

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

In re EWGS Intermediary, LLC

Case No. 13-12877 (MFW)
Reporting Period: Feb. 1st thru Feb. 28th 2014

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

Lynda Barr

Signature of Authorized Individual*

3/21/2014

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.

In re EWGS Intermediary, LLC

Case No. 13-12877 (MFW)

Reporting Period: Jan. 1st thru Jan. 31st 2014

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

Case No. 13-12877 (MFW)
Reporting Period: Feb. 1st thru Feb. 28th 2014

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	CURRENT MONTH						CUMULATIVE FILING TO DATE			
	Actual	Actual	Actual	Actual	Actual	Projected	Variance	Actual	Projected	Variance
Week Ending	8-Feb	15-Feb	22-Feb	28-Feb						
Total Cash/(Revolver) Balance Details:										
Bank Cash	-	-	-	-	-	-	-	-	-	-
Segregated Accounts	-	-	-	-	-	-	-	-	-	-
Outstanding Checks	-	-	-	-	-	-	-	-	-	-
Book Cash	-	-	-	-	-	-	-	-	-	-
Revolver	-	-	-	-	-	-	-	-	-	-
Total Cash/(Revolver) Balance	-	-	-	-	-	-	-	-	-	-
Disbursements for Calculating US Trustee Quarterly Fees										
Total Disbursements	-	-	-	-	-	-	-	-	-	-
Less: Transfers to Debtor in Possession Accounts	-	-	-	-	-	-	-	-	-	-
Plus: Estate Disbursements Made by Outside Sources	-	-	-	-	-	-	-	-	-	-
Disb for Calc US Trustee Quarterly Fees	-	-	-	-	-	-	-	-	-	-

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

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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

Case No. 13-12877 (MFW)
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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)

<u>Week ending</u>	<u>1-Feb</u>	<u>8-Feb</u>	<u>15-Feb</u>	<u>22-Feb</u>	<u>28-Feb</u>
Professional Fees					
Farlie, Turner & Co., LLC	-	-	-	-	-
FTI	-	-	-	-	-
Klehr, Harrison, Harvey, & Branzurg	-	-	-	-	-
UCC counsel/FA	-	-	-	-	-
PNC Legal fees	-	-	-	-	-
US Trustee fees	-	-	-	-	-
Epiq/Notices	-	-	-	-	-
Other	-	-	-	-	-
Total Professional Fees	-	-	-	-	-
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.

REVENUES		
Gross Revenues less Sales Returns	\$0.00	\$0.00
Less: Returns and Allowances	\$0.00	\$0.00
Net Revenue	\$0.00	\$0.00
COST OF GOODS SOLD		
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
OPERATING EXPENSES		
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 NON-OPERATING INCOME		
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
REORGANIZATION ITEMS		
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.

CURRENT ASSETS		
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
TOTAL CURRENT ASSETS	\$0.00	\$0.00
PROPERTY AND EQUIPMENT		
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
TOTAL PROPERTY & EQUIPMENT	\$0.00	\$0.00
OTHER ASSETS		
Loans to insiders*	\$0.00	\$0.00
Other Assets (attach schedule)	\$0.00	\$0.00
TOTAL OTHER ASSETS	\$0.00	\$0.00
TOTAL ASSETS	\$0.00	\$0.00
LIABILITIES AND OWNER EQUITY		
LIABILITIES (NOT SUBJECT TO CONTROLLED BY DEBTOR)		
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
Revoover 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
TOTAL POSTPETITION LIABILITIES	\$0.00	\$0.00
LIABILITIES (NOT SUBJECT TO CONTROLLED BY DEBTOR)		
Secured Debt	\$0.00	\$0.00
Priority Debt	\$0.00	\$0.00
Unsecured Debt	\$0.00	\$0.00
TOTAL PRE-PETITION LIABILITIES	\$0.00	\$0.00
TOTAL LIABILITIES	\$0.00	\$0.00
OWNER EQUITY		
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
NET OWNER EQUITY	\$0.00	\$0.00
TOTAL LIABILITIES AND OWNERS' EQUITY		

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BALANCE SHEET - continuation sheet

ASSETS	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PREVIOUS DATE
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
LIABILITIES AND OWNERS' EQUITY	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PREVIOUS DATE

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:						
Total Federal Taxes						
Withholding						
Sales						
Excise						
Unemployment						
Real Property						
Personal Property						
Other:						
Total State and Local						
Total Taxes						

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
Sales Tax Payable	\$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
Sun Capital Interest	\$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
Rent/Leases-Building	\$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
Secured Debt/Adequate Protection Payments	\$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
Amounts Due to Insiders*	\$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
Other:	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Total Postpetition Debts	\$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

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In re EWGS Intermediary, LLC
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ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation		Amount
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
Accounts Receivable Aging		Amount
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

Question	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 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