



Retail Industry Bankruptcy Review

June 2017

Retail Industry Overview

As the industry continues to struggle, the number of retailers filing for bankruptcy keeps growing, and 2017 could end up with the highest number of retail bankruptcies ever. These numbers will most likely continue to rise as consumers make more purchases online for must-have items and shift discretionary spending income to other things like travel. Moody's recently reported that the number of U.S. retailers with troubled financials, making them potential bankruptcy risks, was 22, topping the 19 recorded during the Great Recession.

In a research report released in April of this year, Credit Suisse said that the number of individual brick-and-mortar store closures in 2017 could top the record set in 2008, resulting in over 140 million square feet of retail vacancy. Sears, J.C. Penney, Macy's and Ascena Retail, which owns Ann Taylor, Loft, Dress Barn, Lane Bryant, Justice and others, are on the list of retailers that have already announced hundreds of store closures in 2017. Few retail sectors have proven immune to the bankruptcy threat as clothes stores, consumer electronics, discount shoe-sellers and outdoor goods shops have all found themselves headed for reorganization.

The retail industry has always been competitive as reflected by the number of companies that filed bankruptcy multiple times and by the fact that 40% of large retail bankruptcies end up liquidating. The ongoing decline in sales and store traffic is just one more challenge for this battered sector, which is already dealing with liquidity issues, management challenges, weakened competitive positions, ailing credit ratings, exposure to unfavorable borrowing terms and highly promotional pricing that cuts into margins.

ALL RETAIL BANKRUPTCY FILINGS* 2013 – 2017

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Description</u>	<u>Total Pre- Petition Assets**</u>
Sports Authority, Inc., The	03/02/16	Sporting Goods Retailer	\$1,600
RadioShack Corporation	02/05/15	Consumer Electronics Retailer	1,591
Gymboree Corporation, The	06/11/17	Children's Apparel Retailer	1,157
rue21, inc.	05/15/17	Clothing Retailer	1,000
Eastern Outfitters, LLC	02/05/17	Retail Store Operator	1,000
Aeropostale, Inc.	05/04/16	Specialty Retailer	512
Payless Inc.	04/04/17	Footwear Retailer	500
Gander Mountain Company Inc.	03/10/17	Specialty Store Retailer	500
Orchard Supply Hardware Stores Corp.	06/17/13	Hardware & Garden Stores	407
Brookstone, Inc.	04/03/14	Specialty Retailer	406
hgregg, Inc.	03/06/17	Electronics Retailer	385
Coldwater Creek Inc.	04/11/14	Women's Apparel Retailer	346
Pacific Sunwear of California, Inc.	04/07/16	Specialty Retailer	252
ALCO Stores, Inc.	10/12/14	Department Stores	235
Gordmans Stores, Inc.	03/13/17	Department Store	230
BCBG Max Azria Group, LLC	02/28/17	Women's Apparel Retailer	223
Hancock Fabrics, Inc.	02/02/16	Fabric Retailer	157
Wet Seal, Inc., The	01/15/15	Specialty Retailer	152
Golfsmith International Holdings, Inc.	09/14/16	Specialty Golf Retailer	125
USA Discounters, Ltd.	08/24/15	Appliance & Jewelry Retailer	100
Hastings Entertainment, Inc.	06/13/16	Entertainment Retailer	100
General Wireless Operations Inc.	03/08/17	Electronics Retailer	100
Electronic Cigarettes International Ltd.	03/16/17	Markets E-Cigarettes	95
Deb Stores Holding LLC	12/04/14	Women's Clothing Retailer	91
Xhibit Corp. (dba SkyMall)	01/22/15	Specialty Retailer	87
dELiA*s, Inc.	12/07/14	Multi-Channel Retail Co.	70
Cache, Inc.	02/04/15	Women's Specialty Retailer	52
Loehmann's Holdings Inc.	12/15/13	Specialty Retail Stores	50
DirectBuy Holdings, Inc.	11/01/16	Housewares' Retailer	29
Crumbs Bake Shop, Inc.	07/11/14	Retail Food Shop	20
Limited Stores Company, LLC	01/17/17	Retail Clothing Store	10
Wet Seal, LLC, The	02/02/17	Specialty Retailer	10
Luxeyard, Inc.	09/19/14	Online Retailer	1
Assured Pharmacy, Inc.	03/05/15	Operates Pharmacies	1
Vestis Retail Group, LLC	04/18/16	Retail Store Operator	0

