

## B1 (Official Form 1) (04/13)

United States Bankruptcy Court District of Delaware				Voluntary Petition																															
Name of Debtor (if individual, enter Last, First, Middle): <b>Brookstone Holdings Corp.</b>			Name of Joint Debtor (Spouse) (Last, First, Middle):																																
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):																																
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): <b>27-0124638</b>			Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):																																
Street Address of Debtor (No. & Street, City, and State): <b>One Innovation Way Merrimack, NH 03054</b>			Street Address of Joint Debtor (No. & Street, City, and State):																																
ZIP CODE <b>03054-0000</b>			ZIP CODE																																
County of Residence or of the Principal Place of Business: <b>Hillsborough</b>			County of Residence or of the Principal Place of Business:																																
Mailing Address of Debtor (if different from street address):			Mailing Address of Joint Debtor (if different from street address):																																
ZIP CODE			ZIP CODE																																
Location of Principal Assets of Business Debtor (if different from street address above):																																			
<b>Type of Debtor</b> (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		<b>Nature of Business</b> (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other		<b>Chapter of Bankruptcy Code Under Which the Petition is Filed</b> (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding																															
<b>Chapter 15 Debtors</b>  Country of debtor's center of main interests:  Each country in which a foreign proceeding by, regarding, or against debtor is pending:		<b>Tax-Exempt Entity</b> (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		<b>Nature of Debts</b> (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.																															
<b>Filing Fee</b> (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.			<b>Check one box: Chapter 11 Debtors</b> <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). <b>Check if:</b> <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). <b>Check all applicable boxes:</b> <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).																																
<b>Statistical/Administrative Information *On a consolidated basis*</b> <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors. <b>Estimated Number of Creditors</b> <table style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> 1-49</td> <td><input type="checkbox"/> 50-99</td> <td><input type="checkbox"/> 100-199</td> <td><input type="checkbox"/> 200-999</td> <td><input checked="" type="checkbox"/> 1,000-5,000</td> <td><input type="checkbox"/> 5,001-10,000</td> <td><input type="checkbox"/> 10,001-25,000</td> <td><input type="checkbox"/> 25,001-50,000</td> <td><input type="checkbox"/> 50,001-100,000</td> <td><input type="checkbox"/> OVER 100,000</td> </tr> </table> <b>Estimated Assets</b> <table style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input checked="" type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table> <b>Estimated Liabilities</b> <table style="width: 100%; text-align: center;"> <tr> <td><input type="checkbox"/> \$0 to \$50,000</td> <td><input type="checkbox"/> \$50,001 to \$100,000</td> <td><input type="checkbox"/> \$100,001 to \$500,000</td> <td><input type="checkbox"/> \$500,001 to \$1 million</td> <td><input type="checkbox"/> \$1,000,001 to \$10 million</td> <td><input type="checkbox"/> \$10,000,001 to \$50 million</td> <td><input type="checkbox"/> \$50,000,001 to \$100 million</td> <td><input checked="" type="checkbox"/> \$100,000,001 to \$500 million</td> <td><input type="checkbox"/> \$500,000,001 to \$1 billion</td> <td><input type="checkbox"/> More than \$1 billion</td> </tr> </table>					<input type="checkbox"/> 1-49	<input type="checkbox"/> 50-99	<input type="checkbox"/> 100-199	<input type="checkbox"/> 200-999	<input checked="" type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 5,001-10,000	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> 25,001-50,000	<input type="checkbox"/> 50,001-100,000	<input type="checkbox"/> OVER 100,000	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input checked="" type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	<input type="checkbox"/> \$0 to \$50,000	<input type="checkbox"/> \$50,001 to \$100,000	<input type="checkbox"/> \$100,001 to \$500,000	<input type="checkbox"/> \$500,001 to \$1 million	<input type="checkbox"/> \$1,000,001 to \$10 million	<input type="checkbox"/> \$10,000,001 to \$50 million	<input type="checkbox"/> \$50,000,001 to \$100 million	<input checked="" type="checkbox"/> \$100,000,001 to \$500 million	<input type="checkbox"/> \$500,000,001 to \$1 billion	<input type="checkbox"/> More than \$1 billion	THIS SPACE IS FOR COURT USE ONLY
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<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): <b>Brookstone Holdings Corp.</b>	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet.)			
Location Where Filed: <b>- None -</b>	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
<b>Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor</b> (If more than one, attach additional sheet.)			
Name of Debtor: <b>See Attachment</b>		Case Number:	
District:		Relationship:	
Judge:		Date Filed:	
<b>Exhibit A</b>  (To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)  <input type="checkbox"/> Exhibit A is attached and made a part of this petition.		<b>Exhibit B</b> (To be completed if debtor is an individual whose debts are primarily consumer debts.)  I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. § 342(b). X _____ Signature of Attorney for Debtor(s) (Date)	
<b>Exhibit C</b>			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety? <input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition. <input checked="" type="checkbox"/> No			
<b>Exhibit D</b>			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.) <input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition. If this is a joint petition: <input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
<b>Information Regarding the Debtor - Venue</b> (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input checked="" type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
<b>Certification by a Debtor Who Resides as a Tenant of Residential Property</b> (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)  <div style="margin-left: 40px;">           _____            (Name of landlord that obtained judgment)         </div> <div style="margin-left: 40px;">           _____            (Address of landlord)         </div>			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case)</i>	Name of Debtor(s): <b>Brookstone Holdings Corp.</b>
<b>Signatures</b>	
<p style="text-align: center;"><b>Signature(s) of Debtor(s) (Individual/Joint)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct.          [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____          Signature of Debtor</p> <p>X _____          Signature of Joint Debtor</p> <p>_____          Telephone Number (If not represented by attorney)</p> <p>_____          Date</p> <p>X _____          Signature of Attorney*  <b>Adam G. Landis 3407</b>          Printed Name of Attorney for Debtor(s)  <b>Landis Rath &amp; Cobb LLP</b>          Firm Name  <b>919 Market Street</b>  <b>Suite 1800</b>  <b>Wilmington, DE 19801</b>          Address          Email: landis@lrclaw.com  <b>(302) 467-4400 Fax: (302) 467-4450</b>          Telephone Number  <b>4/3/14</b>          Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;"><b>Signature of a Foreign Representative</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____          (Signature of Foreign Representative)</p> <p>_____          (Printed Name of Foreign Representative)</p> <p>_____          Date</p>
<p style="text-align: center;"><b>Signature of Debtor (Corporation/Partnership)</b></p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____          Signature of Authorized Individual  <b>James M. Speltz</b>          Printed Name of Authorized Individual  <b>President and Chief Executive Officer</b>          Title of Authorized Individual  <b>4/3/14</b>          Date</p>	<p style="text-align: center;"><b>Signature of Non-Attorney Bankruptcy Petition Preparer</b></p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official form 19 is attached.</p> <p>_____          Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____          Address</p> <p>X _____          Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose social security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>

