

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.

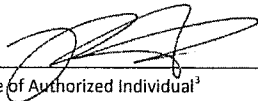
Case No.:¹ 14-10867
Reporting Period:² 8/31/14 - 9/30/14

Federal Tax I.D. #: 82-0419266

Monthly Operating Report

Required Documents	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	MOR-1	x	
Bank Account Reconciliation/Information	MOR-1a/MOR-1b	x	
Detailed Operating Receipts and Disbursements	MOR-1b	x	
Schedule of Professional Fees Paid	MOR-1c	x	
Copies of Bank Statements		N/A	
Cash Disbursements Journals		N/A	
Statement of Operations	MOR-2	x	
Balance Sheet	MOR-3	x	
Status of Post-Petition Taxes	MOR-4	x	
Copies of IRS Form 6123		N/A	
Copies of Tax Returns Filed During Reporting Period	MOR-4b	x	
Summary of Unpaid Post-Petition Debts	MOR-5	N/A	
Listing of Aged Accounts Payable	MOR-5a	x	
Accounts Receivable Reconciliation and Aging	MOR-6	x	
Debtor Questionnaire	MOR-7	x	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the documents attached are true and correct to the best of my knowledge and belief.



Signature of Authorized Individual³

10-27-14

Date

Peter Kravitz, not individually, but solely as
Liquidating Trustee of the CWC Creditors' Liquidating Trust

(1) The Debtors in these proceedings (including the last four digits of their respective taxpayer identification numbers) are: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) (9256), CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.) (8831), CWC Advertising Liquidation Inc. (f/k/a Aspenwood Advertising, Inc.) (7427), CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.) (7592), CWC Rewards Liquidation Inc. (f/k/a CWC Rewards Inc.) (5382), CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.) (3904), and CWC Sourcing Liquidation Inc. (f/k/a Coldwater Creek Sourcing Inc.) (8530). Debtor CWC Sourcing Liquidation LLC (f/k/a CWC Sourcing LLC) has the following Idaho organizational identification number: W38677. The Debtors' corporate headquarters is located at One Coldwater Creek Drive, Sandpoint, Idaho 83864.

(2) The Modified Third Amended Joint Plan Of Liquidation Of Coldwater Creek Inc. And Its Debtor Affiliates Pursuant To Chapter 11 Of The Bankruptcy Code (the "Plan") became effective on September 26, 2014 (the "Effective Date"), at which time the CWC Creditors' Liquidating Trust (the "Trust") was created pursuant to such Plan.

(3) Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.

Case No.: 14-10867

Reporting Period: 8/31/14 - 9/30/14

Federal Tax I.D. #: 82-0419266

Listing of Debtor Entities and Notes to the Monthly Operating Report

General:

The report includes activity from the following Debtors and related Case numbers:

Debtor	Case Number
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	14-10867
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868
CWC Advertising Liquidation, Inc. (f/k/a Aspenwood Advertising, Inc.)	14-10869
CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)	14-10870
CWC Rewards Liquidation Inc. (f/k/a CWC Rewards Inc.)	14-10871
CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.)	14-10872
CWC Sourcing Liquidation Inc. (f/k/a Coldwater Creek Sourcing Inc.)	14-10873
CWC Sourcing Liquidation LLC (f/k/a Coldwater Creek Sourcing LLC)	14-10874

Notes to the MOR:

This Monthly Operating Report ("MOR") has been prepared solely for the purpose of complying with the monthly reporting requirements applicable in the bankruptcy cases and is in a format acceptable to the U.S. Trustee. The financial information contained herein is unaudited, limited in scope and as discussed below, not prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year and may not necessarily reflect the consolidated results of operations, financial position and schedule of receipts and disbursements in the future. Readers are cautioned not to place undue reliance upon the MOR. There can be no assurance that such information is complete and the MOR may be subject to revision.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-1
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Schedule of Cash Receipts and Disbursements¹

