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

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

**DEBTORS’ MOTION FOR ENTRY
OF AN ORDER (I) SETTING A BAR DATE FOR
FILING PROOFS OF ADMINISTRATIVE CLAIMS AGAINST
CERTAIN DEBTORS, (II) ESTABLISHING ADMINISTRATIVE CLAIMS
PROCEDURES, (III) APPROVING THE FORM AND MANNER OF FILING
PROOFS OF ADMINISTRATIVE CLAIMS, (IV) APPROVING NOTICE OF THE
ADMINISTRATIVE CLAIM BAR DATE, AND (V) GRANTING RELATED RELIEF**

The above-captioned debtors and debtors in possession (collectively, the “Debtors”)² respectfully state as follows in support of this motion (this “Motion”):

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

Background

1. On March 22, 2018, the Court entered an order authorizing the Debtors to wind down their U.S. operations [Docket No. 2344] (the “U.S. Wind-Down Order”). Pursuant to the U.S. Wind-Down Order, “the Debtors and other parties in interest shall not be required to respond to any motions, applications, or other requests for allowance and payment of postpetition claims” other than a claim arising from the Wind-Down Budget and any such motions or applications are “adjourned pending entry of the Administrative Claims Procedures Order.” *U.S. Wind-Down Order* at ¶ 30. Further, the U.S. Wind-Down Order provides that “the Debtors . . . shall file a motion on or prior to April 16, 2018 proposing procedures for determining the allowance or disallowance and payment of potential administrative claims.” *Id.* at ¶ 29.

2. Accordingly, the Debtors file this Motion seeking entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Administrative Claims Procedures Order”), setting forth the timeline and procedures for filing an administrative claim (the “Administrative Claims Procedures”) and proposing procedures for determining the allowance or disallowance of such claims at those Debtors that are impacted by the U.S. Wind-Down, namely (i) Toys “R” Us - Delaware, Inc. (“TRU Delaware”), (ii) its jointly administered Debtor subsidiaries other than

² A detailed description of the Debtors and their business, and the facts and circumstances supporting the Debtors’ chapter 11 cases, are set forth in greater detail in (i) the *Declaration of David A. Brandon, Chairman of the Board and Chief Executive Officer of Toys “R” Us, Inc., in Support of Chapter 11 Petitions and First Day Motions* (the “Brandon Declaration”) and (ii) the *Declaration of Michael J. Short, Chief Financial Officer of Toys “R” Us, Inc., in Support of First Day Motions* (the “Short Declaration”) and together with the Brandon Declaration, the “First Day Declarations”), filed contemporaneously with the Debtors’ voluntary petitions for relief filed under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”), on September 18, 2017 (the “Petition Date”). Capitalized terms used but not otherwise defined in this Motion shall have the meanings ascribed to them in the First Day Declarations or the U.S. Wind-Down Order (as defined herein), as applicable.

Toys Canada (as defined herein), and (iii) TRU Delaware's parent, Toys "R" Us, Inc.³ For efficiency and fairness to all creditors, the Debtors intend that any holders of an Administrative Claim (as defined below and other than those authorized by the Wind-Down Budget or set forth below) must file a proof of such Administrative Claim against the Debtors setting forth the amount such party believes it is owed pursuant to the Administrative Claims Procedures (as set forth below).

3. **For Administrative Claims arising on or prior to June 30, 2018**, any party that fails to file an Administrative Claim for such claim pursuant to the Administrative Claims Procedures by July 15, 2018 shall be forever barred, estopped, and enjoined from asserting such Administrative Claim against the Debtors (or filing a Proof of Administrative Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim.

4. **For Administrative Claims arising after June 30, 2018**, such Claims must be filed following the Administrative Claims Procedures by the earlier of: (a) the 15th day of the month following the month in which the claim arose⁴ and (b) 14 days following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors chapter 11 cases. Any party that fails to comply with these deadlines shall be forever barred, estopped, and enjoined from asserting such Administrative Claim against the Debtors (or filing a Proof of Administrative Claim with respect thereto) and the

³ For the avoidance of doubt, the Administrative Claims Procedures Order shall not apply as against (a) Toys "R" Us, Europe, LLC or any of its Debtor subsidiaries, including TRU Taj LLC, TRU Taj Finance, Inc., or Wayne Real Estate Parent Company, LLC and its subsidiaries, or (b) Toys "R" Us (Canada) Ltd. / Toys "R" Us (Canada) Ltee.

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

Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim.

5. The Debtors are currently negotiating with creditors and interested stakeholders regarding the timeline and funds available for recovery to holders of Administrative Claims and will seek authority to make payments on account of such claims pursuant to a separate motion, plan of liquidation, structured dismissal, or other process approved by the Court.

Relief Requested

6. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Administrative Claims Procedures Order”): (a) establishing procedures for the filing of administrative expense claims against (i) TRU Delaware, (ii) its jointly administered Debtor subsidiaries other than Toys Canada (as defined herein), and (iii) TRU Delaware’s parent, Toys “R” Us, Inc. (the “Administrative Claims”); (b) approving the Proof of Administrative Claim Form and the Administrative Claim Publication Notice (each as defined below); (c) approving procedures for determining the allowance or disallowance of Administrative Claims; and (d) granting related relief.

7. The requested Administrative Claims Procedures Order in these chapter 11 cases does not apply to the Debtor Toys “R” Us (Canada) Ltd. / Toys “R” Us (Canada) Ltee (“Toys Canada”) or claims relating to Toys Canada and does not alter any claims process approved in the concurrent proceedings under the *Companies’ Creditors Arrangement Act* (Canada) (the “CCAA Proceedings”) before the Ontario Superior Court of Justice (Commercial List).

Jurisdiction and Venue

8. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of*

Virginia, dated July 10, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

9. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

10. The bases for the relief requested herein are sections 105(a), 501, 502, and 1111(a) of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the “Bankruptcy Code”), Bankruptcy Rules 2002(a)(7), (f) and (l), 3003(c), and 5005(a), and rules 2002-1, 3003-1, and 5005-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”).

The Administrative Bar Dates

I. The Administrative Claims Bar Date.

11. Section 503(a) of the Bankruptcy Code provides that “[a]n entity may timely file a request for payment of an administrative expense, or may tardily file such request if permitted by the court for cause.” 11 U.S.C. § 503(a). Additionally, section 105(a) of the Bankruptcy Code provides, in relevant part, that, “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Accordingly, the Court has the authority to set a bar date for the filing of all Administrative Claims to provide for an orderly and fair distribution to creditors.

12. The Debtors therefore request that the Court establish the following dates and times as the last date and time for each entity (including individuals, partnerships, corporations,

joint ventures, and trusts) to file proofs of administrative claim based on any claim arising from section 503 of the Bankruptcy Code (the “Administrative Claims Bar Date”):⁵

- a) for an Administrative Claim arising on or prior to June 30, 2018, **July 15, 2018, at 5:00 p.m.**, prevailing Eastern Time; and
- b) for an Administrative Claim arising after June 30, 2018, the affected party shall file a Proof of Administrative Claim with respect to such claim following the Administrative Claims Procedures by the earlier of: **(a) the 15th day of the month following the month in which the claim arose⁶ at 5:00 p.m.**, prevailing Eastern Time; and **(b) 14 days following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors’ chapter 11 cases, at 5:00 p.m.**, prevailing Eastern Time.

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

14. Any party that fails to comply with these deadlines shall be forever barred, estopped, and enjoined from asserting such Administrative Claim against the Debtors (or filing a Proof of Administrative Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim

15. The Administrative Claims Bar Date will be the date and time by which all entities must file proofs of Administrative Claims, (with the exception of requests for payment under section 503(b)(9), which claims must be filed pursuant to and by the deadline set forth in

⁵ Except as otherwise defined herein, all terms specifically defined in the Bankruptcy Code (as defined herein) shall have those meanings ascribed to them by the Bankruptcy Code. In particular, as used herein: (a) the term “claim” has the meaning given to it in section 101(5) of the Bankruptcy Code; (b) the term “entity” has the meaning given to it in section 101(15) of the Bankruptcy Code; (c) the term “governmental unit” has the meaning given to it in section 101(27) of the Bankruptcy Code; and (d) the term “person” has the meaning given to it in section 101(41) of the Bankruptcy Code.

⁶ For example, a claim arising in the month of July must be filed by August 15, 2018.

the prepetition claims bar date order [Docket No. 1332] (the “Prepetition Bar Date Order”), so that such Proofs of Claim are actually received by the Debtors’ notice and claims agent, Prime Clerk LLC (“Prime Clerk”) on or before such date, unless such entity’s claim falls within one of the exceptions set forth in this Motion. Subject to these exceptions, the Administrative Claims Bar Date will apply to all claims against the Debtors that arose or are deemed to have arisen after the Petition Date.

16. The Debtors, in consultation with the Committee, will file a separate motion at a later date with respect to the adjudication and allowance of Administrative Claims.