BI (Official Form 1) (04/13)

Page 4

In re Brookstone Holdings Corp.

Debtor(s)

Case No. \_\_\_\_\_

**FORM 1. VOLUNTARY PETITION****Pending Bankruptcy Cases Filed Attachment**

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Big Blue Audio LLC		
Delaware	Subsidiary	
Brookstone Company, Inc.		
Delaware	Subsidiary	
Brookstone Holdings, Inc.		
Delaware	Subsidiary	
Brookstone International Holdings, Inc.		
Delaware	Subsidiary	
Brookstone Military Sales, Inc.		
Delaware	Subsidiary	
Brookstone Properties, Inc.		
Delaware	Subsidiary	
Brookstone Purchasing, Inc.		
Delaware	Subsidiary	
Brookstone Retail Puerto Rico, Inc.		
Delaware	Subsidiary	
Brookstone Stores, Inc.		
Delaware	Subsidiary	
Brookstone, Inc.		
Delaware	Subsidiary	
Gardeners Eden, Inc.		
Delaware	Subsidiary	

**United States Bankruptcy Court  
District of Delaware**

In re Brookstone Holdings Corp.

Debtor

Case No. \_\_\_\_\_

Chapter 11

**LIST OF EQUITY SECURITY HOLDERS**

Following is the list of the Debtor's equity security holders which is prepared in accordance with Rule 1007(a)(3) for filing in this chapter 11 case.

