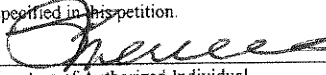


B1 (Official Form 1) (04/13)

UNITED STATES BANKRUPTCY COURT District of Delaware		VOLUNTARY PETITION
Name of Debtor (if individual, enter Last, First, Middle): <b>SJC, Inc.</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): <b>f/k/a Silver Jeans Company, Inc.</b>		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. (TTIN)/Complete EIN (if more than one, state all): <b>26-0518350</b>		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (TTIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): <b>150 E. Olive Avenue, Suite 211 Burbank, California</b> <div style="text-align: right;">ZIP CODE <b>91502</b></div>		Street Address of Joint Debtor (No. and Street, City, and State): <div style="text-align: right;">ZIP CODE</div>
County of Residence or of the Principal Place of Business:		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): <div style="text-align: right;">ZIP CODE</div>		Mailing Address of Joint Debtor (if different from street address): <div style="text-align: right;">ZIP CODE</div>
Location of Principal Assets of Business Debtor (if different from street address above): <div style="text-align: right;">ZIP CODE</div>		
<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>Chapter 11 Debtors</b>  <b>Check one box:</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). <hr/> <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</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.		THIS SPACE IS FOR COURT USE ONLY
<b>Estimated Number of Creditors</b> <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input 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		
<b>Estimated Assets</b> <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 checked="" 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 type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
<b>Estimated Liabilities</b> <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 checked="" type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

<b>Voluntary Petition</b> <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): SJC, Inc.	
<b>All Prior Bankruptcy Cases Filed Within Last 8 Years</b> (If more than two, attach additional sheet.)			
Location Where Filed: NONE	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: NONE	Case Number:	Date Filed:	
District:	Relationship:	Judge:	
<p style="text-align: center;"><b>Exhibit A</b></p> <p>(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.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>		<p style="text-align: center;"><b>Exhibit B</b></p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>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 have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>	
<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 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.)			
_____			
(Name of landlord that obtained judgment)			
_____			
(Address of landlord)			
<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)).			

<p><b>Voluntary Petition</b> <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): SJC, Inc.</p>
<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. [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 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 Attorney*</b></p> <p>X <u>/s/ Joseph H. Huston, Jr.</u> Signature of Attorney for Debtor(s) <u>Joseph H. Huston, Jr. (No. 4035)</u> Printed Name of Attorney for Debtor(s) <u>Stevens &amp; Lee, P.C.</u> Firm Name <u>1105 North Market Street, Suite 700</u> <u>Wilmington, DE 19801</u> Address <u>(302) 425-3310</u> Telephone Number <u>07/21/2014</u> 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 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 _____ Signature</p> <p>_____ 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><i>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.</i></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 the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X  Signature of Authorized Individual <u>Scott Merrell</u> Printed Name of Authorized Individual <u>President</u> Title of Authorized Individual <u>07/21/2014</u> Date</p>	

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

In re:

SJC, Inc., a Delaware Corporation,  
f/k/a Silver Jeans Company, Inc.,

Debtor.

Chapter 11

Case No.

**LIST OF EQUITY SECURITY HOLDERS**

<b>Name</b>	<b>Address</b>	<b>% Equity Interest</b>
JAG/SB Holdings, Inc., a Delaware Corporation		100%

[The remainder of this page is intentionally left blank.]

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

In re:

SJC, Inc., a Delaware Corporation,  
f/k/a Silver Jeans Company, Inc.,

Debtor.

Chapter 11


Case No.

**CERTIFICATION CONCERNING EQUITY SECURITY HOLDERS**

The above-captioned debtor and debtor-in-possession (the "Debtor") hereby certifies under penalty of perjury that the list submitted herewith, pursuant to Local Rule 1007-1(a) of the Bankruptcy Court for the District of Delaware, containing the *List of Equity Security Holders* of the Debtor is complete and to the best of the Debtor's knowledge, correct and consistent with Debtor's books and records.

I declare under the penalty of perjury that the foregoing is true and correct.