Procedures for Filing Proofs of Administrative Claim

I. Parties Required to File Proofs of Administrative Claim.

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

II. Parties Not Required to File Proofs of Administrative Claim by the Administrative Claims Bar Date.

18. The Debtors request that the Court exempt the following entities, from any requirement to file a Proof of Administrative Claim prior to the Administrative Claims Bar Date on account of their administrative claims:

- a. any person or entity whose postpetition claim has previously been allowed by order of the Court and paid by the Debtors, including those claims specifically allowed pursuant to the DIP Orders (as defined in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the North American Debtors to Obtain Postpetition Financing, (II) Authorizing the North American Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 29] and the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Tru Taj Debtors to Obtain Postpetition Financing, (II) Authorizing the Tru Taj Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the*

Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief [Docket No. 32];

- b. any claimant whose claim is contained in the Wind-Down Budget and approved by an Authorized Approver as contemplated by the U.S. Wind-Down Order; *provided, however*, that any such claimant is not relieved from the Administrative Claims Procedures on account of any postpetition claims not specifically authorized in writing by an Authorized Approver pursuant to the U.S. Wind-Down Order;
- c. any landlord asserting a claim for monetary obligations pursuant to section 365(d)(3) of the Bankruptcy Code, as contemplated by the U.S. Wind-Down Order and Wind-Down Budget;
- d. any person or entity with a claim arising under section 503(b)(9) of the Bankruptcy Code, which claims must be filed pursuant to the Prepetition Bar Date Order;
- e. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- f. any Debtor having a claim against another Debtor;
- g. any non-Debtor subsidiary having a claim against a Debtor that is reflected on such Debtor's books and records;
- h. any person or entity whose claim is solely against any of the Debtors' non-Debtor affiliates;
- i. any entity holding an equity interest in a Debtor on account of such equity interest;
- j. a current employee of the Debtors, if an order of this Court authorized the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; *provided* that a current employee must submit a Proof of Administrative Claim by the Administrative Claims Bar Date for all other claims arising after the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and/or retaliation;
- k. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- l. any entity holding a claim for which a separate deadline is fixed by this Court, including requests from professionals for payment under the *Interim Compensation Procedures Order* [Docket No. 746];

- m. any holder of a claim under the Delaware Secured ABL Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- n. any holder of a claim arising under the Debtors' Secured Term Loan B Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- o. any holder of a claim arising under the Debtors' 8.75% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- p. any holder of a claim arising under the Debtors' 7.375% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- q. any holder of a claim arising under that certain floating-rate loan (the "Propco II Mortgage Loan") to Debtor Toys "R" Us Property Company II, LLC, ("Propco II") pursuant to that certain loan agreement, dated as of November 3, 2016, among Propco II, as borrowers and the lenders party thereto (the "Propco II Mortgage Loan Agreement"); *provided, however,* that Wells Fargo Bank, National Association, as special servicer of the Propco II Mortgage Loan (the "Propco II Mortgage Loan Special Servicer"), in accordance with the Agreed Order To Provide Adequate Protection to the TRU Trust 2016-Toys, Commercial Mortgage Pass-Through Certificates, Series 2016-Toys [Docket No. 1003] (the "Propco II Agreed Order"), may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- r. any holder of a claim arising under the Debtors' Giraffe Junior Mezzanine Loan; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder; and
- s. any holder of a claim arising under the Debtors' Taj Senior Notes; *provided, however,* that the indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder.

III. Form of Proof of Administrative Claim.

19. The Debtors have prepared, and request that the Court approve, a form for filing a Proof of Administrative Claim based on Official Form 410 that the Debtors have modified to be applicable to filing Administrative Claims substantially in the form annexed as **Exhibit 1** to **Exhibit A** attached hereto (the “Proof of Administrative Claim Form”).

IV. Requirements for Preparing and Filing Proofs of Administrative Claim.

20. With respect to preparing and filing a Proof of Administrative Claim, the Debtors propose that each Proof of Administrative Claim be required to be consistent with the following:

- a. ***Contents.*** Each Proof of Administrative Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Administrative Claim Form provided by the Debtors or Official Form 410; and (iv) be signed by the claimant or by an authorized agent or legal representative of the claimant on behalf of the claimant, whether such signature is an electronic signature or is ink.
- b. ***Electronic Signatures Permitted.*** Proofs of Administrative Claim signed electronically by the claimant or an authorized agent or legal representative of the claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Administrative Claim, or Proofs of Administrative Claim sent by facsimile or electronic mail will not be accepted.
- c. ***Identification of the Debtor Entity.*** Each Proof of Administrative Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor’s case number. A Proof of Administrative Claim filed under the joint administration case number or otherwise without identifying a specific Debtor, will be deemed as filed only against Toys “R” Us - Delaware, Inc.
- d. ***Claim Against Multiple Debtor Entities.*** Each Proof of Administrative Claim must state a claim against ***only one*** Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent more than one Debtor is listed on the Proof of Administrative Claim, such claim may be treated as if filed only against Toys “R” Us - Delaware, Inc.
- e. ***Supporting Documentation.*** Each Proof of Administrative Claim must include supporting documentation as contemplated by Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous,

upon prior written consent of the Debtors' counsel, such Proof of Administrative Claim may include a summary of such documentation or an explanation as to why such documentation is not available; *provided* that any creditor that received such written consent shall be required to transmit such writings to Debtors' counsel upon request no later than ten days from the date of such request.

- f. ***Timely Service.*** Each Proof of Administrative Claim must be filed, including supporting documentation, so that Prime Clerk, ***actually receives*** the Proof of Administrative Claim on or before the applicable Administrative Claims Bar Date by either (i) electronically using the interface available on Prime Clerk's website at <https://cases.primeclerk.com/toysrus> or (ii) U.S. Mail or other hand-delivery system, which Proof of Administrative Claim must include an original signature, at the following address:

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

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

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

21. Except as otherwise set forth herein or otherwise ordered by the Court, all requests for the payment of postpetition claims (including any administrative claim allowable under 11 U.S.C. § 503(b) and entitled to priority pursuant to 11 U.S.C. § 507, other than 503(b)(9) claims, which are subject to the Prepetition Bar Date Order), should be filed pursuant to the Administrative Claims Procedures Order, and the Debtors and other parties in interest shall not be required to respond to any motions, applications, or other requests for allowance and

payment of such claims, and any hearings with respect to such motions, applications, and requests that have been or may be filed shall be adjourned.

Consequences of Failure to File a Proof of Administrative Claim

22. The Debtors propose that any entity that is required, but fails, to file a Proof of Administrative Claim in accordance with the Administrative Claims Procedures Order on or before the Administrative Bar Date shall be forever barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Administrative Claim with respect thereto) and the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim. Moreover, such creditor shall be prohibited from voting to accept or reject any plan filed in these chapter 11 cases, participating in any distribution in these chapter 11 cases on account of such claim, or receiving further notices regarding such claim.

Procedures for Providing Notice of the Bar Dates

23. The Debtors propose the following procedures for providing mailing and publication notice of the Bar Dates.

V. Mailing of Bar Date Notices.

24. Pursuant to Bankruptcy Rule 2002(a)(7), no later than five business days after the Court enters the Administrative Claims Procedures Order, the Debtors propose to cause written notice of the Bar Dates, substantially in the form annexed as **Exhibit 2** to **Exhibit A** attached hereto (the "**Administrative Bar Date Notice**"), and a Proof of Administrative Claim Form (collectively, the "**Administrative Bar Date Package**") to be served via email, facsimile, or first class mail to the following entities (or their respective counsel, if known):⁷

⁷ For the avoidance of doubt, stakeholders of Toys Canada (in that capacity) shall not receive such notices.

- a. the Office of the United States Trustee for the Eastern District of Virginia (the “U.S. Trustee”);
- b. counsel to the official committee of unsecured creditors;
- c. the administrative agent (the “DIP ABL Agent”) under the Delaware Debtors’ debtor-in-possession asset-based lending credit facility and counsel thereto;
- d. the administrative agent (the “DIP Term Loan Agent”) under the Delaware Debtors’ debtor-in-possession term loan and counsel thereto;
- e. the indenture trustee (the “DIP Taj Trustee”) under the Taj Debtors’ debtor-in-possession notes and counsel thereto;
- f. the Propco II Mortgage Loan Special Servicer and counsel thereto;
- g. the administrative agent for the Giraffe Junior Mezzanine Loan and counsel thereto;
- h. the administrative agent under the Delaware Secured ABL Facility and counsel thereto;
- i. the indenture trustee for the Taj Senior Notes and counsel thereto;
- j. the administrative agent for the prepetition Secured Term Loan B Facility and counsel thereto;
- k. the Propco II Mortgage Loan Special Servicer and counsel thereto;
- l. the administrative agent for the Giraffe Junior Mezzanine Loan and counsel thereto;
- m. the indenture trustee for the Debtors’ 7.375% Notes and counsel thereto;
- n. the indenture trustee for the Debtors’ 8.75% Notes and counsel thereto;
- o. counsel to the ad hoc group of Term B-2 and B-3 Lenders;
- p. counsel to the ad hoc group of the Term B-4 Holders;
- q. the monitor in the CCAA proceeding and counsel thereto;
- r. all creditors and other known holders of claims against the Debtors based on the Debtors’ postpetition books and records;
- s. all entities that have requested notice of the proceedings in these chapter 11 cases pursuant to Bankruptcy Rule 2002 as of the date of the Administrative Claims Procedures Order;

- t. all entities that have filed proofs of claim in these chapter 11 cases as of the date of the Administrative Claims Procedures Order;
- u. all entities who are party to executory contracts and unexpired leases with the Debtors, whether or not such executory contracts and unexpired leases has been rejected in the chapter 11 cases;
- v. all entities that are party to postpetition litigation with the Debtors;
- w. all current employees and all former employees who were employed by the Debtors as of and following the Petition Date;
- x. all regulatory authorities that regulate the Debtors' businesses, including environmental and permitting authorities;
- y. the United States Attorney's Office for the Eastern District of Virginia and for the states in which the Debtors operate;
- z. the office of the attorneys general for the states in which the Debtors operate;
- aa. the Internal Revenue Service;
- bb. all other taxing authorities for the jurisdictions in which the Debtors maintain or conduct business; and
- cc. the Securities and Exchange Commission.