Cash Balance 8/31	\$	17,562,227
Operating Receipts		500,277
Gordon Brothers Reimbursements		2,494,316
Utility Deposit Return		800,061
Total Receipts		3,794,654
Disbursements by Entity:		
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)		(4,550,565)
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)		(2,103,495)
CWC Advertising Liquidation, Inc. (f/k/a Aspenwood Advertising, Inc.)		(1,407)
CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)		(2,010)
CWC Rewards Liquidation Inc. (f/k/a CWC Rewards Inc.)		(1,964)
CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.)		(2,892,020)
CWC Sourcing Liquidation Inc. (f/k/a Coldwater Creek Sourcing Inc.)		-
CWC Sourcing Liquidation LLC (f/k/a Coldwater Creek Sourcing LLC)		-
Total Disbursements		(9,551,460)
Net Cash Flow		(5,756,806)
Change in Outstanding Checks		(2,073,290)
Cash Balance 9/30 ²	\$	9,732,130

Notes to MOR-1:

(1) Cash receipts and disbursement amounts are derived based on information from the Debtors' bank statements. Cash receipts and disbursements between Debtors are included in this schedule.

(2) The Effective Date of the Plan occurred on September 26, 2014, at which time the entirety of the Debtors' cash was transferred to the Trust for further administration. The cash balance on 9/30/14 reflects the cash in the Trust's bank account. No cash disbursement activity occurred between the 9/26/14 Effective Date and the 9/30/14 close of the Reporting Period.

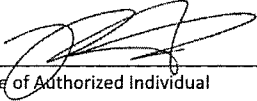
In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.

Form No.: MOR-1a
Case No.: 14-10867
Reporting Period: 8/31/14 - 9/30/14
Federal Tax I.D. #: 82-0419266

Bank Reconciliations

The Trust hereby submits this attestation regarding bank account reconciliations in lieu of providing copies of bank statements.

As noted in prior MORs submitted in the above-captioned cases, I am advised that the Debtors' standard practice prior to the Effective Date of the Plan was to ensure that each bank account was reconciled to bank statements at least once per fiscal month within 15 days after the month end. I attest that a similar reconciliation was performed through the Effective Date of the Plan for the purpose of completing this MOR. Upon the Effective Date, all of the Debtors' cash was transferred to the bank account of the Trust. I further attest that no disbursements were made from the Trust's bank account between 9/26/14 and 9/30/14.



Signature of Authorized Individual

10-27-14

Date

Peter Kravitz, not individually, but solely as
Liquidating Trustee of the CWC Creditors' Liquidating Trust

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-1b
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Bank Account Information				
Legal Entity	Case Number	Bank Name / Address	Account Number	Bank Balance*
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	14-10867	Wells Fargo Bank 877 West Main St - 3rd Floor Boise, ID 83702	*0432	\$ 11,194,185
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Citizens and Farmers Bank 698 Town Center Drive Newport News, VA 23606	*3327	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	1st National Bank of South Dakota 2505 W 41st Street Sioux Falls, SD 57105	*8006	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	1st Tennessee Bank 2750 N Germantown Road Memphis, TN 38133	*0303	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	PNC Bank 501 Route 73 S #P Marlton, NJ 08053	*0401	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	SunTrust Bank 345 Carolina Avenue Winter Park, FL 32789	*7338	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	SunTrust Bank 103 City Circle Peachtree City, GA 30269	*6135	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Canandaigua National Bank 338 Eastview Mall Victor, NY 14564	*9657	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Five Star Bank 1940 US Route 20 Geneva, NY 14456	*6692	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	United Community Bank 6372 Highway 53 East Dawsonville, GA 30503	*7723	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Capital One Bank 4416 Ambassador Caff. Parkway Lafayette, LA 70503	*2604	-
CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)	14-10870	Capital One Bank 1110 E Southlake Boulevard Southlake, TX 76092	*2566	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	People's United Bank 2 Burlington Square Burlington, VT 05401	*0869	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	United Bank 1079 Charleston Town Center Charleston, WV 25389	*7117	-
CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.)	14-10872	United Bank ML 514 Market Street Parkersburg, WV 26101	*0395	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Chase Bank 1289 S Randal Road Lake Zurich, IL 60047	*7227	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Highland Bank 5985 Large Avenue Albertville, MN 55301	*2652	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	M & I Bank 2915 W College Avenue Appleton, WI 54914	*2206	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Citizen's National Bank 130 W Bruce Street Sevierville, TN 37862	*8261	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Berkshire Bank 3450 Richville Road Manchester, VT 05255	*6221	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Fifth Third Bank 1250 N Green River Road Evansville, IN 47715	*8342	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Bank Champaign 5 Convenience Center Road Champaign, IL 61820	*2087	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	US Bank 408 Court Street Williamsburg, IA 52361	*1450	-

