. ECF No. 1845.

In response, the Key Executives argue that the Key Employee Plans are ambiguous, and that extrinsic evidence should therefore be admitted to interpret their provisions. ECF No. 1821. In the alternative, the Key Executives argue that it would be premature for the Court to interpret the contract provisions of the Key Employee Plans, since the facts make an otherwise unambiguous contract provision uninterpretable. ECF No. 1821.

DISCUSSION

I. Contract law prevails here, and the contracts at issue unambiguously require payment of bonuses on the Plan's Effective Date.

As with many areas of the law, contract law encompasses a variety of its own uniquely-tailored rules and requirements; the parol evidence rule is one of those rules. It is not the rule of evidence that many suppose it to be – rather, it is a substantive rule of contract interpretation. Anchor Casualty Co. v. Bird Island Produce, Inc., 249 Minn. 137, 82 N.W.2d 48 (1957).

The parol evidence rule specifically prohibits extrinsic evidence from being admitted to explain or contradict the meaning of an unambiguous contract. Alpha Real Estate Co. of Rochester v. Delta Dental Plan of Minn., 664 N.W.2d 303 (Minn. 2003). This notion that a

contract should be judged within its own “four corners” is fundamental to contract law.

Magistrate Judge Franklin Noel succinctly summarized this concept in Rockway, Inc. v. Stampe:

When an agreement has been reduced to an unambiguous, integrated writing, the parties’ intent must be determined from the language of the written contract alone. In other words, if “the contract is clear and unambiguous, then the language is given its plain and ordinary meaning.” The Court looks to the contract as a whole in interpreting the intent of the parties.

Rockway, Inc. v. Stampe, No. CV 03-5282 (MJD/FLN), 2015 WL 9672916 (D. Minn. Nov. 4, 2015), aff’d, No. CV 03-5282 ADM/FLN, 2016 WL 81791 (D. Minn. Jan. 7, 2016) (internal citations omitted). See also In re Heine Feedlot Co., 107 F.3d 622 (8th Cir. 1997), citing to Quick v. Bakke, Kopp, Ballou & McFarlin, Inc., 380 N.W.2d 364, 366 (S.D. 1986) (“Further, the ‘written agreement supersedes all previous understandings and the intent of the parties must be ascertained therefrom, except, of course, in cases involving fraud, mistake, or ambiguity.’”). Contract law also firmly concludes that readings of contract provisions that would result in absurdist results should not be allowed to prevail. Rockway, Inc. v. Stampe, 2015 WL 9672916.

In this case, there has been considerable argument by both the Trust and the Key Executives about the supposed ambiguity in the Key Employee Plans concerning the timing of the contract provisions; more specifically, the parties have debated at what point the contract provisions should be interpreted. The Key Executives claim that the Key Employee Plans are “ambiguous because they fail to establish crucial deadlines,” and “there is no deadline for selling or transferring the stores . . . the ‘Going Concern Sale’ does not specify when the sale or transfer must be effectuated.” ECF No. 1922. Essentially, the Key Executives argue that because no deadline is included in close proximity to the term “Going Concern Sale” in the Key Employee Plans, the deadline for such a sale cannot reasonably incorporate the Plan’s Confirmation Date. ECF No. 1922. As the Key Executives state in their supplemental memorandum of law:

To the contrary, that deadline is only tied to the question of the contemplated amount of the distribution to be made to the unsecured and the contemplated number of stores to be reopened under the CWH banner. As a result, when the stores need to be sold or transferred is not defined and is subject to multiple interpretations.

ECF No. 1922.

This construction, however, ignores the plain and unambiguous contract language of the Key Employee Plans, which *does* define when stores need to be sold or transferred, and is therefore determinative of the questions at issue here:

*(3) Any [KERP/KEIP] bonus amounts earned under the Target, Stretch or Maximum opportunities **shall be paid on the Effective Date of the Plan.***

ECF No. 431 (emphasis added). In the context of the Key Employee Plans, “the Plan” is a defined term that refers to Gander Mountain’s Plan of Reorganization and/or Liquidation. As was discussed above, the Plan defines the Effective Date as February 8, 2018. ECF No. 1359.

Therefore, outside of where the contract language specifies otherwise, all of the bonus amounts under the Target, Stretch, and Maximum Bonus tiers of the KEIP and KERP are to be determined as of the Effective Date of the Plan – February 8, 2018. The language is unambiguous, and leaves no room for interpretation: the bonuses **shall** be paid on the Effective Date. This means that the bonuses must also be determined as of the Effective Date. The Key Executives completely disregard this plain language in their attempt to create ambiguity out of what is otherwise unambiguous. To construe this language outside of its plain meaning, however, would create a conflicting and absurdist interpretation of the language of these agreements: bonuses would have to be calculated after they had already been paid. Therefore, external evidence is not necessary here, because there is no ambiguity to be resolved.

The plain language of the Key Employee Plans clarifies how its provisions should be read, thereby resolving issues of potential ambiguity. Therefore, no further evidence is needed. All that remains is to determine whether the Key Executives satisfied the explicit requirements of each of the three remaining bonus tiers. Since the Payment Provisions section of the Key Employee Plans state that each tier exists independently of one another, the next step of this analysis must include an examination of whether each of these individual tiers is separately met.

II. As of the Effective Date of the Plan, the requirements for the Target Bonus had not been met.

The Target Bonus provision of the Key Employee Plans states:

B. **Target**. You will earn an additional amount equal to 25% of your base salary if (i) the cash or value of other property estimated to be available for distribution on allowed claims of general unsecured creditors as of the date of confirmation of the Company's Plan of Reorganization and/or Liquidation (the "Plan") is equal to or exceeds 5%; and at least 35 stores are sold or transferred by the Company to one or more parties, and it is contemplated at the time of such transaction(s) that such stores will be operated as retail stores under one or more trade names selling sporting goods, with a prominent or seasonal emphasis on hunting, camping, fishing, shooting, marine, or outdoor recreational products (a "Going Concern Sale").

ECF No. 431.

This test is a conjunctive one, since the bonus is earned only if both components are met; the estimate for the cash or value available to unsecured creditors must be five percent or more, **and** at least 35 stores must be sold or transferred by the Effective Date.

As was previously discussed, the estimate of the value available for distribution to general unsecured creditors was 2.2% – 6.4%. There has been much debate about whether the 2.2% – 6.4% range is enough to satisfy a provision that requires an estimate that “is equal to or exceeds 5%.” The plain language of that provision suggests that the range could meet the requirement – after all, the range does include estimates that meet and exceed 5%. However, due

to the conjunctive nature of this provision, it is not necessary to go so far as to make a finding on this issue if the second part of the Target Bonus tier is not met.

The record shows that, as of the Plan's Effective Date, February 8, 2018, 19 stores had been assumed and assigned. The Key Executives stated that "The claim amounts were based on information . . . that CWH intended to open more than 35 Gander Mountain/Overton stores." ECF No. 1845. Their argument is this: they met the requirements of this tier simply because, ". . . at the time of confirmation of the Debtor's Chapter 11 Plan CWH had already contemplated reopening upwards of 70 Gander Mountain stores." ECF No. 1845. Although the Key Executives supplied ample evidence that the opening of such stores was *contemplated*, including that such statements were made officially to the SEC and in press releases, the Executives did not fully address the issue most relevant to this inquiry: how many stores were actually "sold or transferred" as of the Effective Date? The assertion that mere contemplation of opening stores could satisfy the requirements of the bonus tiers in the Key Employee Plans is a misinterpretation of the plain language of the contracts, which states that ". . . at least 35 stores **are** sold or transferred by the Company to one or more parties . . ." ECF No. 431 (emphasis added). The term "contemplated" appears only in the context of defining a "Going Concern Sale" – it is irrelevant in determining whether stores had actually been transferred, as is required under the contract language.

It appears possible that the Key Executives may be arguing, as a somewhat ambiguous and circuitous afterthought, that the Order Authorizing the Sale of Certain Assets, ECF No. 691, met the "sold or transferred" requirement of the Key Employee Plans. ECF No. 1930, 1845. However, the Court agrees with the Trust's interpretation: a natural and plain meaning of the phrase "sold or transferred" must include a requirement for the store leases to be assumed or

assigned. ECF No. 1864. As the Trust stated, “A store sold and transferred by Gander Mountain meant that the assignee was curing and assuming the financial obligations associated with the store, including continuing lease obligations.” ECF No. 1921. In fact, it appears that here, Camping World specifically did not assume responsibility for stores much beyond the 17 it was required to assume; instead, it allowed the leases to be rejected by standard operation of the bankruptcy case, leaving the estate with millions in rejection damages claims, and then re-engaged with the landlords of the stores to negotiate those very same leases after the Effective Date had passed. ECF No. 1864.

While the Key Executives correctly point out that “The Terms ‘[assumption] and assignment’ are nowhere to be found in the KEIPs or the KERPs,” ECF No. 1845, a sale or transfer of a store cannot occur without the assumption of that store’s lease. This fact is shown most clearly by the Trust’s representation that the estate here faced some \$150 million in rejection damages claims when none of the leases outside of the 19 discussed here were assumed. ECF No. 1864. Through the Sale of Assets Order, the debtor’s assets were sold to CWI, and CWI was granted the ability to act as the debtor’s agent in assigning store leases. Put simply, neither acquiring the ability to assign leases nor acquiring ownership of inventory and equipment assets qualifies as a “sale or transfer” of a store itself. Notably, the ability to assign leases would not have needed to be included in the order at all if Camping World were, indeed, taking on the stores themselves simply by operation of the Sale of Assets Order. Additionally, there would have been no need for the provision requiring CWI to assign 17 of the leases to itself or its affiliates if Camping World acquired these stores by simple operation of the Sale of Assets Order. Finally, the language of the Key Employee Plans requires that “the Company” make the sale or transfer of the stores, and the “Company” is defined as Gander Mountain. Importantly, after the Plan was

confirmed and the Liquidating Trust became the successor of the DIP, Gander Mountain itself no longer had the ability to take such actions. Therefore, any assumption or assignment of leases after the Plan Confirmation Date could not operate to fulfill the store requirements at issue here – even without the contract’s payment provision setting the Effective Date as the deadline.³

The Key Executives point to the fact that Camping World acquired equipment and inventory through the Sale of Assets Order that remained in some of the store locations where leases were not assumed or assigned. ECF No. 1930. They argue that “[i]f the leases were truly rejected, the landlords would not allow the inventory and equipment to remain on the premises while a new lease was negotiated.” ECF No. 1930. They further argue that “it defies logic to hold that these contracts were rejected as a matter of law.” This argument, however, ignores the language of the Plan – and the Bankruptcy Code, for that matter – which states just that:

Pursuant to sections 365(a) and 1123(b)(2) of the Bankruptcy Code, upon the Effective Date, all executory contracts and unexpired leases that exist between one or both of the Debtors and any Person or Entity shall be deemed rejected by the Debtors, except for any executory contract or unexpired lease (i) that has been assumed or rejected pursuant to an order of the Bankruptcy Court entered prior to the Effective Date . . . Subject to the occurrence of the Effective Date, entry of the Confirmation Order shall constitute approval of such assumption or rejection pursuant to section 365(a) of the Bankruptcy Code . . .