25. The Debtors will not send an Administrative Bar Date Notice to any party whom the Debtors have sent a previous bar date notice that was "returned to sender" or otherwise undeliverable to such party.

26. The proposed Administrative Bar Date Notice will notify the parties of the Administrative Bar Dates and will contain information regarding who must file a Proof of Administrative Claim, the procedures for filing a Proof of Administrative Claim, and the consequences of failure to timely file a Proof of Administrative Claim. The Debtors request that the Court approve the use of the Administrative Bar Date Notice as set forth in this Motion.

VI. Supplemental Mailings.

27. After the initial mailing of the Administrative Bar Date Package, the Debtors may, in their discretion, make supplemental mailings of notices, including in the event that: (a) notices are returned by the post office with forwarding addresses; (b) certain parties acting on behalf of parties in interest (*e.g.*, banks and brokers with respect to equity or interest holders) decline to pass along notices to these parties and instead return their names and addresses to the Debtors for direct mailing; and (c) additional potential claimants or parties in interest become known as the result of the Bar Date noticing process.

28. In this regard, the Debtors request that the Court permit the Debtors to make supplemental mailings of the Administrative Bar Date Package in these and similar circumstances as soon as reasonably practicable after entry of the Administrative Claims Procedures Order, with any such mailings deemed timely and the Bar Date being applicable to the recipient creditors. To the extent that any notices are returned as “return to sender” without a forwarding address, the Debtors respectfully request that they should not be required to mail additional notices to such creditors.

VII. Publication Notice.

29. In the interest of ensuring that all potential claimants receive adequate notice of the Bar Dates, in addition to providing the Administrative Bar Date Notice to known creditors, the Debtors propose to provide notice of the Bar Dates by publication. The Debtors propose to publish the Bar Date Notice in accordance with Bankruptcy Rule 2002(l), modified for publication in substantially the form annexed as **Exhibit 3** to **Exhibit A** attached hereto (the “Publication Notice”), on one occasion in *USA Today* (national edition), as soon as reasonably practicable after entry of the Administrative Claims Procedures Order.

30. The proposed Publication Notice includes a telephone number that creditors may call to obtain copies of the Proof of Administrative Claim Form, the URL for a website maintained by Prime Clerk at which creditors may obtain a copy of a Proof of Administrative Claim Form (<https://cases.primeclerk.com/toysrus>), information concerning the procedures and appropriate deadlines for filing Proofs of Administrative Claim, and contact information for the Debtors regarding questions about the Debtors' claims process.

Basis for Relief

I. Authority Exists to Approve the Administrative Bar Date and the Proposed Procedures for Filing Proofs of Administrative Claim in These Chapter 11 Cases.

31. Section 503(a) of the Bankruptcy Code provides that “[a]n entity may timely file a request for payment of an administrative expense, or may tardily file such request if permitted by the court for cause.” 11 U.S.C. § 503(a). Additionally, section 105(a) of the Bankruptcy Code provides, in relevant part, that, “[t]he court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). Further, this Court is familiar with the process for setting and fixing times for filing proofs of claim on account of prepetition claims pursuant to Bankruptcy Rule 3003(c)(3), which provides in relevant part, that “[t]he court shall fix and for cause shown may extend the time within which proofs of claim or interest may be filed.” Fed. R. Bankr. P. 3003(c)(3).

32. It is well recognized that a claims bar date for prepetition claims plays an essential role in the twin goals of bankruptcy—preserving a debtor's going-concern value and maximizing property available to satisfy creditors. *See Bank of Am. Nat'l Trust & Sav. Assoc. v. 203 N. LaSalle St. P'ship*, 526 U.S. 434, 453 (1999); *see also In re Nat'l Spa & Pool Inst.*, 257 B.R. 784, 788 (Bankr. E.D. Va. 2001) (“The objective of reorganization under chapter 11 is to pay creditors while preserving the economic value of the debtor.”) The claims bar date allows the

debtor and parties in interest to expeditiously determine and evaluate the liabilities of the estate. The absence of such a deadline, in contrast, would prolong creditor uncertainty, increase the costs and expenses incurred by debtors in connection with the claims reconciliation process, and delay or even derail the claims process, thus undercutting one of the principal purposes of bankruptcy law—“provid[ing] debtors and creditors with ‘the prompt and effectual administration and settlement of the [debtor’s] estate.’” *Moses v. CashCall, Inc.*, 781 F.3d 63, 72 (4th Cir. 2015) (quoting *Katchen v. Landy*, 382 U.S. 323, 328 (1966)); see also *In re AMF Bowling Worldwide, Inc.*, 520 B.R. 185, 191 (Bankr. E.D. Va. 2014) (“One of the essential functions of the bankruptcy process is to ensure the efficient, ‘prompt and effectual administration and settlement of the debtor’s estate.’”).

33. Given the facts and circumstances surrounding these cases as described in the U.S. Wind-Down Motion, all of the reasons for a prepetition claims bar date apply equally to the Administrative Claims Bar Date and procedures related thereto proposed by the Debtors. These procedures will allow the Debtors to pay creditors in an orderly and systematic manner without the chaos of individual claimants seeking payment of administrative claims on a one-off basis. The procedures described herein provide creditors with sufficient notice and opportunity and a clear process for filing Proofs of Administrative Claims and achieve administrative and judicial efficiency. Indeed, the proposed procedures will provide comprehensive notice and clear instructions to creditors, on the one hand, and allow the wind-down of U.S. operations to move forward quickly with a minimum of administrative expense and delay, on the other hand. The Debtors’ proposed procedures provide clear instructions that will help avoid confusion or uncertainty among creditors that might lead them to file unnecessary protective Proofs of

Administrative Claim or multiple Proofs of Administrative Claim that would cause expense and delay in the claims process for all parties.

II. The Proposed Notice Procedures Are Reasonable and Appropriate.

34. For prepetition claims bar dates, Bankruptcy Rule 2002(a)(7) requires that the Debtors provide claimants at least 21-days' notice by mail of the Bar Dates pursuant to Bankruptcy Rule 3003(c). Additionally, Bankruptcy Rule 2002(l) provides that the Court may order notice by publication if it finds that notice by mail is impracticable or it is desirable to supplement other notice. Finally, Bankruptcy Rule 9008 provides that the Court shall determine the form and manner of publication notice, the newspapers used, and the frequency of publication.

35. In conjunction with setting deadlines to file Proofs of Administrative Claim, the Debtors determined to comply with the same notice provisions to give appropriate and ample notice to interested parties. Accordingly, the Debtors propose to mail the Administrative Bar Date Notice to their known creditors and must rely on publication to give notice to their unknown creditors. This procedure is consistent with applicable case law and practice in this district. *See, e.g., Mullane v. Central Hanover Bank & Trust Co.*, 339 U.S. 306, 317 (1950); *see also, e.g., In re The Gymboree Corp.*, No. 17-32986 (KLP) (Bankr. E.D. Va. July 11, 2017); *In re Penn Virginia Corp.*, No. 16-32395 (KLP) (Bankr. E.D. Va. June 8, 2016); *In re Alpha Natural Resources, Inc.*, No. 15-33896 (KRH) (Bankr. E.D. Va. Dec. 22, 2015); *In re Patriot Coal Corp.*, No. 15-32450 (KLP) (Bankr. E.D. Va. June 5, 2015); *James River Coal, Co.*, No. 14-31848 (KRH) (Bankr. E.D. Va. July 10, 2014); *AMF Bowling Worldwide, Inc.*, No. 12-

36495 (KRH) (Bankr. E.D. Va. Dec. 20, 2012); *In re RoomStore, Inc.*, No. 11-37790 (DOT) (Bankr. E.D. Va. Feb. 3, 2012).⁸

36. To determine the adequacy of notice given to a creditor, bankruptcy law distinguishes between “known” and “unknown” creditors. *Zurich Am. Ins. Co. v. Tessler (In re J.A. Jones, Inc.)*, 492 F.3d 242, 249 (4th Cir. 2007). As the Fourth Circuit explained in *J.A. Jones*, “to achieve a constitutionally permissible discharge of a known creditor’s claim against a debtor, actual notice of the bankruptcy filing and applicable bar date is required. By contrast, where a creditor is unknown to the debtor, constructive notice—typically in the form of publication—is generally sufficient to pass constitutional muster.” *Id.* at 249-50 (citations omitted). “Known” creditors “include claimants whose identities are actually known to the debtor, as well as claimants whose identities are ‘reasonably ascertainable’ to the debtor.” *Id.* at 250 (citing *Tulsa Prof’l Collection Serv., Inc. v. Pope*, 485 U.S. 478, 490 (1988)). An “unknown” creditor, in contrast, “is a claimant whose identity or claim is wholly conjectural or ‘whose interests or whereabouts could not with due diligence be ascertained’ by the debtor.” *Id.* (citing *Mullane*, 339 U.S. at 317).

37. Where a creditor is known to the debtor, due process requires that the debtor must take reasonable steps, such as direct mailing, to provide actual notice of the deadline for filing proofs of claim. A creditor’s identity is “reasonably ascertainable” if that creditor can be identified through “reasonably diligent efforts.” *Mennonite Bd. of Missions v. Adams*, 462 U.S. 791, 798 n.4 (1983). But this does not require the debtor to engage in “impracticable and extended searches . . . in the name of due process.” *See Mullane*, 339 U.S. at 317–18.