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
OSIM Brookstone Holdings, L.P. One Innovation Way Merrimack, NH 03054	Common	120,085.82	100%

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the President and Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date April 3, 2014

Signature   
James M. Speltz  
President and Chief Executive Officer

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C §§ 152 and 3571.

United States Bankruptcy Court  
District of Delaware

In re Brookstone Holdings Corp.

Debtor(s)

Case No.

Chapter 11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for Brookstone Holdings Corp. in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

OSIM Brookstone Holdings, L.P.  
One Innovation Way  
Merrimack, NH 03054

☐ None [Check if applicable]

Date

4/3/14

Adam G. Landis 3407

Signature of Attorney or Litigant  
Counsel for Brookstone Holdings Corp.

Landis Rath & Cobb LLP

919 Market Street

Suite 1800

Wilmington, DE 19801

(302) 467-4400 Fax: (302) 467-4450

landis@lrclaw.com

**RESOLUTIONS  
OF  
THE BOARD OF DIRECTORS  
OF  
BROOKSTONE HOLDINGS CORP.  
BROOKSTONE, INC.  
BROOKSTONE COMPANY, INC.**

**Adopted March 29, 2014**

**Authorization for Filing Voluntary Petition Under  
Chapter 11 of the Bankruptcy Code and Related Matters**

WHEREAS: The Board has considered the business and financial condition and results of operations of each of Brookstone Holdings Corp., Brookstone, Inc., Brookstone Company, Inc., and each of Brookstone Company, Inc.'s subsidiaries: Brookstone Retail Puerto Rico, Inc., Brookstone International Holdings, Inc., Brookstone Purchasing, Inc., Brookstone Stores, Inc., Gardners Eden, Inc., Brookstone Military Sales, Inc., Big Blue Audio LLC, Brookstone Holdings, Inc. and Brookstone Properties, Inc., (each, individually, a "Corporation" and collectively "the Corporations"), on the date hereof, including the assets and liabilities of the Corporations; and

WHEREAS: The Board has reviewed, considered, and received the recommendations of the legal, financial, and other advisors of the Corporations as to the relative risks and benefits of pursuing a bankruptcy under chapter 11 ("Chapter 11") of title 11 of the United States Code, 11 U. S. C. §§ 101 *et seq.* (the "Bankruptcy Code").

NOW THEREFORE, it is hereby:

RESOLVED: That in the judgment of the Board, it is desirable and in the best interests of the Corporations' creditors, stockholders, and other parties in interest that the Corporations commence a bankruptcy proceeding (a "Chapter 11 Case") by filing a voluntary petition for relief under the provisions of chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") on or after March 29, 2014.

RESOLVED: That the President and Chief Executive Officer, James M. Speltz, or such other officers as may be designated by the President and Chief Executive Officer (each, an "Authorized Officer" and collectively, the "Authorized Officers") be, and each of them hereby is, acting singly or together, authorized and directed, in the name of and on behalf of the Corporations, to execute and verify a petition under chapter 11 of the Bankruptcy Code and to cause the same to be filed in the Bankruptcy Court at such time as the Authorized Officer executing the petition shall determine;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute and file, in the name of and on behalf of the Corporations, all petitions, agreements, pleadings, and other

documents or papers, and to take any and all action that such Authorized Officers deem necessary or proper, in connection with the Chapter 11 Case;

**Sale of the Corporations' Business Through a Plan of Reorganization**

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Corporations to a) execute and undertake any and all transactions contemplated in plan sponsorship and stock purchase agreements (together with any ancillary or related governing documents, the "Sale Agreements") by and between the Corporations ("Seller") and SBP Acquisition LLC (an affiliate of Spencer Spirit Holdings, Inc.) ("Sponsor") and b) take all such further actions to undertake any and all transactions contemplated in the Sale Agreements in order to pursue a sale of the Corporations' business through a Chapter 11 Plan of Reorganization;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Corporations to execute a Plan of Reorganization (the "Plan") consistent with the terms of the Sale Agreements and with a separate Restructuring Support Agreement between the Corporations and certain holders of 13% Second Lien Notes, and to enter into and execute such additional documents, agreements, consents, certificates, amendments, and instruments as may be necessary to obtain confirmation of the Plan;