*Filings a/o 6/18/2017 / Includes publicly traded companies as well as notable private companies

**Assets in \$mils

30 LARGEST RETAIL BANKRUPTCIES* OF ALL TIME

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Description</u>	<u>Total Pre-Petition Assets**</u>
Kmart Corporation	01/22/02	Retail Discount Stores	\$14,630
Federated Dept. Stores	01/15/90	Retail Department Stores	7,913
Enstar Group, Inc.	01/04/91	S&L and Specialty Retail	5,594
Montgomery Ward Holding Corporation	07/07/97	Retail Department Stores	4,879
R.H. Macy & Co., Inc.	01/27/92	Department Store Chain	4,812
Circuit City Stores, Inc.	11/10/08	Consumer Electronics	3,746
Allied Stores Corp.	01/15/90	Retail Department Stores	3,502
Montgomery Ward, LLC	12/28/00	Department Stores	3,492
Carter Hawley Hale Stores	02/11/91	Retail Department Stores	2,045
Ames Department Stores, Inc.	08/20/01	Regional Discount Retailer	1,996
Spiegel, Inc.	03/17/03	Specialty Retailer	1,890
Revco D.S., Inc.	07/28/88	Retail Pharmacy Chain	1,844
Zale Corporation	01/23/92	Retail Jewelry Chain	1,789
Linens 'n Things, Inc.	05/02/08	Home Furnishings Retailer	1,740
Service Merchandise Company, Inc.	03/27/99	Jewelry Merchandise	1,627
Ames Department Stores, Inc.	04/25/90	Department Stores	1,602
Sports Authority, Inc., The	03/02/16	Sporting Goods Retailer	1,600
RadioShack Corporation	02/05/15	Consumer Electronics	1,591
Hechinger Company	06/11/99	Lumber Materials Retailer	1,577
Heilig-Meyers Company	08/16/00	Home Furnishings Retailer	1,458
Best Products Co., Inc.	01/04/90	Discount Retail Chain	1,438
Borders Group, Inc.	02/16/11	Book, Movie & Music Stores	1,425
Payless Cashways, Inc.	07/21/97	Lumber Materials Retailer	1,293
Webvan Group, Inc.	07/13/01	Internet Retailer	1,290
Petrie Stores Corporation	10/12/95	Women's Specialty Stores	1,274
Phar-Mor, Inc.	08/17/92	Discount Drugstore Chain	1,170
Gymboree Corporation, The	06/11/17	Children's Apparel Retailer	1,157
Caldor Corporation	09/18/95	Discount Retailer	1,136
Hills Department Stores	02/04/91	Retail Department Stores	1,059
rue21, inc.	05/15/17	Clothing Retailer	1,000

*Filings a/o 6/18/2017 / Includes publicly traded companies as well as notable private companies

**Assets in \$mils

**RETAIL INDUSTRY PUBLIC COMPANY BANKRUPTCY FILING* TRENDS
2000 TO 2017 TO DATE**

Year	Retail Industry Filings	All Industries	Retail Industry Assets*	All Assets*
2000	17	187	\$7,650	\$100,882
2001	25	266	7,977	267,203
2002	5	229	15,028	401,063
2003	12	176	2,799	100,214
2004	8	93	2,031	47,802
2005	4	86	1,101	133,843
2006	4	66	274	22,257
2007	6	78	786	70,525
2008	15	138	6,504	1,159,351
2009	12	211	2,910	593,733
2010	2	106	229	89,109
2011	8	86	2,726	103,990
2012	3	87	56	70,843
2013	2	71	427	42,641
2014	6	54	1,079	71,918
2015	5	79	1,883	76,903
2016	5	99	1,075	104,665
2017	5*		2,868	