ECF No. 1359 at Art. VII, A. p. 35. Further, the landlords clearly did not sit on their laurels as equipment and inventory remained in these stores – hence, the \$150 million in claims for rejection damages.

³ Following the Effective Date, Gander Mountain could not, nor did it, sell or transfer any additional stores as required by the Key Employee Plans. Indeed, under § 365(d)(4)(A), following confirmation of the Plan, the debtor had no power to assume or assign any additional stores. See In re Nevel Properties Corp., 765 F.3d 846, 849 (8th Cir. 2014); In re Kreger, 296 B.R. 202, 207 (Bankr. D. Minn. 2003), aff’d, 307 B.R. 106 (B.A.P. 8th Cir. 2004); Fla. Dep’t of Revenue v. Piccadilly Cafeterias, Inc., 554 U.S. 33, 46 (2008). Cf. Mission Prod. Holdings, Inc. v. Tempnology, LLC, 2019 WL 2166392 (U.S. 2019) (both the text of § 365 and fundamental principles of bankruptcy law command that rejection has the same consequences as a contract breach occurring outside of bankruptcy).

As discussed above, the plain language of the Key Employee Plans requires that the calculation of the number of stores that were actually sold or transferred be determined as of the Effective Date. Therefore, the actual count for determining whether the requirements have been met under this tier is 19 stores. Obviously, 19 is less than 35, and satisfying the first component of this tier is irrelevant without satisfaction of the second component. Therefore, the Key Executives failed to meet the requirements to be compensated under the Target Bonus tier.

III. As of the Effective Date of the Plan, the requirements for the Stretch Bonus had not been met.

The Stretch Bonus provision of the Key Employee Plans states:

C. **Stretch**. You will earn an additional amount equal to 25% of your base salary if (i) the cash or value of other property estimated to be available for distribution on allowed claims of general unsecured creditors as of the date of confirmation of the Plan is equal to or exceeds 10%; or (ii) at least 60 stores are sold by the Company as a Going Concern Sale.

ECF No. 431.

Unlike the Target Bonus tier, the Stretch Bonus tier is disjunctive – it can be successfully met if either of two options is met – either the value estimated to be available for distribution to unsecured creditors is equal to or exceeds 10% or at least 60 stores are sold as of the Effective Date.

It is possible that the 2.2% – 6.4% estimated range of value available for distribution could meet a requirement that the estimate be 5% or more. However, the 2.2% – 6.4% range absolutely could not meet a requirement that the estimate be 10% or more, despite the Key

Executives' best attempts to argue otherwise.⁴ Therefore, the Key Executives cannot successfully meet the requirements of this bonus tier based on the first option. However, due to this tier's disjunctive nature, the Key Executives could still satisfy this tier's requirement based solely on the second component.

The second component requires that 60 stores be sold as of the Effective Date. However, as was already discussed under the Target Bonus tier, only 19 stores had been assumed and assigned as of that date. Therefore, the second option for meeting this bonus tier is also unsatisfied, meaning that the Key Executives failed to meet the requirements to be compensated under the Stretch Bonus tier.

IV. As of the Effective Date of the Plan, the requirements for the Maximum Bonus had not been met.

The Maximum Bonus provision of the Key Employee Plans states:

D. **Maximum**

(1) You will earn an additional amount equal to 25% of your base salary if (i) the cash or value of other property estimated to be available for distribution to general unsecured creditors as of the date of confirmation of the Plan is equal to or exceeds 10%; and (ii) at least 70 stores are sold by the Company as a Going Concern Sale.

(2) In the event the cash or value of other property estimated to be available for distribution on allowed claims of general unsecured creditors as of the date of confirmation of the Plan is at least 5% of such allowed claims but less than 10% of such allowed claims, the applicable bonus amount for the Maximum opportunity shall be a pro rated amount calculated as the product of your Maximum opportunity bonus amount multiplied by a fraction, the numerator of which is the percentage of cash or value of other property estimated to be available for

⁴ More specifically, the Key Executives argue that the Court should wait until "all claims have been adjudicated or otherwise allowed or disallowed." ECF No. 1845. They argue that there is no way to quantify the proper distribution percentage until that time, and it is therefore "too premature for the Court to rule on the Trust's objection until all claims have been resolved." Waiting until all claims have been fully determined, however, would require the Court to ignore the plain language of the Key Employee Plans, which requires the application of the percentage estimated "as of the date of confirmation of the Company's Plan of Reorganization and/or Liquidation." ECF No. 1359.

distribution to general unsecured creditors as of the date of confirmation of the Plan and the denominator of which is 10%.

ECF No. 431.

The Maximum Bonus tier presents another conjunctive test, as it can only be satisfied if the estimated value available for distribution to unsecured creditors is equal to or exceeds 10% and at least 70 stores are sold as of the Effective Date.

The previous analysis from the Target Bonus and Stretch Bonus tiers shows that neither of these requirements is met; the 2.2% – 6.4% range cannot be read to satisfy a 10% estimate requirement, and the 19 stores that had been assumed and assigned as of the Effective Date fall well short of the 70-store requirement to satisfy this tier.

The Maximum Bonus tier does have a caveat, however; it states that some part of the bonus may be available if the estimate of value available for distribution to unsecured creditors is between 5% and 10%. However, this provision only becomes relevant in relation to “the applicable bonus amount for the Maximum opportunity.” Since the store requirement for the Maximum Bonus tier is not met, there is no bonus amount for this tier, and this caveat does not apply. As with the Target Bonus and Stretch Bonus tiers, the Key Executives failed to satisfy the requirements to receive their bonuses under the Maximum Bonus tier.

CONCLUSION

The Court does not doubt that, as the Key Executives asserted in their pleadings, “The energy, time, and work expended by each of the Key Executives was instrumental in preserving the value of the estate, allowed for the sale of the assets of the debtor, and otherwise allowed the debtor to continue operating with the continuity necessary to enhance the value of the estate for the benefit of not only the bankruptcy estate, but all creditors as well, including unsecured creditors.” ECF No. 1845, p. 6.

Still, contract law is somewhat singular in the legal world for its brazen constructs: with few exceptions, whatever language is in a contract becomes “the law” under which the parties to the contract must operate. Here, then, the “law” states that bonus amounts shall be paid on the Plan’s Effective Date of February 8, 2018. Any activities completed or contemplated after that date – including completed activities that may have otherwise been relevant to calculating the bonuses under the contract terms – were rendered irrelevant by the plain language of the contracts. The provisions governing the payment of bonuses under these Key Employee Plans “matured” on February 8, 2018, and on that date, only the requirements for the “Threshold” bonus tier had been achieved. As a result, the Trust dutifully and properly paid the Key Employees the \$1,250,000.00 they earned, but – as the requirements for awards under the other tier amounts had not been met – appropriately refused to pay them any further amounts under the contract.

Accordingly,

IT IS HEREBY ORDERED that the Trust’s Omnibus Objection to Claims Filed by Certain Former Key Executives is **GRANTED**, and the claims identified in the Trust’s Motion’s Exhibit A are disallowed.

NOTICE OF ELECTRONIC ENTRY AND FILING ORDER OR JUDGMENT Filed and Docket Entry made on 08/07/2019 Lori Vosejka, Clerk, by MJS

/e/ Michael E. Ridgway

Michael E. Ridgway
Chief United States Bankruptcy Judge

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 United States Bankruptcy Court
 District of Minnesota

In re:
 Gander Mountain Company
 Debtor

Case No. 17-30673-MER
 Chapter 11

CERTIFICATE OF NOTICE

District/off: 0864-3

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 Total Noticed: 222

Date Rcvd: Aug 07, 2019

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Aug 09, 2019.

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aty +Jason B Gott, Latham and Watkins, 330 N. Wabash Ave., Ste 2800, Chicago, IL 60611-3695

aty +Jeffery A. Johnson, May Oberfell Lorber, 4100 Edison Lakes Pkwy, Ste 100,
 Mishawaka, IN 46545-3467

aty +Jeffrey Snyder, Bilzin Sumberg Baena Price & Axelrod, LL, 1450 Bickell Ave., 23rd Fl.,
 Miami, FL 33131-3456

aty +John F. Ventola, Choate, Hall & Stewart LLP, Two International Place,
 Boston, MA 02110-4120

aty +Jonathan W. Young, Locke Lord LLP, 111 Huntington Ave, Boston, MA 02199-7610

aty +Kate M. Baxter Kauf, Lockridge Grindal Nauen PLLP, 100 Washington Ave S. Ste. 2200,
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aty +Matthew T Schaeffer, Bailey Cavalieri LLC, 10 West Broad St., Suite 2100,
 Columbus, OH 43215-3455

aty +Melissa Kilpatrick, Smith Murdaugh Little Bonham LLP, 2727 Allen Pkwy, Ste 1100,
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 New York, NY 10019-6150

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 Houston, TX 77008-1772

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 Houston, TX 77008-1772

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aty +Robert B. Berner, Bailey Cavalieri LLC, 40 N. Main Street, Suite 1250,
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aty Sharon Z. Weiss, Bryan Cave LLP, 120 Broadway, Suite 300, Santa Monica, CA 90401-2386

aty +Sheldon L. Solow, Arnold & Porter Kaye Scholer LLP, 70 West Madison St, Ste 4200,
 Chicago, IL 60602-4230

aty +Susan Jill Rice, Alward Fisher Rice Rowe & Graf, PLC, 202 E. State Street, Ste. 100,
 Traverse City, MI 49684-5732

aty +Thomas Hemmendinger, Brennan Recuperero Cascione Scungio..., 362 Broadway,
 Providence, RI 02909-1434

aty +Thomas M. Gaa, Bialson Bergen & Schwab PC, 633 Menlo Ave., Suite 100,
 Menlo Park, CA 94025-4711

intp +AEI Fund Management, Inc.; AEI Income & Growth Fun, c/o Bassford Remele, P.A.,
 100 South Fifth Street, Suite 1500, Minneapolis, MN 55402-1254