RESOLVED: That all acts and actions taken by the Corporations and the Authorized Officers prior to the date hereof with respect to the PSA, the Plan and the transactions contemplated therein shall be, and hereby are, in all respects confirmed, approved and ratified;

**Post-Petition Financing**

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Corporations to execute and deliver appropriate agreements for post-petition financing to be provided by certain holders of the aforementioned Second Lien Notes after such opportunity to participate was announced to all such holders, consistent with a written Term Sheet attached hereto as Exhibit A (the "Noteholder DIP Financing") in connection with the Chapter 11 Case, including the granting of liens to such lender(s) to such agreement(s), and to take such additional action and to execute and deliver each other agreement, instrument or document proposed to be executed and delivered by or on behalf of the Corporations pursuant thereto or in connection therewith, all with such changes therein and additions thereto as any such officer may approve, such approval to be conclusively evidenced by the taking of such action or the execution and delivery thereto;



**Restructuring Support Agreement**

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Corporations to execute and deliver a Restructuring Support Agreement (the "RSA") by and between the Corporations and certain holders of Second Lien Notes and to enter into such additional agreements, consents, certificates, amendments, and instruments as may be necessary to obtain approval for the transactions contemplated thereby including without limitation, approval of the Noteholder DIP Financing and confirmation of the Plan.

**Chapter 11 Professionals**

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the law firm of K&L Gates LLP as bankruptcy counsel to represent and assist the Corporations in carrying out their duties under the Bankruptcy Code and to take any and all actions to advance the Corporations' rights and obligations, including filing any pleadings; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of K&L Gates LLP;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the firm of Landis Rath & Cobb, LLP, as Delaware counsel and, to the extent necessary or desirable, conflicts counsel, to represent and assist the Corporations in carrying out their duties under the Bankruptcy Code and to take any and all actions to advance the Corporations' rights and obligations; including filing any pleadings; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Landis Rath & Cobb, LLP;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the financial advisory firm of Deloitte Transactions and Business Analytics LLP as financial advisors to represent and assist the Corporations in carrying out their duties under the Bankruptcy Code and to take any and all actions to advance the Corporations' rights and obligations; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Deloitte Transactions and Business Analytics LLP;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the financial advisory

firm of Jefferies, LLC as investment banker to represent and assist the Corporations in carrying out their duties under the Bankruptcy Code and to take any and all actions to advance the Corporations' rights and obligations; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Jefferies, LLC;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the firm of Kurtzman Carson Consultants LLC as claims, noticing, balloting and administrative agent to represent and assist the Corporations in carrying out their duties under the Bankruptcy Code and to take any and all actions to advance the Corporations' rights and obligations; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Kurtzman Carson Consultants LLC;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and to retain any other professionals in the ordinary course of business such as various attorneys, accountants, specialists and other professionals (the "Ordinary Course Professionals"). Such Ordinary Course Professionals to provide services to the Corporations in a variety of matters and to represent and assist the Corporations in carrying out their duties under the Bankruptcy Code; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of such Ordinary Course Professionals;

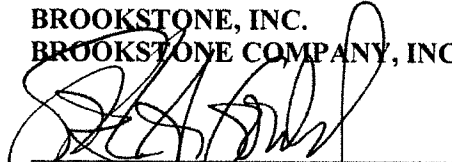
RESOLVED: That, in addition to the specific authorization previously conferred herein upon the Authorized Officers, any other authorized officers, agents or their designees hereby be, and they are, and each of them acting singly is, authorized and directed, in the name of and on behalf of the Corporations, to take or cause to be taken any and all such further actions, execute and deliver any and all such petitions, agreements, pleadings, and other documents or papers, and pay all expenses, including filing fees, in each case as in such authorized officer's judgment shall be necessary or desirable to fully carry out the intent and accomplish the purpose of the resolutions adopted herein;

RESOLVED: That all documents, agreements and instruments executed and delivered, and any and all acts, actions, and transactions relating to the matters contemplated by the resolutions herein done in the name of and on behalf of the Corporations, which acts would have been approved by the resolutions herein except that such actions were taken before these resolutions were approved and adopted by the Board, are hereby in all respects approved and ratified;

RESOLVED: That these resolutions be maintained in the Board of Directors records of each of the Corporations.