⁸ Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors’ counsel.

Rather, the required search is limited to a debtor's "books and records." *See, e.g., J.A. Jones*, 492 F.3d at 250.

38. The Debtors submit that the relief requested herein provides for clear notice of the Administrative Claims Bar Date consistent with the underlying policies of the Bankruptcy Code. Specifically, to the extent the Administrative Claims Bar Date is established, as proposed, as July 15, 2018, the Debtors intend to use commercially reasonable efforts to cause the Administrative Bar Date Notice to be mailed and the Publication Notice to be published no later than five business days after entry of the Order. Thus, by establishing the Administrative Claims Bar Date in accordance with the provisions hereof, all known and unknown claimants will have at least 21 days of actual or constructive notice, as applicable, of the Administrative Claims Bar Date for filing its Proof of Administrative Claim, which is consistent with Bankruptcy Rule 2002(a)(7).

39. Accordingly, the Debtors respectfully submit that the Bar Dates and the form and manner of providing notice thereof are appropriate in light of the circumstances, inure to the benefit of all parties in interest, and should be approved.

Notice

40. The Debtors will provide notice of this Motion via first class mail and email (where available) to: (a) the Office of the United States Trustee for the Eastern District of Virginia, Attn: Robert B. Van Arsdale and Lynn A. Kohen; (b) counsel to the committee of unsecured creditors; (c) DIP ABL Agent and the advisors and counsel thereto; (d) DIP Taj Trustee and the advisors and counsel thereto; (e) DIP Term Loan Agent and the advisors and counsel thereto; (f) the indenture trustee for the TRU Taj 12.00% Senior Notes and the advisors and counsel thereto; (g) the administrative agent for the prepetition Secured Revolving Credit Facility and the advisors and counsel thereto; (h) the administrative agent for the prepetition Secured Term Loan B Facility and the advisors and counsel thereto; (i) the prepetition

administrative agent for the Propco I Unsecured Term Loan Facility and the advisors and counsel thereto; (j) the Propco II Mortgage Loan Special Servicer and the advisors and counsel thereto; (k) the agent for the Giraffe Junior Mezzanine Loan and the advisors and counsel thereto; (l) the administrative agent for the prepetition European and Australian Asset-Based Revolving Credit Facility (“Euro ABL”) and the advisors and counsel thereto; (m) the administrative agent for the Senior Unsecured Term Loan Facility and the advisors and counsel thereto; (n) the indenture trustee for the Debtors’ 7.375% Senior Notes and the advisors and counsel thereto; (o) the indenture trustee for the Debtors’ 8.75% Unsecured Notes and the advisors and counsel thereto; (p) counsel to the ad hoc group of the Term B-4 Holders; (q) counsel to the Ad Hoc Committee of Taj Noteholders; (r) the monitor in the CCAA proceeding and counsel thereto; (s) the Debtors’ Canadian Counsel, (t) the Internal Revenue Service; (u) the office of the attorneys general for the states in which the Debtors operate; (v) the Securities and Exchange Commission; and (w) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the “Notice Parties”). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

41. No prior request for the relief sought in this Motion has been made to this or any other court.

WHEREFORE, the Debtors respectfully request that the Court enter the Administrative Claims Procedures Order, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Richmond, Virginia
Dated: April 16, 2018

/s/ Jeremy S. Williams

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Exhibit A

Proposed Order

Procedures Order”) establishing procedures for the filing of administrative expense claims, all as more fully set forth in the Motion; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference from the United States District Court for the Eastern District of Virginia, dated July 10, 1984; and this Court having found that it may enter a final order consistent with Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Motion is in the best interests of the Debtors’ estates, their creditors, and other parties in interest; and this Court having found that the Debtors’ notice of the Motion and opportunity for a hearing on the Motion were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Motion and having heard the statements in support of the relief requested therein at a hearing before this Court (the “Hearing”); and this Court having determined that the legal and factual bases set forth in the Motion and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefore, it is HEREBY ORDERED THAT:

1. The Motion is granted as set forth herein.
2. This Order shall only apply to (i) Toys “R” Us - Delaware, Inc. (“TRU Delaware”), (ii) its jointly administered Debtor subsidiaries other than Toys Canada (as defined herein), and (iii) TRU Delaware’s parent, Toys “R” Us, Inc.; provided, however that it shall not apply to Debtor Toys “R” Us (Canada) / Ltd. Toys “R” Us (Canada) Ltee (“Toys Canada”) or

“claim” has the meaning given to it in section 101(5) of the Bankruptcy Code; (b) the term “entity” has the meaning given to it in section 101(15) of the Bankruptcy Code; (c) the term “governmental unit” has the meaning given to it in section 101(27) of the Bankruptcy Code; and (d) the term “person” has the meaning given to it in section 101(41) of the Bankruptcy Code.

claims relating to Toys Canada, nor shall it modify in any way any claims process in respect of claims relating to Toys Canada as may be authorized or permitted in the proceedings in respect of Toys Canada pursuant to the *Companies' Creditors Arrangement Act* (Canada) pending before the Ontario Superior Court of Justice (Commercial List)

3. This Order shall not modify any bar dates, procedures, deadlines, or any other provision of the bar date order entered by this Court [Docket No. 1332], including, for the avoidance of doubt, the deadline to file claims allowed under section 503(b)(9) of the Bankruptcy Code.

I. The Bar Dates and Procedures for Filing Proofs of Administrative Claim.

4. Each entity that asserts a claim against the Debtors that arose following the Petition Date shall be required to file an original, written Proof of Administrative Claim (a "Proof of Administrative Claim"), substantially in the form attached hereto as **Exhibit 1** (the "Proof of Administrative Claim Form").³ Except in the cases of certain exceptions explicitly set forth in this Administrative Claims Procedures Order, all Proofs of Administrative Claim must be filed so that they are actually received by Prime Clerk as follows (such dates, the "Administrative Claims Bar Date"):

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

³ Copies of the Proof of Claim Form may be obtained by: (a) calling the Debtors' restructuring hotline at (844) 794-3476 (toll free) or (917) 962-8499 (international); (b) visiting the Debtors' restructuring website at: <https://cases.primeclerk.com/toysrus>; and/or (c) visiting the website maintained by the Court at <http://www.vaeb.uscourts.gov/bankruptcy>.

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

structured settlement, or other proposed resolution to the Debtors chapter 11 cases, at 5:00 p.m., prevailing Eastern Time.

5. The Proof of Administrative Claim Form asks the claimant to identify when such Administrative Claim arose, with four options: (i) September 19, 2017 to March 4, 2018; (ii) March 5, 2018 to March 14, 2018; (iii) March 15, 2018 to June 30, 2018; and (iv) July 1, 2018 and after. Claimants should use reasonable best efforts to assign Administrative Claims to the appropriate dates as listed on the Proof of Administrative Claim Form, and the Debtors and claimant, in consultation with the Committee, will work in good faith to reconcile such claims to the appropriate date.

6. The Administrative Claims Bar Date applies to all types of claims against the Debtors that arose or are deemed to have arisen following the Petition Date except for claims specifically exempt from complying with the applicable Administrative Claims Bar Date as set forth herein.

7. All Proofs of Administrative Claim must be filed so as to be ***actually received*** by Prime Clerk on or before the Administrative Claims Bar Date. If Proofs of Administrative Claim are not received by Prime Clerk on or before such date, except in the case of certain exceptions explicitly set forth in this Administrative Claims Procedures Order, the holders of the underlying claims shall be barred from asserting such claims against the Debtors and/or receiving distributions from the Debtors on account of such claims in these chapter 11 cases.

II. Parties Exempted from the Administrative Claims Bar Date.

8. The following categories of claimants shall not be required to file a Proof of Administrative Claim by the Administrative Claims Bar Date:

- a. any person or entity whose postpetition claim has previously been allowed by order of the Court and paid by the Debtors, including those claims specifically allowed pursuant to the DIP Orders (as defined in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the*

North American Debtors to Obtain Postpetition Financing, (II) Authorizing the North American Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief [Docket No. 29] and the Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Tru Taj Debtors to Obtain Postpetition Financing, (II) Authorizing the Tru Taj Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief [Docket No. 32];

- b. any claimant whose claim is contained in the Wind-Down Budget and approved by an Authorized Approver as contemplated by the U.S. Wind-Down Order; *provided, however*, that any such claimant is not relieved from the Administrative Claims Procedures on account of any postpetition claims not specifically authorized in writing by an Authorized Approver pursuant to the U.S. Wind-Down Order;
- c. any landlord asserting a claim for monetary obligations pursuant to section 365(d)(3) of the Bankruptcy Code, as contemplated by the U.S. Wind-Down Order and Wind-Down Budget;
- d. any person or entity with a claim arising under section 503(b)(9) of the Bankruptcy Code, which claims must be filed pursuant to the Prepetition Bar Date Order [Docket No. 1332];
- e. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- f. any Debtor having a claim against another Debtor;
- g. any non-Debtor subsidiary having a claim against a Debtor that is reflected on such Debtor's books and records;
- h. any person or entity whose claim is solely against any of the Debtors' non-Debtor affiliates;
- i. any entity holding an equity interest in a Debtor on account of such equity interest;
- j. a current employee of the Debtors, if an order of this Court authorized the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; *provided* that a current employee must submit a Proof of Administrative Claim by the Administrative Claims Bar Date for all other claims arising after the Petition Date, including claims for

wrongful termination, discrimination, harassment, hostile work environment, and/or retaliation;

