

BURLINGTON COAT FACTORY WAREHOUSE CORP
Form S-4/A
August 19, 2011
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As filed with the Securities and Exchange Commission on August 19, 2011

No. 333-175594

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Amendment No.1
to
FORM S-4
REGISTRATION STATEMENT
UNDER
THE SECURITIES ACT OF 1933

Burlington Coat Factory Warehouse Corporation

Additional Registrants Listed on Schedule A Hereto

(Exact name of registrant as specified in its charter)

Delaware (State or other jurisdiction of incorporation or organization)	5311 (Primary Standard Industrial Classification Code Number)	22-1970303 (I.R.S. Employer Identification No.)
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1830 Route 130 North

Burlington, New Jersey 08016

(609) 387-7800

(Address, including zip code, and telephone number, including area code, of registrant's principal executive offices)

Paul C. Tang, Esq.

Burlington Coat Factory Warehouse Corporation

Executive Vice President and General Counsel

1830 Route 130 North

Burlington, New Jersey 08016

(609) 387-7800

(Name, address, including zip code, and telephone number, including area code, of agent for service)

Copies to:

Joshua N. Korff, Esq.

Kirkland & Ellis LLP

601 Lexington Avenue

New York, New York 10022

(212) 446-4800

Approximate date of commencement of proposed sale of the securities to the public: The exchange will occur as soon as practicable after the effective date of this Registration Statement "

If the securities being registered on this Form are being offered in connection with the formation of a holding company and there is compliance with General Instruction G, check the following box. "

If this Form is filed to registered additional securities for an offering pursuant to Rule 462(b) under the Securities Act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

If this Form is a post-effective amendment filed pursuant to Rule 462(d) under the Securities act, check the following box and list the Securities Act registration statement number of the earlier effective registration statement for the same offering. "

Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of large accelerated filer, accelerated filer and smaller reporting company in Rule 12b-2 of the Exchange Act. (Check one):

Large accelerated filer " Accelerated filer "

Non-Accelerated filer x (Do not check if a smaller reporting company) Smaller reporting Company "

CALCULATION OF REGISTRATION FEE

Title of Each Class of Securities to be Registered	Amount to be	Proposed Maximum Aggregate Offering Price(1)	Amount of Registration Fee(2)
	Registered		
10% Senior Notes due 2019	\$450,000,000	\$450,000,000	\$52,245
Guarantees of 10% Senior Notes due 2019	\$450,000,000		(3)

- (1) Estimated solely for the purpose of calculating the registration fee pursuant to Rule 457(o) under the Securities act of 1933, as amended.
- (2) Previously paid.
- (3) Pursuant to Rule 457(n), no additional registration fee is payable with respect to the guarantees.

The registrant hereby amends this Registration statement on such date or dates as may be necessary to delay its effective date until the registrant shall file a further amendment which specifically states that this Registration Statement shall thereafter become effective in accordance with Section 8(a) of the Securities act of 1933 or until this Registration Statement shall become effective on such date as the Commission, acting pursuant to said Section 8(a), may determine.

Table of Contents**Schedule A**

Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory of Alabama, LLC	Alabama	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4632712
Burlington Coat Factory Realty of Huntsville LLC	Alabama	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-1970303
Burlington Coat Factory Warehouse of Anchorage, Inc.	Alaska	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	93-1046485
Burlington Coat Factory of Arizona, LLC	Arizona	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4632763
Burlington Coat Factory Realty of Desert Sky, Inc.	Arizona	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	86-1031005
Burlington Coat Factory Realty of Mesa, Inc.	Arizona	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	86-1031006
Burlington Coat Factory of Arkansas, LLC	Arkansas	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4632817
Baby Depot of California, LLC	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633089

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Burlington Coat Factory of California, LLC	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4632887
Burlington Coat Factory Realty of Dublin, Inc.	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	94-3399808
Burlington Coat Factory Realty of Florin, Inc.	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	94-3399809