IN WITNESS WHEREOF, the foregoing resolutions were duly adopted by the Board of Directors of the Corporations duly called and convened on the date first set forth above.

**BROOKSTONE HOLDINGS CORP.**  
**BROOKSTONE, INC.**  
**BROOKSTONE COMPANY, INC.**

  
\_\_\_\_\_  
Stephen A. Gould, Secretary

**United States Bankruptcy Court  
District of Delaware**

In re **Brookstone Holdings Corp.**<sup>1</sup>

Debtor(s)

Case No.

Chapter

**11**

**CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS**

Following is the consolidated list of the debtors' creditors holding the 30 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 30 largest unsecured claims. If a minor child is one of the creditors holding the 30 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>TEMPUR-PEDIC, INC. 1713 JAGGIE FOW WAY LEXINGTON, KY 40511</b>	<b>TEMPUR-PEDIC, INC. 1713 JAGGIE FOW WAY LEXINGTON, KY 40511</b> Ph: 800-878 8889 Fax: 859-259-9843 Mr. Rick Anderson	<b>Trade debt</b>		<b>961,814.84</b>
<b>BACK TO NATURE HOME &amp; GARDEN PO BOX 153 OLDWICK, NJ 08858</b>	<b>BACK TO NATURE HOME &amp; GARDEN PO BOX 153 OLDWICK, NJ 08858</b> Ph: 908.439.4639 Fax: 908-439-4640 Mr. Chas Fox	<b>Trade debt</b>		<b>434,189.09</b>
<b>UNITED PARCEL SERVICE LOCKBOX 577 CAROL STREAM, IL 60132-0577</b>	<b>UNITED PARCEL SERVICE LOCKBOX 577 CAROL STREAM, IL 60132-0577</b> Ph: 404-828-6000 Fax: 404-828-6000 Mr. Ted Presnal	<b>Trade debt</b>		<b>420,962.98</b>
<b>HAPILABS INC 1702 STOCKTON STREET SAN FRANCISCO, CA 94133</b>	<b>HAPILABS INC 1702 STOCKTON STREET SAN FRANCISCO, CA 94133</b> Ph: 852.980.42789 Mr. Fabrice Boutain fabrice@hapilabs.com	<b>Trade debt</b>		<b>301,200.00</b>
<b>SHENZHEN PAOLUY TECH CO,LTD Ath Bldg., 5th Fl. Forzen Industrial Pk ShenZhen, China 518000</b>	<b>SHENZHEN PAOLUY TECH CO,LTD Ath Bldg., 5th Fl., Forzen Industrial Pk ShenZhen, China 518000</b> Ph: 86-755-3381-3082 Fax: 86-755-3381-3083 Mr. Zhong	<b>Trade debt</b>		<b>266,032.46</b>

<sup>1</sup> The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are Brookstone Holdings Corp. (4638), Brookstone, Inc. (2895), Brookstone Company, Inc. (3478), Brookstone Retail Puerto Rico, Inc. (5552), Brookstone International Holdings, Inc. (8382), Brookstone Purchasing, Inc. (2514), Brookstone Stores, Inc. (2513), Gardeners Eden, Inc. (7793), Brookstone Military Sales, Inc. (2029), Big Blue Audio LLC (N/A), Brookstone Holdings, Inc. (2515); and, Brookstone Properties, Inc. (2517). The Debtors' corporate headquarters and the mailing address for each Debtor is One Innovation Way, Merrimack, NH 03054.

B6F (Official Form 4) (12/07) - Cont.