- k. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- l. any entity holding a claim for which a separate deadline is fixed by this Court, including requests from professionals for payment under the *Interim Compensation Procedures Order* [Docket No. 746];
- m. any holder of a claim under the Delaware Secured ABL Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- n. any holder of a claim arising under the Debtors' Secured Term Loan B Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- o. any holder of a claim arising under the Debtors' 8.75% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- p. any holder of a claim arising under the Debtors' 7.375% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- q. any holder of a claim arising under that certain floating-rate loan (the "Propco II Mortgage Loan") to Debtor Toys "R" Us Property Company II, LLC, ("Propco II") pursuant to that certain loan agreement, dated as of November 3, 2016, among Propco II, as borrowers and the lenders party thereto (the "Propco II Mortgage Loan Agreement"); *provided, however,* that Wells Fargo Bank, National Association, as special servicer of the Propco II Mortgage Loan (the "Propco II Mortgage Loan Special Servicer"), in accordance with the Agreed Order To Provide Adequate Protection to the TRU Trust 2016-Toys, Commercial Mortgage Pass-Through Certificates, Series 2016-Toys [Docket No. 1003] (the "Propco II Agreed Order"), may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- r. any holder of a claim arising under the Debtors' Giraffe Junior Mezzanine Loan; *provided, however,* that the administrative agent under such debt

may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder; and

- s. any holder of a claim arising under the Debtors' Taj Senior Notes; *provided, however*, that the indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder.

III. Substantive Requirements of Proofs of Administrative Claim.

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

- a. **Contents.** Each Proof of Administrative Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Administrative Claim Form provided by the Debtors or Official Form 410; and (iv) be signed by the claimant or by an authorized agent or legal representative of the claimant on behalf of the claimant, whether such signature is an electronic signature or is ink.
- b. **Electronic Signatures Permitted.** Proofs of Administrative Claim signed electronically by the claimant or an authorized agent or legal representative of the claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Administrative Claim, or Proofs of Administrative Claim sent by facsimile or electronic mail will not be accepted.
- c. **Identification of the Debtor Entity.** Each Proof of Administrative Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor's case number. A Proof of Administrative Claim filed under the joint administration case number or otherwise without identifying a specific Debtor, will be deemed as filed only against Toys "R" Us - Delaware, Inc.
- d. **Claim Against Multiple Debtor Entities.** Each Proof of Administrative Claim must state a claim against *only one* Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent more than one Debtor is listed on the Proof of Administrative Claim, such claim may be treated as if filed only against Toys "R" Us - Delaware, Inc.
- e. **Supporting Documentation.** Each Proof of Administrative Claim must include supporting documentation as contemplated by Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, upon prior written consent of the Debtors' counsel, such Proof of

Administrative Claim may include a summary of such documentation or an explanation as to why such documentation is not available; *provided* that any creditor that received such written consent shall be required to transmit such writings to Debtors' counsel upon request no later than ten days from the date of such request.

- f. ***Timely Service.*** Each Proof of Administrative Claim must be filed, including supporting documentation, so that Prime Clerk, ***actually receives*** the Proof of Administrative Claim on or before the applicable Administrative Claims Bar Date by either (i) electronically using the interface available on Prime Clerk's website at <https://cases.primeclerk.com/toysrus> or (ii) U.S. Mail or other hand-delivery system, which Proof of Administrative Claim must include an original signature, at the following address:

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

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

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

IV. Procedures for Providing Notice of the Bar Date.

A. Mailing of Bar Date Notices.

10. No later than five business days after the Court enters this Administrative Claims Procedures Order, the Debtors shall cause a written notice of the Bar Dates, substantially in the form attached hereto as **Exhibit 2** (the "**Administrative Bar Date Notice**") and a Proof of

Administrative Claim Form (together, the “Administrative Bar Date Package”) to be served via email, facsimile, or first class mail to the following entities:⁵

- a. the Office of the United States Trustee for the Eastern District of Virginia (the “U.S. Trustee”);
- b. counsel to the official committee of unsecured creditors;
- c. the administrative agent (the “DIP ABL Agent”) under the Delaware Debtors’ debtor-in-possession asset-based lending credit facility and counsel thereto;
- d. the administrative agent (the “DIP Term Loan Agent”) under the Delaware Debtors’ debtor-in-possession term loan and counsel thereto;
- e. the indenture trustee (the “DIP Taj Trustee”) under the Taj Debtors’ debtor-in-possession notes and counsel thereto;
- f. the Propco II Mortgage Loan Special Servicer and counsel thereto;
- g. the administrative agent for the Giraffe Junior Mezzanine Loan and counsel thereto;
- h. the administrative agent under the Delaware Secured ABL Facility and counsel thereto;
- i. the indenture trustee for the Taj Senior Notes and counsel thereto;
- j. the administrative agent for the prepetition Secured Term Loan B Facility and counsel thereto;
- k. the Propco II Mortgage Loan Special Servicer and counsel thereto;
- l. the administrative agent for the Giraffe Junior Mezzanine Loan and counsel thereto;
- m. the indenture trustee for the Debtors’ 7.375% Notes and counsel thereto;
- n. the indenture trustee for the Debtors’ 8.75% Notes and counsel thereto;
- o. counsel to the ad hoc group of Term B-2 and B-3 Lenders;
- p. counsel to the ad hoc group of the Term B-4 Holders;
- q. the monitor in the CCAA proceeding and counsel thereto;

⁵ For the avoidance of doubt, stakeholders of Toys Canada (in that capacity) shall not receive such notices.

- r. all creditors and other known holders of claims against the Debtors based on the Debtors' postpetition books and records;
- s. all entities that have requested notice of the proceedings in these chapter 11 cases pursuant to Bankruptcy Rule 2002 as of the date of the Administrative Claims Procedures Order;
- t. all entities that have filed proofs of claim in these chapter 11 cases as of the date of the Administrative Claims Procedures Order;
- u. all entities who are party to executory contracts and unexpired leases with the Debtors, whether or not such executory contracts and unexpired leases has been rejected in the chapter 11 cases;
- v. all entities that are party to postpetition litigation with the Debtors;
- w. all current employees and all former employees who were employed by the Debtors as of and following the Petition Date;
- x. all regulatory authorities that regulate the Debtors' businesses, including environmental and permitting authorities;
- y. the United States Attorney's Office for the Eastern District of Virginia and for the states in which the Debtors operate;
- z. the office of the attorneys general for the states in which the Debtors operate;
- aa. the Internal Revenue Service;
- bb. all other taxing authorities for the jurisdictions in which the Debtors maintain or conduct business; and
- cc. the Securities and Exchange Commission.

11. The Debtors shall mail notice of the Administrative Bar Date Notice only to their known postpetition creditors, and such mailing shall be made to the last known mailing address for each such creditor, as reflected in the Debtors' books and records at such time. The Debtors will not send an Administrative Bar Date Notice to any party whom the Debtors have sent a previous bar date notice that was "returned to sender" or otherwise undeliverable to such party.

12. After the initial mailing of the Administrative Bar Date Package, the Debtors may, in their discretion, make supplemental mailings of notices, including in the event that: (a)

notices are returned by the post office with forwarding addresses; (b) certain parties acting on behalf of parties in interest (*e.g.*, banks and brokers with respect to equity or interest holders) decline to pass along notices to these parties and instead return their names and addresses to the Debtors for direct mailing; and (c) additional potential claimants or parties in interest become known as the result of the Administrative Claims Bar Date noticing process. In this regard, the Debtors may make supplemental mailings of the Administrative Bar Date Package in these and similar circumstances at any time up to 18 days in advance of the Administrative Claims Bar Date, with any such mailings being deemed timely and the Bar Date being applicable to the recipient creditors.

B. Publication of Administrative Bar Date Notice.

13. The Debtors shall cause the Administrative Bar Date Notice to be given by publication to creditors to whom notice by mail is impracticable, including creditors who are unknown or not reasonably ascertainable by the Debtors and creditors whose identities are known but whose addresses are unknown by the Debtors. Specifically, the Debtors shall cause the Administrative Bar Date Notice to be published, modified for publication in substantially the form annexed hereto as **Exhibit 3** (the “Publication Notice”), on one occasion in *USA Today* (national edition), as soon as reasonably practicable after entry of this Administrative Claims Procedures Order.

V. Consequences of Failure to File a Proof of Administrative Claim.

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

their property shall be forever discharged from any and all indebtedness or liability with respect to or arising from such claim.

15. Any such entity who is required, but fails, to file a Proof of Administrative Claim in accordance with the Administrative Claims Procedures Order on or before the applicable Bar Date shall be prohibited from participating in any distribution in these chapter 11 cases on account of such claim or receiving further notices regarding such claim.

VI. Miscellaneous.

16. Except as otherwise set forth herein or otherwise ordered by the Court, all requests for the payment of postpetition claims (including any administrative claim allowable under 11 U.S.C. § 503(b) and entitled to priority pursuant to 11 U.S.C. § 507, other than 503(b)(9) claims, which are subject to the Prepetition Bar Date Order), should be filed pursuant to this Administrative Claims Procedures Order, and the Debtors and other parties in interest shall not be required to respond to any motions, applications, or other requests for allowance and payment of such claims, and any hearings with respect to such motions, applications, and requests that have been or may be filed shall be adjourned.