intp +AWC Distributing, Inc., 6667 Old Shakopee Road, Bloomington, MN 55438-2622

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intp +Alief ISD, c/o Sullivan Law Firm, PA, 1595 Selby Avenue, Suite 205,
St Paul, MN 55104-4528
cr American Electric Power, 40 Franklin Road, P.O. Box 2021, Roanoke, VA 24022-2121
intp +Arlington ISD, c/o Sullivan Law Firm, PA, 1595 Selby Avenue, Suite 205,
St Paul, MN 55104-4528
cr +BTM Global Consulting, LLC, 330 Second Avenue S., Suite 450, Minneapolis, MN 55401-2224
intp +Bip Enterprises, LLC, 7818 Big Sky Drive, Suite 201, Madison, WI 53719-2841
intp +Bowie Central Appraisal District, McCreary Veselka Bragg & Allen PC, PO Box 1269,
Round Rock, TX 78680-1269
cr +Brian Kohlbeck, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
intp Business Machines Corp (IBM), Attn: Marie Josee Dube, IBM Corporation, 275 Viger East,
Montreal, QC H2X 3R7, CANADA
intp +CM Architecture, P.A., 1300 Summit Ave, Suite 300, Fort Worth, TX 76102-4417
cr +COMMONWEALTH EDISON COMPANY, Atten: Merrick Friel, Exelon Business Services Company,
2301 Market St., S23-1, Philadelphia, PA 19103-1338
crmc +Christopher P Tessitore, National Retail Properties, Inc, 450 S. Orange Avenue, Suite 900,
Orlando, FL 32801-3339
intp +Cisco Systems Capital Corporation, c/o Bassford Remele, P.A.,
100 South Fifth Street, Suite 1500, Minneapolis, MN 55402-1254
intp +City of Frisco, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller,
2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
intp +City of Lewisville, Texas, McCreary Veselka Bragg & Allen PC, PO Box 1269,
Round Rock, TX 78680-1269
intp +City of Waco and Waco Independent School District, McCreary Veselka Bragg & Allen PC,
PO Box 1269, Round Rock, TX 78680-1269
intp +Clam Corporation, Lapp, Libra, Thomson, Stoebner & Pusch,,
120 South Sixth Street, Suite 2500, Minneapolis, MN 55402-5155
intp +Concord USA, 509 2nd Ave. S., Hopkins, MN 55343-7780
cr +Constellation Energy Inc., 2301 Market Street 22nd Floor, Philadelphia, PA 19103-1338
intp +County of Brazos, Texas, McCreary Veselka Bragg & Allen PC, PO Box 1269,
Round Rock, TX 78680-1269
intp +County of Denton, Texas, McCreary Veselka Bragg & Allen PC, PO Box 1269,
Round Rock, TX 78680-1269
intp +Cresa Minneapolis, Inc., c/o Sarah E. Doerr, Esq., Moss & Barnett, 150 South Fifth Street,
Suite 1200, Minneapolis, MN 55402-4129
intp +Custom Jigs & Spins, Inc., Attn: Bob Gillespie, 402 Westcor Drive,
Coralville, IA 52241-2897
intp +Dallas county, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller,
2777 N Stemmons Frwy Ste 1000, Dallas, TX 75207-2328
cr +Davis Instruments, 3465 Diablo Ave., Hayward, CA 94545-2778
intp +Dealer Properties, Inc., 7818 Big Sky Drive, Suite 201, Madison, WI 53719-2841
crmc +Deana L McPherson, Smith & Wesson Corp, 2100 Roosevelt Avenue, Springfield, MA 01104-1698
crmc +Dianna M Gibson, Vista Outdoor Sales, LLC, 1 Vista Way, Anoka, MN 55303-6794
agt +Donlin Recano & Company, Inc., 6201 15th Avenue, Brooklyn, NY 11219-5411
cr +ETCO Properties, Inc., 2435 W. Wayzata Blvd., Long Lake, MN 55356-9801
cr +Eric Jacobsen, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
intp +Evolving Solutions, Inc., Hellmuth & Johnson PLLC, 8050 West 78th Street,
Edina, MN 55439-2530
cr +FIFTH THIRD EQUIPMENT FINANCE COMPANY, 38 FOUNTAIN SQUARE PLAZA, MD10904A,
CINCINNATI, OH 45202-3102
crmc +FTI Consulting, Inc., 3 Times Square, New York, NY 10036-6564
sp Faegre Baker Daniels LLP, 2200 Wells Fargo Center, 90 South Seventh Street,
Minneapolis, MN 55402-3901
intp +Fayetteville Mall Holdings, LLC, c/o Bennett Murphy, 12100 Wilshire Blvd., Suite 800,
Los Angeles, CA 90025-7140
cr +Florida Power & Light Company, 17880 122nd Drive, Juniper, FL 33478-4687
cr +Fusion Electronics USA, 1200 East 151st Street, Olathe, KS 66062-3426
intp +G&I VIII Gander, LLC, c/o Fafinski Mark & Johnson, 775 Prairie Center Drive, Suite 400,
Eden Prairie, MN 55344-7322
intp +GAN Palm Beach Lessee L.P., c/o Cozen O'Connor, 33 South Sixth St., Suite 4640,
Minneapolis, MN 55402-3718
cr +Garmin International, Inc., 1200 East 151st Street, Olathe, KS 66062-3426
intp +Gordon Brothers Retail Partners, LLC and Hilco Mer, c/o Riemer & Braunstein-S.Fox,
7 Times Square, Ste. 2506, New York, NY 10036-6546
cr +Grace Digital Inc., 10531 4S Commons Dr, Ste 430, San Diego, CA 92127-3517
intp +Gravois Bluffs A, LLC, c/o Carmody MacDonald P.C., 120 S. Central Ave., Ste. 1800,
St. Louis, MO 63105-1726
crmc +Greg Clements, Liberty Safe and Security Products, Inc., 1199 West Utah Avenue,
Payson, UT 84651-9749
intp HOLIDAY COMPANIES, 4567 W 80TH ST, BLOOMINGTON, MN 55437
cr +Hard and Soft Fishing, Inc., c/o Godfrey & Kahn, S.C., Erin A. West,
1 E. Main Street, Suite 500, Madison, WI 5370--2719, UNITED STATES 53703-3300
cr +HealthCare Impact Associates LLC, 6101 Baker Rd., Suite 205, Minneapolis, MN 55345-5985
intp +Hilco Merchant Resources, LLC, 5 Revere Drive, Suite 206, Northbrook, IL 60062-1568
r +Hilco Real Estate, LLC, 5 Revere Drive, Suite 206, Northbrook, IL 60062-1568
intp +IBM Credit LLC, Andrew Gravina, 7100 Highlands Pkwy, Smyrna, GA 30082-4859
intp +Ibotta, Inc., 1801 California St., Suite 400, Denver, CO 80202-2616
cr +Interstate Gas Supply Inc., dba IGS Energy, c/o Stewart, Zlimen & Jungers,
2277 Highway 36 West, Suite 100, Roseville, MN 55113-3896

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intp +JPMorgan Chase Bank, National Association, 4500 Park Glen Road, Suite 300,
St. Louis Park, MN 55416-4891
crcmch +Jay Montgomery, Ellett Brothers, PO Box 128, Chapin, SC 29036-0128
cr +Jay Tibbets, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
cr +Joseph Fusaro, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
cr Joseph Hofstetter, c/o Darron C. Knutson, Attorney at Law, 901 N. 3rd St., Suite 140,
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cr +KENT WATERSPORTS, 433 Park Ave, New London, OH 44851-1314
intp +KTJ 243, LLC, 400 Water Street, Suite 200, Excelsior, MN 55331-3001
crcm +Karen Cushman, Benelli USA, 17603 Indian Head Hwy, Accokeek, MD 20607-2501
cr Karen Scardino, c/o Darron C. Knutson, Attorney at Law, 901 N. 3rd St., Suite 140,
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cr +LMBT ASSOCIATES LLC, DAVID SIMON VP, 200 S BROAD ST, PHILADELPHIA, PA 19102-3803
cr +LSC Communications US, LLC, c/o Arthur S. Beeman, Arent Fox LLP,
55 Second Street, 21st Floor, San Francisco, CA 94105-3491
intp +Lex Albany L.P., c/o Cozen O'Connor, 33 South Sixth St., Suite 4640,
Minneapolis, MN 55402-3718
cr +Lockard Mankato L.L.C., 4501 Prairie Parkway, Cedar Falls, IA 50613-7986
intp +Logic Information Systems, Inc., 3800 American Blvd. W., Suite 1200,
Bloomington, MN 55431-4427
intp +Lubbock Central Appraisal District, c/o Sullivan Law Firm, PA, 1595 Selby Avenue,
Suite 205, St Paul, MN 55104-4528
ombc +Lucy Thomson, 1455 Pennsylvania Avenue NW, Washington, DC 20004-1008
intp +Magpul Industries Corp., 8226 Bee Caves Road, Austin, TX 78746-4909
crcm +Margo Whitener, Pure Fishing, 7 Science Court, Columbia, SC 29203-9344
cr Marian and Janina Kaczowka, c/o Darron C. Knutson, Attorney at Law, 901 N. 3rd St.,
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cr +MasterCard International Incorporated, c/o Cozen O'Connor, 33 South 6th Street, Suite 3800,
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cr +Melissa Harris County Municipal Utility Dist 248, 2727 Allen Pkwy, Ste 1100,
Houston, TX 77019-2191
cr +Michael Kalck, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
cr +Michael Sean Hancock, 107 Longleaf Drive, Petal, MS 39465-7921
intp +Micro World, Inc., Law Office of Ku & Fong, 444 S. Flower St. Suite 2530,
Los Angeles, CA 90071-2907
cr +Microsoft Corporation, 3460 157th Avenue NE, Redmond, WA 98052-5393
intp +Minnesota Department of Natural Resources, Wendy S. Tien, Asst. Attorney General,
Bremer Tower, Suite 900, 445 Minnesota Street, St. Paul, MN 55101-2190
intp +Mission First Tactical, 411 Caredean Dr, Suite E, Horsham, PA 19044-1317
cr +Motion Water Sports, Inc., 7926 Bracken Pl SE, Snoqualmie, WA 98065-9271
intp +Mountain Prairie, LLC, c/o Amy Swedberg, Maslon LLP, 90 South 7th Street, Suite 3300,
Minneapolis, MN 55402-4104
intp +NASH FINCH COMPANY, c/o John Boelter, 7600 France Avenue South, Edina, MN 55435-5920
cr +Niagra Mohawk Power Corporation, Atten: Christopher Aronson, National Grid,
40 Sylvan Road, Waltham, MA 02451-1120
cr +OHIO DEPARTMENT OF TAXATION, BANKRUPTCY DIVISION, 30 EAST BROAD STREET,
COLUMBUS OHIO 43215-3414
(address filed with court: OHIO DEPARTMENT OF TAXATION, 30 EAST BROAD STREET,
COLUMBUS, OH 43215)
intp +Oakley, Inc., PORZIO, BROMBERG & NEWMAN, P.C., 100 Southgate Parkway,
Morristown, NJ 07960-6465
intp +OneNeck IT Solutions LLC, c/o Sarah E. Doerr, Esq., Moss & Barnett,
150 South Fifth Street, Suite 1200, Minneapolis, MN 55402-4129
cr +Ovative Group, LLC, c/o Amy J. Swedberg, Maslon LLP, 90 S. 7th Street #3300,
Minneapolis, MN 55402-4104
intp +Park West Village Phase II, LLC, c/o Ralph Dill, 37 West Broad Street, Suite 900,
Columbus, OH 43215-4159
intp Pathlight Capital LLC, 18 Shipyard Srive, STE 2C, Hingham, MA 02043
cr Pennsylvania Department of Revenue, Bankruptcy Division, P.O. Box 280946,
Harrisburg, PA 17128-0946
cr +Pennsylvania Electric Company dba Penelec, 76 South Main St., A-GO-15, Akron, OH 44308-1812
intp +Potter County Tax Office, c/o Sullivan Law Firm, PA, 1595 Selby Avenue,
St Paul, MN 55104-6221
intp +Ramco-Gershenson Properties Trust, c/o Stark & Stark, PC, 993 Lenox Drive,
Lawrenceville, NJ 08648-2316
intp +Randall County Tax Office, c/o Sullivan Law Firm, PA, 1595 Selby Avenue, Suite 205,
St Paul, MN 55104-4528
intp +Remington Outdoor Company, Inc., c/o Rory D. Whelehan, Womble Carlyle Sandridge & Rice, LLP,
P. O. Box 10208, Greenville, SC 29603-0208
crcm +Renee B. Weiss, DDR Corp, 3300 Enterprise Parkway, Beachwood, OH 44122-7200
crcm +Robert Hanus, Carhartt, Inc., 5750 Mercury Drive, Dearborn, MI 48126-4167
cr +Robert Walker, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
cr +Ronald Stoupa, c/o Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
intp +Rosenthal and Rosenthal, Inc., 1370 Broadway, New York, NY 10018-7399
cr +SEAN MANN OUTDOORS, 5589 MARLAN DR, TRAPPE, MD 21673-1908

