

Hearing Date and Time: September 24, 2020 at 10:00 a.m. (ET)
Objection Deadline: September 17, 2020 at 4:00 p.m. (ET)

SILLS CUMMIS & GROSS P.C.

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*Proposed Counsel to the Debtor
and Debtor-in-Possession*

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

OCCASION BRANDS, LLC¹

Debtor.

Chapter 11

Case No. 20-11684 (SMB)

**NOTICE OF DEBTOR'S MOTION FOR ENTRY OF AN ORDER PURSUANT TO
SECTIONS 105(a) AND 363(b) OF THE BANKRUPTCY CODE AUTHORIZING THE
DEBTOR TO (A) RETAIN INSIGHT PARTNERS TO PROVIDE ROBERT NOLAN AS
CHIEF RESTRUCTURING OFFICER AND RELATED SERVICES, AND (B) TO
APPOINT THE CHIEF RESTRUCTURING OFFICER
NUNC PRO TUNC TO THE PETITION DATE**

PLEASE TAKE NOTICE that a hearing on the *Debtor's Motion For Entry of an Order Pursuant to Sections 105(a) and 363(b) of the Bankruptcy Code Authorizing the Debtor to (A) Retain Insight Partners to Provide Robert Nolan as Chief Restructuring Officer and Related Services, and (B) to Appoint the Chief Restructuring Officer Nunc Pro Tunc to the Petition Date* (the "**Motion**") will be held before the Honorable Stuart M. Bernstein, United States Bankruptcy Judge, United States Bankruptcy Court for the Southern District of New York (the "**Court**"), One Bowling Green, New York, New York 10004-1408, on **September 24, 2020, at 10:00 a.m. (prevailing Eastern Time)** (the "**Hearing**").

PLEASE TAKE FURTHER NOTICE that in light of the COVID-19 pandemic and the Court's General Order M-543 ("**General Order M-543**"), dated March 20, 2020, the Hearing will only be conducted telephonically. **Parties wishing to participate in the Hearing must**

¹ The last four digits of the Debtor's federal tax identification number is 3434. The location of the Debtor's service address is: 105 Sleepy Hollow Drive, Middletown, Delaware 19709.

make arrangements through CourtSolutions LLC. Instructions to register for CourtSolutions LLC are attached to General Order M-543.

PLEASE TAKE FURTHER NOTICE that any responses or objections (“**Objections**”) to the Motion shall be in writing, shall confirm to the Federal Rules of Bankruptcy Procedures and the Local Bankruptcy Rules for the Southern District of New York, shall be filed with the Bankruptcy Court (a) by attorneys practicing in the Bankruptcy Court, including attorneys admitted *pro hac vice*, electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov), and (b) by all other parties in interest, on a CD-ROM, in text-searchable portable document format (PDF) (with a hard copy delivered directly to Chambers), in accordance with the customary practices of the Bankruptcy Court and General Order M-399, to the extent applicable, and shall be served in accordance with General Order M-399 on (i) the Chambers of the Honorable Stuart M. Bernstein, United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York, 10004; (ii) counsel to the Debtor, Sills Cummis & Gross P.C., One Riverfront Plaza, Newark, New Jersey 07102 (Attn: Daniel J. Harris, Esq.); (iii) the United States Trustee for Region 2, 201 Varick Street, Suite 1006, New York, New York 10014 (Attn: Susan Arbeit, Esq.); (iv) counsel to Milestone Partners, Troutman Pepper Hamilton Sanders LLP, 125 High Street, 19th Floor, Boston, Massachusetts 02110 (Attn: Todd Feinsmith, Esq.) and Troutman Pepper Hamilton Sanders LLP, 1313 Market Street, Wilmington, Delaware 19801 (Attn: Evelyn Meltzer, Esq.); and (v) counsel to the Committee, Archer, Three Logan Square, 1717 Arch Street, Suite 3500, Philadelphia, PA 19103 (Attn: Stephen Packman, Esq.) so as to be filed and received no later than **September 17, 2020 at 4:00 p.m.** (Eastern Time) (the “**Objection Deadline**”).

PLEASE TAKE FURTHER NOTICE that only those responses that are timely filed, served, and received will be considered at the Hearing. Failure to file a timely objection may result in entry of a final order granting the Motion as requested by the Debtor.

Dated: August 27, 2020

Respectfully submitted,

SILLS CUMMIS & GROSS P.C.

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

OCCASION BRANDS, LLC¹

Debtor.

Chapter 11

Case No. 20-11684 (SMB)

**DEBTOR’S MOTION FOR ENTRY OF AN ORDER PURSUANT TO SECTIONS
105(a) AND 363(b) OF THE BANKRUPTCY CODE AUTHORIZING THE
DEBTOR TO (A) RETAIN INSIGHT PARTNERS TO PROVIDE ROBERT
NOLAN AS CHIEF RESTRUCTURING OFFICER AND RELATED
SERVICES, AND (B) TO APPOINT THE CHIEF RESTRUCTURING
OFFICER NUNC PRO TUNC TO THE PETITION DATE**

The above-captioned debtor and debtor-in-possession (the “**Debtor**”) submits this motion (the “**Motion**”) for entry of an order, substantially in the form attached as **Exhibit A**, authorizing the Debtor to (a) retain Insight Partners, LLC (“**Insight**”) to provide Robert Nolan, a managing partner with Insight, as Chief Restructuring Officer (“**CRO**”) and related services and (b) to appoint the CRO, *nunc pro tunc* to the Petition Date (defined below). In support of the Motion, the Debtor submits the *Declaration of Robert Nolan in Support of Debtor’s Motion For Entry of an Order Pursuant to Section 105(a) and 363(b) of the Bankruptcy Code Authorizing the Debtor to (A) Retain Insight Partners to Provide Robert Nolan as Chief Restructuring Officer and*

¹ The last four digits of the Debtor’s federal tax identification number is 3434. The location of the Debtor’s service address is: 105 Sleepy Hollow Drive, Middletown, Delaware 19709.

Related Services, and (B) to Appoint the Chief Restructuring Officer Nunc Pro Tunc to the Petition Date (the “**Nolan Declaration**”), which is attached as **Exhibit B**, and respectfully states as follows:

BACKGROUND

1. On July 22, 2020 (the “**Petition Date**”), the Debtor filed a chapter 11 petition for relief commencing its chapter 11 case (the “**Chapter 11 Case**”).

2. The Debtor is currently operating its businesses and managing its properties as a debtor-in-possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. As of the filing of this Motion, no request has been made for the appointment of a trustee or examiner. An official committee of unsecured creditors (the “**Committee**”) was appointed on August 3, 2020 [Docket No. 40].

3. Founded in 1998, the Debtor is a family of e-commerce websites that focuses on prom, homecoming, bridal and other special occasion events. The Debtor is the largest pure-play e-commerce platform for prom dresses, and operates its business through three web properties: promgirl.com, simplydresses.com, and KleinfeldBridalParty.com. The Debtor’s business focuses on the marketing and sale of dresses and accessories for teen events. The largest part of the Debtor’s business covers prom, but also includes other events such as homecoming, sweet sixteen, graduation, and other special events.

4. Additional information regarding the Debtor and its business is set forth in the First Day Declaration [Docket No. 10], which is incorporated herein by reference.

JURISDICTION

5. The Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012.

6. Venue is proper under 28 U.S.C. §§ 1408 and 1409.

7. The bases for the relief requested are sections 105(a) and 363 of title 11 of the United States Code (the “**Bankruptcy Code**”).