Dated: July 21, 2014

Signature: 

By:

Title:

R. S. MERRELL  
PRESIDENT

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

In re:  
  
SJC, Inc., a Delaware Corporation,  
f/k/a Silver Jeans Company, Inc.,  
  
Debtor.

Chapter 11

Case No.

**CORPORATE OWNERSHIP STATEMENT**

Pursuant to Federal Rule of Bankruptcy Procedure 1007(a)(1), the following are corporations, other than a governmental unit, that directly or indirectly own 10% or more of any class of the debtor's equity interests:

Shareholder	Approximate Percentage of Shares Held
JAG/SB Holdings, Inc., a Delaware Corporation	100%

**DECLARATION UNDER PENALTY OF PERJURY**

I, the undersigned authorized officer of SJC, Inc., a Delaware Corporation, the debtor in this case, declare under penalty of perjury that I have reviewed the foregoing and that it is true and correct to the best of my information and belief.

Dated: July 21, 2014

Signature:



By:

R.S. MERRELL

Title:

PRESIDENT

**ACTION TAKEN BY UNANIMOUS WRITTEN CONSENT  
OF THE DIRECTORS OF SJC, Inc.**

The undersigned, being all of the Directors of SJC, Inc. (the "Company"), a corporation organized and existing under Delaware law, pursuant to sections 141 and 228 of the General Corporation Law of the State of Delaware, and pursuant to Article III, Section 11 of the Company's Bylaws, hereby take the following action without holding a meeting, such action being stated in the form of and to be as fully effective as if taken by unanimous resolution of the Directors at a meeting thereof duly called and held on the date hereof at which the undersigned Directors were present and acting throughout:

**RESOLVED:** That in the judgment of the undersigned Directors of the Company, it may be desirable and in the best interests of the Company, its creditors, shareholders, and other interested parties that a petition be filed by the Company seeking relief under the provisions of Chapter 11 of Title 11, United States Code (the "Code"); and further,

**RESOLVED:** That the Company be and hereby is authorized and empowered to execute and verify or certify a petition under Chapter 11 of the Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") at such time as the Company shall determine and in such form or forms as the Company may approve; and further,

**RESOLVED:** That Scott Merrell, President (the "President") of the Company, and/or any of the officers or directors of the Company, be and hereby are authorized on behalf of, and in the name of, the Company to execute and file any and all petitions, schedules, motions, lists, applications, pleadings and other papers, to take any and all such other and further actions which the Company or its legal counsel may deem necessary or appropriate to file the voluntary petition for relief under Chapter 11, and to take and perform any and all further acts and deeds which they deem necessary, proper and desirable in connection with the Chapter 11 case, with a view to the successful prosecution of such case, including, without limitation, seeking authority to borrow under a post-petition credit facility, to grant liens and other security therefor, to sell any or all of the assets of the Company, and to file and prosecute a plan of reorganization; and further

**RESOLVED:** That the President and/or any director or officer of the Company be and are hereby authorized and directed to take such actions and to make, sign, execute, acknowledge and deliver (and record in a relevant office of the county clerk, if necessary) any and all such agreements listed above (including exhibits thereto), including any and all affidavits, orders, directions, certificates, requests, receipts, financing statements or other instruments as may reasonably be required to give effect to these resolutions, and to execute and deliver such agreements (including exhibits thereto) and related documents, and to fully perform the terms and provisions thereof; and further

**RESOLVED:** That the Company be and hereby is authorized to retain the law firm of Bernstein, Shur, Sawyer & Nelson, P.A. ("BSSN") as general bankruptcy counsel and Stevens & Lee, P.C. ("S&L") as co-counsel to the Company in connection with the Chapter 11 case if the Company determines that the filing of a voluntary petition for relief is proper, and to pay BSSN and S&L at their standard hourly rates in connection with

its representation of the Company and to provide each of BSSN and S&L with a retainer in an amount to be agreed upon by BSSN and the Company and S&L and the Company, and to reimburse BSSN and S&L for any actual expenses incurred in connection with its employment by the Company; and further,