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intp +SIXTH AND SECOND LLC, % SHAY LAW OFFICE LTD, 1513 ST GERMAIN ST W, PO BOX 9,
ST CLOUD, MN 56302-0009
cr +Saginaw County Treasurer, 111 S Michigan Ave, Saginaw, MI 48602-2019
intp +Scottrade Equipment Finance, a division of Scottra, c/o Maslon LLP, 90 S 7th Street #3300,
Minneapolis, MN 55402-4104
intp Shay Law Office, LTD, 1513 St. Germain St. W., PO Box 9, St. Cloud, MN 56302-0009
intp +Sheltered Wings, Inc. d/b/a Vortex Optics, 2120 W Greenview Dr, Middleton, WI 53562-2547
intp +Sig Sauer, Morrison Sund PLLC, Cynthia L. Hegarty, 5125 County Road 101, Suite 200,
Minnetonka, MN 55345-4129
intp +Spirit Master Funding IV, LLC, Ballard Spahr LLP, 1 E. Washington Street, Suite 2300,
Phoenix, AZ 85004-2555
intp +Spirit Master Funding VIII, LLC, Ballard Spahr LLP, 1 E. Washington Street, Suite 2300,
Phoenix, AZ 85004, U.S.A. 85004-2555
intp +Spirit Master Funding, LLC, Ballard Spahr LLP, 1 E. Washington Street, Suite 2300,
Phoenix, AZ 85004-2555
intp +Spirit SPE Gander 2013-1, LLC, Ballard Spahr LLP, 1 E. Washington Street, Suite 2300,
Phoenix, AZ 85004-2555
intp +Spirit SPE Gander 2013-5, LLC, Ballard Spahr LLP, 1 E. Washington Street, Suite 2300,
Phoenix, AZ 85004-2555
intp +Spring ISD, c/o Sullivan Law Firm, PA, 1595 Selby Avenue, Suite 205,
St Paul, MN 55104-4528
intp +Starcom Worldwide, Inc., c/o Sarah E. Doerr, Esq., Moss & Barnett, 150 South Fifth Street,
Suite 1200, Minneapolis, MN 55402-4129
intp +Striker Brands LLC, 8000 Flour Exchange Building, 310 Fourth Avenue South,
Minneapolis, MN 55415-1099
intp +Sunbeam Development Corporation, c/o Jeffrey Snyder, 1450 Brickell Ave., 23rd Floor,
Miami, FL 33131-3456
intp +T. Chris Stewart, Anastasi Jellum, 14985 60th Street North, Stillwater, MN 55082-6696
cr +TAHSIN INDUSTRIAL CORP USA, 111 HOWARD BLVD, SUITE 206, MOUNT ARLINGTON, NJ 07856-1315
intp +TARRANT COUNTY, Linebarger Goggan Blair & Sampson, LLP, c/o Elizabeth Weller,
2777 N Stenmons Frwy Ste 1000, DALLAS, TX 75207-2328
intp +TDS Telecommunications Corporation, c/o Sarah E. Doerr, Moss & Barnett,
150 South Fifth Street, Suite 1200, Minneapolis, MN 55402-4129
intp +THF-CG Charleston Limited Partnership, 211 N. Stadium Blvd., Suite 201,
Columbia, MO 65203-1161
cr +TN Dept of Revenue, c/o TN Attorney General's Office, Bankruptcy Division, P.O. Box 20207,
Nashville, TN 37202-4015
intp +TRAVIS COUNTY, C/O DAVID ESCAMILLA, PO BOX 1748, AUSTIN, TX 78767-1748
cr +Tax Appraisal District of Bell County, et al, McCreary, Veselka, Bragg & Allen, P.C.,
P.O. Box 1269, Round Rock, TX 78680-1269
intp +Teacher's Retirement System of the State of Kentuc, 479 Versailles Road,
Frankfort, KY 40601-3800
cr +Tennessee Department of Revenue, c/o Attorney General's Office, Bankruptcy Division,
PO Box 20207, Nashville, TN 37202-4015
intp +Tennessee Wildlife Resources Agency, c/o TN Atty. General, Bankruptcy Div., P.O. Box 20207,
Nashville, TN 37202-4015
cr +The Cleveland Electric Illuminating Company dba Th, 76 South Main St., A-GO-15,
Akron, OH 44308-1812
intp +The Corsicana Industrial Foundation, Inc., 740 East Campbell Rd., Suite 800,
Richardson, TX 75081-6757
cr +The East Ohio Gas Company dba Dominion East Ohio, Atten: Lessie M. Jones, Esq.,
1201 East 55th St., Cleveland, OH 44103-1028
cr +The Insurance Company of the State of Pennsylvania, C/O Adam L Rosen PLLC,
2-8 Haven Avenue, Suite 220, Port Washington, NY 11050-3636
cr Theodore Scardino, c/o Darron C. Knutson, Attorney at Law, 901 N. 3rd St., Suite 140,
Minneapolis, MN 55401-1169
intp +Thirty and Summit Billboard Company, LLC, c/o Carmody MacDonald P.C.,
120 S. Central Ave., Ste. 1800, St. Louis, MO 63105-1726
cr +ThorWorks, Gary Kraus, PO Box 2218, SanDusky, OH 44871-2218
intp +Triple S Sporting Supplies, Inc., 325 Creekside Drive, Amherst, NY 14228-2073
intp +Trisstantial, 1905 E. Wayzata Blvd., Suite 333, Wayzata, MN 55391-5006
cr +U.S. Bank, National Association, c/o Stein & Moore, P.A., 332 Minnesota Street,
Suite W-1650, St. Paul, MN 55101-1336
intp +Vexilar, Inc., 6667 Old Shakopee Road, Bloomington, MN 55438-2622
cr Virginia Electric and Power Company dba Dominion V, Atten: Sherry Ward,
701 East Cary Street, One James Rivver Plaza, Richmond, VA 23219
intp +W. Harris County MUD 6, c/o Sullivan Law Firm, PA, 1595 Selby Avenue, Suite 205,
St Paul, MN 55104-4528
cr WEST VIRGINIA STATE TAX DEPARTMENT, C/O L WAYNE WILLIAMS, PO BOX 766,
CHARLESTON, WV 25323-0766
intp +Wapsi Fly, Inc., 27 CR 458, Mountain Home, AR 72653-8212
intp +Wells Fargo Bank, N.A., ATTN: OFFICER or MANAGING AGENT, Legal Process - 17th Floor,
Sixth & Marquette, Minneapolis, MN 55479-0001
intp +Westpoint Plaza LP Ltd. Partnership, c/o Ralph Dill, 37 West Broad Street, Suite 900,
Columbus, OH 43215-4159
intp Wildlife Research Center, Inc., 14485 Azurite Street NW, Ramsey, MN 55303-4859
intp +c/o Eckberg Lammers Attn. Amanda K. Schlitz Thomas, 430 Second Street,
Hudson, WI 54016-1510
61519813 +Brian Kohlbeck, Anastasi Jellum PA, c/o T. Chris Stewart, 14985 60th St N,
Stillwater MN 55082-6696

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61893589 +Darrell (Jay) Tibbets, c/o 14985 60th Street, Stillwater Minnesota 55082-6696
61519441 +ERIC JACOBSEN, C/O T CHRIS STEWART, 14985 60TH ST N, STILLWATER MN 55082-6696
61893590 +Joseph Fusaro, c/o 14985 60th Street, Stillwater, Minnesota 55082-6696
61893591 +Michael Kalck, c/o 14985 60th Street, Stillwater, Minnesota 55082-6696
61522200 +Robert Walker, Anastasi Jellum PA, c/o T Chris Stewart, 14985 60th St N,
Stillwater MN 55082-6696
61893592 +Ronald Stoupa, c/o 14985 60th Street North, Stillwater, Minnesota 55082-6696