INSIGHT’S RETENTION

8. On or about March 2, 2020, the Debtor and Insight entered into an engagement letter whereby the Debtor retained Insight to serve as a consultant to the Debtor (the “**Engagement Letter**”). A copy of the Engagement Letter is attached hereto as **Exhibit C**.

9. On or about July 21, 2021, as the Chapter 11 Case approached, the Debtor (a) retained Insight to provide the Debtor with a CRO, (b) designated Robert Nolan of Insight to serve as CRO, and (c) appointed Mr. Nolan to serve as an independent manager to enhance the Debtor’s efforts to maximize the value of the Debtor’s estates.

10. On or about July 24, 2020, the Debtor entered into an amendment to the Engagement Letter whereby the Debtor retained Insight to provide Robert Nolan to serve as CRO (the “**Engagement Amendment**”). A copy of the Engagement Amendment is attached hereto as **Exhibit D**.

11. In consideration of the numerous tasks that the Debtor must perform in this Chapter 11 Case, the Debtor has determined that the services of an experienced restructuring professional will assist the Debtor in its efforts to maximize the value of its estate. Insight and the CRO are well-qualified to act on the Debtor’s behalf given their knowledge and experience regarding chapter 11 proceedings and restructuring situations. Insight is a professional services firm that provides services involving, among other things, interim and wind-down management, turnaround, crisis management and financial restructuring. Insight’s professionals have significant experience in the field of restructuring and providing financial and operating guidance to companies in distressed situations.

12. Additionally, the CRO has approximately 20 years of professional experience, including approximately 12 years of consulting experience, and has worked with a broad range of companies covering all aspects of turnaround crisis management, and financial advisory situations.

13. Insight and the CRO are also familiar with the Debtor's business, financial affairs, and capital structure. The Debtor selected Insight as their CRO based upon Insight's familiarity with the Debtor's business operations since serving as a financial advisor beginning March 2, 2020. Insight has advised financially distressed companies in the apparel business for 15 years including the last 6 years since founding Insight. Insight has significant experience managing the cash flow of financially distressed companies and maximizing the value of their assets.

14. In preparing for its representation of the Debtor in this Chapter 11 Case, Insight has become familiar with the Debtor's business and many of the potential issues that may arise in the context of this Chapter 11 Case. Accordingly, the Debtor believes that Insight is both well-qualified and uniquely able to perform the duties of the CRO in an efficient and cost-effective manner.

SCOPE OF SERVICES

15. The professional services Insight will render include the following:
- a. Assist the Debtor in evaluating and implementing strategic and tactical options through the restructuring process;
 - b. Work with the senior management and other employees of the Debtor and its advisors to provide restructuring support advice;
 - c. Provide courtroom testimony to support the restructuring process, if necessary;
 - d. Assist with the preparation of schedules and other regular reports required by the Bankruptcy Court;

- e. Assist management of the Debtor in the design and implementation of a restructuring strategy designed to maximize enterprise value;
- f. Assist management with developing a business plan model and other related forecasts for the Company or as may be required by the bank lenders, noteholders, equity holders and other key constituents;
- g. Assist the Debtor with managing the due diligence requests and process that may be requested by its various constituents as part of the restructuring process;
- h. Assist the Debtor with preparation of schedules and statements of financial affairs;
- i. Assist with developing a rolling 13-week receipts and disbursements cash flow forecasting model necessary to support a restructuring process and identify potential opportunities to enhance liquidity;
- j. Coordinate with the Debtor's advisors and management to ensure a cohesive strategy, approach and message developed and delivered to the key constituents throughout the restructuring process;
- k. Work with the Debtor and its team to further identify and implement both short-term and long-term liquidity generating initiatives; and
- l. Assist with such other matters as may be requested that fall within Insight's expertise and that are mutually agreeable.

16. Insight will take necessary and appropriate steps to prevent unnecessary or inefficient duplication of services.

17. Subject to the Court's approval of this Motion, Insight has indicated that it is willing to serve as the Debtor's CRO in this Chapter 11 Case and perform the services described above.

TERMS OF RETENTION

18. Insight intends to apply for compensation for professional services rendered in connection with this Chapter 11 Case, subject to approval of the Court, and in compliance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules, and

any orders of the Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by the firm.

19. Insight's current hourly rates range from \$375 for Managing Partners and \$250-\$325 for Directors. Robert Nolan, with a billing rate of \$375 per hour, is expected to have primary responsibility for providing services to the Debtor in this Chapter 11 Case.

20. The foregoing rates are set at a level designed to fairly compensate Insight for its work and to cover fixed and routine overhead expenses. Insight's hourly rates vary with the experience and seniority of the individuals assigned, and are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first Insight fee application following such adjustments).

21. It is Insight's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. These expenses include, among other things, CourtSolutions costs and travel expenses outside of the New York tri-state area. Insight will charge the Debtor's estates for these expenses in a manner and at rates consistent with charges made generally to the firm's clients and in compliance with any guidelines promulgated by the Office of the U.S. Trustee and the Local Rules for the Southern District of New York, subject to approval by the Court.

22. If the Court approves the relief requested herein, Insight will be employed as a restructuring officer pursuant to section 363 of the Bankruptcy Code, rather than as a professional under section 327 of the Bankruptcy Code. Accordingly, Insight will not be required to submit fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. However, to maintain transparency and to comply with the U.S. Trustee's protocol applicable to the retention of personnel under section 363 of the Bankruptcy Code, Insight shall file with the

Court (and serve copies on the United States Trustee, counsel to the Secured Noteholders, counsel to American Clothing Express, Inc., and counsel to the Committee contemporaneously with such filing) reports of compensation earned and expenses incurred on a monthly basis. Such reports shall consist of summary charts that describe the services provided, identify the compensation earned by each professional provided, and itemize expenses incurred. Time records for the CRO and such professionals shall: (i) be appended to the reports, (ii) contain detailed time entries describing the task(s) performed, and (iii) be organized by project category. When personnel are providing services at an hourly rate, such personnel shall record their time entries in increments of no greater than one half (0.5) hour. All compensation shall be subject to review by the Court in the event an objection is filed. Objections must be filed within ten (10) days of receipt of the report. If no objection is timely filed, Insight's fees and expenses may be paid without further notice. Because Insight and the CRO are not employed as professionals under section 327 of the Bankruptcy Code, neither Insight nor the CRO will submit regular fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. Insight and the CRO will, however, submit the reports described above.

23. This fee structure is consistent with, and typical of, compensation arrangements entered into by other comparable firms in connection with the rendering of similar services under similar circumstances. Moreover, given the numerous issues which Insight may be required to address in the performance of their services, Insight's commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for such services for engagements of this nature in an out-of-court context, as well as in chapter 11, the Debtor submits that the fee arrangements in the Engagement Letter and the Engagement Amendment are reasonable under these circumstances.

24. Insight was first engaged by the Debtor on March 2, 2020. As set forth in the Nolan Declaration, during the course of its engagement, the Debtor paid Insight an aggregate amount of \$55,000.00 in deposits, which were subsequently applied to invoices for fees in the amount of \$51,187.50. There were no out-of-pocket expenses incurred. After applying the foregoing deposits against Insight's invoices through July 21, 2020 (the day prior to the Petition Date), the Debtor has a deposit balance of \$3,812.50 and there are no outstanding fees or expenses due to Insight on account of prepetition services.

INSIGHT'S DISINTERESTEDNESS

25. As described in the Nolan Declaration, in connection with its proposed retention by the Debtor in this Chapter 11 Case, Insight searched its electronic database with respect to the Debtor and a list of potential parties in interest in this Chapter 11 Case. The results of the search are set forth in the Nolan Declaration.