In re **Brookstone Holdings Corp.**

Case No

Debtor(s)

**CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS** (Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>P&amp;F USA</b> <b>3015 WINDWARD PLAZA</b> <b>ST100</b> <b>ALPHARETTA, GA 30005</b>	<b>P&amp;F USA</b> <b>3015 WINDWARD PLAZA</b> <b>ST100</b> <b>ALPHARETTA, GA 30005</b> Ph: 404-431-5725 Fax: 770-619-7581 Mr. John Ciervo	Trade debt		<b>202,483.26</b>
<b>MUSTEK SYSTEMS INC</b> <b>No. 25, R&amp;D Road II</b> <b>Science Based Indus</b> <b>Hsin-Chu, Taiwan 300</b>	<b>MUSTEK SYSTEMS INC</b> <b>No. 25, R&amp;D Road II</b> <b>Science Based Indus</b> <b>Hsin-Chu, Taiwan 300</b> Ph: 886-3-577-9373 Fax: 886-3-578-3328 Mr. Jason Hso	Trade debt		<b>160,704.00</b>
<b>NAVARRE DISTRIBUTION SVS</b> <b>NW 8510</b> <b>PO BOX 1450</b> <b>MINNEAPOLIS, MN 55485-8510</b>	<b>NAVARRE DISTRIBUTION SVS</b> <b>NW 8510</b> <b>PO BOX 1450</b> <b>MINNEAPOLIS, MN 55485-8510</b> Ph: 763.450.2307 Fax: 763-533-2156 Ms. Jackie Karls	Trade debt		<b>144,245.92</b>
<b>SHENZHEN SCRN WRKSP TECH</b> <b>Block A1</b> <b>No 4 Industrial Area of Gonghe</b> <b>ShenZhen, China 518000</b>	<b>SHENZHEN SCRN WRKSP TECH</b> <b>Block A1</b> <b>No 4 Industrial Area of Gonghe</b> <b>ShenZhen, China 518000</b> Ph: 86-755-8144-1803 Fax: 86-755-8144-1915 Mr. Jianbi Yu	Trade debt		<b>117,829.32</b>
<b>CZARNOWSKI DISPLAY SVC</b> <b>6067 EAGLE WAY</b> <b>CHICAGO, IL 60678-1060</b>	<b>CZARNOWSKI DISPLAY SVC</b> <b>6067 EAGLE WAY</b> <b>CHICAGO, IL 60678-1060</b> Ph: 404.351.2382 Fax: 773-247-3790 Mr. Mark Cooper	Trade debt		<b>114,477.05</b>
<b>IBM CORPORATION</b> <b>PO BOX 643600</b> <b>PITTSBURGH, PA 15264-3600</b>	<b>IBM CORPORATION</b> <b>PO BOX 643600</b> <b>PITTSBURGH, PA 15264-3600</b> Ph: 720-396-7267 Fax: 914-765-6021 Ms. Joanne Barone	Trade debt		<b>111,225.76</b>

B6F (Official Form 4) (12/07) - Cont.

In re **Brookstone Holdings Corp.**

Case No

Debtor(s)

**CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS** (Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>CTX VIRTUAL TECHNOLOGIES</b> 2425 Matheson Blvd, Suite 731 Mississauga, Ontario L4W5K4	<b>CTX VIRTUAL TECHNOLOGIES</b> 2425 Matheson Blvd, Suite 731 Mississauga, Ontario L4W5K4 Ph: 905-361-2791 Fax: 905-361-2630 Mr. Clifford Rhee	Trade debt		<b>110,252.20</b>
<b>ZADRO PRODUCTS</b> 5422 ARGOSY AVE. HUNTINGTON BEACH, CA 92649	<b>ZADRO PRODUCTS</b> 5422 ARGOSY AVE. HUNTINGTON BEACH, CA 92649 Ph: 714 892-9200 Fax: 714-892-7477 Mr. Zlatko Zadro	Trade debt		<b>92,664.50</b>
<b>WAON DEVELOPMENT LTD.</b> Rm 1006-1007, 10/F Fortress Tower, 250 North Point, Hong Kong	<b>WAON DEVELOPMENT LTD.</b> Rm 1006-1007, 10/F Fortress Tower, 250 North Point, Hong Kong Ph: 852-2578-3303 Fax: 852-2887-8192 Ms. Mari Kanai	Trade debt		<b>92,271.00</b>
<b>MTH INDUSTRIAL LIMITED</b> 715 Kinetic Industrial Centre, 7 Wang Kw Kowloon, Hong Kong	<b>MTH INDUSTRIAL LIMITED</b> 715 Kinetic Industrial Centre 7 Wang Kw Kowloon, Hong Kong Ph: 852-2351-3728 Fax: 852-2411-1202 Mr. Alex Yiu	Trade debt		<b>86,966.28</b>
<b>GUANGDONG SOFO ELEC IND</b> No. 8-9 Commerce Trade Road Kinhua Town Guangzhou City, China 510000	<b>GUANGDONG SOFO ELEC IND</b> No. 8-9 Commerce Trade Road, Kinhua Town Guangzhou City, China 51000 Ph: 86-20-36892221 Fax: 86-20-36891703 Mr. Yuan	Trade debt		<b>86,400.00</b>
<b>ONLY-FIRST TECHNOLOGY INT</b> No 2 MinFu Road Office Baoan District ShenZhen, China 518000	<b>ONLY-FIRST TECHNOLOGY INT</b> No 2 MinFu Road Office Baoan District ShenZhen, China 518000 Ph: 0755-2910-9046 Fax: 0755-2150-9254 Mr. Kenny Lin	Trade debt		<b>86,387.88</b>

