

Exhibit 8.1

LIQUIDATION OUTLET, INC. SALE GUIDELINES

The following procedures shall apply to any "Going Out of Business" or "Store Closing" Sales (the "Sale") to be held at Liquidation Outlet, Inc. (the "Debtor") retail store locations¹:

1. The Sale shall be conducted so that the Stores in which sales are to occur will remain open during the normal hours of operation provided for in the respective leases for the Stores. The Merchant and/or the Agent shall abide by any applicable mall hours and all mall guidelines concerning, among other things, maintenance, security and trash removal.
2. The Sale shall be conducted in accordance with applicable state and local "Blue Laws" and thus, where applicable, no sales shall be conducted on Sunday unless the Merchant had been operating such Stores on a Sunday.
3. Merchant and/or Agent shall not distribute handbills, leaflets or other written materials to customers outside any of Store's premises, unless not prohibited by the lease or if distribution is not prohibited in the shopping center or location in which such Store is located.
4. At the conclusion of the Sale, Agent shall vacate the Stores in a broom-clean condition, and shall leave the Stores in the same condition as on the commencement of the Sale, ordinary wear and tear excepted. No permanent fixtures may be removed without the landlords' written consent. No property of any landlord of a Closing Location shall be removed or sold during the Sale.
5. All display and hanging signs used by Merchant and/or Agent in connection with the Sale shall be professionally lettered and all hanging signs shall be hung in a professional manner. Nothing contained herein shall be construed to create or impose upon Merchant or Agent any additional restrictions not contained in the applicable lease agreement. In addition, Agent shall be permitted to utilize exterior banners at non-enclosed mall Stores.
6. If Sales are to be considered "final", conspicuous signs shall be posted in each of the affected stores to the effect that all sales are "final".
7. Except with respect to the hanging of exterior banners, neither Merchant nor Agent shall make any alterations to the storefront or exterior walls of any of the Stores.

¹ Capitalized terms used in these Sale Guidelines have the respective meanings ascribed to such terms in the Agency Agreement approved by the Bankruptcy Court.
BOS 46,612,708 1

Merchant and/or Agent shall keep Store premises and surrounding area clear and orderly consistent with present practices.

8. The landlords of the Stores shall have reasonable access to the Store premises upon conclusion of the Sale solely for the purpose of dressing Store windows to minimize the appearance of a dark store.
9. The Merchant and/or Agent shall designate a party to be contacted by landlords should an issue arise concerning the conduct of the Sale.