26. Although the Debtor submits that Insight's retention is not governed by section 327 of the Bankruptcy Code, the Nolan Declaration discloses, among other things, any relationship that either the CRO or other professional employees of Insight have with the Debtor, its creditors, or other parties in interest. Based upon the Nolan Declaration, (a) Insight is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtor's estate, and (b) Insight has no connection to the Debtor, its creditors, or other parties in interest, except as may be disclosed in the Nolan Declaration.

27. Insight will review its files periodically during the pendency of this Chapter 11 Case to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new

relevant facts or relationships are discovered or arise, Insight will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration.

28. As of the Petition Date, the Debtor did not owe Insight any amounts of services rendered before the Petition Date.

INDEMNIFICATION

29. Subject to the approval of the Court and as more fully described in the Proposed Order, the Debtor will indemnify the CRO on the same terms as provided to the Debtor's other officers and directors under the corporate bylaws and applicable state law, along with insurance coverage under the Debtor's D&O insurance policy.

REQUESTED RELIEF AND BASIS THEREOF

30. Pursuant to sections 105(a) and 363(b) of the Bankruptcy Code, the Debtor requests entry of an order authorizing the engagement of Insight, *nunc pro tunc* to the Petition Date, in accordance with the fee structure described above and pursuant to the terms and conditions of the Engagement Letter and Engagement Amendment.

31. Section 363(b)(1) of the Bankruptcy Code provides in relevant part that "[t]he trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate." 11 U.S.C. § 363(b)(1). Further, pursuant to section 105(a) of the Bankruptcy Code, the "court may issue any order, process, or judgment that is necessary to carry out the provisions of [the Bankruptcy Code]." 11 U.S.C. § 105(a).

32. Under applicable case law, in this and other circuits, if a debtor's proposed use of its assets pursuant to section 363(b) of the Bankruptcy Code represents a reasonable exercise of the debtor's business judgment, such use should be approved. *See, e.g., In re Martin*, 91 F.3d 389, 395 (3d Cir. 1996) (a court will normally defer to the trustee's judgment so long as there is a "legitimate business justification"); *In re Del. & Hudson R.R. Co.*, 124 B.R. 169, 176 (D. Del.

1991) (courts have applied the “sound business purpose” test to evaluate motion brought pursuant to section 363(b)); *see also In re Lionel Corp.*, 722 F.2d 1063, 1070 (2d Cir. 1983) (court required an “articulated business justification” before granting a motion brought pursuant to section 363(b)).

33. Courts have applied the section 363(b) standard when a debtor employs one or more individuals to serve as restructuring officers or managers. *See In re Cocoa Services, L.L.C.*, Case No. 17-11936 (JLG) (Bankr. S.D.N.Y. 2017) *In re Lehman Brothers Holdings, Inc.*, Case No. 08-13555 (JMP) (Bankr. S.D.N.Y. Dec. 17, 2008); *In re PRC, LLC*, Case No. 08-10239 (MG) (Bankr. S.D.N.Y. 2008); *In re Bally Total Fitness of Greater N.Y., Inc.*, Case No. 07-12395 (BRL) (Bankr. S.D.N.Y. 2007); *In re Dana Corp.*, Case No. 06-10354 (BRL) (Bankr. S.D.N.Y. Mar. 6, 2006). The retention of interim corporate officers, such as a CRO, therefore, is proper under section 363 of the Bankruptcy Code.

34. In addition, the retention of insight is in compliance with the Jay Alix Protocol, which is utilized by this Court.²

35. Based upon the foregoing, the Debtor submits that the relief requested herein is essential, appropriate, and in the best interest of the Debtor’s estate and creditors, and therefore, should be granted.

² The “Jay Alix Protocol” derives from a settlement between the United States Trustee and Jay Alix and Associates, approved on October 4, 2001 by the Bankruptcy Court for the District of Delaware in the case *In re Safety-Kleen Corp.*, Case No. 00-2303 (Bankr. D. Del.) (the “**Protocol**”). The Protocol has been followed by the Office of the United Trustee and the United States Bankruptcy Court for the Southern District of New York.

NOTICE

36. Notice of this Application has been given to (i) the Office of the United States Trustee for Region 2; (ii) the Debtor's twenty largest unsecured creditors; (iii) Milestone Partners; (iv) counsel to the Committee; (v) applicable governmental units; (vi) those parties who have filed a notice of appearance and request for service of pleadings in this Chapter 11 Case pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested herein, the Debtor submits that no other or further notice is required.

NO PRIOR REQUEST

37. No prior application for the relief requested has been made to this or any other Court.

CONCLUSION

WHEREFORE, the Debtor respectfully requests entry of an order, substantially in the form of submitted herewith, granting the relief requested herein and granted such other relief as is just and proper.

Dated: August 27, 2020

Respectfully submitted,

SILLS CUMMIS & GROSS P.C.

/s/ Daniel J. Harris, Esq.
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*Proposed Counsel to Debtor
and Debtor-in-Possession*

EXHIBIT A

Proposed Order

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

OCCASION BRANDS, LLC¹

Debtor.

Chapter 11

Case No. 20-11684 (SMB)

**ORDER AUTHORIZING THE DEBTOR TO (A) RETAIN INSIGHT PARTNERS, LLC
TO PROVIDE ROBERT NOLAN AS CHIEF RESTRUCTURING OFFICER AND
RELATED SERVICES AND (B) TO APPOINT THE CHIEF RESTRUCTURING
OFFICER NUNC PRO TUNC TO THE PETITION DATE**

Upon the motion (the “**Motion**”)² of the above-captioned debtor and debtor in possession (the “**Debtor**”) for entry of an order (this “**Order**”) authorizing the Debtor to (a) retain Insight Partners, LLC (“**Insight**”) to provide Robert Nolan, a managing partner with Insight, as Chief Restructuring Officer (“**CRO**”) and related services and (b) to appoint the CRO *nunc pro tunc* to the Petition Date; and the Court having reviewed the Motion, the Nolan Declaration; and the Court having reviewed the Engagement Letter and Engagement Amendment; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the Southern District of New York*, dated January 31, 2012; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Motion is a core proceeding under 28 U.S.C. §157(b)(2); and this Court having found that the relief requested in the Motion is in the best interests of the Debtor’s estate, their creditors and other parties in interest; and the Court having found that the Debtor provided

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² Capitalized terms not defined herein shall have the meanings ascribed to such terms in the Motion.

adequate and appropriate notice of the Motion under the circumstances and that no other or further notice is required; and the Court having reviewed the Motion; and this Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor, it is **HEREBY ORDERED THAT:**

1. The Motion is granted as set forth herein.
2. Pursuant to 11 U.S.C. §§ 105(a) and 363(b), the Debtor is authorized to enter into the Engagement Letter and Engagement Amendment, *nunc pro tunc* to the Petition Date.
3. Effective as of the Petition Date, pursuant to the terms of the Engagement Letter and the Engagement Amendment, the Debtor is authorized (a) to retain Insight to provide Robert Nolan as CRO and (b) to utilize the services of other personnel of Insight related thereto, subject to the following:
 - (a) Insight and its affiliates shall not act in any other capacity (for example, and without limitation, as a financial advisor, claims agent/claims administrator, or investor/acquirer) in connection with the above-captioned case;
 - (b) In the event the Debtor seeks to have Insight personnel assume executive officer positions that are different than the position disclosed in the Motion, or to materially change the terms of the engagement by either (i) modifying the functions of personnel, (ii) adding new personnel, or (iii) altering or expanding the scope of the engagement, a motion to modify the retention shall be filed.
 - (c) Insight shall file with the Court with copies to the United States Trustee (“**U.S. Trustee**”) and the Committee a report of staffing on the engagement for the previous month. Such report shall include the names and functions filled of the individuals