17. The filing of any Administrative Claim pursuant to these Administrative Claims Procedures shall not limit or impair the Debtors' right to object to the validity, amount, propriety, or any other feature of any such Administrative Claim on any basis.

18. The Debtors, in consultation with the Committee, will file a separate motion at a later date with respect to the adjudication and allowance of Administrative Claims.

19. Notice of the Administrative Claims Bar Date as set forth in this order and in the manner set forth herein (including, but not limited to, the Administrative Bar Date Notice, the Publication Notice, and any supplemental notices that the Debtors may send from time to time)

constitutes adequate and sufficient notice of each of the Bar Dates and satisfies the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules.

20. Each Proof of Administrative Claim that is not authorized to be filed as a master Proof of Administrative Claim must state a claim against only one Debtor and clearly indicate the specific Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the Proof of Administrative Claim, and the claimant is not authorized to file a master a Proof of Administrative Claim, such administrative claim may be treated as if filed only against Toys “R” Us - Delaware, Inc., or if a Proof of Administrative Claim is otherwise filed without identifying a specific Debtor, the Proof of Administrative Claim may be deemed as filed only against Toys “R” Us - Delaware, Inc.

21. The Debtors shall, or shall cause Prime Clerk to, promptly provide the Monitor and Toys Canada with copies of all Proofs of Claim inadvertently filed in these chapter 11 cases relating to Toys Canada.

22. Local Bankruptcy Rule 3003-1(A) is hereby waived with respect to these Bankruptcy cases.

23. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Administrative Claims Procedures Order in accordance with the Motion.

24. The terms and conditions of this Administrative Claims Procedures Order shall be immediately effective and enforceable upon entry of the Administrative Claims Procedures Order.

25. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Dated: _____, 2018
Richmond, Virginia

THE HONORABLE KEITH L. PHILLIPS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

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Co-Counsel to the Debtors and Debtors in Possession

CERTIFICATION OF ENDORSEMENT
UNDER LOCAL BANKRUPTCY RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/ Jeremy S. Williams

Exhibit 1

Proof of Claim Form

UNITED STATES BANKRUPTCY COURT EASTERN DISTRICT OF VIRGINIA RICHMOND DIVISION	Document Page 40 of 59 ADMINISTRATIVE EXPENSE PROOF OF CLAIM	Administrative Expense Claims Bar Date July 15, 2018 at 5:00 p.m. (ET)												
THIS FORM SHOULD ONLY BE USED BY CLAIMANTS ASSERTING AN ADMINISTRATIVE EXPENSE CLAIM ARISING AGAINST ONE OF THE ABOVE DEBTORS PRIOR TO JUNE 30, 2018. THIS FORM SHOULD NOT BE USED FOR ANY CLAIMS THAT ARE NOT OF A KIND ENTITLED TO PRIORITY IN ACCORDANCE WITH 11 U.S.C. §§ 503(B) AND 507(A)(2); PROVIDED, HOWEVER, THIS FORM SHOULD NOT BE USED FOR CLAIMS PURSUANT TO SECTION 503(B)(9) OF THE BANKRUPTCY CODE.														
<table style="width: 100%; border: none;"> <tr> <td style="width: 50%; border: none;"><input type="checkbox"/> Toys "R" Us, Inc. (17-34665)</td> <td style="width: 50%; border: none;"><input type="checkbox"/> Geoffrey, LLC (17-34667)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> TRU - SVC, Inc. (17-34659)</td> <td style="border: none;"><input type="checkbox"/> Toys "R" Us - Delaware Inc. (17-34669)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Geoffrey Holdings, LLC (17-34660)</td> <td style="border: none;"><input type="checkbox"/> Toys "R" Us Property Company II, LLC (17-34671)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Giraffe Holdings, LLC (17-34661)</td> <td style="border: none;"><input type="checkbox"/> Toys Acquisition, LLC (17-34672)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Giraffe Junior Holdings, LLC (17-34662)</td> <td style="border: none;"><input type="checkbox"/> TRU Guam, LLC (17-34674)</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Geoffrey International, LLC (17-34666)</td> <td style="border: none;"><input type="checkbox"/> TRU of Puerto Rico, Inc. (17-34676)</td> </tr> </table>			<input type="checkbox"/> Toys "R" Us, Inc. (17-34665)	<input type="checkbox"/> Geoffrey, LLC (17-34667)	<input type="checkbox"/> TRU - SVC, Inc. (17-34659)	<input type="checkbox"/> Toys "R" Us - Delaware Inc. (17-34669)	<input type="checkbox"/> Geoffrey Holdings, LLC (17-34660)	<input type="checkbox"/> Toys "R" Us Property Company II, LLC (17-34671)	<input type="checkbox"/> Giraffe Holdings, LLC (17-34661)	<input type="checkbox"/> Toys Acquisition, LLC (17-34672)	<input type="checkbox"/> Giraffe Junior Holdings, LLC (17-34662)	<input type="checkbox"/> TRU Guam, LLC (17-34674)	<input type="checkbox"/> Geoffrey International, LLC (17-34666)	<input type="checkbox"/> TRU of Puerto Rico, Inc. (17-34676)
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<input type="checkbox"/> Geoffrey International, LLC (17-34666)	<input type="checkbox"/> TRU of Puerto Rico, Inc. (17-34676)													
Name of Creditor (The person or entity to whom the debtor owes money or property)	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your administrative expense claim. Attach copy of statement giving particulars.	Check here if this claim: <input type="checkbox"/> replaces or <input type="checkbox"/> amends a previously filed administrative expense claim. Claim Number (if known): _____ Dated: _____												
Name and Addresses Where Notices Should be Sent:	Name and Addresses Where Payment Should be Sent (if different):													
1. BASIS FOR CLAIM: <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;"><input type="checkbox"/> Goods sold</td> <td style="width: 33%; border: none;"><input type="checkbox"/> Services performed</td> <td style="width: 33%; border: none;"><input type="checkbox"/> Personal Injury/Wrongful Death</td> <td style="width: 33%; border: none;"><input type="checkbox"/> Wages (Dates): _____</td> </tr> <tr> <td style="border: none;"><input type="checkbox"/> Money loaned</td> <td style="border: none;"><input type="checkbox"/> Taxes</td> <td colspan="2" style="border: none;"><input type="checkbox"/> Retiree Benefits as Defined in 11 U.S.C. § 1114(a)</td> </tr> <tr> <td colspan="4" style="border: none;"><input type="checkbox"/> Other(Specify): _____</td> </tr> </table>			<input type="checkbox"/> Goods sold	<input type="checkbox"/> Services performed	<input type="checkbox"/> Personal Injury/Wrongful Death	<input type="checkbox"/> Wages (Dates): _____	<input type="checkbox"/> Money loaned	<input type="checkbox"/> Taxes	<input type="checkbox"/> Retiree Benefits as Defined in 11 U.S.C. § 1114(a)		<input type="checkbox"/> Other(Specify): _____			
<input type="checkbox"/> Goods sold	<input type="checkbox"/> Services performed	<input type="checkbox"/> Personal Injury/Wrongful Death	<input type="checkbox"/> Wages (Dates): _____											
<input type="checkbox"/> Money loaned	<input type="checkbox"/> Taxes	<input type="checkbox"/> Retiree Benefits as Defined in 11 U.S.C. § 1114(a)												
<input type="checkbox"/> Other(Specify): _____														
2. DATE DEBT WAS INCURRED (IF KNOWN): <table style="width: 100%; border: none;"> <tr> <td style="width: 33%; border: none;"><input type="checkbox"/> September 19, 2017 - March 4, 2018</td> <td style="width: 33%; border: none;"><input type="checkbox"/> March 5, 2018 - March 14, 2018</td> <td style="width: 33%; border: none;"><input type="checkbox"/> March 15, 2018 - June 30, 2018</td> </tr> <tr> <td colspan="3" style="border: none;"><input type="checkbox"/> July 1, 2018 -</td> </tr> </table>			<input type="checkbox"/> September 19, 2017 - March 4, 2018	<input type="checkbox"/> March 5, 2018 - March 14, 2018	<input type="checkbox"/> March 15, 2018 - June 30, 2018	<input type="checkbox"/> July 1, 2018 -								
<input type="checkbox"/> September 19, 2017 - March 4, 2018	<input type="checkbox"/> March 5, 2018 - March 14, 2018	<input type="checkbox"/> March 15, 2018 - June 30, 2018												
<input type="checkbox"/> July 1, 2018 -														
3. DESCRIPTION OF CLAIM (IF KNOWN):														
4. TOTAL AMOUNT OF CLAIM: \$ _____ (Total)														
5. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor. 6. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. Do not send original documents. If the documents are not available, explain. If the documents are voluminous, attach a summary. The Debtors may request full copies of your supporting documentation to substantiate the claim. 7. TIME-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.	THIS SPACE IS FOR COURT USE ONLY													
Date:	Sign and print the name and title, if any, of the creditor or other person authorized to file this Claim (attach copy of power of attorney, if any)													

Exhibit 2

Proposed Bar Date Notice

Edward O. Sassower, P.C.
Joshua A. Sussberg, P.C. (admitted *pro hac vice*)
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James H.M. Sprayregen, P.C.
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-and-

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
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Co-Counsel to the Debtors and Debtors in Possession

