

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

In re EWGS Intermediary, LLC

Case No. 13-12877 (MFW)  
Reporting Period: Dec. 1st thru Dec. 31st 2013

**MONTHLY OPERATING REPORT**

**File with Court and submit copy to United States Trustee within 20 days after end of month.**

Submit copy of report to any official committee appointed in the case.

Schedule of Cash Receipts and Disbursements	MOR-1	YES	Declaration Attached
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	YES	Declaration Attached
Schedule of Professional Fees Paid	MOR-1b	YES	
Copies of bank statements			
Cash disbursements journals			
Statement of Operations	MOR-2	YES	
Balance Sheet	MOR-3	YES	
Status of Postpetition Taxes	MOR-4	YES	
Copies of IRS Form 6123 or payment receipt			
Copies of tax returns filed during reporting period			
Summary of Unpaid Postpetition Debts	MOR-4	YES	
Listing of aged accounts payable	MOR-4	YES	
Accounts Receivable Reconciliation and Aging	MOR-5	YES	
Debtor Questionnaire	MOR-5	YES	

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

\_\_\_\_\_  
Signature of Debtor

\_\_\_\_\_  
Date

\_\_\_\_\_  
Signature of Joint Debtor

\_\_\_\_\_  
Date

*A. K. Barr*  
\_\_\_\_\_  
Signature of Authorized Individual\*

*1/27/2014*  
\_\_\_\_\_  
Date

Lynda Barr

Printed Name of Authorized Individual

Chief Financial Officer

Title of Authorized Individual

\*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.

**GENERAL NOTES AND DISCLAIMER**

The financial statements and supplemental information contained herein are unaudited, preliminary, and may not comply with generally accepted accounting principles ("GAAP") in all material respects. In addition, the financial statements and supplemental information contained herein is provided to fulfill the requirements of the Office of the United States Trustee and have been derived from the books and records of the Debtors.

The results of operations contained herein are not necessarily indicative of results that are expected from any other period or for the full year and are not reflective of the results of operations, financial position, and cash flow of the Debtors in the future.

In re EWGS Intermediary, LLC  
Debtor

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**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

Amounts reported should be per the debtor's books, not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. The amounts reported in the "PROJECTED" columns should be taken from the SMALL BUSINESS INITIAL REPORT (FORM IR-1). Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CONT)]

Internal Reporting In \$000'S Week Ending	Weekly Cash Forecast - POST CLOSING					CURRENT MONTH	CUMULATIVE FILING TO DATE
	7-Dec	14-Dec	21-Dec	28-Dec	31-Dec		
Beg PNC Cash Balance	-	-	-	-	-	-	-
Beg Non-PNC Cash Balance	-	-	-	-	-	-	-
Beg PNC Collection Account	-	-	-	-	-	-	-
Beg Outstanding Checks (PR and AP Disb)	-	-	-	-	-	-	-
Beg Revolver Balance	-	-	-	-	-	-	-
Beginning Cash/(Revolver) Balance	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Sales Tax Collected	-	-	-	-	-	-	-
Other Income Cash Received	-	-	-	-	-	-	-
Non-Cash trade-ins	-	-	-	-	-	-	-
Change in Gift card Liability	-	-	-	-	-	-	-
Change in Credit card AR	-	-	-	-	-	-	-
Hilco Receipts/Pay back	-	-	-	-	-	-	-
GWNE Receipts/Pay back	-	-	-	-	-	-	-
Hilco reimbursements	-	-	-	-	-	-	-
GWNE reimbursements	-	-	-	-	-	-	-
<b>Total Cash Receipts</b>	-	-	-	-	-	-	-
<b>Disbursements</b>	-	-	-	-	-	-	-
Inventory Pymts / Freight and 503b9	-	-	-	-	-	-	-
Payroll and Taxes and Benefits	-	-	-	-	-	-	-
Non Inventory Pymts (G&A), net Per Dem	-	-	-	-	-	-	-
Rent Pymts	-	-	-	-	-	-	-
Credit Card Fees	-	-	-	-	-	-	-
Sales Tax / Income Tax (due 14th)	-	-	-	-	-	-	-
Total Operating Disbursements	-	-	-	-	-	-	-
Trustee&Eplq / Professional fees (2)	-	-	-	-	-	-	-
FTC Fee	-	-	-	-	-	-	-
Loan Interest/Fees (on prior mo bal)	-	-	-	-	-	-	-
Disbursements Non-operations	-	-	-	-	-	-	-
Sale Proceeds	-	-	-	-	-	-	-
Utility Deposits with Provider	-	-	-	-	-	-	-
Segregated Account Fundings	-	-	-	-	-	-	-
Other (Sources) and Uses	-	-	-	-	-	-	-
<b>Net Change in Cash</b>	-	-	-	-	-	-	-
PNC Cash Balance	-	-	-	-	-	-	-
Non-PNC Cash Balance	-	-	-	-	-	-	-
PNC Collection Account	-	-	-	-	-	-	-
Ending Revolver Balance	-	-	-	-	-	-	-
Subtotal Cash Balance	-	-	-	-	-	-	-
Outstanding Checks (PR and AP Disb)	-	-	-	-	-	-	-
Texas Tax	-	-	-	-	-	-	-
Master Lease	-	-	-	-	-	-	-
PNC Suspense	-	-	-	-	-	-	-
FTC Fee	-	-	-	-	-	-	-
Sales and Use Tax	-	-	-	-	-	-	-
Utilities Deposit	-	-	-	-	-	-	-
<b>Total Segregated Accounts</b>	-	-	-	-	-	-	-
<b>Total Cash/(Revolver) Balance</b>	-	-	-	-	-	-	-