- assigned. All staffing shall be subject to review by the Court in the event an objection is filed.
- (d) No principal, employee or independent contractor of Insight and its affiliates shall serve as a director of the above-captioned Debtor during the pendency of the above-captioned case.
- (e) Insight shall file with the Court, and provide notice to the U.S. Trustee and the Committee, reports of compensation earned and expenses incurred on a monthly basis. Such reports shall contain summary charts which describe the services provided, identify the compensation earned by each executive officer and staff employee provided, and itemize the expenses incurred. Time records shall (i) be appended to the reports, (ii) contain detailed time entries describing the task(s) performed, and (iii) be organized by project category. Where personnel are providing services at an hourly rate, the time entries shall identify the time spent completing each task in 1/10/hour increments and the corresponding charge (time multiplied by hourly rate) for each task; where personnel are providing services at a “flat” rate, the time entries shall be kept in hourly increments. All compensation shall be subject to review by the Court in the event an objection is filed.
- (f) Success fees, transaction fees, or other back-end fees shall be approved by the Court at the conclusion of the case on a reasonableness standard and are not being pre-approved by entry of this Order. No success fee, transaction fee or back-end fee shall be sought upon conversion of the case, dismissal of the case for cause, or appointment of a trustee.

- (g) The Debtor is permitted to indemnify those persons serving as executive officers on the same terms as provided to the Debtor's other officers and directors under the corporate bylaws and applicable state law, along with insurance coverage under the Debtor's D&O policy.
- (h) There shall be no indemnification of Insight or its affiliates.
- (i) For a period of three years after the conclusion of the engagement, neither the CRO, Insight, nor its affiliates shall make any investments in the Debtor or the reorganized Debtor.
- (j) Insight shall disclose any and all facts that may have a bearing on whether the firm, its affiliates, and/or any individuals working on the engagement hold or represent any interest adverse to the Debtor, its creditors, or other parties in interest. The obligation to disclose identified in this subparagraph is a continuing obligation.

4. To the extent there is an inconsistency among this Order, the Motion and the Engagement Letter, the terms of this Order shall govern.

5. The Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

7. Notwithstanding any provision to the contrary in the Motion or the Engagement Letter or Engagement Amendment, this Court shall retain jurisdiction to hear and to determine all matters arising from or related to the implementation of this Order.

New York, New York
Dated: _____, 2020

HONORABLE STUART M. BERNSTEIN
UNITED STATES BANKRUPTCY JUDGE

NO OBJECTION:

/s/ Susan Arbeit
UNITED STATES TRUSTEE

EXHIBIT B

Declaration of Robert Nolan

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

OCCASION BRANDS, LLC¹

Debtor.

Chapter 11

Case No. 20-11684 (SMB)

DECLARATION OF ROBERT NOLAN IN SUPPORT OF DEBTOR'S MOTION FOR ENTRY OF AN ORDER PURSUANT TO SECTIONS 105(a) AND 363(b) OF THE BANKRUPTCY CODE AUTHORIZING THE DEBTOR TO (A) RETAIN INSIGHT PARTNERS TO PROVIDE ROBERT NOLAN AS CHIEF RESTRUCTURING OFFICER AND RELATED SERVICES, AND (B) TO APPOINT THE CHIEF RESTRUCTURING OFFICER *NUNC PRO TUNC* TO THE PETITION DATE

Robert Nolan makes this declaration (the "**Declaration**") pursuant to 28 U.S.C. § 1746 in support of the *Debtor's Motion For Entry of an Order Pursuant to Section 105(a) and 363(b) of the Bankruptcy Code Authorizing the Debtor to (A) Retain Insight Partners to Provide Robert Nolan as Chief Restructuring Officer and Related Services, and (B) to Appoint the Chief Restructuring Officer Nunc Pro Tunc to the Petition Date* (the "**Motion**"), and states and declares as follows:

1. I am a managing partner of the consulting firm Insight Partners, LLC ("**Insight**"), proposed Chief Restructuring Officer ("**CRO**") for the above-captioned debtor and debtor-in-possession (the "**Debtor**").

2. Except as otherwise indicated herein, all facts set forth in this Declaration are based on my personal knowledge, the Debtor or other professionals retained by the Debtor, were learned from my review of relevant documents or are my opinion based upon my experience and knowledge of Insight and practice of consulting generally. To the extent any information

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disclosed herein requires amendment or modification upon completion of further review by Insight or as additional information becomes available, a supplemental affidavit will be submitted to the United States Bankruptcy Court for the Southern District of New York (the “Court”) reflecting such amended or modified information.

I. Insight’s Qualifications

3. The Debtor selected Insight as its CRO based upon Insight’s familiarity with the Debtor’s business operations since serving as a financial advisor beginning March 2, 2020. Insight has advised financially distressed companies in the apparel business for 15 years including the last 6 years since founding Insight. Insight has significant experience managing the cash flow of financially distressed companies and maximizing the value of their assets.

4. In preparing for its representation of the Debtor in this Chapter 11 Case, Insight has become familiar with the Debtor’s business and many of the potential issues that may arise in the context of this Chapter 11 Case. The Debtor believes that Insight is both well-qualified and uniquely able to perform the duties of the CRO in an efficient and cost-effective manner.

II. Scope of Employment

5. The professional services Insight will render include the following:
- a. Assist the Debtor in evaluating and implementing strategic and tactical options through the restructuring process;
 - b. Work with the senior management and other employees of the Debtor and its advisors to provide restructuring support advice;
 - c. Provide courtroom testimony to support the restructuring process, if necessary;
 - d. Assist with the preparation of schedules and other regular reports required by the Bankruptcy Court;
 - e. Assist management of the Debtor in the design and implementation of a restructuring strategy designed to maximize enterprise value;

- f. Assist management with developing a business plan model and other related forecasts for the Company or as may be required by the bank lenders, noteholders, equity holders and other key constituents;
- g. Assist the Debtor with managing the due diligence requests and process that may be requested by its various constituents as part of the restructuring process;
- h. Assist the Debtor with preparation of schedules and statements of financial affairs;
- i. Assist with developing a rolling 13-week receipts and disbursements cash flow forecasting model necessary to support a restructuring process and identify potential opportunities to enhance liquidity;
- j. Coordinate with the Debtor's advisors and management to ensure a cohesive strategy, approach and message developed and delivered to the key constituents throughout the restructuring process;
- k. Work with the Debtor and its team to further identify and implement both short-term and long-term liquidity generating initiatives; and
- l. Assist with such other matters as may be requested that fall within Insight's expertise and that are mutually agreeable.

6. Insight will take necessary and appropriate steps to prevent unnecessary or inefficient duplication of services.

III. Terms of Retention

7. Insight's current hourly rates range from \$375 for Managing Partners and \$250-\$325 for Directors. Robert Nolan, with a billing rate of \$375/hour, is expected to have primary responsibility for providing services to the Debtor in this Chapter 11 Case.

8. The foregoing rates are set at a level designed to fairly compensate Insight for its work and to cover fixed and routine overhead expenses. Insight's hourly rates vary with the experience and seniority of the individuals assigned, and are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first Insight fee application following such adjustments).