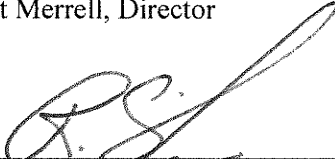
**RESOLVED:** That the President and/or any director or officer of the Company be and are hereby authorized to take such actions and to make, sign, execute, acknowledge and deliver all such additional documents, agreements and certificates as may reasonably be required to give effect to the consummation of the transactions contemplated by these resolutions to any Chapter 11 plan, and to execute and deliver such documents, agreements and certificates, and to fully perform the terms and provisions thereof; and further

**RESOLVED** That the Company be and hereby is authorized to retain a financial advisor or other professionals in connection with the Chapter 11 case of the Company as determined to be necessary by the President, in consultation with counsel, and subject to any required approval of the Bankruptcy Court; and further

**RESOLVED:** That to the extent that any of the actions authorized by any of the foregoing resolutions have been taken by the Company, such actions are hereby ratified and confirmed in their entirety.

Dated: July 17, 2014

  
\_\_\_\_\_  
Scott Merrell, Director

  
\_\_\_\_\_  
Robert Silver, Director



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

In re:

SJC, Inc.,  
f/k/a Silver Jeans Company, Inc.,  
  
Debtor.

Chapter 11

Case No.

**CONSOLIDATED LIST OF CREDITORS  
HOLDING TWENTY (20) LARGEST UNSECURED CLAIMS**

Following is the consolidated list of the Debtor's creditors holding the twenty (20) largest unsecured claims.<sup>1</sup> The list is prepared in accordance with rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing this chapter 11 case. The list does not include (i) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (ii) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the twenty largest unsecured claims; or (iii) claims held by any of the debtor's employees. Any amounts listed herein are estimated, subject to verification and later dispute. Without limiting the foregoing, the Debtor reserves its rights to dispute or challenge any claim on this list for any reason. The information set forth on this schedule shall not constitute an admission of liability by, nor is binding on, the Debtor, and the failure to list a claim as contingent, disputed, or subject to setoff shall not be a waiver of the Debtor's rights relating thereto.

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<sup>1</sup> This list reflects outstanding obligations using the most current information available as of July 18, 2014. The Debtor reserves the right to amend this list based on information existing as of the commencement date of the Debtor's chapter 11 case.

	<b>Name of creditor and complete mailing address, including zip code</b>	<b>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</b>	<b>Nature of claim (trade debt, bank loan, government contract, etc)</b>	<b>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</b>	<b>Amount of claim (if secured also state value of security)<sup>2</sup></b>
1.	Western Glove Works 555 Logan Avenue Winnipeg, MB R3A 054 Canada	Judy Friesen Western Glove Works 555 Logan Avenue Winnipeg, MB R3A 054 Canada (204) 788-4249 judy.friesen@westernglove.mb.ca	Trade debt		\$7,153,022.00
2.	Woodfield Mall, LLC Woodfield Mall, Schaumburg, IL	Woodfield Mall, LLC Woodfield Mall, Schaumburg, IL	Lease debt		\$1,835,566.00
3.	The Woodlands Mall Associates, LLC Woodlands Mall, Woodlands, TX	The Woodlands Mall Associates, LLC Woodlands Mall, Woodlands, TX	Lease debt		\$1,720,093.00
4.	Stonebriar Mall, LLC Stonebriar Center, Frisco, TX	Stonebriar Mall, LLC Stonebriar Center, Frisco, TX	Lease debt		\$1,482,360.00
5.	Simon Property Group (Texas), L.P. La Plaza Mall, McAllen, TX	Simon Property Group (Texas), L.P. La Plaza Mall, McAllen, TX	Lease debt		\$1,606,447.00
6.	Glendale II Mall Associates, LLC Glendale Galleria, Glendale, CA	Glendale II Mall Associates, LLC Glendale Galleria, Glendale, CA	Lease debt		\$1,420,121.00
7.	Texeira	Bill Texeira Texeira (407) 681-1012 btexeira@texeirainc.com	Trade debt		\$35,333.61
8.	Texas Comptroller of Public Accounts P.O. Box 13528, Capital Station Austin, Texas 78711-3528	Texas Comptroller of Public Accounts P.O. Box 13528, Capital Station Austin, Texas 78711-3528	Tax		\$14,689.72
9.	United Health Care	United Healthcare (888) 842-4571	Trade debt		\$10,290.03
10.	Island Pacific	Mary Capote Island Pacific	Trade debt		\$9,748.20