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory Realty of Ventura, Inc.	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	77-0518590
Burlington Coat Factory of San Bernardino, LLC	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633016
MJM Designer Shoes of California, LLC	California	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4632945
Burlington Coat Factory of Colorado, LLC	Colorado	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633153
Burlington Coat Factory of Connecticut, LLC	Connecticut	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633202
Burlington Coat Realty of East Windsor, Inc.	Connecticut	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	06-1391139
Cohoes Fashions of Connecticut, LLC	Connecticut	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633634
Burlington Coat Factory of Delaware, LLC	Delaware	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633728
Burlington Coat Factory of Texas, Inc.	Delaware	1830 Route 130 North Burlington, New Jersey 08016	5311	20-4633830

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		(609) 387-7800		
Burlington Coat Factory	Delaware	1830 Route 130 North	5311	20-4633782
of Texas, L.P.		Burlington, New Jersey 08016		
		(609) 387-7800		
Burlington Coat Factory	Delaware	1830 Route 130 North	5311	20-4663833
Investments Holdings, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory Realty Corp.	Delaware	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3246670
C.F.I.C. Corporation	Delaware	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	51-0282085
MJM Designer Shoes of Delaware, LLC	Delaware	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-2681523
Bee Ridge Plaza, LLC	Florida	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	02-0693864
Burlington Coat Factory of Florida, LLC	Florida	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	58-1975714
Burlington Coat Factory Realty of Coral Springs, Inc.	Florida	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	03-0387530
Burlington Coat Factory Realty of Orlando, Inc.	Florida	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	59-3558218
Burlington Coat Factory Realty of Sarasota, Inc.	Florida	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3869014
Burlington Coat Factory Realty of University	Florida	1830 Route 130 North Burlington, New Jersey 08016	5311	59-3724802

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Square, Inc.		(609) 387-7800		
Burlington Coat Factory	Florida	1830 Route 130 North	5311	05-0550581
Realty of West		Burlington, New Jersey 08016		
Colonial, Inc.		(609) 387-7800		
K&T Acquisition Corp.	Florida	1830 Route 130 North	5311	57-1176343
		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
MJM Designer Shoes of Florida, LLC	Florida	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	60-0001903
Burlington Coat Factory of Georgia, LLC	Georgia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-2310204
Burlington Coat Factory Realty of Morrow, Inc.	Georgia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	58-2331013
Burlington Coat Factory Warehouse of Atlanta, Inc.	Georgia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-2310222
Burlington Coat Factory of Hawaii, LLC	Hawaii	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	26-0845470
Burlington Coat Factory of Idaho, LLC	Idaho	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4633933
Burlington Coat Factory of Illinois, LLC	Illinois	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4634340
Burlington Coat Factory Realty of Bloomingdale, Inc.	Illinois	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	36-4446838
Burlington Coat Factory Realty of River Oaks, Inc.	Illinois	1830 Route 130 North Burlington, New Jersey 08016	5311	36-4171851

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Burlington Coat Factory	Illinois	1830 Route 130 North	5311	36-3384100
Warehouse of East St. Louis, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		
Burlington Coat Realty of	Illinois	1830 Route 130 North	5311	36-3898953
Gurnee, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory of Indiana, LLC	Indiana	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	35-2086329
Burlington Coat Factory Realty of Greenwood, Inc.	Indiana	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	36-4494986
Burlington Coat Factory of Iowa, LLC	Iowa	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	42-1204776
Burlington Coat Factory of Kansas, LLC	Kansas	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4634554
Burlington Coat Factory of Kentucky, Inc.	Kentucky	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	62-1247906
Burlington Coat Factory of Louisiana, LLC	Louisiana	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4634617
Burlington Coat Factory of Maine, LLC	Maine	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4634794
Burlington Coat Factory of Maryland, LLC	Maryland	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4634824
Burlington Coat Factory of Massachusetts, LLC	Massachusetts	1830 Route 130 North Burlington, New Jersey 08016	5311	58-2669608