9. It is Insight's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. These expenses include, among other things, CourtSolutions costs and travel expenses outside of the New York tri-state area. Insight will charge the Debtor's estates for these expenses in a manner and at rates consistent with charges made generally to the firm's clients and in compliance with any guidelines promulgated by the Office of the U.S. Trustee and the Local Rules for the Bankruptcy Court for the Southern District of New York, subject to approval by the Court.

10. If the Court approves the relief requested herein, Insight will file with the Court (and serve copies on the United States Trustee, counsel to the Secured Noteholders, counsel to American Clothing Express, Inc., and counsel to the Committee contemporaneously with such filing) reports of compensation earned and expenses incurred on a monthly basis. Such reports shall consist of summary charts that describe the services provided, identify the compensation earned by each professional provided, and itemize expenses incurred. Time records for the CRO and such professionals shall (i) be appended to the reports, (ii) contain detailed time entries describing the task(s) performed, and (iii) be organized by project category. When personnel are providing services at an hourly rate, such personnel shall record their time entries in increments of no greater than one half (0.5) hour. All compensation shall be subject to review by the Court in the event an objection is filed. Objections must be filed within ten (10) days of receipt of the report. It is my understanding that if no objection is timely filed, Insight's fees and expenses may be paid without further notice. Because Insight and the CRO are not employed as professionals under section 327 of the Bankruptcy Code, neither Insight nor the CRO will submit regular fee applications pursuant to sections 330 and 331 of the Bankruptcy Code. Insight and the CRO will, however, submit the reports described above.

11. Insight was first engaged by the Debtor on March 2, 2020. During the course of its engagement, the Debtor paid Insight an aggregate amount of \$55,000 in deposits which were subsequently applied to invoices for fees in the amount of \$51,187.50. There were no out-of-pocket expenses incurred. After applying the foregoing deposits against Insight's invoices through July 21, 2020 (the day prior to the Petition Date), the Debtor has a deposit balance of \$3,812.50 and there are no outstanding fees or expenses due to Insight on account of prepetition services.

IV. Insight's Disinterestedness

11. To the best of my knowledge and information: (a) Insight is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code, as required by section 327(a) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtor's estate, and (b) Insight has no connection to the Debtor, its creditors, or other parties in interest.

12. Insight undertook a search to determine whether it or its affiliates or employees has been employed by, or has any relationship with the list of people and entities identified on **Exhibit 1** hereto (collectively, the "**Conflicts Check Parties**"), which includes the following, among others: (i) the Debtor; (ii) the Debtor's employees; (iii) purported secured and unsecured creditors of the Debtor; (iv) parties that are counterparties to various agreements, including leases, licenses and other contracts with the Debtor; (v) parties in litigation with the Debtor; (vi) the Debtor's utility providers; (vii) the Debtor's banks; (viii) the Debtor's insurers and benefit providers; (ix) case professionals; (x) pertinent governmental entities; and (xi) certain other potentially interested parties.

13. The foregoing inquiry revealed no connections to the Conflicts Check Parties.

14. Insight will review its files periodically during the pendency of this Chapter 11 Case to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Insight will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration.

15. To my knowledge, Insight has not received any promises regarding compensation in this Chapter 11 Case other than in accordance with the Bankruptcy Code and as set forth in this Declaration. Also to my knowledge, Insight has no agreement with any nonaffiliated or unrelated entity to share any compensation paid by the Debtor.

I certify under penalty of perjury under the laws of the United States that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Dated: August 27, 2020
New York, New York

/s/ Robert Nolan
Robert Nolan, Managing Partner
Insight Partners LLC

Exhibit 1

1. DEBTOR

OCCASION BRANDS, LLC

2. EMPLOYEES

ABIGAIL FOX
ABIGAIL NIERMAN
ADRIENE ADAMS
AHKHIRA ROGERS
AIMEE MASONE
ALEXA ANGELINI
ALEXIA MILONE
AMANDA ROMERO
AMY MCDOWELL
ANNE CAVALLO
ASHLEY BINDA
BARBARA COLLINS
BERKLEY BLANC
BERNADETTE NARDO
BRANDY HUDSON
BRENDA LENT
BRENDATH KOTOK
BRIANA NELSON
BRITTANY BANKS
BRITTANY BROWN
BRITTANY WOODIS
CAITLYN BROOKS
CARLOS VAZQUEZ
CARYN JOCHEN
CATHERINE BOUCHER
CHELSEA BURKHOLZ
CHELSIE-JEAN FERNANDEZ
CHRISTIN BINGNEAR
CHRISTINA GALLO
CHRISTOPHER SANTANA
CYNTHIA MESSINA
DALIBETH RIVERA
DANA CARL
DANA RICHMOND
DARLENE BERMAN
DAVID COLLINS
DAVID LASKER
DAVID WILKENFELD
DEBBIE D'AMATO

DEBORAH HOPKINS
DENNIS LUO
DEVEN LUM
DONNA STEPP
DONNY CHIN
EMILY COLLINS
ERIN ROBSON
FAHTIMAH KNOX
GINA CIPRIANI
GOVANKA ALLEN
GREGORY HALL
HANNAH RANKIN
ISAIAH MITCHELL
JAMES ORTH
JASMINE YOHANNAN
JENNIFER PUN
JENNIFER SZPER
JENNIFER THOMAS
JENNIFER ZAHNIJNYJ
JILL ABRUZZO
JILL FELDMAN
JOANA MARIE AVILA
JOHANNA MENJIVAR
JOHN LUONG
JONATHAN MEJIA
JOO CHAE
JOSEPH MCLAUGHLIN
JOSEPH RUDLER
JULIA ROARK
JUSTIN NOLTE
JUSTINA TENAGLIA
JUSTINE FRANCY
KAITLYN O'DONNELL
KAREN SANCHEZ
KATE THURESSON
KATHRYN ASCENZI
KATHY LLOYD
KELLY AUSTIN
KELLY HAY
KELLY LAWRENCE
KELLY REPKA
KEVIN MULLINS
KIMBERLEY OBERHOLTZER
KIMBERLY COLLINS
KRISTIN LLOYD
KRISTIN TERRANA

KRYSTAL MAE DECENA
LA ROSA RAMONA DE
LAUREN REYNOLDS
LAUREN RIDDLE
LAURENT YVES-EDOUARD JEAN
LENFORD WICKHAM
LINDSAY BARTON
LUISA LOWRIE
LYNDA HRYCAK
LYNN DUGAN
MARIA ORTIZ
MARINA REZK
MARISSA CRAMPTON
MARISSA FLETCHER
MARLENA MARSHALL
MARSDEN STURTZ
MARVIN MEYERS
MATTHEW GREEK
MATTHEW PROCTOR
MAXWELL BARLOW
MEGAN DARLING
MELANIE SEDDON
MELISSA VANDERSLICE
MICHAEL MARRONE
MICHAEL SIMPSON
MICHAEL UHLMAN
MICHELLE CZERWINSKI
NATALIA PEREIRA
NICHOLE ESKRIDGE
NICOLE BEERS
NICOLE COAN
NICOLE DUGAN
NICOLE GUISE
OLIVIA DENNIS
PABLO ORTIZ
PETER ABRUZZO
PETER ELKES
PETERSON DOR
PINAL LILIAN DEL
QUAN TRAN
RACHEL QUERREVELD
RENÉE STRAUP
ROBIN FAULK
ROSLYN HUNTER-HARRIS
SAHAR SHAFIQUE
SAMANTHA FIORINO

SAMANTHA JONES
SANDRA DURHAM
SANDRA WEYANT
SETH THOMAS
SHANTEL WILLIAMS
SHELEN HUGHES
STACIA THOMPSON
STEPHANIE MAHONEY
STEPHANIE ORTH
STEVEN FARRELL
SUSAN JESTER
TANISHA MILLER
TANJA PLECAS
TIFFANY FRANCIS
TOWHID KASHEM
TRACI MILLER
TRISHA KILROY
URSULA PRINZ
VANESSA VANACORE
VANESSA WHEELER
VINCENT BITETTO
VINSTON JEANSIMON
YUJI HORIBE
ZACHARY DORSETT

3. SECURED CREDITORS

DAVID WILKENFELD
MILESTONE PARTNERS
MILESTONE PARTNERS IV AIV, L.P.
MILESTONE PARTNERS IV AIV, L.P. 3
MILESTONE PARTNERS IV, L.P. 2
AMERICAN CLOTHING EXPRESS, INC.