*Assets in \$mils and a/o June 18, 2017

LARGEST RETAIL INDUSTRY PUBLIC COMPANY BANKRUPTCY FILINGS* AS OF 6/18/2017

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Description</u>	<u>Total Pre-Petition Assets*</u>
Kmart Corporation	01/22/02	Retail Discount Stores	\$14,630
Circuit City Stores, Inc.	11/10/08	Electronics Retailer	3,746
Montgomery Ward, LLC	12/28/00	Department Stores	3,492
Ames Department Stores, Inc.	08/20/01	Regional Discount Retailer	1,996
Spiegel, Inc.	03/17/03	Specialty Retailer	1,890
Linens 'n Things, Inc.	05/02/08	Home Furnishings Retailer	1,740
RadioShack Corporation	02/05/15	Electronics Retailer	1,591
Heilig-Meyers Company	08/16/00	Home Furnishings Retailer	1,458
Borders Group, Inc.	02/16/11	Book, Movie & Music Stores	1,425
Webvan Group, Inc.	07/13/01	Internet Retailer	1,290
Gymboree Corporation, The	06/11/17	Children's Apparel Retailer	1,157
rue21, inc.	05/15/17	Clothing Retailer	1,000
Footstar, Inc.	03/02/04	Retails Athletic Footwear	866
Quality Stores, Inc.	10/20/01	Farming Goods Retailer	794
Payless Cashways, Inc.	06/04/01	Lumber & Supplies	639

*Assets in \$mils and a/o June 18, 2017

OUTCOMES OF RETAIL BANKRUPTCY FILINGS*

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Assets*</u>	<u>Outcome Date</u>	<u>Outcome</u>
Pacific Sunwear of California, Inc.	04/07/16	\$152	09/08/16	Acq. by Golden Gate Capital
Wet Seal, Inc., The	01/15/15	1,591	12/31/15	Acq. by Versa Capital Mgmt.
Cache, Inc.	02/04/15	52	11/19/15	Case Dismissed
RadioShack Corporation	02/05/15	87	10/08/15	Acq. by Gen. Wireless & Sprint
Xhibit Corp. (dba SkyMall)	01/22/15	235	09/14/15	Liquidated
ALCO Stores, Inc.	10/12/14	1	07/22/15	Liquidated
Kranem Corporation	11/25/13	19	05/15/15	Case Dismissed
Assured Pharmacy, Inc.	03/05/15	259	04/16/15	Acq. by Precise Analytical
Tweeter Home Entertainment Group, Inc.	06/11/07	346	10/31/14	Liquidated
Coldwater Creek Inc.	04/11/14	406	10/01/14	Liquidated
Brookstone, Inc.	04/03/14	407	07/08/14	Sailing Innovation
Orchard Supply Hardware Stores Corp.	06/17/13	1,996	02/24/14	Liquidated
Ames Department Stores, Inc.	08/20/01	4	11/19/13	Liquidated
Waste2Energy Holdings, Inc.	09/12/11	271	09/04/13	Liquidated
Bakers Footwear Group, Inc.	10/03/12	42	01/23/13	Converted to Ch. 7
Filene's Basement, LLC (Syms)	11/02/11	616	09/17/12	Emerged - Public (TPHS)
Sharper Image Corporation	02/19/08	264	08/13/12	Case Dismissed
RoomStore, Inc.	12/12/11	85	07/24/12	Converted to Ch. 7
Nebraska Book Company, Inc.	06/27/11	81	06/29/12	Emerged - Private
HearUSA, Inc.	05/16/11	14	06/18/12	Liquidated
Game Trading Technologies, Inc.	01/30/12	1,425	05/03/12	Sold to LA Closeout & Micro
Borders Group, Inc.	02/16/11	243	01/12/12	Liquidated
Harry & David Holdings, Inc.	03/28/11	204	09/13/11	Emerged - Private
Gottschalks Inc.	01/14/09	24	03/01/11	Liquidated
Loehmann's Holdings, Inc.	11/15/10	332	03/01/11	Emerged - Private
Jennifer Convertibles, Inc.	07/18/10	3,746	02/23/11	Emerged - Private
Circuit City Stores, Inc.	11/10/08	1	11/01/10	Liquidated
SKYE International, Inc.	12/16/09	97	10/07/10	Emerged - Public (SKYIE)
Parent Company, The (eToys Direct 1)	12/28/08	567	09/01/10	Liquidated
Finlay Enterprises, Inc.	08/05/09	124	08/02/10	Liquidated
Walking Company Holdings, Inc., The	12/07/09	597	04/28/10	Emerged - Public (WALK.PK)
Eddie Bauer Holdings, Inc.	06/17/09	31	04/06/10	Golden Gate Capital
Whitehall Jewelers Holdings, Inc.	06/23/08	185	03/22/10	Case Dismissed
S & K Famous Brands, Inc.	02/09/09	0	03/18/10	Liquidated
Linens 'n Things, Inc.	05/02/08	1,740	02/26/10	Converted to Ch. 7
Woozyfly, Inc.	05/12/09	357	02/19/10	Emerged - Private; n/k/a STW
Fairchild Corporation, The	03/17/09	540	01/07/10	Liquidated
Building Materials Holding Corporation	06/16/09	341	01/04/10	Emerged - Private