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db +E-mail/Text: BNC-ALLIANCE@QUANTUM3GROUP.COM Aug 07 2019 23:19:09 Gander Mountain Company,
180 East 5th Street, Suite 1300, Saint Paul, MN 55101-1664
aty +E-mail/Text: evoss@bhlaw.net Aug 07 2019 23:19:13 Edwin P. Voss, Jr.,
Brown & Hofmeister, LLP, 740 East Campbell Rd., Ste. 800, Richardson, TX 75081-6757
intp +E-mail/Text: houston_bankruptcy@LGBS.com Aug 07 2019 23:19:19 Cypress-Fairbanks ISD,
Linebarger Goggan Blair & Sampson LLP, c/o John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064
intp +E-mail/Text: rweiss@ddr.com Aug 07 2019 23:19:51 DDR Corp., Renee B. Weiss, Esq.,
3300 Enterprise Parkway, Beachwood, OH 44122-7200
intp +E-mail/Text: houston_bankruptcy@LGBS.com Aug 07 2019 23:19:19 Fort Bend County,
Linebarger Goggan Blair & Sampson LLP, c/o John P. Dillman, P.O. Box 3064,
Houston, TX 77253-3064
cr +E-mail/Text: G2GPCCU@southernco.com Aug 07 2019 23:20:06 Georgia Power Company,
Jim Maynard, 2500 Patrick Henry Parkway, Atlanta, GA 30253-4298
cr +E-mail/Text: AR@grundens.com Aug 07 2019 23:18:47 Grundens USA, Ltd, PO Box 2068,
Poulsbo, WA 98370-0941
intp +E-mail/Text: houston_bankruptcy@LGBS.com Aug 07 2019 23:19:19 Harris County,
Linebarger Goggan Blair & Sampson LLP, c/o John P. Dillman,
Linebarger Goggan Blair & Sampson LLP, P.O. Box 1515, Houston, Tx 77251-1515
cr +E-mail/Text: patk@heartlandwoodcraft.biz Aug 07 2019 23:20:05 Heartland Woodcraft, Inc.,
529 North River Rd, West Bend, WI 53090-2627
fa +E-mail/Text: djanischehl.com Aug 07 2019 23:19:58 Houlihan Lokey Capital Inc.,
10250 Constellation Blvd., 5th Floor, Los Angeles, CA 90067-6205
cr +E-mail/Text: jmarshall@jmpartnersllc.com Aug 07 2019 23:19:13 JM PARTNERS LLC,
ATTN: JOHN MARSHALL/MNG MBR, 6800 PARAGON PL, STE 202, RICHMOND, VA 23230-1656
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Cleveland, OH 44114-1306
intp +E-mail/Text: ecfnotices@dor.mo.gov Aug 07 2019 23:18:50 Missouri Department of Revenue,
Steven A. Ginther, PO Box 475, 301 W. High Street, Room 670,
Jefferson City, MO 65105-0475
cr +E-mail/Text: jeff.shoemaker@navico.com Aug 07 2019 23:20:05 Navico, Inc.,
c/o Karie Mullins, 4500 S. 129 East Ave, Suite 200, Tulsa, OK 74134-5885
cr +E-mail/Text: callcenter_bteam@nyseg.com Aug 07 2019 23:19:48
New York State Electric and Gas Corporation, Atten: Kelly Potter, James A. Carrigg Center,
18 Link Drive, Binghamton, NY 13904-3222
cr +E-mail/Text: bankruptcy@firstenergycorp.com Aug 07 2019 23:19:21 Ohio Edison Company,
76 South Main St., A-GO-15, Akron, OH 44308-1817
cr +E-mail/Text: bankruptcygroup@peco-energy.com Aug 07 2019 23:19:05 PECO Energy Company,
Atten: Merrick Friel, 2301 Market Street, Philadelphia, PA 19103-1338
cr +E-mail/Text: vhnitrado.net Aug 07 2019 23:18:44 Prime Memory Solution, 4600 Kietzke Lane,
Suite H-182, Reno, NV 89502
cr +E-mail/Text: rgebankruptcy@erge.com Aug 07 2019 23:19:55
Rochester Gas and Electric Corporation, Atten: Patricia Cotten, 89 East Ave.,
Rochester, NY 14649-0001
cr +E-mail/Text: bankruptcy@firstenergycorp.com Aug 07 2019 23:19:21 TOLEDO EDISON COMPANY,
76 S MAIN ST, AKRON, OH 44308-1817
cr +E-mail/Text: bankruptcy@firstenergycorp.com Aug 07 2019 23:19:21 West Penn Power Company,
76 S. Main St., A-GO-15, Akron, OH 44308-1817
cr +E-mail/Text: bkcompliance@westarenergy.com Aug 07 2019 23:19:12 Westar Energy,
Atten: Sally Wilson, 818 S. Kansas Ave., P.O. Box 889 (66601), Topeka, KS 66601-0889
TOTAL: 23

***** BYPASSED RECIPIENTS (undeliverable, * duplicate) *****

aty Fredrikson & Byron, PA
tr META Advisors LLC Gander Mountain Liquidating Trus
intp 6100 Pacific, LLC
intp ARC RGCHRNCOOL, LLC
intp ARCP GM Waukesha WI, LLC
intp ARCP MT Lafayette IN, LLC
cr Accenture, LLP
intp Alliance Sports Group
intp Andrew Square85 LLC
intp Annie Rockford, LLC
intp B.H. West Baraboo, LLC., a California limited liab
intp BANK OF THE WEST
intp BBRG, Inc.
intp BFHM, LLC
intp BRE RC Riverpark SC TX LP

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***** BYPASSED RECIPIENTS (continued) *****

intp Benderson Development Group
intp Bexar County, TX
intp Brixmor Property Group, Inc.
cr CFCRE 2016-C7 Jack Kultgen Expressway LLC
intp CFT Rockford, LLC
intp CHAMPLAIN CENTRE NORTH, LLC
intp CWI, Inc.
cr CZ-USA
intp Cabot IV-IN1B04, LLC
intp Cal-June, Inc.
cr Cellco Partnership d/b/a Verizon Wireless
intp Central Bank of Saint Louis
intp City of Corsicana and Navarro, County, Texas
intp City of Laredo
intp City of Mesquite, Texas
intp City of Mobile, Alabama
cr Co-operative Feed Dealers, Inc.
intp Cole GM Hermantown MN, LLC
intp Cole GM Houston TX, LLC
intp Cole GM Pensacola FL, LLC
intp Cole GM Spring TX, LLC
intp Comenity Bank
intp County of Dallas, Texas
intp County of Fort Bend, Texas
intp County of Grayson, Texas
intp County of Harris, Texas
intp County of Jefferson, Texas
intp County of McLennan, Texas
intp County of Smith, Texas
intp County of Tarrant, Texas
intp DFG Chattanooga, LLC
intp DQC International Corp.
intp DUCK HILL, LLC
intp David C Pratt
op Donlin Recano & Company, Inc.
intp Duckett Fishing, LLC
intp El Paso, Texas
intp Eldorado Marketplace Associates, LP
intp Ellett Brothers, LLC
acc Ernst & Young LLP
intp Expeditors International of Washington, Inc.
intp FSC GM Lebanon IN, DST
fa FTI Consulting, Inc.
intp Fenwood Associates
intp Fernwood Associates
intp Fort Bend County LID #10
intp GM Lansing 824, LLC
intp Gander Enterprises, LLC
intp Gander Hill LLC
intp Gander St. Andrews, LLC
intp Gander Texarkana, LLC
intp Gander Three Rivers, LLC
cr General Sports, Inc.
cr Geneva Center 2015, LLC
intp Genna Rockford, LLC
intp Grand Traverse Marketplace, LLC
intp Great American Group, LLC
intp Hawthorne North Rivers LLC
intp Holiday Stationstores, Inc.
intp Hudson Valley 2011 LLC
intp IA Monroe Poplin, LLC
intp IA San Antonio Westover, LLC
intp IRC Pine Tree Plaza, L.L.C.
intp Interstate Batteries, Inc.
intp Islip U-Slip LLC
cr James A. Grant, Jr.
cr Joyce A. Broderick
intp K.I.L. Enterprises, Ltd
intp KRG Oldsmar Project Company, LLC
intp KW Rockford LLC, CFT Rockford LLC, Genna Rockford
intp KW Rockford, LLC
intp Kevin and Stephen Corp.
intp KillerGearLLC
intp Level 3 Communications, LLC
intp Lewisville ISD
cr Lowenstein Sandler LLP
intp Master Technology Group
cr Merkle Inc.
intp Mesquite ISD

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***** BYPASSED RECIPIENTS (continued) *****

cr Metropolitan Edison Company
intp Midland Radio Corporation
cr Monroeville Plaza 1989 Limited Partnership
intp National Retail Properties
cr Nicole Chandler-Grant
crcm OFFICIAL COMMITTEE OF UNSECURED CREDITORS
intp OpticsPlanet, Inc.
intp Oracle America, Inc.
intp Oracle Credit Corporation
intp Outkast Tackle, Inc.
intp PENNSYLVANIA DEPT OF REVENUE
intp ParBec, LLC and Lake Kristi Properties, LLC
intp RPAI Lewisville Lakepointe Limited Partnership
intp RPAI McDonough Henry Town, L.L.C.
intp Realty Income Corporation
intp Red Wing Brands of America
intp Red Wing Brands of America VAS
intp Regency Centers
cr RetailNext, Inc.
intp River Oaks Properties, Ltd.
intp Ronald Rockford, LLC
intp Round Rock Crossings Texas, LP
intp SIG Sauer Inc
intp STORE Master Funding IV, LLC
intp STORE Master Funding VI, LLC
intp STORE Master Funding X, LLC
intp STORE SPE Belle, LLC
intp STORE SPE Cicero 2013-4, LLC
intp Salmon Run Shopping Center, L.L.C.
cr Saskaway Twelve, LP
intp Scenic Capital, LLC
intp Scotty, Inc.
intp Second Thing LLC
intp Second Thing, LLC
intp Smith & Wesson Corp
intp Smith's Consumer Products, Inc.
cr Southeastern Mills, Inc.
cr Spring Independent School District
intp Starwood Retail Partners LLC
cr Strike King Lures, Co.
intp Sylvan Park Apartments, LLC
cr TG-Cotops Youngmann, NY LLC
cr Tata America International Corporation
intp Texas Comptroller of Public Accounts and Texas Wor
intp The Walk at Tulsa Hills, LLC
intp The Wise Company
intp Tiffany Gruidl
intp Tiger Capital Group, LLC
intp Tw Telecom Holdings Inc.
cr Verizon Credit Inc.
intp Vista Outdoor Sales
intp WaterWalk GM, Inc.
intp Weatherby, Inc., David A. Juhnke
intp Wells Fargo Vendor Financial Services
cr West Harris County Municipal Utility District #6
intp Win Properties, Inc.
cr Wipro, LLC
aty* Faegre Baker Daniels LLP, 2200 Wells Fargo Center, 90 South Seventh St,
Minneapolis, MN 55402-3901
cr* +c/o Eckberg Lammers Attn. Amanda K. Schlitz Thomas, 430 Second Street,
Hudson, WI 54016-1510
intp ##+Do-All Traps, LLC, 1207 16th Avenue S, Nashville, TN 37212-2901
cr ##+Kureha America, LLC, 420 Lexington Ave, Suite 2510, New York, NY 10170-1402
TOTALS: 151, * 2, ## 2

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

Addresses marked '++' were redirected to the recipient's preferred mailing address
pursuant to 11 U.S.C. 342(f)/Fed.R.Bank.PR.2002(g)(4).

Addresses marked '##' were identified by the USPS National Change of Address system as undeliverable. Notices
will no longer be delivered by the USPS to these addresses; therefore, they have been bypassed. The
debtor's attorney or pro se debtor was advised that the specified notice was undeliverable.