4. UNSECURED CREDITORS / OTHER

1 MODEL MANAGEMENT LLC
2500K INC
ADRIANNA PAPELL
ADVENTAIRE ACHV INC
AFS
AKAMAI TECHNOLOGIES INC
ALEX EVENINGS C/O STERLING NATIONAL BANK
ALLURE BRIDAL
ALYCE
AMP3 PR LLC
ANDREW NASH
ANJA BULLINGTON

APP PARTNER LLC
APPAREL SOCIETY CHICAGO LLC
ATRIUM STAFFING LLC
AUCTANE, LLC DBA SHIPSTATION
BAMBOO HR LLC
BARI JAY
BENJAMIN WALK CORP.
BETTER BUSINESS BUREAU SERVING DELAWARE
BERGEN SHIPPERS CORP.
BILL LEVKOFF
BOUCHE PRODUCTIONS
BRIDES CLUB WEDDING EXPO
CANO GROUP, INC / DBA EUROSKINS
CAROLINA
CHESAPEAKE UTILITIES
CISCO SYSTEMS CAPITAL CRP.
CISION
CITY SQ CONSULTING
CLARISSE
CLICK MODEL MANAGEMENT
COACH SERVICES
CRAZY PRETTY
CREATIVE IMPORTS MAC DUGGAL
CRISTAL D'OR INC
CRITEO CORP.
CURALATE INC
DASH HUDSON
DAYLIGHT
DEAR MOON/RARE EDITIONS
DILLON TAX CONSULTING
EILIDH SCOTT CONSULTING, INC
ELEGANT BRIDAL
ELITE MODEL MANAGEMENT LLC
EMERALD SUNDAE
EMILY FRONTINO
EPSILON DATA MANAGEMENT
FACEBOOK
FANCO FASHION INC
FAVIANA
FEDEX CORPORATION
FEDEX FREIGHT
FEDEX TRADE NETWORKS
FILCO CARTING CORP.
FISHTOWN ANALYTICS, INC
FLAVOR SAVIOR DIGITAL
FOREVER BRIDAL PRODUCTIONS, LTD

GRAVITY XL - ANTHONY CANELLO
GREEN ORCHARD GROUP LLC
GREG SORENSEN PRODUCTION INC
HARMON MEADOW OWNER LLC
IDENTITY MODELS INC
IF BY SEA
IMPACT TECH, INC
IMPRESSION
INSIGHT PARTNERS LLC
INTERSECTION MEDIA HOLDINGS, INC
ITERABLE INC
JAG MODELS, INC
JILL ABRUZZO
JLM COUTURE INC
JOSHUA PESTKA PHOTOGRAPHY INC
JOVANI
JTAA FASHION DESIGN LTD
JULIET
JUST ME
KATE RYAN INC
KIBO SOFTWARE INC
KLEINFELD BRIDAL CORPORATION
LA FEMME
L'ARTISTE
LATULLE CORP
LAUGHTON MARKETING COMMUNICATIONS INC
LE CHIC
LEE & LIN IP
LESJACK LANDSCAPES LLC
LIGHTSPEED EXPRESS DELIVERY SYSTEMS
LIVE FAST MEDIA LLC
LORVEN GROUP LLC
LOVEY DOVEY PLUS INC DBA SYMPHONY
LUCAS NIERMAN
LUXXEL, INC
MANIJU
MARKMONITOR
MIDDLETOWN AREA CHAMBER OF COMMERCE
MINUET C/O FINANCE ONE
MISS KIM
MON CHERI
MOSHITA
MUNCHKIN STARS MANAGEMENT
MUSE MANAGEMENT INC
MY MICHELLE / KELLWOOD
MYCLEAN INC.

NEXT CENTURY PRODUCTION, INC
NEXT MANAGEMENT LLC
NINA CANACCI
NOX ANABEL
ONPOINTE MARKETING GROUP INC
ORGANIC TO-GO DRY CLEANER
PEPPER HAMILTON LLP
PITTSBURGH BRIDAL SHOWCASE
PMX AGENCY LLC - FORWARD PMX
POLY USA
PREDAME INC
PRESIDIO NETWORKED SOLUTIONS GROUP LLC
PRIMAVERA COUTURE LLC
PSE&G CO.
PULSINELLI CONSULTING INC
QUE MANAGEMENT INC
RAILS MACHINE LLC
RAPPTR LABS - D&A TECHNOLOGIES
RB PRO OF NEW YORK
RCN
READY REFRESH BY NESTLE
RESELLER RATINGS - VERINT AMERICAS INC
RICK ROSE PRODUCTIONS LLC
RM RICHARDS
ROBYN STEVENS
ROKOKO C/O PRIME BUSINESS CREDIT
SC STYLE LLC DBA SCALA EVENING WEAR
SCOTT DOUGLASS MCCONNICO
SEE MANAGEMENT, INC
SHAIL K
SNOWFLAKE COMPUTING INC
SPEECHLESS
SPS WORLDWIDE LLC
SQ ONE, INC
STATE ARTIST MANAGEMENT LLC
STORIA
SWEET KIDS, INC
SWEETIES SHOES
SWING APPAREL / SMART STYLE DESIGN
TALKABLE
TEMPTATION
TERMINIX
TEST IO INC
THE BROOKS AGENCY
THE DESSY GROUP
TLC - DISCOVERY COMMUNICATIONS LLC

TODD MARSHARD PHOTOGRAPHY
TRUSTPILOT INC
UNIQUE INFLUENCE PARTNERS LLC
UPS
UPS FREIGHT
UPS SUPPLY CHAIN
VERIZON WIRELESS
VERTY
WANTED PD INC
WASTE MANAGEMENT
WEWORK COMPANIES INC
WHITE OAK COMMERCIAL FINANCE LLC
WILHELMINA INTERNATIONAL LTD.
WRK WORKSHOP, LLC
YOTPO
YOUNG CONAWAY STARGATT & TAYLOR LLP
YOUR PARTY SHOES

5. LITIGATION PARTIES

CIT GROUP COMMERCIAL SERVICES, INC
EULER HERMES NORTH AMERICA INSURANCE CO.
GLS COLLECTIVE, INC. (FABULUXE)
INTEGRITY STAFFING SOLUTIONS, INC
MORI LEE, LLC
SHERRI HILL

6. UTILITIES

TOWN OF MIDDLETOWN
NETCARRIER TELECOM, INC.
CHESAPEAKE UTILITIES
SADA SYSTEMS, INC.
VERIZON

7. BANKS

JPMORGAN CHASE BANK, N.A.