*Assets in \$mils

REPEAT BANKRUPTCY FILERS* (CH. 22's & 33's)

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Pre-Petition Assets*</u>	<u>Outcome Date</u>	<u>Outcome</u>
All For a Dollar, Inc.	10/25/96	\$20	11/06/01	Case Dismissed
All For a Dollar, Inc.	06/27/94	26	06/30/95	Emerged - Public (AFAD)
Ames Department Stores, Inc.	08/20/01	1,996	11/19/13	Liquidated
Ames Department Stores, Inc.	04/25/90	1,602	12/30/92	Emerged - Public (AMES)
Samuels Jewelers, Inc.	08/04/03	49	05/28/04	Emerged - Private
Barry's Jewelers, Inc.	05/11/97	146	Unknown	Emerged - Public (SMJW)
Barry's Jewelers, Inc.	02/26/92	159	06/30/92	Emerged - Public (BARY)
Best Products Co., Inc.	09/24/96	717	Unknown	Liquidated
Best Products Co., Inc.	01/04/90	1,438	Unknown	Reorganized
Bradlees, Inc.	12/26/00	473	12/28/01	Liquidated
Bradlees, Inc.	06/23/95	885	12/01/98	Emerged - Public (BRAD)
Brendles, Inc.	04/16/96	62	Unknown	Liquidated
Brendle's, Inc.	11/22/92	137	Unknown	Reorganized
Casual Male Corp.	05/18/01	299	12/10/03	Liquidated
Casual Male Corp.	04/04/90	30	01/21/91	Liquidated
Clothestime Stores, Inc.	07/08/03	15	10/15/03	Converted to Ch. 7
Clothestime, Inc. (The)	12/08/95	140	09/10/97	Reorganized
Cook United	04/22/87	90	Unknown	Liquidated
Cook United	10/01/84	361	Unknown	Reorganized
County Seat Stores, Inc.	01/22/99	209	02/26/04	Liquidated
County Seat Stores, Inc.	10/17/96	134	10/29/97	Reorganized
Crown Books Corporation	02/12/01	75	10/19/01	Acq. by Koen Books
Crown Books Corporation	07/14/98	127	11/15/99	Reorganized
Deb Stores Holding LLC	12/04/14	91	Unknown	Liquidated
DSI Holdings, Inc. (Deb Shops)	06/26/11	124	03/30/12	Converted to Ch. 7
Drug Emporium, Inc.	09/10/03	113	04/21/04	Liquidated
Drug Emporium, Inc.	03/26/01	265	09/25/01	Acq. by Snyders Drug
Eddie Bauer Holdings, Inc.	06/17/09	597	04/06/10	Acq. by Golden Gate
Spiegel, Inc.	03/17/03	1,890	06/21/05	Emerged - Public (EBHC)
Edison Brothers Stores, Inc.	03/09/99	443	07/05/00	Converted to Ch. 7
Edison Brothers Stores, Inc.	11/03/95	894	09/26/97	Reorganized
All Star Gas Corporation	07/21/03	39	10/22/04	Emerged - Private
FAO, Inc.	12/04/03	176	11/23/04	Liquidated
FAO, Inc.	01/13/03	181	04/22/03	Emerged - Public (FAOO)
Filene's Basement (Syms)	11/02/11	271	09/17/12	Emerged - Public (TPHS)
Filene's Basement, Inc.	05/04/09	80	02/12/10	Emerged - Private
Filene's Basement Corp.	08/23/99	203	10/18/01	Acq. by Base Acquisition