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-1b
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Bank Account Information				
Legal Entity	Case Number	Bank Name / Address	Account Number	Bank Balance
CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)	14-10870	US Bank SPA 136 S Washington Street Naperville, IL 60540	*1401	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Bank of America 12011 Lee Jackson Memorial Highway Fairfax, VA 22033	*9225	185
CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)	14-10870	Bank of America SPA 6161 Long Prairie Road Flower Mound, TX 75028	*4974	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Compass Bank 2901 Capitol of Texas Highway #N Austin, TX 78746	*4625	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Citizens Bank 39 Nathan Ellis Highway Mashpee, MA 02649	*4536	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	1st American Bank 14245 S La Grange Road Orland Park, IL 60462	*3704	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Huntington Bank 25313 Cedar Road Lyndhurst, OH 44124	*5464	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Comerica Bank 3012 Walton Boulevard Rochester Hills, MI 48309	*5983	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	Tuscola National Bank 900 S. Progress Boulevard Tuscola, IL 61953	*3231	-
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	14-10867	Panhandle State Bank 300 Kootenai Cut-Off Road Ponderay, ID 83852	*3138	-
CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.)	14-10872	Bank of America PO Box 25118 Tampa, FL 33622	*2246	-
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	14-10867	Wells Fargo Bank - Utility Deposit 877 West Main St - 3rd Floor Boise, ID 83702	*4139	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	14-10868	ADP Escrow 400 W Covina Boulevard San Dimas, CA 91773	N/A	15,093
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	14-10867	Wells Fargo Bank - Taxing Authority Account 877 West Main St - 3rd Floor Boise, ID 83702	*6576	255,324
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	14-10867	Wells Fargo Bank - Collateral Account 877 West Main St - 3rd Floor Boise, ID 83702	*6790	150,000

Notes to MOR-1a:

All amounts listed above are the bank balances as of the Effective Date of the Plan, just prior to the transfer of all cash to the Trust's bank account. No disbursement activity from the Trust's bank account occurred between 9/26/14 and 9/30/14. Copies of bank statements and cash disbursement journals are not included in this MOR. These items will be made available upon request. This schedule does not include cash in tills & non-Debtor accounts.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-1b
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Detailed Operating Receipts and Disbursements

	CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.)	CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)	CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.)	CWC Advertising Liquidation, Inc. (f/k/a Aspenwood Advertising, Inc.)	CWC Rewards Liquidation Inc. (f/k/a CWC Rewards Inc.)	Total
	1000	2000	3000	3500	4000	7000	Total
Receipts							
Receipts							3,794,654
Total Receipts	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,794,654
Disbursements							
GB Disbursements	-	-	-	-	-	-	-
Payroll	(1,322,447)	(112,657)	-	(1,276,169)	(15)	-	(2,711,287)
Professional Fees	(3,092,551)	(1,262,756)	-	-	-	-	(4,355,308)
Taxes	(36,000)	(375,802)	-	(53,675)	-	-	(465,478)
Utilities	-	(173,170)	-	(29,807)	-	-	(202,977)
Benefits/Other Personnel Expenses	-	(2,782)	-	(1,121,539)	-	-	(1,124,321)
Rent	-	(24,859)	-	(383,344)	-	-	(408,203)
Other Operating Disbursements	-	(11,230)	(2,010)	(7,098)	(1,272)	(1,114)	(22,724)
Outside Service	-	(140,238)	-	(20,387)	(121)	(850)	(161,596)
BOD Fees	(99,567)	-	-	-	-	-	(99,567)
US Trustee Fees	-	-	-	-	-	-	-
Total Disbursements	\$ (4,550,565)	\$ (2,103,495)	\$ (2,010)	\$ (2,892,020)	\$ (1,407)	\$ (1,964)	\$ (9,551,460)
Net Cash Flow							\$ (5,756,806)