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***** BYPASSED RECIPIENTS (continued) *****

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Aug 09, 2019

Signature: /s/Joseph Speetjens

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on August 7, 2019 at the address(es) listed below:

Abigail M McGibbon on behalf of Interested Party Pathlight Capital LLC
abigail.mcgibbon@gpmlaw.com

Alan D. Smith on behalf of Creditor Grundens USA, Ltd ADSmith@perkinscoie.com,
vbarei@perkinscoie.com;al-smith-9439@ecf.pacerpro.com

Amelia C Joiner on behalf of Interested Party Pathlight Capital LLC
amelia.joiner@morganlewis.com, meghan.olsen@morganlewis.com

Amy J. Swedberg on behalf of Creditor Ovative Group, LLC amy.swedberg@maslon.com,
sue.sjodahl@maslon.com

Amy J. Swedberg on behalf of Interested Party Scottrade Equipment Finance, a division of
Scottrade Bank amy.swedberg@maslon.com, sue.sjodahl@maslon.com

Andrea M. Hauser on behalf of Creditor Fusion Electronics USA ahauser@losgs.com

Andrea M. Hauser on behalf of Creditor Navico, Inc. ahauser@losgs.com

Andrea M. Hauser on behalf of Creditor BTM Global Consulting, LLC ahauser@losgs.com

Andrea M. Hauser on behalf of Creditor Co-operative Feed Dealers, Inc. ahauser@losgs.com

Andrea M. Hauser on behalf of Interested Party Master Technology Group ahauser@losgs.com

Andrea M. Hauser on behalf of Creditor Garmin International, Inc. ahauser@losgs.com

Andrew R. Shedlock on behalf of Interested Party Cole GM Hermantown MN, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party Cole GM Spring TX, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party ARCP MT Lafayette IN, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party Cole GM Pensacola FL, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party STORE Master Funding X, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party ARCP GM Waukesha WI, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party STORE Master Funding VI, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party STORE SPE Cicero 2013-4, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party STORE SPE Belle, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party Cole GM Houston TX, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Andrew R. Shedlock on behalf of Interested Party STORE Master Funding IV, LLC
andrew.shedlock@kutakrock.com, mary.flahavan@kutakrock.com

Arleen A. Nand on behalf of Creditor RetailNext, Inc. arleen.nand@dlapiper.com,
joanne.stone@dlapiper.com

Barbara Berens on behalf of Creditor Accenture, LLP bberens@berensmiller.com,
elisle@berensmiller.com;nmccormick@berensmiller.com

Barbara Berens on behalf of Other Professional Donlin Recano & Company, Inc.
bberens@berensmiller.com, elisle@berensmiller.com;nmccormick@berensmiller.com

Barry Bazian on behalf of Creditor Committee OFFICIAL COMMITTEE OF UNSECURED CREDITORS
bbazian@lowenstein.com

Bradley A. Kletscher on behalf of Creditor HealthCare Impact Associates LLC
bkletscher@bgs.com, kvarner@bgs.com

Brett S. Moore on behalf of Interested Party Oakley, Inc. bsmoore@pbnlaw.com,
nvfuentes@pbnlaw.com

Brian A Kilpatrick on behalf of Interested Party JPMorgan Chase Bank, National Association
bkilpatrick@jw.com, llisenbee@jw.com

Cameron A. Lallier on behalf of Interested Party Hilco Merchant Resources, LLC
clallier@foleymansfield.com, jlavaque@foleymansfield.com, shansen@foleymansfield.com

Cameron A. Lallier on behalf of Interested Party Gordon Brothers Retail Partners, LLC and
Hilco Merchant Resources, LLC clallier@foleymansfield.com, jlavaque@foleymansfield.com,
shansen@foleymansfield.com

Cameron A. Lallier on behalf of Creditor Merkle Inc. clallier@foleymansfield.com,
jlavaque@foleymansfield.com, shansen@foleymansfield.com

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

Cameron A. Lallier on behalf of Interested Party Tiger Capital Group, LLC
clallier@foyleymansfield.com, jlavaque@foyleymansfield.com, shansen@foyleymansfield.com
Cameron A. Lallier on behalf of Interested Party CWI, Inc. clallier@foyleymansfield.com,
jlavaque@foyleymansfield.com, shansen@foyleymansfield.com
Cameron A. Lallier on behalf of Interested Party Great American Group, LLC
clallier@foyleymansfield.com, jlavaque@foyleymansfield.com, shansen@foyleymansfield.com
Camisha L. Simmons on behalf of Interested Party Interstate Batteries, Inc.
camisha@simmonslegal.solutions, simmons_camisha@hotmail.com
Caroline A. Reckler on behalf of Interested Party CWI, Inc. caroline.reckler@lw.com,
chefiling@lw.com; beth.arnold@lw.com; matthew.warren@lw.com; jason.gott@lw.com; michael.zucker@lw.com
; carol.hennessey@lw.com
Casey M. Cantrell Swartz on behalf of Interested Party Cabot IV-IN1B04, LLC
cswartz@taftlaw.com, docket@taftlaw.com
Charles B Hendricks on behalf of Interested Party City of Corsicana and Navarro, County,
Texas chuckh@chfirm.com, gking@chfirm.com; chps.ecfnotices@gmail.com; PTiede@murnane.com
Charles E. Nelson on behalf of Interested Party BANK OF THE WEST nelsonc@ballardspahr.com,
questd@ballardspahr.com; mcgrudert@ballardspahr.com
Christopher J Harayda on behalf of Interested Party Holiday Stationstores, Inc.
cj.harayda@faegrebd.com, brenda.walz@faegrebd.com
Christopher J Harayda on behalf of Debtor 1 Gander Mountain Company cj.harayda@faegrebd.com,
brenda.walz@faegrebd.com
Christopher J Harayda on behalf of Debtor 1 Overton's Inc. cj.harayda@faegrebd.com,
brenda.walz@faegrebd.com
Christopher J. Knapp on behalf of Trustee META Advisors LLC Gander Mountain Liquidating
Trustee christopher.knapp@btlaw.com, marie.robinson@btlaw.com
Christopher J. Knapp on behalf of Creditor Committee OFFICIAL COMMITTEE OF UNSECURED
CREDITORS christopher.knapp@btlaw.com, marie.robinson@btlaw.com
Christopher J. Knapp on behalf of Creditor Committee Lowenstein Sandler LLP
christopher.knapp@btlaw.com, marie.robinson@btlaw.com
Christopher J. Knapp on behalf of Plaintiff Gander Mountain Liquidating Trust
christopher.knapp@btlaw.com, marie.robinson@btlaw.com
Christopher J. Knapp on behalf of Financial Advisor FTI Consulting, Inc.
christopher.knapp@btlaw.com, marie.robinson@btlaw.com
Christopher J. Knapp on behalf of Attorney Barnes & Thornburg LLP christopher.knapp@btlaw.com,
marie.robinson@btlaw.com
Christopher J. Rausch on behalf of Creditor Lockard Mankato L.L.C. crausch@lockardonline.com,
crausch@lockardonline.com
Christopher L. Anderson on behalf of Creditor Nicole Chandler-Grant
anderson@brickeranderson.com
Christopher L. Anderson on behalf of Creditor James A. Grant, Jr. anderson@brickeranderson.com
Clinton E. Cutler on behalf of Debtor 1 Overton's Inc. ccutler@fredlaw.com,
stimm@fredlaw.com; sstallings@fredlaw.com
Clinton E. Cutler on behalf of Debtor 1 Gander Mountain Company ccutler@fredlaw.com,
stimm@fredlaw.com; sstallings@fredlaw.com
Colin M. Bernardino on behalf of Interested Party ParBec, LLC and Lake Kristi Properties, LLC
cbernardino@kilpatricktownsend.com,
sagreen@kilpatricktownsend.com; mwilliams@kilpatricktownsend.com
Connie A. Lahn on behalf of Creditor Committee OFFICIAL COMMITTEE OF UNSECURED CREDITORS
clahn@btlaw.com, marobinson@btlaw.com; sofia.shaw@btlaw.com
Craig S. Ganz on behalf of Interested Party Spirit SPE Gander 2013-5, LLC
ganzc@ballardspahr.com,
wrightcm@ballardspahr.com; PHXDocketingbkr@ballardspahr.com; hartt@ballardspahr.com
Craig S. Ganz on behalf of Interested Party Spirit SPE Gander 2013-1, LLC
ganzc@ballardspahr.com,
wrightcm@ballardspahr.com; PHXDocketingbkr@ballardspahr.com; hartt@ballardspahr.com
Craig S. Ganz on behalf of Interested Party Spirit Master Funding, LLC ganzc@ballardspahr.com,
wrightcm@ballardspahr.com; PHXDocketingbkr@ballardspahr.com; hartt@ballardspahr.com
Craig S. Ganz on behalf of Interested Party Spirit Master Funding VIII, LLC
ganzc@ballardspahr.com,
wrightcm@ballardspahr.com; PHXDocketingbkr@ballardspahr.com; hartt@ballardspahr.com
Craig S. Ganz on behalf of Interested Party Spirit Master Funding IV, LLC
ganzc@ballardspahr.com,
wrightcm@ballardspahr.com; PHXDocketingbkr@ballardspahr.com; hartt@ballardspahr.com
Cynthia A. Moyer on behalf of Debtor 1 Gander Mountain Company cmoyer@fredlaw.com,
sstallings@fredlaw.com; stimm@fredlaw.com
Cynthia A. Moyer on behalf of Debtor 1 Overton's Inc. cmoyer@fredlaw.com,
sstallings@fredlaw.com; stimm@fredlaw.com
Cynthia L. Hegarty on behalf of Interested Party SIG Sauer Inc Chegarty@morrisonssund.com,
kfogarty@morrisonssund.com
Cynthia L. Hegarty on behalf of Interested Party KTJ 243, LLC Chegarty@morrisonssund.com,
kfogarty@morrisonssund.com
Cynthia L. Hegarty on behalf of Interested Party Sig Sauer Chegarty@morrisonssund.com,
kfogarty@morrisonssund.com
Damon G. Newman on behalf of Creditor Accenture, LLP damon.newman@qpwbllaw.com,
KrcmarTEAM@qpwbllaw.com
Daniel C. Beck on behalf of Interested Party Comenity Bank dbeck@winthrop.com,
tcooke@winthrop.com