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

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

**NOTICE OF DEADLINES FOR THE
FILING OF ADMINISTRATIVE PROOFS OF CLAIM**

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

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

DEBTOR	CASE NO.
Toys “R” Us, Inc.	17-34665 (KLP)
Geoffrey Holdings, LLC	17-34660 (KLP)
Geoffrey International, LLC	17-34666 (KLP)
Geoffrey, LLC	17-34667 (KLP)
Giraffe Holdings, LLC	17-34661 (KLP)
Giraffe Junior Holdings, LLC	17-34662 (KLP)
Toys Acquisition, LLC	17-34672 (KLP)
Toys “R” Us - Delaware Inc.	17-34669 (KLP)
Toys “R” Us Property Company II, LLC	17-34671 (KLP)
TRU Guam, LLC	17-34674 (KLP)
TRU of Puerto Rico, Inc.	17-34676 (KLP)
TRU - SVC, Inc.	17-34659 (KLP)

PLEASE TAKE NOTICE THAT:

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

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

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

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

The Administrative Claims Procedures Order only applies to Toys “R” Us, Inc., Toys “R” Us - Delaware, Inc. (Toys Delaware), and Debtors that are subsidiaries of Toys- Delaware (but, for the avoidance of doubt, the Administrative Claims Procedures Order does **not apply** to Toys Canada or claims relating to Toys Canada.³

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

³ An order was entered in the CCAA Proceedings establishing bar dates, approving a proof of claim form and document package and granting related relief in respect of claims relating to Toys Canada, including coordination with the Debtors and their notice and claim agent regarding any Proofs of Claim in respect of Toys Canada that have been or may be inadvertently filed in these chapter 11 cases (the “Toys Canada Claims Process Order”). If

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

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

I. THE BAR DATES.

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

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

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

II. WHO MUST FILE A PROOF OF CLAIM.

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

you have any claims relating to Toys Canada, the Toys Canada Claims Process Order shall govern and you may file such claims in accordance with the process to be established under such order.

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

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

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

- a. any person or entity whose postpetition claim has previously been allowed by order of the Court and paid by the Debtors, including those claims specifically allowed pursuant to the DIP Orders (as defined in the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the North American Debtors to Obtain Postpetition Financing, (II) Authorizing the North American Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 29] and the *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Tru Taj Debtors to Obtain Postpetition Financing, (II) Authorizing the Tru Taj Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 32]);
- b. any claimant whose claim is contained in the Wind-Down Budget and approved by an Authorized Approver as contemplated by the U.S. Wind-Down Order; *provided, however*, that any such claimant is not relieved from the Administrative Claims Procedures on account of any postpetition claims not specifically authorized in writing by an Authorized Approver pursuant to the U.S. Wind-Down Order;
- c. any landlord asserting a claim for monetary obligations pursuant to section 365(d)(3) of the Bankruptcy Code, as contemplated by the U.S. Wind-Down Order and Wind-Down Budget;
- d. any person or entity with a claim arising under section 503(b)(9) of the Bankruptcy Code, which claims must be filed pursuant to the prepetition Claims Bar Date Order [Docket No. 1329];
- e. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- f. any Debtor having a claim against another Debtor;
- g. any non-Debtor subsidiary having a claim against a Debtor that is reflected on such Debtor's books and records;

- h. any person or entity whose claim is solely against any of the Debtors' non-Debtor affiliates;
- i. any entity holding an equity interest in a Debtor on account of such equity interest;
- j. a current employee of the Debtors, if an order of this Court authorized the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; *provided* that a current employee must submit a Proof of Administrative Claim by the Administrative Claims Bar Date for all other claims arising after the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and/or retaliation;
- k. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- l. any entity holding a claim for which a separate deadline is fixed by this Court, including requests from professionals for payment under the *Interim Compensation Procedures Order* [Docket No. 746];
- m. any holder of a claim under the Delaware Secured ABL Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- n. any holder of a claim arising under the Debtors' Secured Term Loan B Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- o. any holder of a claim arising under the Debtors' 8.75% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- p. any holder of a claim arising under the Debtors' 7.375% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- q. any holder of a claim arising under that certain floating-rate loan (the "Propco II Mortgage Loan") to Debtor Toys "R" Us Property Company II, LLC, ("Propco II") pursuant to that certain loan agreement, dated as of November 3, 2016, among Propco II, as borrowers and the lenders party thereto (the "Propco II Mortgage Loan Agreement"); *provided, however,* that Wells Fargo Bank, National Association, as special servicer of the

Propco II Mortgage Loan (the “Propco II Mortgage Loan Special Servicer”), in accordance with the Agreed Order To Provide Adequate Protection to the TRU Trust 2016-Toys, Commercial Mortgage Pass-Through Certificates, Series 2016-Toys [Docket No. 1003] (the “Propco II Agreed Order”), may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;

- r. any holder of a claim arising under the Debtors’ Giraffe Junior Mezzanine Loan; *provided, however*, that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder; and
- s. any holder of a claim arising under the Debtors’ Taj Senior Notes; *provided, however*, that the indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder.

IV. INSTRUCTIONS FOR FILING PROOFS OF CLAIM.

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

- a. **Contents.** Each Proof of Administrative Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Administrative Claim Form provided by the Debtors; and (iv) be signed by the claimant or by an authorized agent or legal representative of the claimant on behalf of the claimant, whether such signature is an electronic signature or is ink.
- b. **Electronic Signatures Permitted.** Proofs of Claim signed electronically by the claimant or an authorized agent or legal representative of the claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Claim, or Proofs of Claim sent by facsimile or electronic mail will not be accepted.
- c. **Identification of the Debtor Entity.** Each Proof of Administrative Claim must clearly identify the Debtor against which a claim is asserted, including the individual Debtor’s case number. A Proof of Administrative Claim filed under the joint administration case number or otherwise without identifying a specific Debtor, will be deemed as filed only against Toys “R” Us - Delaware, Inc.
- d. **Claim Against Multiple Debtor Entities.** Each Proof of Administrative Claim must state a claim against *only one* Debtor and clearly indicate the Debtor against which the claim is asserted. To the extent more than one

Debtor is listed on the Proof of Administrative Claim, such claim may be treated as if filed only against Toys “R” Us - Delaware, Inc.

- e. **Supporting Documentation.** Each Proof of Administrative Claim must include supporting documentation as contemplated by Bankruptcy Rules 3001(c) and 3001(d). If, however, such documentation is voluminous, upon prior written consent of the Debtors’ counsel, such Proof of Administrative Claim may include a summary of such documentation or an explanation as to why such documentation is not available; *provided* that any creditor that received such written consent shall be required to transmit such writings to Debtors’ counsel upon request no later than ten days from the date of such request.
- f. **Timely Service.** Each Proof of Administrative Claim must be filed, including supporting documentation, so that Prime Clerk, **actually receives** the Proof of Administrative Claim on or before the applicable Administrative Claims Bar Date by either (i) electronically using the interface available on Prime Clerk’s website at <https://cases.primeclerk.com/toysrus> or (ii) U.S. Mail or other hand-delivery system, which Proof of Administrative Claim must include an original signature, at the following address:

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

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

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

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

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

Any such entity who is required, but fails, to file a Proof of Administrative Claim in accordance with the Administrative Claims Procedures Order on or before the applicable Bar Date shall be prohibited from participating in any distribution in these chapter 11 cases on account of such claim or receiving further notices regarding such claim.

VI. RESERVATION OF RIGHTS.

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

VII. ADDITIONAL INFORMATION.

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

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

A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF OF CLAIM.

Richmond, Virginia

Dated: _____, 2018

KUTAK ROCK LLP

Michael A. Condyles (VA 27807)
Peter J. Barrett (VA 46179)
Jeremy S. Williams (VA 77469)
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-and-

James H.M. Sprayregen, P.C.
Anup Sathy, P.C.
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Facsimile: (312) 862-2200
Email: james.sprayregen@kirkland.com
anup.sathy@kirkland.com
chad.husnick@kirkland.com
emily.geier@kirkland.com

*Co-Counsel to the Debtors
and Debtors in Possession*

Exhibit 3

Proposed Publication Notice

**OTHER PROPOSED RESOLUTION TO THE DEBTORS CHAPTER 11 CASES, AT
5:00 P.M., PREVAILING EASTERN TIME.**

PLEASE TAKE NOTICE OF THE FOLLOWING:

Deadlines for Filing Proofs of Claim. On [____], 2018 the Court entered an order (the “Administrative Claims Procedures Order”)³ establishing certain dates by which parties holding administrative expense claims (“Administrative Claims”) against the Debtors must file proofs of claim (“Proofs of Administrative Claim”), in the chapter 11 cases of the following debtors and debtors in possession (together, the “Debtors”):

DEBTOR	CASE NO.
Toys “R” Us, Inc.	17-34665 (KLP)
Geoffrey Holdings, LLC	17-34660 (KLP)
Geoffrey International, LLC	17-34666 (KLP)
Geoffrey, LLC	17-34667 (KLP)
Giraffe Holdings, LLC	17-34661 (KLP)
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TRU Guam, LLC	17-34674 (KLP)
TRU of Puerto Rico, Inc.	17-34676 (KLP)
TRU - SVC, Inc.	17-34659 (KLP)

The Administrative Claims Procedures Order only applies to Toys “R” Us, Inc., Toys “R” Us - Delaware, Inc. (Toys Delaware), and Debtors that are subsidiaries of Toys- Delaware (but, for the avoidance of doubt, the Administrative Claims Procedures Order does **not apply** to Toys Canada or claims relating to Toys Canada.⁴

The Administrative Claims Bar Date. Pursuant to the Administrative Claims Procedures Order the last date and time for each entity (including individuals, partnerships, corporations, joint ventures, and trusts) to file proofs of administrative claim arising on or prior to June 30, 2018

³ Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Administrative Claims Procedures Order.