Notes to MOR-1b:

Disbursements Attributable to the Debtor, Net of Reimbursement:

Total Disbursements per MOR-1b:	\$ (4,550,565)	\$ (2,103,495)	\$ (2,010)	\$ (2,892,020)	\$ (1,407)	\$ (1,964)	\$ (9,551,460)
Reimbursement to Agent	-	-	-	-	-	-	-
Reimbursement from Agent	-	-	-	-	-	-	-
Total Disbursements	\$ (4,550,565)	\$ (2,103,495)	\$ (2,010)	\$ (2,892,020)	\$ (1,407)	\$ (1,964)	\$ (9,551,460)

MOR-1c
 In re: Coldwater Creek, Inc., et al.
 Figures in \$

MOR-1c
 In re: CWC Liquidation Inc. (f/w/a Coldwater Creek Inc.), et al.

Form No.: MOR-1c
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Payee	Period Covered	Amount Approved	Payor	Check			Amount Paid To-Date		
				Number	Date	Fees	Total	Expenses	Total
Cozen O'Connor	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	ACH	09/11/14	14,715.10	14,715.10		95,288.40
	July		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	ACH	09/25/14	16,837.79	16,837.79	4,875.11	
	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	ACH	09/11/14	123,123.70	123,123.70		792,516.81
	June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	ACH	09/25/14	95,350.40	98,509.31	3,158.91	21,544.71
Shearman & Sterling	April - June Services		CWC Liquidation Inc. (f/w/a Coldwater Creek Inc.)	Wire Transfer	09/11/14	474,547.45	474,547.45	55,216.44	2,427,953.69
Kirkland & Ellis LLP			CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer			1,225,415.00		1,225,415.00
Lowenstein Sandler LLP	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/11/14	332,750.15	332,750.15		44,952.52
	July Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/25/14	503,759.40	510,927.55	7,168.15	2,212,462.67
	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/04/14	1,573.56	1,573.56		
	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/11/14	393.39	393.39		445,731.46
Prime Clerk	July Service		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/25/14	4,260.60	4,329.27	68.67	734,723.71
	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/11/14	113,395.60	114,919.24	1,523.64	306,830.00
Glassfamer Advisory	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer				6,832.61	315,662.61
Blank Rome LLP	April Services							33,414.00	33,414.00
Alvarez & Marsal North America, LLC	May & June Services		CWC Liquidation Inc. (f/w/a Coldwater Creek Inc.)	Wire Transfer	09/04/14	637,618.00	706,189.20	68,571.20	1,189,840.00
	May & June Services		CWC Liquidation Inc. (f/w/a Coldwater Creek Inc.)	Wire Transfer	09/11/14	237,986.00	237,986.00		87,166.33
			CWC Liquidation Inc. (f/w/a Coldwater Creek Inc.)	Wire Transfer	09/04/14	213,353.34	220,395.49	7,042.15	1,666,666.67
Perella Weinberg			CWC Liquidation Inc. (f/w/a Coldwater Creek Inc.)	Wire Transfer	09/11/14	1,453,333.33	1,453,333.33		7,162.15
Miller Buckfire & Co., LLC							650,000.00	11,151.18	661,151.18
Klehr Harrison Harvey Branzburg LLP	April - June Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/04/14	388.40	388.40		26,007.50
	July Services		CWC U.S. Liquidation Inc. (f/w/a Coldwater Creek U.S. Inc.)	Wire Transfer	09/11/14	42,773.50	43,888.62	1,115.12	64.00
Total						\$ 4,266,139.71	\$ 4,355,307.55	\$ 10,730,734.21	\$ 684,696.31
									\$ 11,415,430.72