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Debtor

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**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

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Internal Reporting in \$000'S Week Ending	Weekly Cash Forecast - POST CLOSING					CURRENT MONTH	CUMULATIVE FILING TO DATE
	7-Dec	14-Dec	21-Dec	28-Dec	31-Dec		
<b>Total Cash/(Revolver) Balance Details:</b>							
Bank Cash	-	-	-	-	-	-	-
Segregated Accounts	-	-	-	-	-	-	-
Outstanding Checks	-	-	-	-	-	-	-
Book Cash	-	-	-	-	-	-	-
Revolver	-	-	-	-	-	-	-
<b>Total Cash/(Revolver) Balance</b>	-	-	-	-	-	-	-
<b>Disbursements for Calculating US Trustee Quarterly Fees</b>							
<b>Total Disbursements</b>	-	-	-	-	-	-	-
Less: Transfers to Debtor in Possession Accounts	-	-	-	-	-	-	-
Plus: Estate Disbursements Made by Outside Sources	-	-	-	-	-	-	-
<b>Disb for Calc US Trustee Quarterly Fees</b>	-	-	-	-	-	-	-

(1) Internal Reporting shown in \$000's

In re EWGS Intermediary, LLC

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**BANK RECONCILIATIONS**

ACCOUNT TYPE	ACCOUNT # (last four digits)	BANK

The Debtors are authorized to maintain these accounts on a postpetition basis pursuant to the Final Order Authorizing the Debtors to (A) Continue to Operate Their Cash Management System and (B) Maintain Existing Business Forms (Docket No. 146, dated December 3, 2013)

The Debtors hereby submit this attestation regarding bank account reconciliation in lieu of providing copies of bank statements

I attest that each of the Debtors' bank accounts is reconciled monthly to bank statements

  
\_\_\_\_\_  
Lynda K. Barr  
Chief Financial Officer

In re EWGS Intermediary, LLC  
Debtor

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**SCHEDULE OF PROFESSIONAL FEES AND EXPENSES PAID**

This schedule is to include all retained professional payments from case inception to current month.

(\$ 000's)

Week ending

Professional Fees

	12/1/2013	12/8/2013	12/15/2013	12/22/2013
Farlie, Turner & Co., LLC	-	-	-	-
FTI	-	-	-	-
Klehr, Harrison, Harvey, & Branzurg	-	-	-	-
UCC counsel/FA	-	-	-	-
PNC Legal fees	-	-	-	-
US Trustee fees	-	-	-	-
Epiq/Notices	-	-	-	-
Other	-	-	-	-
<b>Total Professional Fees</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Weekly

Farlie, FTI, Klehr, UCC	-	-	-	-
PNC / US Trustee / CIC	-	-	-	-

Cummulative

Farlie, FTI, Klehr, UCC	-	-	-	-
Other	-	-	-	-

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**STATEMENT OF OPERATIONS**  
(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