B6F (Official Form 4) (12/07) - Cont.

In re **Brookstone Holdings Corp.**

Case No

Debtor(s)

**CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS** (Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>ZING ANYTHING LLC</b> <b>1760 WADSWORTH RD</b> <b>AKRON, OH 44320</b>	<b>ZING ANYTHING LLC</b> <b>1760 WADSWORTH RD</b> <b>AKRON, OH 44320</b> Ph: 800.573.0052 Fax: 888-304-5454 Mr. Josh Lefkovitz	Trade debt		<b>85,225.50</b>
<b>RICH SOUND RESEARCH LTD</b> <b>Unit B, 10/F</b> <b>High Win Factory Bldg., 47</b> <b>Kowloon, Hong Kong</b>	<b>RICH SOUND RESEARCH LTD</b> <b>Unit B, 10/F</b> <b>High Win Factory Bldg., 47</b> <b>Kowloon, Hong Kong</b> Ph: 852-3568-5001 Fax: 852-3568-5002 Mr. Ken Chi Shing Lai	Trade debt		<b>84,505.04</b>
<b>PILOT AIR FREIGHT CORP</b> <b>DEPT 2540</b> <b>PO BOX 122540</b> <b>DALLAS, TX 75312-2540</b>	<b>PILOT AIR FREIGHT CORP</b> <b>DEPT 2540</b> <b>PO BOX 122540</b> <b>DALLAS, TX 75312-2540</b> Ph: 610- 891-8100 Fax: 610-565-4267 Mr. John Kelemen	Trade debt		<b>84,370.06</b>
<b>VICTORY PACKAGING</b> <b>PO BOX 844150</b> <b>DALLAS, TX 75284-4150</b>	<b>VICTORY PACKAGING</b> <b>PO BOX 844150</b> <b>DALLAS, TX 75284-4150</b> Ph: 800-844-5244 Fax: 413-568-9032 Mr. John Rothrock	Trade debt		<b>79,655.02</b>
<b>KENT DISPLAYS</b> <b>343 Portage Blvd.</b> <b>Kent, Ohio 44240</b>	<b>KENT DISPLAYS</b> <b>343 Portage Blvd.</b> <b>Kent, Ohio 44240</b> Ph: 330-673-8784 Fax: 330-673-4408 Mr. Joel C. Domino	Trade debt		<b>76,342.41</b>
<b>OCVACO ELECTRONIC LTD</b> <b>Unit 14, 5/F, Block A,</b> <b>Po Lung Centre</b> <b>11 Wand Chiu Road</b> <b>Kowloon Bay, Hong Kong</b>	<b>OCVACO ELECTRONIC LTD</b> <b>Unit 14, 5/F, Block A,</b> <b>Po Lung Centre</b> <b>11 Wand Chiu Road</b> <b>Kowloon Bay, Hong Kong</b> Ph: 852-3421-0700 Fax: 852-3421-0702 Mr. Michael Cho Ming So	Trade debt		<b>75,817.48</b>

B6F (Official Form 4) (12/07) - Cont.