8. CASE PROFESSIONALS

INSIGHT PARTNERS LLC
OMNI SOLUTIONS GROUP

9. GOVERNMENT/TAXING AUTHORITIES

ARIZONA DEPARTMENT OF REVENUE
CALIFORNIA DEPARTMENT OF TAX & FEE ADMINISTRATION
CALIFORNIA & TOURISM COMMISSION
CALIFORNIA FRANCHISE TAX BOARD
CAC REAL ESTATE MANAGEMENT CO.

CALIFORNIA SECRETARY OF STATE
CALIFORNIA STATE BOARD OF EQUALIZATION
COLORADO MANAGER OF FINANCE
DEPARTMENT OF LICENSING & REGULATORY AFFAIRS BUREAU
EMPLOYMENT SECURITY DIVISION CONTRIBUTION SECTION
GEORGIA SECRETARY OF STATE
INTERNAL REVENUE SERVICE
LOUISIANA DEPARTMENT OF REVENUE
LOUISIANA SECRETARY OF STATE
MASSACHUSETTS DEPARTMENT OF UNEMPLOYMENT
NEW YORK CITY
NEW YORK STATE CORP. TAX
NYC DEPARTMENT OF FINANCE
OHIO DEPARTMENT OF TAXATION
OHIO TREASURER OF STATE
OKLAHOMA SECRETARY OF STATE
TEXAS STATE COMPTROLLER
STATE OF MICHIGAN
STATE OF NEVADA
TEXAS DEPARTMENT OF LICENSING
TREASURER STATE OF OHIO
VIRGINIA DEPARTMENT OF TAXATION
WISCONSIN DEPARTMENT OF TAXATION
WEST VIRGINIA STATE TAX DEPARTMENT

10. S.D.N.Y. REGION 2 STAFF

ANDREA B. SCHWARTZ
ALABA OGUNLEYE
ANDY VELEZ-RIVERA
BENJAMIN J. HIGGINS
BRIAN S. MASUMOTO
CHEUK M. NG
DANNY A. CHOY
ERCILIA A. MENDOZA
GREG M. ZIPES
ILUSION RODRIGUEZ
LINDA A. RIFFKIN
MADELEINE VESCOVACCI
MARIA CATAPANO
MARY V. MORONEY
NADKARNI JOSEPH
PAUL K. SCHWARTZBERG
RICHARD C. MORRISSEY
SERENE NAKANO
SHANNON SCOTT
SUSAN ARBEIT

SYLVETER SHARP
VICTOR ABRIANO

11. S.D.N.Y BANKRUPTCY JUDGES

CECELIA G. MORRIS
STUART M. BERNSTEIN
SHELLEY C. CHAPMAN
ROBERT D. DRAIN
JAMES L. GARRITY JR.
MARTIN GLENN
ROBERT E. GROSSMAN
SEAN H. LANE
MARY KAY VYSKOCIL
MICHEAL E. WILES

12. S.D.N.Y. JUDGES

RONNIE ABRAMS
DEBORAH A. BATTS
RICHARD M. BERMAN
VINCENT L. BRICETTI
VERNON S. BRODERICK
NAOMI REICE BUCHWALD
VALERIE E. CAPRONI
ANDREW L. CARTER JR.
P. KEVIN CASTEL
DENISE L. COTE
PAUL A. CROTTY
GEORGE B. DANIELS
PAUL A. ENGELMAYER
KATHERINE POLK FAILLA
JESSE M. FURMAN
PAUL G. GARDEPHE
CHARLES S. HAIGHT
PHILIP M. HALPERN
ALVIN K. HELLERSTEIN
LEWIS A. KAPLAN
KENNETH M. KARAS
JOHN F. KEENAN
JOHN G. KOELTL
LEWIS J. LIMAN
VICTOR MARRERO
COLLEEN MCMAHON
ALISON J. NATHAN
J. PAUL OETKEN
WILLIAM H. PAULEY III
LORETTA A. PRESKA

JED S. RAKOFF
EDGARDO RAMOS
NELSON S. ROMAN
LORNA G. SCHOFIELD
CATHY SEIBEL
LOUIS L. STANTON
SIDNEY H. STEIN
RICHARD J. SULLIVAN
LAURA TAYLOR SWAIN
ANALISA TORRES
MARY KAY VYSKOCIL
KIMBA M. WOOD
GREGORY H. WOODS

EXHIBIT C



Personal & Confidential

March 2, 2020

Occasion Brands, LLC
1441 Broadway, 21st Floor
New York, NY 10018
Attn: Mr. David Wilkenfield – Chief Executive Officer

Dear David,

This will confirm the exclusive engagement of Insight Partners, LLC ("Insight") as consultants to Occasion Brands, LLC and affiliates (the "Company"). During the course of the engagement Insight will:

- a. Review and analyze the Company's current business economics including sales, gross profit, overhead, cash flow projections, working capital requirements, trade debt and all matters related to the Company's balance sheet;
- b. Review the Company's forward forecasts and projected cash flow for reasonableness and feasibility;
- c. Provide guidance and advice on the preparation of forward forecasts and projected cash flow;
- d. Work with the Company and its trade creditors to evaluate mutually agreeable options to help maximize the Company's working capital and determine the optimal forward path for the business;
- e. Assist management in identifying profit and cash improvement opportunities;
- f. Assist the company in identifying sources of financing and/or purchasers of assets and in negotiating the terms of any transaction therewith.
- g. Provide general advice and guidance regarding all matters related to finance, operations, member disputes and other matters at the discretion of the CFO.

TIMING, FEES AND EXPENSES

For purposes of billings, our fees will be based on the hours charged at our hourly rates:

Erwin Isman	\$375 per hour
Robert Nolan	\$375 per hour

Payment is due upon presentation of our invoice and will be used to replenish the deposit. Insight's deposit shall be thirty thousand dollars (\$30,000.00). The deposit will be held and applied against the final billing for time charges and expenses, specific to the engagement. Any unearned portion of the deposit will be returned to you at the termination of the engagement. Please make checks payable to Insight Partners, LLC.

Mr. David Wilkenfield
March 2, 2020
Page 2

The Company shall pay directly or reimburse Insight upon receipt of periodic billings, for all reasonable out-of-pocket expenses incurred in connection with this assignment. Any out of town travel expenses will require the Company's pre-approval. Travel within the New York tri-state area will not be charged.

CONFIDENTIALITY

Insight agrees to keep confidential all information obtained from the Company. Insight agrees that neither it nor its directors, officers, principals, employees, agents or attorneys will disclose to any other person or entity, or use for any purpose other than specified herein, any information pertaining to the Company or any affiliate thereof which is either non-public, confidential or proprietary in nature ("Information") which it obtains or is given access to during the performance of the services provided hereunder. Insight may make reasonable disclosures of Information to the third parties in connection with their performance of their obligations and assignment hereunder however; any disclosure will only be made with the permission of the Company. In addition, Insight will have the right to disclose to others in the normal course of business its involvement with the Company.

Information includes data, plans, reports, schedules, drawings, accounts, records, calculations, specifications, flow sheets, computer programs, source or object codes, results, models, or any work product relating to the business of the Company, its subsidiaries, distributors, affiliates, vendors, customers, employees, contractors, and consultants.

The Company acknowledges that all advice (written or oral) given by Insight to the Company in connection with Insight's engagement is intended solely for the benefit and use of the Company. The Company agrees that no such advice shall be used for any other purpose or reproduced, disseminated, quoted or referred to at any time in any manner or for any purpose other than accomplishing the tasks and programs referred to herein or in discussions with the Company's lenders, without Insight's prior approval (which shall not be unreasonably withheld) except as required by law. This agreement will survive the termination of the engagement.