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-2
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) and related Debtors and non-Debtors Consolidated Statement of Operations (Unaudited)

Net sales ⁽¹⁾	\$ 239,746
Cost of sales	(5,133)
Gross profit	244,879
Selling, general and administrative expenses ⁽²⁾	2,761,908
Income (Loss) from operations	(2,517,029)
Other loss, net	-
Interest expense, net	16,270
Income (Loss) before income taxes	(2,533,299)
Income tax provision (benefit)	-
Net Income (Loss)	\$ (2,533,299)

Notes to the MOR:

This Monthly Operating Report ("MOR") has been prepared solely for the purpose of complying with the monthly reporting requirements applicable in the bankruptcy cases and is in a format acceptable to the U.S. Trustee. The financial information contained herein is unaudited, limited in scope and as discussed below, not prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The unaudited consolidated financial statements presented in MOR-2 and MOR-3 include recording activity to reflect the creditors balance as a result of filing for bankruptcy, which results in significant other losses and interest expense.

The unaudited consolidated financial statements have been derived from the books and records of CWC Liquidation Inc. and related Debtors and non-Debtors. The information furnished in this report is based on a liquidation-basis of accounting, but may not reflect all of the adjustments that would typically be made in order to be in accordance with U.S. GAAP. Furthermore, the monthly financial information contained herein has not been subjected to the same level of accounting review and testing that CWC Liquidation Inc. and related Debtors and non-Debtors have applied in the preparation of their quarterly and annual financial information in accordance with U.S. GAAP. Accordingly, upon the application of such procedures, the financial information may be subject to change, and these changes could be material.

The unaudited consolidated financial statements presented in MOR-2 and MOR-3 include elimination entries for intercompany balances related to Debtor and non-Debtor affiliates. The amounts currently classified as liabilities subject to compromise may be subject to future change as the Trust completes its analysis of pre- and post-petition liabilities.

The results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year and may not necessarily reflect the consolidated results of operations, financial position and schedule of receipts and disbursements in the future. Readers are cautioned not to place undue reliance upon the MOR. There can be no assurance that such information is complete and the MOR may be subject to revision.

Notes to the MOR-2:

(1) Net sales includes additional proceeds as a result of the Agency Agreement for the sale of inventory as we reconcile with the Agent and evaluate the performance under the Agreement.

(2) Selling, general and administrative expenses reflects the write-off of the Company's assets as it presents the balance sheet on a liquidation-basis of accounting.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.

Form No.: MOR-3

Figures in \$

Case No.: 14-10867

Reporting Period: 8/31/14 - 9/30/14

Federal Tax I.D. #: 82-0419266

CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) and related Debtors and non-Debtors Consolidated Balance Sheet (Unaudited)**ASSETS****Current Assets:**

Cash and cash equivalents	\$	11,577,923
Accounts receivable		2,156,825
Other receivables		3,145,085
Inventories		-
Prepaid and other current assets		7,144,310
Total current assets		<u>24,024,144</u>
Property and equipment, net		-
Other assets		-
Total assets	\$	<u>24,024,144</u>

LIABILITIES AND STOCKHOLDERS' EQUITY**Current Liabilities:**

Accounts payable ⁽¹⁾	\$	372,542
Accrued liabilities ⁽²⁾		1,381,339
Current maturities of capital lease obligations		389,214
Total current liabilities		<u>2,143,095</u>
Deferred rents		-
Long-term capital lease obligations		10,810,001
Other liabilities		-
Total liabilities not subject to compromise		<u>12,953,096</u>
Liabilities subject to compromise		106,585,046
Total liabilities		<u>119,538,142</u>

Stockholders' equity:³

Preferred stock		-
Common stock		306,777
Additional paid-in capital		154,818,329
Accumulated other comprehensive loss		-
Accumulated deficit		(250,639,104)
Total stockholders' equity		<u>(95,513,998)</u>
Total liabilities and stockholders' equity	\$	<u>24,024,144</u>

Liabilities subject to compromise includes the following:

Accounts payable	\$	57,911,396
Accrued payroll and benefits		2,755,630
Accrued taxes		928,905
Accrued customer programs		33,377,518
Supplemental executive retirement plan		10,807,479
Other liabilities		804,117
Total liabilities subject to compromise	\$	<u>106,585,045</u>

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
Figures in \$

Form No.: MOR-3
Case No.: 14-10867
Reporting Period: 8/31/14 - 9/30/14
Federal Tax I.D. #: 82-0419266

Notes to the MOR:

This Monthly Operating Report ("MOR") has been prepared solely for the purpose of complying with the monthly reporting requirements applicable in the bankruptcy cases and is in a format acceptable to the U.S. Trustee. The financial information contained herein is unaudited, limited in scope and as discussed below, not prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The unaudited consolidated financial statements presented in MOR-2 and MOR-3 include recording activity to reflect the creditors balance as a result of filing for bankruptcy, which results in significant other losses and interest expense.

The unaudited consolidated financial statements have been derived from the books and records of CWC Liquidation Inc. and related Debtors and non-Debtors. The information furnished in this report is based on a liquidation-basis of accounting, but may not reflect all of the adjustments that would typically be made in order to be in accordance with U.S. GAAP. Furthermore, the monthly financial information contained herein has not been subjected to the same level of accounting review and testing that CWC Liquidation Inc. and related Debtors and non-Debtors have applied in the preparation of their quarterly and annual financial information in accordance with U.S. GAAP. Accordingly, upon the application of such procedures, the financial information may be subject to change, and these changes could be material.

The unaudited consolidated financial statements presented in MOR-2 and MOR-3 include elimination entries for intercompany balances related to debtor and non-debtor affiliates. The amounts currently classified as liabilities subject to compromise may be subject to future change as the Trust completes its analysis of pre- and post-petition liabilities.

The results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year and may not necessarily reflect the consolidated results of operations, financial position and schedule of receipts and disbursements in the future. Readers are cautioned not to place undue reliance upon the MOR. There can be no assurance that such information is complete and the MOR may be subject to revision.

Notes to the MOR-3:

- (1) Accounts Payable includes amounts attributable to provisional accruals for Case related professional fees and for expenses not yet invoiced.
- (2) Accrued Liabilities includes payroll and benefits, sales and use tax, and other accruals.
- (3) Note that pursuant to the Plan, all equity interests in the Debtors were cancelled on the Effective Date without the necessity for any other or further actions to be taken by or on behalf of the Debtors.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-4
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Status of Post-Petition Taxes (Unaudited)						
	Beginning Tax					Closing Balance Post-
	Liabilities	Taxes Accrued	Taxes Collected	Taxes Remitted		Petition
Federal:						
Withholding	\$ (271,413)	\$ -	\$ (820,325)	\$ 848,734	\$	(243,004)
FICA & Medicare - Employee	(154,623)	-	(117,483)	134,663		(137,442)
FICA & Medicare - Employer	(153,811)	(95,935)	-	113,025		(136,721)
Unemployment	(5,420)	(8)	-	550		(4,878)
Income	-	-	-	-		-
Other	-	-	-	-		-
Total Federal	\$ (585,266)	\$ (95,943)	\$ (937,808)	\$ 1,096,972	\$	(522,045)
State and Local:						
Withholding	\$ (63,749)	\$ -	\$ (242,835)	\$ 249,210	\$	(57,374)
Unemployment	(172,664)	(1,844)	-	69,503		(105,005)
Other State and Local Payroll Taxes	(4,648)	-	-	4,591		(57)
Disability	(3,239)	-	(37)	361		(2,915)
Income/Franchise	(107,936)	5,545	-	-		(102,391)
Property	-	-	-	-		-
Use	(99,799)	-	-	50,569		(49,230)
Sales	(287,887)	(30,604)	-	322,232		3,741
Total State and Local	\$ (739,922)	\$ (26,903)	\$ (242,872)	\$ 696,466	\$	(313,231)
Total Taxes	\$ (1,325,188)	\$ (122,846)	\$ (1,180,680)	\$ 1,793,438	\$	(835,276)

Notes to MOR-4:

CWC Liquidation Inc. and related Debtors are current on all post-petition payments through the end of the Reporting Period other than disputes that arise in the ordinary course of business.