In re **Brookstone Holdings Corp.**

Case No \_\_\_\_\_

Debtor(s) \_\_\_\_\_

**CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS** (Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
<b>BANK OF AMERICA MERCHANT SERVICES PO BOX 1256 ENGLEWOOD, CO 80150</b>	<b>BANK OF AMERICA MERCHANT SERVICES PO BOX 1256 ENGLEWOOD, CO 80150</b> Ph: 979-865-9091 Fax: 866-539-7804 Ms. Laurie Steiner	Trade debt		<b>72,425.20</b>
<b>HANNA DESIGN GROUP 650 E ALGONQUIN ROAD SCHAMBERG, IL 60173</b>	<b>HANNA DESIGN GROUP 650 E ALGONQUIN ROAD SCHAMBERG, IL 60173</b> Ph: 847-705-7050 Fax: 847-719-0393 Mr. Michael Hanna	Trade debt		<b>71,153.68</b>
<b>SPECTRUM BRANDS 19701 DAVINCI LAKE FOREST, CA 92610</b>	<b>SPECTRUM BRANDS 19701 DAVINCI LAKE FOREST, CA 92610</b> Ph: 949.872.5237 Fax: 949-672-4140 Mr. Jeremy Knorr	Trade debt		<b>67,267.00</b>
<b>ASIAN EXPRESS HOLDINGS Rm 804 Sino Centre 582-592 Nathan Road Mongkok, Kowloon, Hong Kong</b>	<b>ASIAN EXPRESS HOLDINGS Rm 804 Sino Centre 582-592 Nathan Road Mongkok, Kowloon, Hong Kong</b> Ph: 886-2-2242-5801 Fax: 886-2-2242-5802 Mr. Darren Matloff	Trade debt		<b>65,705.82</b>
<b>EPSILON DATA MGMT L-2751 COLUMBUS, OH 43260</b>	<b>EPSILON DATA MGMT L-2751 COLUMBUS, OH 43260</b> Ph: 860-523-5911 Fax: 781-685-0830 Ms. Karen Schafer	Trade debt		<b>62,078.00</b>
<b>TOPLINE FURNITURE 1455 W. THORNDALE AVENUE ITASCA, IL 60143</b>	<b>TOPLINE FURNITURE 1455 W. THORNDALE AVENUE ITASCA, IL 60143</b> Ph: 603-766-9988 Fax: 630-766-9908 Mr. James Wuang	Trade debt		<b>58,856.00</b>
<b>INGRAM MICRO INC DBL DISTRIBUTING PO BOX 90352 CHICAGO, IL 60696-0352</b>	<b>INGRAM MICRO INC DBL DISTRIBUTING PO BOX 90352 CHICAGO, IL 60696-0352</b> Ph: 800-733-6766 X1 Fax: 714-566-7900 Mr. Scott Ashbaugh	Trade debt		<b>57,512.71</b>



B4 (Official Form 4) (12/07)

**United States Bankruptcy Court  
District of Delaware**

In re BROOKSTONE HOLDINGS CORP., et al.,<sup>1</sup>

Debtor(s)

Case No.

Chapter

11

**CONSOLIDATED LIST OF CREDITORS HOLDING 30 LARGEST UNSECURED CLAIMS  
DECLARATION UNDER PENALTY OF PERJURY  
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the President, Chief Executive Officer and, where appropriate, the Manager of the corporations named as the debtors in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 4/3/14

Signature

  
James M. Speltz

President, Chief Executive Officer and Manager

*Penalty for making a false statement or concealing property:* Fine of up to \$500,000 or imprisonment for up to 5 years or both.  
18 U.S.C. §§ 152 and 3571.

<sup>1</sup>The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification number, are Brookstone Holdings Corp. (4638), Brookstone, Inc. (2895), Brookstone Company, Inc. (3478), Brookstone Retail Puerto Rico, Inc. (5552), Brookstone International Holdings, Inc. (8382), Brookstone Purchasing, Inc. (2514), Brookstone Stores, Inc. (2513), Gardeners Eden, Inc. (7793), Brookstone Military Sales, Inc. (2029), Big Blue Audio LLC (N/A), Brookstone Holdings, Inc. (2515); and, Brookstone Properties, Inc. (2517). The Debtors' corporate headquarters and the mailing address for each Debtor is One Innovation Way, Merrimack, NH 03054.