FRAMEWORK OF THE ENGAGEMENT

The Company acknowledges that it is hiring Insight purely to assist and advise the Company. Insight's engagement shall not constitute an audit, review or compilation, or any other type of financial statement reporting or consulting engagement that is subject to the rules of the AICPA, the SSCS, or other such state and national professional bodies.

INDEMNIFICATION OF INSIGHT

In engagements of this nature, it is our practice to receive indemnification. Accordingly, in consideration of our agreement to act on your behalf in connection with this engagement, you agree to indemnify, hold harmless, and defend us (including our principals, employees and

Mr. David Wilkenfield
March 2, 2020
Page 3

agents) from and against all claims, liabilities, losses, damages and reasonable expenses as they are incurred, including reasonable legal fees and disbursements of counsel relating to or arising out of the engagement, including any legal proceeding in which we may be required or agree to participate but in which we are not a party. We, our principals, employees and agents may, but are not required to, engage a single firm of separate counsel of our choice in connection with any of the matters to which this indemnification agreement relates. This indemnification agreement does not apply to actions taken or omitted to be taken by us in bad faith or willful misconduct.

Insight agrees to hold the Company, its officers, directors and shareholders harmless from and against any actions, claims, liabilities, losses, costs, damages and expenses (including reasonable attorneys' fees) arising out of this agreement except to the extent such actions, claims, liabilities, losses, costs, damages or expenses result from the Company's bad faith, willful misconduct, or gross negligence.

TERMINATION AND SURVIVAL

This agreement may be terminated at any time by written notice by one party to the other; provided, however, that notwithstanding such termination Insight will be entitled to any fees and expenses due under the provisions of the agreement. Such payment obligation shall inure to the benefit of any successor or assignee of Insight.

The obligations of the parties under the Indemnification of Insight, Confidentiality, and Termination and Survival sections of this agreement shall survive the termination of the agreement as well as the other sections of this agreement which expressly provide that they shall survive termination of this agreement.

GOVERNING LAW

This letter agreement is governed by and construed in accordance with the laws of the State of New York with respect to contracts made and to be performed entirely therein and without regard to choice of law or principles thereof. If we have any dispute arising between us, including any dispute with respect to this agreement, its interpretation, performance or breach, and are unable to agree on a mutually satisfactory resolution within thirty (30) days, either party may require the matter to be settled by binding arbitration. If such arbitration shall occur, it shall be in the city of New York. We shall attempt for two weeks to agree on a single arbitrator. If we are unable to agree, each of us shall choose an arbitrator and the two arbitrators so chosen shall attempt for two weeks to select a third. If they are unable to agree, the American Arbitration Association in the city of New York shall choose the third. The arbitration shall occur using the rules and procedures of the American Arbitration Association. The decision of the arbitrator(s) shall be final, binding and non-appealable.

Mr. David Wilkenfield
March 2, 2020
Page 4

SEVERABILITY

If any portion of the letter agreement shall be determined to be invalid or unenforceable, we each agree that the remainder shall be valid and enforceable to the maximum extent possible.

ENTIRE AGREEMENT

All of the above contains the entire understanding of the parties relating to the services to be rendered by Insight and may not be amended or modified in any respect except in writing signed by the parties. Insight will not be responsible for performing any services not specifically described in this letter or in a subsequent writing signed by the parties.

NOTICES

All notices required or permitted to be delivered under this letter agreement shall be sent, if to us, to the address set forth at the head of this letter, to the attention of Mr. Robert Nolan, and if to you, to the address for you set forth above, to the attention of Mr. David Wilkenfield or such other name or address as may be given in writing to the other party. All notices under the agreement shall be sufficient if delivered by facsimile or overnight mail. Any notice shall be deemed to be given only upon actual receipt.

If these terms meet with your approval, please sign and return the enclosed copy of this agreement along with the deposit.

We look forward to working with you.

Sincerely,



Erwin Isman
Senior Managing Partner

Acknowledged and Agreed to:

Occasion Brands, LLC

By:



David Wilkenfield, Chief Executive Officer

Dated:

3/2/20

EXHIBIT D



Personal & Confidential

July 24, 2020

Occasion Brands, LLC
1441 Broadway, 21st Floor
New York, NY 10018
Attn: Mr. David Wilkenfield – Chief Executive Officer

Dear David,

This amendment (the “Amendment”) is made by Insight Partners, LLC (“Insight”) and Occasion Brands, LLC (the “Company”), parties to the agreement dated March 2, 2020 (the “Agreement”).

The Agreement is amended as follows:

As set forth below, the scope of the engagement of Insight will include the addition of the following services:

- a. Insight will provide Robert Nolan to serve as the Company’s Chief Restructuring Officer (“CRO”), reporting to the Chief Executive Officer.
- b. Working collaboratively with the senior management team, the Board of Directors and other Company professionals, Mr. Nolan will:
 - Assist the Company in evaluating and implementing strategic and tactical options through the restructuring process.
 - Work with the senior management and other employees of the Company and its advisors to provide restructuring support advice.
 - Provide courtroom testimony to support the restructuring process, if necessary.
 - Assist with the preparation of schedules and other regular reports required by the Bankruptcy Court.
 - Assist management of the Company in the design and implementation of a restructuring strategy designed to maximize enterprise value.
 - Assist management with developing a business plan model and other related forecasts for the Company or as may be required by the bank lenders, noteholders, equity holders and other key constituents.
 - Assist the Company with managing the due diligence requests and process that may be requested by its various constituents as part of the restructuring process.
 - Assist the Company with preparation of intercompany schedules.
 - Assist with developing a rolling 13-week receipts and disbursements cash flow forecasting model necessary to support a restructuring process and identify potential opportunities to enhance liquidity.

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- Coordinate with the Company's advisors and management to ensure a cohesive strategy, approach and message developed and delivered to the key constituents throughout the restructuring process.
 - Work with the Company and its team to further identify and implement both short-term and long-term liquidity generating initiatives.
 - Assist with such other matters as may be requested that fall within Insight's expertise and that are mutually agreeable.
- c. Provide, if needed, additional consultants to assist Mr. Nolan with compiling and organizing information provided by the Company, or for other purposes, subject to prior approval of the Company.

This Amendment is subject to confirmation that the Company has a Directors and Officers Liability insurance policy as set forth below:

The Company shall specifically include and cover employees and agents serving as directors or officers of the Company or affiliates with direct coverage under the Company's policy for liability insurance covering its directors, officers and any equivalently placed employees ("D&O insurance"). Prior to Insight accepting any officer position, the Company shall, at the request of Insight, provide Insight a copy of its current D&O policy, a certificate(s) of insurance evidencing the policy is in full force and effect, and a copy of the signed board resolutions and any other documents as Insight may reasonably request evidencing the appointment and coverage of the indemnitees. The Company will maintain such D&O insurance coverage for the period through which claims can be made against such persons.

Insight acknowledges that, during the pendency of any Bankruptcy Court approved retention, these indemnification provisions are subject to modification as may be stated within the Bankruptcy Court's retention order.

Except as set forth in this Amendment, the Agreement is unaffected and shall continue in full force and effect in accordance with its terms. If there is conflict between this Amendment and the Agreement the terms of the Amendment shall prevail.

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If these terms meet with your approval, please sign and return the enclosed copy of this Amendment.

Thank you.

Sincerely,



Robert Nolan
Managing Partner

Acknowledged and Agreed to:

Occasion Brands, LLC

By: David Wilkenfeld Dated: _____
David Wilkenfeld, Chief Executive Officer