Gross Revenues less Sales Returns	\$0.00	\$0.00
Less: Returns and Allowances	\$0.00	\$0.00
Net Revenue	\$0.00	\$0.00
Beginning Inventory	\$0.00	\$0.00
Add: Purchases	\$0.00	\$0.00
Add: Cost of Labor	\$0.00	\$0.00
Add: Other Costs (attach schedule)	\$0.00	\$0.00
Less: Ending Inventory	\$0.00	\$0.00
Cost of Goods Sold	\$0.00	\$0.00
Gross Profit	\$0.00	\$0.00
Advertising	\$0.00	\$0.00
Auto and Truck Expense	\$0.00	\$0.00
Bad Debts	\$0.00	\$0.00
Contributions	\$0.00	\$0.00
Employee Benefits Programs	\$0.00	\$0.00
Insider Compensation*	\$0.00	\$0.00
Insurance	\$0.00	\$0.00
Management Fees/Bonuses	\$0.00	\$0.00
Credit Card Fees	\$0.00	\$0.00
Pension & Profit-Sharing Plans	\$0.00	\$0.00
Repairs and Maintenance	\$0.00	\$0.00
Rent and Lease Expense	\$0.00	\$0.00
Salaries/Commissions/Fees	\$0.00	\$0.00
Supplies	\$0.00	\$0.00
Taxes - Payroll	\$0.00	\$0.00
Taxes - Real Estate	\$0.00	\$0.00
Taxes - Other	\$0.00	\$0.00
Travel and Entertainment	\$0.00	\$0.00
Utilities	\$0.00	\$0.00
Other (attach schedule)	\$0.00	\$0.00
Total Operating Expenses Before Depreciation	\$0.00	\$0.00
Depreciation/Depletion/Amortization	\$0.00	\$0.00
Net Profit (Loss) Before Other Income & Expenses	\$0.00	\$0.00
Other Income (attach schedule)	\$0.00	\$0.00
Interest Expense	\$0.00	\$0.00
Other Expense (attach schedule)	\$0.00	\$0.00
Net Profit (Loss) Before Reorganization Items	\$0.00	\$0.00
Professional Fees	\$0.00	\$0.00
U. S. Trustee Quarterly Fees	\$0.00	\$0.00
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	\$0.00	\$0.00
Stalking Horse Withdrawal Penalty	\$0.00	\$0.00
Other Reorganization Expenses (attach schedule)	\$0.00	\$0.00
Total Reorganization Expenses	\$0.00	\$0.00
Income Taxes	\$0.00	\$0.00
Net Profit (Loss)	\$0.00	\$0.00

\*"Insider" is defined in 11 U.S.C. Section 101(31).

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STATEMENT OF OPERATIONS - continuation sheet

Equipment Rental		\$0.00	\$0.00
Cash Shortage		\$0.00	\$0.00
Bank Service Fees		\$0.00	\$0.00
Business Licenses		\$0.00	\$0.00
Web Applications		\$0.00	\$0.00
Credit Card Chargebacks		\$0.00	\$0.00
Dues and Subscriptions		\$0.00	\$0.00
Petty Cash Expenses		\$0.00	\$0.00
Sales Tax Return Fees		\$0.00	\$0.00
Miscellaneous Other Expenses		\$0.00	\$0.00
Total Other Operational Expenses		\$0.00	\$0.00
Franchise Royalty		\$0.00	\$0.00
Sales Tax Allowances		\$0.00	\$0.00
Gift Card Write-Off Reserve		\$0.00	\$0.00
Miscellaneous Other Income		\$0.00	\$0.00
Total Other Income		\$0.00	\$0.00
Store Closing Expenses		\$0.00	\$0.00
Total Other Expenses		\$0.00	\$0.00

Reorganization Items - Interest Earned on Accumulated Cash from Chapter 11:  
Interest earned on cash accumulated during the chapter 11 case, which would not have been earned but for the bankruptcy proceeding, should be reported as a reorganization item.



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**BALANCE SHEET**

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.