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REPEAT BANKRUPTCY FILERS* (CH. 22's & 33's), CONTINUED

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Pre-Petition Assets*</u>	<u>Outcome Date</u>	<u>Outcome</u>
Fortunoff Holdings, LLC	02/05/09	\$155	10/02/09	Converted to Ch. 7
Fortunoff Fine Jewelry	02/04/08	268	09/11/08	Case Dismissed
Franks Nursery & Crafts, Inc.	09/08/04	109	07/27/05	Emerged - Private
Franks Nursery & Crafts, Inc.	02/19/01	248	05/20/02	Emerged - Private
Friedmans Inc.	01/28/08	246	06/08/09	Liquidated
Friedmans Inc.	01/14/05	448	12/09/05	Emerged - Private
Gander Mountain Company Inc.	03/10/17	500	Unknown	Liquidated
Gander Mountain, Inc.	08/09/96	164	Unknown	Sold to Holiday Cos.
Gantos, Inc.	12/28/99	67	06/20/00	Converted to Ch. 7
Gantos, Inc.	11/12/93	114	Unknown	Reorganized
Goody's, LLC	01/13/09	206	11/04/10	Liquidated
Goody's Family Clothing, Inc.	06/09/08	313	08/03/09	Emerged - Private
Hancock Fabrics, Inc.	02/02/16	157	Unknown	Liquidated
Hancock Fabrics, Inc.	03/21/07	242	08/01/08	Emerged - Public (HKFI)
Harvey Electronics, Inc.	12/28/07	11	12/16/08	Case Dismissed
Harvey Group, Inc.	08/03/95	7	Unknown	Emerged - Public (HRVE)
Jamesway Corp.	10/18/95	141	06/16/97	Liquidated
Jamesway Corp.	07/19/93	285	Unknown	Reorganized
Jay Jacobs, Inc.	09/03/99	16	04/14/00	Converted to Ch. 7
Jay Jacobs, Inc.	05/13/94	49	11/28/95	Reorganized
KB Toys, Inc.	12/11/08	201	02/16/10	Case Dismissed
KB Toys, Inc.	01/14/04	507	08/30/05	Emerged - Private
Lamonts Apparel, Inc.	01/04/00	94	12/01/00	Purchased by Gottschalks
Lamonts Apparel, Inc.	01/06/95	184	Unknown	Reorganized
PLVTZ, Inc. (dba Levitz Furniture)	11/08/07	178	10/27/08	Converted to Ch. 7
Levitz Home Furnishings, Inc.	10/11/05	245	03/28/08	Case Dismissed
Levitz Furniture, Inc.	09/05/97	934	02/26/01	Emerged - Public (N/A)
Lionel Corp., The	06/14/91	239	Unknown	Liquidated
Lionel Corp., The	02/19/82	169	09/12/85	Emerged - Public (LIOC)
Loehmann's Holdings Inc.	12/15/13	50	Unknown	Liquidated
Loehmann's Holdings, Inc.	11/15/10	204	03/01/11	Emerged - Private
Loehmann's, Inc.	05/18/99	189	10/31/00	Emerged - Public (N/A)
Mattress Discounters Corporation	09/10/08	17	01/28/09	Case Dismissed
Mattress Discounters Corporation	10/23/02	106	03/26/03	Emerged - Private
McCrorry Corporation	09/10/01	71	03/05/03	Liquidated
McCrorry Corporation	02/26/92	919	10/03/97	Acq. by HGG Acquisition

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REPEAT BANKRUPTCY FILERS* (Ch. 22's & 33's), CONTINUED