Amounts shown may reflect pre-petition liabilities that the Debtors have received authorization to pay under Order of the Bankruptcy Court.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-4
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Status of Post-Petition Taxes (Unaudited)						
	Beginning Tax					Closing Balance Post-
	Liabilities	Taxes Accrued	Taxes Collected	Taxes Remitted		Petition
Federal:						
Withholding	\$ (271,413)	\$ -	\$ (820,325)	\$ 848,734	\$	(243,004)
FICA & Medicare - Employee	(154,623)	-	(117,483)	134,663		(137,442)
FICA & Medicare - Employer	(153,811)	(95,935)	-	113,025		(136,721)
Unemployment	(5,420)	(8)	-	550		(4,878)
Income	-	-	-	-		-
Other	-	-	-	-		-
Total Federal	\$ (585,266)	\$ (95,943)	\$ (937,808)	\$ 1,096,972	\$	(522,045)
State and Local:						
Withholding	\$ (63,749)	\$ -	\$ (242,835)	\$ 249,210	\$	(57,374)
Unemployment	(172,664)	(1,844)	-	69,503		(105,005)
Other State and Local Payroll Taxes	(4,648)	-	-	4,591		(57)
Disability	(3,239)	-	(37)	361		(2,915)
Income/Franchise	(107,936)	5,545	-	-		(102,391)
Property	-	-	-	-		-
Use	(99,799)	-	-	50,569		(49,230)
Sales	(287,887)	(30,604)	-	322,232		3,741
Total State and Local	\$ (739,922)	\$ (26,903)	\$ (242,872)	\$ 696,466	\$	(313,231)
Total Taxes	\$ (1,325,188)	\$ (122,846)	\$ (1,180,680)	\$ 1,793,438	\$	(835,276)

Notes to MOR-4:

CWC Liquidation Inc. and related Debtors are current on all post-petition payments through the end of the Reporting Period other than disputes that arise in the ordinary course of business.

Amounts shown may reflect pre-petition liabilities that the Debtors have received authorization to pay under Order of the Bankruptcy Court.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-4b
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Income/Franchise Tax Filing						
Entity	Jurisdiction	Filing Description	Period	Due Date	Date Filed	
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) & Subsidiaries	Arizona		2013	11/15/2014	9/26/2014	
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) & Subsidiaries	Colorado		2013	11/15/2014	9/24/2014	
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) & Subsidiaries	Federal		2013	10/15/2014	9/24/2014	
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) & Subsidiaries	Kansas		2013	11/15/2014	9/26/2014	
CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.) & Subsidiaries	Nebraska		2013	11/15/2014	9/26/2014	
CWC Spa Liquidation Inc. (f/k/a Coldwater Creek The Spa Inc.)	Florida		2013	11/1/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Alabama		2013	10/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Columbus, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Delaware		2013	11/1/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Fairlawn, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Fayette School, KY		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Florida		2013	11/1/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Georgia		2013	10/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Indiana		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Iowa		2013	11/30/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Kansas City, MO		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Kenton County, KY		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Kentucky		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Lexington/Fayette, KY		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Louisiana		2013	12/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Louisville, KY		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Maryland		2013	11/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Mississippi		2013	10/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	New Mexico		2013	10/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Niles, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Norwood, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Perrysburg, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Rhode Island		2013	10/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	RITA, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	South Carolina		2013	10/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Toledo, OH		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Virginia		2013	11/15/2014	9/24/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.) & Affiliates	Minnesota		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.) & Affiliates	New Hampshire		2013	11/15/2014	9/26/2014	
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.) & Affiliates	Wisconsin		2013	11/15/2014	9/24/2014	

Property Tax Filing					
Entity	Jurisdiction	Filing Description	Period	Due Date	Date Filed