⁴ An order was entered in the CCAA Proceedings establishing bar dates, approving a proof of claim form and document package and granting related relief in respect of claims relating to Toys Canada, including coordination with the Debtors and their notice and claim agent regarding any Proofs of Claim in respect of Toys Canada that have been or may be inadvertently filed in these chapter 11 cases (the “Toys Canada Claims Process Order”). If you have any claims relating to Toys Canada, the Toys Canada Claims Process Order shall govern and you may file such claims in accordance with the process to be established under such order.

based on any claim arising from section 503 of the Bankruptcy Code (the “Administrative Claims Bar Date”):⁵

- a) for an Administrative Claim arising on or prior to June 30, 2018, **July 15, 2018, at 5:00 p.m.**, prevailing Eastern Time; and
- b) for an Administrative Claim arising after June 30, 2018, the affected party shall file a Proof of Administrative Claim with respect to such claim following the Administrative Claims Procedures by the earlier of: (a) **the 15th day of the month following the month in which the claim arose⁶ at 5:00 p.m.**, prevailing Eastern Time; and (b) **14 days following any hearing on a plan of liquidation, structured settlement, or other proposed resolution to the Debtors’ chapter 11 cases, at 5:00 p.m.**, prevailing Eastern Time.

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

Who Need Not File a Proof of Administrative Claim. The following categories of claimants shall not be required to file a Proof of Administrative Claim by the Administrative Claims Bar Date:

- a. any person or entity whose postpetition claim has previously been allowed by order of the Court and paid by the Debtors, including those claims specifically allowed pursuant to the DIP Orders (as defined in the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the North American Debtors to Obtain Postpetition Financing, (II) Authorizing the North American Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V) Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief* [Docket No. 29] and the *Debtors’ Motion for Entry of Interim and Final Orders (I) Authorizing the Tru Taj Debtors to Obtain Postpetition Financing, (II) Authorizing the Tru Taj Debtors to Use Cash Collateral, (III) Granting Liens and Providing Superpriority Administrative Expense Status, (IV) Granting Adequate Protection to the Prepetition Lenders, (V)*

⁵ Except as otherwise defined herein, all terms specifically defined in the Bankruptcy Code (as defined herein) shall have those meanings ascribed to them by the Bankruptcy Code. In particular, as used herein: (a) the term “claim” has the meaning given to it in section 101(5) of the Bankruptcy Code; (b) the term “entity” has the meaning given to it in section 101(15) of the Bankruptcy Code; (c) the term “governmental unit” has the meaning given to it in section 101(27) of the Bankruptcy Code; and (d) the term “person” has the meaning given to it in section 101(41) of the Bankruptcy Code.

⁶ For example, a claim arising in the month of July must be filed by August 15, 2018.

Modifying the Automatic Stay, (VI) Scheduling a Final Hearing, and (VII) Granting Related Relief [Docket No. 32]);

- b. any claimant whose claim is contained in the Wind-Down Budget and approved by an Authorized Approver as contemplated by the U.S. Wind-Down Order; *provided, however*, that any such claimant is not relieved from the Administrative Claims Procedures on account of any postpetition claims not specifically authorized in writing by an Authorized Approver pursuant to the U.S. Wind-Down Order;
- c. any landlord asserting a claim for monetary obligations pursuant to section 365(d)(3) of the Bankruptcy Code, as contemplated by the U.S. Wind-Down Order and Wind-Down Budget;
- d. any person or entity with a claim arising under section 503(b)(9) of the Bankruptcy Code, which claims must be filed pursuant to the prepetition Claims Bar Date Order [Docket No. 1329];
- e. any person or entity whose claim has been paid in full by the Debtors pursuant to the Bankruptcy Code or in accordance with an order of the Court;
- f. any Debtor having a claim against another Debtor;
- g. any non-Debtor subsidiary having a claim against a Debtor that is reflected on such Debtor's books and records;
- h. any person or entity whose claim is solely against any of the Debtors' non-Debtor affiliates;
- i. any entity holding an equity interest in a Debtor on account of such equity interest;
- j. a current employee of the Debtors, if an order of this Court authorized the Debtors to honor such claim in the ordinary course of business as a wage, commission, or benefit; *provided* that a current employee must submit a Proof of Administrative Claim by the Administrative Claims Bar Date for all other claims arising after the Petition Date, including claims for wrongful termination, discrimination, harassment, hostile work environment, and/or retaliation;
- k. any current or former officer, manager, director, or employee for claims based on indemnification, contribution, or reimbursement;
- l. any entity holding a claim for which a separate deadline is fixed by this Court, including requests from professionals for payment under the *Interim Compensation Procedures Order* [Docket No. 746];

- m. any holder of a claim under the Delaware Secured ABL Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- n. any holder of a claim arising under the Debtors' Secured Term Loan B Facility; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- o. any holder of a claim arising under the Debtors' 8.75% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- p. any holder of a claim arising under the Debtors' 7.375% Notes; *provided, however,* that the applicable indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- q. any holder of a claim arising under that certain floating-rate loan (the "Propco II Mortgage Loan") to Debtor Toys "R" Us Property Company II, LLC, ("Propco II") pursuant to that certain loan agreement, dated as of November 3, 2016, among Propco II, as borrowers and the lenders party thereto (the "Propco II Mortgage Loan Agreement"); *provided, however,* that Wells Fargo Bank, National Association, as special servicer of the Propco II Mortgage Loan (the "Propco II Mortgage Loan Special Servicer"), in accordance with the Agreed Order To Provide Adequate Protection to the TRU Trust 2016-Toys, Commercial Mortgage Pass-Through Certificates, Series 2016-Toys [Docket No. 1003] (the "Propco II Agreed Order"), may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder;
- r. any holder of a claim arising under the Debtors' Giraffe Junior Mezzanine Loan; *provided, however,* that the administrative agent under such debt may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder; and
- s. any holder of a claim arising under the Debtors' Taj Senior Notes; *provided, however,* that the indenture trustee may (but is not required to) file one master Proof of Administrative Claim by the Administrative Claims Bar Date with respect to all of the claims thereunder.

ANY ENTITY THAT IS REQUIRED, BUT FAILS, TO FILE A PROOF OF ADMINISTRATIVE CLAIM IN ACCORDANCE WITH THE ADMINISTRATIVE CLAIMS PROCEDURES ORDER ON OR BEFORE THE APPLICABLE BAR DATE SHALL BE FOREVER BARRED, ESTOPPED, AND ENJOINED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS (OR FILING A PROOF OF ADMINISTRATIVE CLAIM WITH RESPECT THERETO) AND THE DEBTORS AND THEIR PROPERTY SHALL BE FOREVER DISCHARGED FROM ANY AND ALL INDEBTEDNESS OR LIABILITY WITH RESPECT TO OR ARISING FROM SUCH CLAIM.

ANY SUCH ENTITY WHO IS REQUIRED, BUT FAILS, TO FILE A PROOF OF ADMINISTRATIVE CLAIM IN ACCORDANCE WITH THE ADMINISTRATIVE CLAIMS PROCEDURES ORDER ON OR BEFORE THE APPLICABLE BAR DATE SHALL BE PROHIBITED FROM PARTICIPATING IN ANY DISTRIBUTION IN THESE CHAPTER 11 CASES ON ACCOUNT OF SUCH CLAIM OR RECEIVING FURTHER NOTICES REGARDING SUCH CLAIM.

Filing a Proof of Administrative Claim. Each Proof of Administrative Claim must be filed, including supporting documentation, by electronic submission through PACER (Public Access to Court Electronic Records at <https://ecf.vaeb.uscourts.gov>), or if submitted through non-electronic means by U.S. Mail or other hand delivery system, so as to be **actually received** by Prime Clerk on or before the Administrative Claims Bar Date at the following address:

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

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

Contents of Proofs of Administrative Claim. Each Proof of Administrative Claim must: (i) be written in English; (ii) include a claim amount denominated in United States dollars; (iii) conform substantially with the Proof of Administrative Claim Form provided by the Debtors; and (iv) be signed by the claimant or by an authorized agent or legal representative of the claimant on behalf of the claimant, whether such signature is an electronic signature or is ink. ***Please note*** that each proof of administrative claim that is not authorized to be filed as a master proof of administrative claim must state a claim against only one Debtor and clearly indicate the specific Debtor against which the claim is asserted. To the extent that more than one Debtor is listed on the proof of administrative claim, and the claimant is not authorized to file a master a proof of administrative claim, such administrative claim may be treated as if filed only against Toys “R” Us - Delaware, Inc., or if a proof of administrative claim is otherwise filed without identifying a specific Debtor, the proof of administrative claim may be deemed as filed only against Toys “R” Us - Delaware, Inc.

Electronic Signatures Permitted. Proofs of Administrative Claim signed electronically by the claimant or an authorized agent or legal representative of the claimant may be deemed acceptable for purposes of claims administration. Copies of Proofs of Administrative Claim, or Proofs of Administrative Claim sent by facsimile or electronic mail will not be accepted.

Additional Information. If you have any questions regarding the claims process and/or you wish to obtain a copy of the Administrative Bar Date Notice, a proof of administrative claim form or related documents you may do so by: (i) calling the Debtors' restructuring hotline at (844) 794-3476 (toll free) or (917) 962-8499 (international); and/or (ii) visiting the Debtors' restructuring website at: <https://cases.primeclerk.com/toysrus>.

Richmond, Virginia

Dated: _____, 2018

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