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Pre-Petition Assets*</u>	<u>Outcome Date</u>	<u>Outcome</u>
Michigan General Corp.	08/22/90	\$101	02/22/94	Converted to Ch. 7
Michigan General Corp.	04/22/87	431	08/15/88	Emerged - Public (MGLC)
Montgomery Ward, LLC	12/28/00	3,492	10/10/02	Liquidated
Montgomery Ward Holding Corp	07/07/97	4,879	08/04/99	Reorganized
MTS, Inc. (Tower Records, Inc.)	08/20/06	97	08/21/07	Emerged - Public (WHAIQ)
MTS, Inc. (Tower Records, Inc.)	02/09/04	476	03/19/04	Emerged - Private
Paul Harris Stores, Inc.	10/16/00	125	12/14/07	Case Dismissed
Paul Harris Stores, Inc.	02/27/91	108	09/15/92	Emerged - Public (PAUH)
Payless Cashways, Inc.	06/04/01	639	05/19/05	Case Dismissed
Payless Cashways, Inc.	07/21/97	1,293	12/02/97	Reorganized
Phar-Mor, Inc.	09/24/01	365	03/28/03	Liquidated
Phar-Mor, Inc.	08/17/92	1,170	Unknown	Liquidated
General Wireless Operations	03/08/17	100	Unknown	Liquidated
Ritz Camera Centers, Inc.	02/22/09	277	06/10/10	Liquidated
rue21, inc.	05/15/17	1,000	Unknown	Liquidated
Pennsylvania Fashions, Inc.	02/04/02	0	05/15/03	Emerged - Private
Sierra-Rockies Corporation	01/02/03	2	12/01/03	Emerged - Public (SIRK)
Sierra-Rockies Corporation	02/02/01	0	09/06/01	Case Dismissed
Sierra-Rockies Corporation	05/28/98	0	10/04/00	Case Dismissed
SKYE International, Inc.	04/28/11	1	Unknown	Liquidated
SKYE International, Inc.	12/16/09	1	10/07/10	Emerged - Public (SKYIE)
Solo Serve Corp.	01/20/99	26	02/24/00	Case Dismissed
Solo Serve Corp.	07/21/94	58	Unknown	Reorganized
Sprouse-Reitz Stores	11/08/93	89	Unknown	Liquidated
Sprouse-Reitz Stores	11/27/91	85	07/01/92	Liquidated
Standard Brands Paint Co.	12/27/95	110	Unknown	Reorganized
Standard Brands Paint Co.	02/11/92	229	06/15/93	Reorganized
Stuarts Department Stores	05/16/95	33	02/14/96	Converted to Ch. 7
Stuarts Department Stores	12/07/90	48	Unknown	Emerged - Public (STUS)
Today's Man, Inc.	03/04/03	66	05/10/04	Acq. by Christopher's
Today's Man, Inc.	02/02/96	121	12/31/97	Reorganized
Ultimate Acquisition Partners	01/26/11	127	05/03/11	Converted to Ch. 7
Ultimate Electronics, Inc.	01/11/05	336	01/11/06	Liquidated

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REPEAT BANKRUPTCY FILERS* (CH. 22's & 33's), CONTINUED

<u>Company</u>	<u>Bankruptcy Date</u>	<u>Pre-Petition Assets*</u>	<u>Outcome Date</u>	<u>Outcome</u>
Ultra Stores, Inc.	04/09/09	\$64	08/03/09	Emerged - Private
Ultra Stores, Inc.	03/07/01	76	01/08/02	Emerged - Private
Eastern Outfitters, LLC	02/05/17	1,000	Unknown	Liquidated
Vestis Retail Group, LLC	04/18/16	0	Unknown	Acq. by Versa
Wet Seal, LLC, The	02/02/17	10	Unknown	Liquidated
Wet Seal, Inc., The	01/15/15	152	12/31/15	Acq. by Versa Capital
Wherehouse Entertainment, Inc.	01/20/03	229	03/25/04	Acq. by Trans World
Wherehouse Entertainment, Inc.	08/02/95	197	02/03/97	Reorganized

*Assets in \$mils

BankruptcyData

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