Sales and Use Tax Filing (cont)					
Entity	Jurisdiction	Filing Description	Period	Due Date	Date Filed
CWC M&L Liquidation Inc. (f/k/a Coldwater Creek Merchandising & Logistics Inc.)	Idaho	Idaho Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Alabama	Alabama Sales Tax	August-14	9/22/2014	9/8/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Alabama	Baldwin County Alabama Sales & Use Tax	August-14	9/22/2014	9/8/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Alabama	Foley Alabama Sales & Use Tax	August-14	9/22/2014	9/8/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Alabama	Foley County Alabama Sales & Use Tax	August-14	9/22/2014	9/11/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	California	California Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Colorado	Colorado Sales Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Colorado	Colorado Springs Colorado Sales & Use Tax	August-14	9/22/2014	9/11/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Colorado	Lakewood Colorado Sales & Use Tax - Store Sales	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Colorado	Littleton Colorado Sales Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Connecticut	Connecticut Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Delaware	Delaware Gross Receipts Tax	-	-	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Florida	Florida Sales & Use Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Georgia	Georgia Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Idaho	Idaho Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Illinois	Illinois Sales & Use Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Iowa	Iowa Sales Tax	-	-	-
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Kansas	Kansas Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Maine	Maine Sales & Use Tax	August-14	9/15/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Maryland	Maryland Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Massachusetts	Massachusetts Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Michigan	Michigan Sales Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Nebraska	Nebraska Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Nevada	Nevada Sales & Use Tax	August-14	9/22/2014	9/8/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	New Jersey	New Jersey Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	New Mexico	New Mexico Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	New York	New York Sales & Use Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Ohio	Ohio Sales Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Oklahoma	Oklahoma Sales Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Rhode Island	Rhode Island Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	South Carolina	South Carolina Sales & Use Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	South Dakota	South Dakota Sales & Use Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Tennessee	Tennessee State and Local Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Texas	Texas Sales & Use Tax	August-14	9/22/2014	9/4/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Utah	Utah Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Virginia	Virginia Retail Sales & Use Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Washington	Washington Sales, Use and B&O Tax	August-14	9/22/2014	9/5/2014
CWC U.S. Liquidation Inc. (f/k/a Coldwater Creek U.S. Inc.)	Wisconsin	Wisconsin Sales & Use Tax	August-14	9/22/2014	9/4/2014

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-5a
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Accounts Payable (Post-Petition) Balance (Unaudited)	
Accounts Payable Aging ⁽¹⁾	
0 - 30 days old ⁽²⁾	\$ 302,477
31 - 60 days old	-
61 - 90 days old	52,240
91+ days old	-
Total Accounts Payable (Post-Petition)	\$ 354,717

Notes to the MOR-5a:

(1) Includes current activity and non-Debtor Accounts Payable.

(2) Accounts Payable includes amounts attributable to provisional accruals for Case related professional fees and for expenses not yet invoiced.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-6
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Accounts Receivable (Post-Petition) Balance (Unaudited)	
Accounts Receivable Aging	
0 - 30 days old ⁽¹⁾	\$ -
31 - 60 days old	-
61 - 90 days old	-
91+ days old	-
Other ⁽²⁾	2,156,825
Total Accounts Receivable (Post-Petition)	\$ 2,156,825

Notes to MOR-6:

(1) All amounts have been collected. Any further chargeback activity is being applied against the deposit.

(2) Other includes reserves held by credit card payment processors as a deposit.

In re: CWC Liquidation Inc. (f/k/a Coldwater Creek Inc.), et al.
 Figures in \$

Form No.: MOR-7
 Case No.: 14-10867
 Reporting Period: 8/31/14 - 9/30/14
 Federal Tax I.D. #: 82-0419266

Debtor Questionnaire		
	Yes	No
1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.	x	
2. Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.		x
3. Have all post-petition tax returns been timely filed? If no, provide an explanation below.	x	
4. Are workers' compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	x	
5. Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3.		x ¹

Explanations

- Assets sold outside of the normal course of business:
 Pursuant to the Auction process approved by the Bankruptcy Court, certain lease rights were sold during the period.

Notes to MOR-7

- Does not include the bank account opened in the name of the Trust substantially contemporaneous with the Effective Date of the Plan.