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

Daniel I Waxman on behalf of Interested Party Teacher's Retirement System of the State of Kentucky lexbankruptcy@wyattfirm.com, dwaxman@wyattfirm.com
Daniel J. McGarry on behalf of Interested Party Sheltered Wings, Inc. d/b/a Vortex Optics Daniel.McGarry@huschblackwell.com,
Iana.Vladimirova@huschblackwell.com;Jodie.Wood@huschblackwell.com
Darron C. Knutson on behalf of Creditor Karen Scardino dck@dknutsonlaw.com, darron.knutson@comcast.net
Darron C. Knutson on behalf of Creditor Joseph Hofstetter dck@dknutsonlaw.com, darron.knutson@comcast.net
Darron C. Knutson on behalf of Creditor Michael Sean Hancock dck@dknutsonlaw.com, darron.knutson@comcast.net
Darron C. Knutson on behalf of Creditor Theodore Scardino dck@dknutsonlaw.com, darron.knutson@comcast.net
Darron C. Knutson on behalf of Creditor Kimberly Chiapperini dck@dknutsonlaw.com, darron.knutson@comcast.net
Darron C. Knutson on behalf of Creditor Marian and Janina Kaczowka dck@dknutsonlaw.com, darron.knutson@comcast.net
David Juhnke on behalf of Interested Party Weatherby, Inc. docket@sjmslaw.com
David A. Lutz on behalf of Interested Party Bip Enterprises, LLC david@lutzlawfirm.com
David A. Lutz on behalf of Interested Party Dealer Properties, Inc. david@lutzlawfirm.com
David B Galle on behalf of Interested Party Wells Fargo Vendor Financial Services dgalle@foxrothschild.com
David Bradley Olsen on behalf of Interested Party Wildlife Research Center, Inc. dolsen@hensonefron.com, jbostrom@hensonefron.com
David Bradley Olsen on behalf of Debtor 1 Gander Mountain Company dolsen@hensonefron.com, jbostrom@hensonefron.com
David E. Runck on behalf of Interested Party Brixmor Property Group, Inc. david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party BRE RC Riverpark SC TX LP david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Win Properties, Inc. david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Salmon Run Shopping Center, L.L.C. david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party KW Rockford, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Gander Texarkana, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Round Rock Crossings Texas, LP david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Gander St. Andrews, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party National Retail Properties david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party G&I VIII Gander, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Grand Traverse Marketplace, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party KRG Oldsmar Project Company, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Regency Centers david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party ETCO Properties, Inc. david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Fenwood Associates david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Gander Three Rivers, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party ARC RGCHRNCO01, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party DDR Corp. david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party CHAMPLAIN CENTRE NORTH, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party WaterWalk GM, Inc. david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party B.H. West Baraboo, LLC., a California limited liability company david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Ronald Rockford, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Starwood Retail Partners LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Annie Rockford, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party K.I.L. Enterprises, Ltd david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

David E. Runck on behalf of Interested Party KW Rockford LLC, CFT Rockford LLC, Genna Rockford LLC, Annie Rockford LLC, Ronald Rockford LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Realty Income Corporation david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Genna Rockford, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Second Thing LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party The Walk at Tulsa Hills, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party DFG Chattanooga, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
David E. Runck on behalf of Interested Party Eldorado Marketplace Associates, LP david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
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David E. Runck on behalf of Interested Party CFT Rockford, LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
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David E. Runck on behalf of Interested Party Hudson Valley 2011 LLC david.runck@fmjlaw.com, sherri.debettignies@fmjlaw.com
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David L. Pollack on behalf of Interested Party Brixmor Property Group, Inc. pollack@ballardspahr.com
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David L. Tomenes on behalf of Creditor Jay Tibbets david.tomenes@aj-law.com
David L. Tomenes on behalf of Creditor Joseph Fusaro david.tomenes@aj-law.com
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David L. Tomenes on behalf of Creditor Robert Walker david.tomenes@aj-law.com
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David T. Shay on behalf of Interested Party Shay Law Office, LTD dts@shaylaw.com
David W Larson on behalf of Interested Party CM Architecture, P.A. dwlarson@martinsquires.com
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Deborah C. Swenson on behalf of Creditor TOLEDO EDISON COMPANY debs@lommen.com, swensonlaw@yahoo.com
Deborah C. Swenson on behalf of Creditor Georgia Power Company debs@lommen.com, swensonlaw@yahoo.com
Deborah C. Swenson on behalf of Creditor Constellation Energy Inc. debs@lommen.com, swensonlaw@yahoo.com
Deborah C. Swenson on behalf of Creditor Rochester Gas and Electric Corporation debs@lommen.com, swensonlaw@yahoo.com
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Deborah C. Swenson on behalf of Creditor Florida Power & Light Company debs@lommen.com, swensonlaw@yahoo.com
Deborah C. Swenson on behalf of Creditor The East Ohio Gas Company dba Dominion East Ohio debs@lommen.com, swensonlaw@yahoo.com
Deborah C. Swenson on behalf of Creditor The Cleveland Electric Illuminating Company dba The Illuminating Company debs@lommen.com, swensonlaw@yahoo.com
Dennis M Ryan on behalf of Debtor 1 Gander Mountain Company dennis.ryan@faegrebd.com
Dennis M Ryan on behalf of Debtor 1 Overton's Inc. dennis.ryan@faegrebd.com

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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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dpowell@spa-legal.com

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Edwin J. Rambuski on behalf of Interested Party Mountain Prairie, LLC edwin@rambuskilaw.com,
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Elizabeth Weller on behalf of Interested Party County of Smith, Texas bethw@publicans.com,
dallas.bankruptcy@publicans.com

Elizabeth Weller on behalf of Interested Party TARRANT COUNTY bethw@publicans.com,
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Elizabeth Weller on behalf of Interested Party Fort Bend County bethw@publicans.com,
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Elizabeth Weller on behalf of Interested Party Cypress-Fairbanks ISD bethw@publicans.com,
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Elizabeth Weller on behalf of Interested Party Fort Bend County LID #10 bethw@publicans.com,
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Eric J. Sherburne on behalf of Interested Party c/o Eckberg Lammers Attn. Amanda K. Schlitz
Thomas Grace Construction, Inc. esherburne@eckbergglammers.com, jwheeler@eckbergglammers.com

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Eric J. Sherburne on behalf of Interested Party Oracle America, Inc.
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Eric J. Sherburne on behalf of Creditor Celco Partnership d/b/a Verizon Wireless
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George E. Warner, Jr. on behalf of Creditor CZ-USA george@warnerlawmn.com

George E. Warner, Jr. on behalf of Interested Party Expeditors International of Washington,
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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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Harrel L. Davis on behalf of Interested Party River Oaks Properties, Ltd.
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Hennepin County Treasurer Lee christina.gleason@hennepin.us, amber.pajak@hennepin.us
Jacqueline J. Williams on behalf of Interested Party County of Dallas, Texas
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Jacqueline J. Williams on behalf of Interested Party County of McLennan, Texas
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
Jacqueline J. Williams on behalf of Interested Party County of Tarrant, Texas
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
Jacqueline J. Williams on behalf of Interested Party City of Mesquite, Texas
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
Jacqueline J. Williams on behalf of Interested Party Mesquite ISD jwilliams@mantylaw.com,
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Jacqueline J. Williams on behalf of Creditor General Sports, Inc. jwilliams@mantylaw.com,
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Jacqueline J. Williams on behalf of Interested Party County of Fort Bend, Texas
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
Jacqueline J. Williams on behalf of Interested Party Cypress-Fairbanks ISD
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Jacqueline J. Williams on behalf of Interested Party County of Smith, Texas
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
Jacqueline J. Williams on behalf of Interested Party County of Grayson, Texas
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
Jacqueline J. Williams on behalf of Interested Party El Paso, Texas jwilliams@mantylaw.com,
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Jacqueline J. Williams on behalf of Creditor TG-Cotops Youngmann, NY LLC
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Jacqueline J. Williams on behalf of Creditor Monroeville Plaza 1989 Limited Partnership
jwilliams@mantylaw.com, janet@mantylaw.com;krisann@mantylaw.com;kevin@mantylaw.com
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James C. Brand on behalf of Debtor 1 Gander Mountain Company jbrand@fredlaw.com,
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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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Jil Mazer-Marino on behalf of Interested Party Gander Enterprises, LLC jmazermarino@msek.com
Jil Mazer-Marino on behalf of Interested Party Gander Three Rivers, LLC jmazermarino@msek.com
Jil Mazer-Marino on behalf of Interested Party Alief ISD jmazermarino@msek.com
Jil Mazer-Marino on behalf of Interested Party Gander St. Andrews, LLC jmazermarino@msek.com
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John J. Kane on behalf of Interested Party GM Lansing 824, LLC jkane@krcl.com, ecf@krcl.com
John P. Brice on behalf of Interested Party Teacher's Retirement System of the State of
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John P. Dillman on behalf of Interested Party Fort Bend County LID #10
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John P. Dillman on behalf of Interested Party Cypress-Fairbanks ISD
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John P. Dillman on behalf of Interested Party Fort Bend County
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John P. Dillman on behalf of Interested Party Harris County houston_bankruptcy@publicans.com
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Joseph D. Kantor on behalf of Interested Party Ramco-Gershenson Properties Trust
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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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Karl J. Johnson on behalf of Interested Party Evolving Solutions, Inc. kjohnson@hjlawfirm.com,
pmay@hjlawfirm.com; johnsonkj@gmail.com
Keara Waldron on behalf of Creditor Committee OFFICIAL COMMITTEE OF UNSECURED CREDITORS
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Keara Waldron on behalf of Plaintiff Gander Mountain Liquidating Trust
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Kevin D. Hofman on behalf of Interested Party BFHM, LLC khofman@messerlikramer.com,
tknight@messerlikramer.com
Kevin D. Hofman on behalf of Interested Party BBRG, Inc. khofman@messerlikramer.com,
tknight@messerlikramer.com
Kevin T. Dobie on behalf of Interested Party JPMorgan Chase Bank, National Association
kevin@uwllaw.com, maria@uwllaw.com; leanda@uwllaw.com; kaye@uwllaw.com
Kimberly A Walsh on behalf of Interested Party Texas Comptroller of Public Accounts and Texas
Workforce Commission bk-kwalsh@oag.texas.gov, Sherri.simpson@oag.texas.gov
Lindsey A Simon on behalf of Interested Party ParBec, LLC and Lake Kristi Properties, LLC
lsimon@kilpatricktownsend.com, sagreen@kilpatricktownsend.com; mwilliams@kilpatricktownsend.com
Lindsey E. Krause on behalf of Interested Party Tiffany Gruidl lkrause@nka.com,
assistant@nka.com
Lisa M Peters on behalf of Interested Party Cole GM Hermantown MN, LLC
lisa.peters@kutakrock.com, marybeth.brukner@kutakrock.com
Lisa M Peters on behalf of Interested Party Cole GM Spring TX, LLC lisa.peters@kutakrock.com,
marybeth.brukner@kutakrock.com
Lisa M Peters on behalf of Interested Party ARCP GM Waukesha WI, LLC
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marybeth.brukner@kutakrock.com
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Margaret Ann Santos on behalf of Interested Party AWC Distributing, Inc.
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Margaret Ann Santos on behalf of Interested Party Vexilar, Inc. asantos@hinshawlaw.com,
hzopolis@hinshaw.com
Mark J Kalla on behalf of Interested Party NASH FINCH COMPANY mjk@dewittmcm.com,
lmg@dewittmcm.com; KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Fayetteville Mall Holdings, LLC mjk@dewittmcm.com,
lmg@dewittmcm.com; KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party The Corsicana Industrial Foundation, Inc.
mjk@dewittmcm.com, lmg@dewittmcm.com; KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Trissential mjk@dewittmcm.com,
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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