<sup>2</sup> Each lease debt amount listed above is net of the respective letters of credit and subject to the limitations contained in 11 U.S.C. § 502(b)(6).

		(949) 399-3821 mcapote@islandpacific.com			
11.	Raj Trading & Imports 850 South Broadway #101 Los Angeles, CA 90014	Raj Trading & Imports 850 South Broadway #101 Los Angeles, CA 90014 (310) 801-1700	Trade debt		\$3,060.00
12.	Illinois Department of Revenue P.O. Box 19044 Springfield, IL 62796-0001	Illinois Department of Revenue P.O. Box 19044 Springfield, IL 62796-0001	Tax		\$2,085.40
13.	Thomas Realty	Thomas Realty	Trade debt		\$1,975.00
14.	SPE, Inc., d/b/a Screen Play 3411 Thorndyke Avenue West Seattle, WA 98119	SPE, Inc., d/b/a Screen Play 3411 Thorndyke Avenue West Seattle, WA 98119 (206) 812-2191	Trade debt		\$1,820.30
15.	Quill Corporation	Quill Corporation (800) 634-1172 arpayment@quill.com	Trade debt		\$1,113.46
16.	UPS Lockbox 577 Carol Stream, IL 60132-0577	Lindsey A. UPS 1 (800) 477-7080 1 (800) 811-1648 upsreps@ups.com	Trade debt		\$478.01
17.	American United Life Insurance	Ryan Mattax American United Life Insurance (800) 553-5318 ext 1176	Trade debt		\$401.68
18.	Keter Environmental P.O. Box 417468 Boston, MA 02241-7468	Keter Environmental P.O. Box 417468 Boston, MA 02241-7468 (203) 517-4198	Trade debt		\$216.50
19.	Level 10	Arlene Torres Level 10 (847) 805-9050 atorres@level10.com	Trade debt		\$91.18
20.	Vision Service Plan	Eugene Young Vision Service Plan (916) 851-6582 eugene.young@vsp.com	Trade debt		\$47.76

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

SJC, Inc.,  
f/k/a Silver Jeans Company, Inc.,

Debtor.

Chapter 11

Case No.

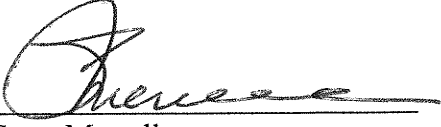
**CERTIFICATION CONCERNING CONSOLIDATED LIST OF  
CREDITORS HOLDING TWENTY (20) LARGEST UNSECURED CLAIMS**

The above-captioned debtor and debtor-in-possession (the "Debtor") hereby certifies under penalty of perjury that the consolidated *List of Creditors Holding the Twenty (20) Largest Unsecured Claims* (the "Top 20 List"), submitted herewith, is complete, and to the best of the Debtor's knowledge, correct and consistent with Debtor's books and records.

The information contained herein is based upon a review of the Debtor's books and records. However, no comprehensive legal and/or factual investigations with regard to possible defenses to any claims set forth in the consolidated Top 20 List have been completed. Therefore, the listing does not and should not be deemed to constitute: (1) waiver of any defense to any listed claims; (2) an acknowledgement of the allowability of any listed claims; or (3) a waiver of any other right or legal position of the Debtor.

I declare under the penalty of perjury that the foregoing is true and correct.

Dated: July 21, 2014

Signature:   
By: Scott Merrell  
Title: President