Unrestricted Cash and Equivalents	\$0.00	\$0.00
Restricted Cash and Cash Equivalents (see continuation sheet)	\$0.00	\$0.00
Accounts Receivable (Net of Returns)	\$0.00	\$0.00
Notes Receivable	\$0.00	\$0.00
Inventories	\$0.00	\$0.00
Prepaid Expenses	\$0.00	\$0.00
Professional Retainers	\$0.00	\$0.00
Other Current Assets (attach schedule)	\$0.00	\$0.00
<b>TOTAL CURRENT ASSETS</b>	<b>\$0.00</b>	<b>\$0.00</b>
Real Property and Improvements	\$0.00	\$0.00
Machinery and Equipment	\$0.00	\$0.00
Furniture, Fixtures and Office Equipment	\$0.00	\$0.00
Leasehold Improvements	\$0.00	\$0.00
Vehicles	\$0.00	\$0.00
Less Accumulated Depreciation	\$0.00	\$0.00
<b>TOTAL PROPERTY &amp; EQUIPMENT</b>	<b>\$0.00</b>	<b>\$0.00</b>
Loans to Insiders*	\$0.00	\$0.00
Other Assets (attach schedule)	\$0.00	\$0.00
<b>TOTAL OTHER ASSETS</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL ASSETS</b>	<b>\$0.00</b>	<b>\$0.00</b>
Accounts Payable	\$0.00	\$0.00
Sales Taxes Payable	\$0.00	\$0.00
Wages Payable	\$0.00	\$0.00
Gift Card Liability	\$0.00	\$0.00
Accrued Health Insurance	\$0.00	\$0.00
Straight Line Rent	\$0.00	\$0.00
Sun Capital Interest	\$0.00	\$0.00
Revoer Interest	\$0.00	\$0.00
Capital Lease Obligations	\$0.00	\$0.00
Miscellaneous Other Accruals	\$0.00	\$0.00
Rent / Leases - Building/Equipment	\$0.00	\$0.00
Secured Debt / Adequate Protection Payments	\$0.00	\$0.00
Professional Fees	\$0.00	\$0.00
Amounts Due to Insiders*	\$0.00	\$0.00
Other Postpetition Liabilities (attach schedule)	\$0.00	\$0.00
<b>TOTAL POSTPETITION LIABILITIES</b>	<b>\$0.00</b>	<b>\$0.00</b>
Secured Debt	\$0.00	\$0.00
Priority Debt	\$0.00	\$0.00
Unsecured Debt	\$0.00	\$0.00
<b>TOTAL PRE-PETITION LIABILITIES</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL LIABILITIES</b>	<b>\$0.00</b>	<b>\$0.00</b>
Capital Stock	\$0.00	\$0.00
Additional Paid-In Capital	\$0.00	\$0.00
Partners' Capital Account	\$0.00	\$0.00
Owner's Equity Account	\$0.00	\$0.00
Retained Earnings - Pre-Petition	\$0.00	\$0.00
Retained Earnings - Postpetition	\$0.00	\$0.00
Adjustments to Owner Equity (attach schedule)	\$0.00	\$0.00
Postpetition Contributions (Distributions) (Draws) (attach schedule)	\$0.00	\$0.00
<b>NET OWNER EQUITY</b>	<b>\$0.00</b>	<b>\$0.00</b>

\*\*Insider\* is defined in 11 U.S.C. Section 101(31).

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**BALANCE SHEET - continuation sheet**

Goodwill	\$0.00	\$0.00
Trade Name	\$0.00	\$0.00
Customer Relationships	\$0.00	\$0.00
Customer Lists	\$0.00	\$0.00
Debt Issuance Costs	\$0.00	\$0.00
Security/Utility Deposits	\$0.00	\$0.00
Total Other Assets	\$0.00	\$0.00

Restricted Cash is cash that is restricted for a specific use and not available to fund operations. Typically, restricted cash is segregated into a separate account, such as an escrow account.

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**STATUS OF POSTPETITION TAXES**

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.  
Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.  
Attach photocopies of any tax returns filed during the reporting period.

Withholding						
FICA-Employee						
FICA-Employer						
Unemployment						
Income						
Other:						
<b>Total Federal Taxes</b>						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other:						
<b>Total State and Local</b>						
<b>Total Taxes</b>						

**SUMMARY OF UNPAID POSTPETITION DEBTS**

Attach aged listing of accounts payable.

Accounts Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sales Tax Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Wages Payable	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Sum Capital Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Revolver Interest	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rent/Leases-Building	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Rent/Leases-Equipment	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Secured Debt/Adequate Protection Payments	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Professional Fees	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Amounts Due to Insiders*	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Postpetition Debts</b>	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

Explain how and when the Debtor intends to pay any past-due postpetition debts.

N/A

\*"Insider" is defined in 11 U.S.C. Section 101(31).

**ACCOUNTS RECEIVABLE RECONCILIATION AND AGING**

Total Accounts Receivable at the beginning of the reporting period	\$0.00
+ Amounts billed during the period	\$0.00
- Amounts collected during the period	\$0.00
Total Accounts Receivable at the end of the reporting period	\$0.00
<b>AGING</b>	
0 - 30 days old	\$0.00
31 - 60 days old	\$0.00
61 - 90 days old	\$0.00
91+ days old	\$0.00
Total Accounts Receivable	\$0.00
Amount considered uncollectible (Bad Debt)	\$0.00
Accounts Receivable (Net)	\$0.00

**DEBTOR QUESTIONNAIRE**

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 postpetition 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