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Mark J Kalla on behalf of Interested Party Westpoint Plaza LP Ltd. Partnership mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party THF-CG Charleston Limited Partnership mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Red Wing Brands of America mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Concord USA mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Logic Information Systems, Inc. mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Park West Village Phase II, LLC mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mark J Kalla on behalf of Interested Party Red Wing Brands of America VAS mjk@dewittmcm.com, lmg@dewittmcm.com;KallaMR83675@notify.bestcase.com
Mary Jo A. Jensen-Carter on behalf of Creditor Lockard Mankato L.L.C. maryjo@buckleyjensen.com, cassiewarner@buckleyjensen.com;trustee@buckleyjensen.comcastbiz.net;MN01@ecfcbis.com
Matthew H. Morgan on behalf of Interested Party Tiffany Gruidl morgan@nka.com, assistant@nka.com
Matthew R. Burton on behalf of Creditor Keybank National Association mburton@morrisonssund.com, kfogarty@morrisonssund.com
Matthew R. Burton on behalf of Interested Party Master Technology Group mburton@morrisonssund.com, kfogarty@morrisonssund.com
Matthew R. Burton on behalf of Interested Party KeyBank National Association mburton@morrisonssund.com, kfogarty@morrisonssund.com
Melissa Van Eck on behalf of Interested Party PENNSYLVANIA DEPT OF REVENUE mvaneck@attorneygeneral.gov
Michael Rosow on behalf of Creditor TAHSIN INDUSTRIAL CORP USA mrosow@winthrop.com, shaugew@winthrop.com
Michael Rosow on behalf of Interested Party Comenity Bank mrosow@winthrop.com, shaugew@winthrop.com
Michael Rosow on behalf of Creditor Grundens USA, Ltd mrosow@winthrop.com, shaugew@winthrop.com
Michael Rosow on behalf of Interested Party DQC International Corp. mrosow@winthrop.com, shaugew@winthrop.com
Michael A. Axel on behalf of Creditor Keybank National Association michael_axel@keybank.com
Michael A. Axel on behalf of Interested Party KeyBank National Association michael_axel@keybank.com
Michael B. Willey on behalf of Creditor TN Dept of Revenue Agbankcal@ag.tn.gov, Michael.Willey@ag.tn.gov
Michael B. Willey on behalf of Interested Party Tennessee Wildlife Resources Agency Agbankcal@ag.tn.gov, Michael.Willey@ag.tn.gov
Michael F. McGrath on behalf of Interested Party Magpul Industries Corp. mfmgrath@ravichmeyer.com, sehollenbeak@ravichmeyer.com
Michael S. Dove on behalf of Interested Party KillerGearLLC mdove@gislason.com, kgleisner@gislason.com;jburgau@gislason.com;rschwarzrock@gislason.com
Michael S. Myers on behalf of Interested Party Spirit SPE Gander 2013-1, LLC myersms@ballardspahr.com, hartt@ballardspahr.com;PHXDocketingbkr@ballardspahr.com
Michael S. Myers on behalf of Interested Party Spirit SPE Gander 2013-5, LLC myersms@ballardspahr.com, hartt@ballardspahr.com;PHXDocketingbkr@ballardspahr.com
Michael S. Myers on behalf of Interested Party Spirit Master Funding IV, LLC myersms@ballardspahr.com, hartt@ballardspahr.com;PHXDocketingbkr@ballardspahr.com
Michael S. Myers on behalf of Interested Party Spirit Master Funding, LLC myersms@ballardspahr.com, hartt@ballardspahr.com;PHXDocketingbkr@ballardspahr.com
Michael S. Myers on behalf of Interested Party Spirit Master Funding VIII, LLC myersms@ballardspahr.com, hartt@ballardspahr.com;PHXDocketingbkr@ballardspahr.com
Molly N. Sigler on behalf of Trustee META Advisors LLC Gander Mountain Liquidating Trust msigler@btlaw.com, pwalton@btlaw.com
Molly N. Sigler on behalf of Plaintiff Gander Mountain Liquidating Trust msigler@btlaw.com, pwalton@btlaw.com
Mychal A Bruggeman on behalf of Interested Party City of Corsicana and Navarro, County, Texas mbruggeman@tiedegrabarski.com, randreotti@tiedegrabarski.com;Ajakkola@tiedegrabarski.com
Nicholas R Oleski on behalf of Interested Party K.I.L. Enterprises, Ltd nro@mccarthylebit.com, tlp@mccarthylebit.com
Patrick D. Newman on behalf of Interested Party Cisco Systems Capital Corporation pnewman@bassford.com, pcarter@bassford.com
Patrick D. Newman on behalf of Interested Party AEI Fund Management, Inc.; AEI Income & Growth Fund XXI Limited Partnership; AEI Accredited Investor Fund V LP; and AEI National Income Property Fund VIII LP pnewman@bassford.com, pcarter@bassford.com
Patti J. Sullivan on behalf of Interested Party Arlington ISD patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party Bowie Central Appraisal District patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party Randall County Tax Office patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party City of Waco and Waco Independent School District patti@pattisullivan.com

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Patti J. Sullivan on behalf of Interested Party County of Brazos, Texas
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Patti J. Sullivan on behalf of Interested Party County of Denton, Texas
patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party Spring ISD patti@pattisullivan.com
Patti J. Sullivan on behalf of Creditor Tax Appraisal District of Bell County, et al
patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party Lubbock Central Appraisal District
patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party Alief ISD patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party City of Lewisville, Texas
patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party W. Harris County MUD 6 patti@pattisullivan.com
Patti J. Sullivan on behalf of Interested Party Potter County Tax Office
patti@pattisullivan.com
Paul A Levine on behalf of Interested Party Kevin and Stephen Corp. plevine@lemerygreisler.com,
phartl@lemerygreisler.com
Paul A Levine on behalf of Interested Party Kevin and Stephen Corp.
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Paul L. Ratelle on behalf of Interested Party Central Bank of Saint Louis
pratelle@fwhtlaw.com, kjohnson@fwhtlaw.com
Paul L. Ratelle on behalf of Interested Party 6100 Pacific, LLC pratelle@fwhtlaw.com,
kjohnson@fwhtlaw.com
Pete Stein on behalf of Creditor U.S. Bank, National Association pstein@gislason.com,
jscheller@gislason.com
Peter B Tiede on behalf of Interested Party City of Corsicana and Navarro, County, Texas
ptiede@tiedegrabarski.com, randreotti@tiedegrabarski.com
Ralph Mitchell on behalf of Interested Party Clam Corporation rmitchell@lapplibra.com,
JCollins@lapplibra.com
Reed Aaron Heiligman on behalf of Interested Party OpticsPlanet, Inc. rheiligman@fgllp.com,
ccarpenter@fgllp.com
Richard D Anderson on behalf of Interested Party GM Lansing 824, LLC randerson@briggs.com,
mjacobson@briggs.com
Richard D Anderson on behalf of Interested Party Scenic Capital, LLC randerson@briggs.com,
mjacobson@briggs.com
Robert Fong on behalf of Interested Party Micro World, Inc. bobfong@ix.netcom.com
Robert A. Boghosian on behalf of Interested Party Tiger Capital Group, LLC
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rrice@wffjlt.com
Robert C. Edmundson on behalf of Interested Party PENNSYLVANIA DEPT OF REVENUE
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Robert C. Edmundson on behalf of Creditor Pennsylvania Department of Revenue
redmundson@attorneygeneral.gov
Robert L LeHane on behalf of Interested Party Regency Centers rlehane@kelleydrye.com,
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Robert L LeHane on behalf of Interested Party Win Properties, Inc. rlehane@kelleydrye.com,
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Robert L LeHane on behalf of Interested Party Realty Income Corporation
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Robert L LeHane on behalf of Interested Party Benderson Development Group
rlehane@kelleydrye.com, KDWBankruptcyDepartment@kelleydrye.com
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stimm@fredlaw.com;sstallings@fredlaw.com
Ryan Murphy on behalf of Defendant Gander Mountain Company rmurphy@fredlaw.com,
stimm@fredlaw.com;sstallings@fredlaw.com
Ryan Murphy on behalf of Debtor 1 Overton's Inc. rmurphy@fredlaw.com,
stimm@fredlaw.com;sstallings@fredlaw.com
S. Steven Prince on behalf of Interested Party The Wise Company sprince@princepllc.com
S. Steven Prince on behalf of Interested Party Do-All Traps, LLC sprince@princepllc.com
S. Steven Prince on behalf of Interested Party Smith's Consumer Products, Inc.
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S. Steven Prince on behalf of Interested Party Wapsi Fly, Inc. sprince@princepllc.com
Sarah E. Doerr on behalf of Interested Party TDS Telecommunications Corporation
sarah.doerr@lawmoss.com, maureen.montpetit@lawmoss.com
Sarah E. Doerr on behalf of Interested Party OneNeck IT Solutions LLC sarah.doerr@lawmoss.com,
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The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system (continued)

Sarah E. Doerr on behalf of Interested Party Cresa Minneapolis, Inc. sarah.doerr@lawmoss.com,
maureen.montpetit@lawmoss.com
Sarah E. Doerr on behalf of Interested Party Starcom Worldwide, Inc. sarah.doerr@lawmoss.com,
maureen.montpetit@lawmoss.com
Sarah J Wencil on behalf of U.S. Trustee US Trustee Sarah.J.Wencil@usdoj.gov
Scott Cargill on behalf of Trustee META Advisors LLC Gander Mountain Liquidating Trustee
scargill@lowenstein.com, scargill@lowenstein.com
Scott Cargill on behalf of Plaintiff Gander Mountain Liquidating Trust
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Sean M Monahan on behalf of Interested Party Wells fargo bank smonahan@choate.com,
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Steven E. Fox on behalf of Interested Party Gordon Brothers Retail Partners, LLC and Hilco
Merchant Resources, LLC sfox@riemerlaw.com
Steven E. Fox on behalf of Interested Party Great American Group, LLC sfox@riemerlaw.com
Steven E. Fox on behalf of Interested Party Tiger Capital Group, LLC sfox@riemerlaw.com
Steven E. Fox on behalf of Interested Party Hilco Merchant Resources, LLC sfox@riemerlaw.com
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Steven R. Kinsella on behalf of Debtor 1 Gander Mountain Company skinsella@fredlaw.com,
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Thomas Lallier on behalf of Interested Party Tiger Capital Group, LLC
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Thomas Lallier on behalf of Interested Party IA San Antonio Westover, LLC
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Thomas E. Hoffman on behalf of Interested Party Wells fargo bank thomas.hoffman@btlaw.com,
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Thomas E. Hoffman on behalf of Interested Party Wells Fargo Vendor Financial Services
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akulbeik@cozen.com;hmarx@cozen.com;jaudette@cozen.com;jnesset@cozen.com
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Thomas J. Hainje on behalf of Interested Party BFHM, LLC thainje@winthrop.com,
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enorgaard@winthrop.com
Thomas J. Hainje on behalf of Interested Party Islip U-Slip LLC thainje@winthrop.com,
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Will R. Tansey on behalf of Interested Party Magpul Industries Corp. wrtansey@ravichmeyer.com
Will R. Tansey on behalf of Interested Party DUCK HILL, LLC wrtansey@ravichmeyer.com
William E. Schonberg on behalf of Creditor Geneva Center 2015, LLC wschonberg@beneschlaw.com,
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William P. Wassweiler on behalf of Interested Party BANK OF THE WEST
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