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		(609) 387-7800		
Burlington Coat Factory	Massachusetts	1830 Route 130 North	5311	04-3344507
Realty of North Attleboro, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		
Cohoes Fashions of	Massachusetts	1830 Route 130 North	5311	20-4634868
Massachusetts, LLC		Burlington, New Jersey 08016		
		(609) 387-7800		
Burlington Coat Factory	Michigan	1830 Route 130 North	5311	20-4635333
of Michigan, LLC		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory Warehouse of Detroit, Inc.	Michigan	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	38-2424219
Burlington Coat Factory Warehouse of Grand Rapids, Inc.	Michigan	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	31-1045013
Burlington Coat Factory Warehouse of Redford, Inc.	Michigan	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	36-3251099
Burlington Coat Factory of Minnesota, LLC	Minnesota	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4635381
Burlington Coat Factory of Mississippi, LLC	Mississippi	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4804503
Burlington Coat Factory of Missouri, LLC	Missouri	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4635447
Burlington Coat Factory Realty of Des Peres, Inc.	Missouri	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	43-1842990
Burlington Coat Factory of Montana, LLC	Montana	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	26-0845554
Burlington Coat Factory of Nebraska, LLC	Nebraska	1830 Route 130 North Burlington, New Jersey 08016	5311	20-4635566

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		(609) 387-7800		
Burlington Coat Factory	Nevada	1830 Route 130 North	5311	20-4635612
of Nevada, LLC		Burlington, New Jersey 08016		
		(609) 387-7800		
Burlington Coat Realty	Nevada	1830 Route 130 North	5311	88-0314073
of Las Vegas, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory of New Hampshire, LLC	New Hampshire	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4635690
Burlington Coat Factory Direct Corporation	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3531725
Burlington Coat Factory of New Jersey, LLC	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4635873
Burlington Coat Factory Realty of Edgewater Park, Inc.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3815140
Burlington Coat Factory Realty of Paramus, Inc.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3823189
Burlington Coat Factory Realty of Pinebrook, Inc.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	48-1266066
Burlington Coat Factory Warehouse of Edgewater Park, Inc.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3751945
Burlington Coat Factory Warehouse of Edgewater Park Urban Renewal Corp.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3843958
Burlington Coat Factory	New	1830 Route 130 North	5311	22-2667705

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Warehouse of New Jersey, Inc.	Jersey	Burlington, New Jersey 08016 (609) 387-7800		
Cohoes Fashions of New Jersey, LLC	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4635964
MJM Designer Shoes of Moorestown, Inc.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-0156497

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
MJM Designer Shoes of New Jersey, LLC	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4635926
Super Baby Depot of Moorestown, Inc.	New Jersey	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-0828544
Burlington Coat Factory of New Mexico, LLC	New Mexico	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4771747
Burlington Coat Factory of New York, LLC	New York	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4636047
Burlington Coat Factory Realty of Yonkers, Inc.	New York	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	13-4199049
Cohoes Fashions of New York, LLC	New York	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4636764
Georgetown Fashions Inc.	New York	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	11-2463441
LC Acquisition Corp.	New York	1830 Route 130 Burlington, New Jersey 08016 (609) 387-7800	5311	22-2913067
MJM Designer Shoes of New York, LLC	New York	1830 Route 130 North Burlington, New Jersey 08016	5311	20-4636419

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(609) 387-7800

Monroe G. Milstein, Inc.

New York

1830 Route 130 North

5311

13-3150740

Burlington, New Jersey 08016

(609) 387-7800

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory of North Carolina, LLC	North	1830 Route 130 North	5311	20-4636810
	Carolina	Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory of North Dakota, LLC	North	1830 Route 130 North	5311	20-4680654
	Dakota	Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory of Ohio, LLC	Ohio	1830 Route 130 North	5311	20-4636839
		Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory Warehouse of Cleveland, Inc.	Ohio	1830 Route 130 North	5311	34-1402739
		Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory of Oklahoma, LLC	Oklahoma	1830 Route 130 North	5311	20-4636882
		Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory Realty of Tulsa, Inc.	Oklahoma	1830 Route 130 North	5311	20-1593400
		Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory of Oregon, LLC	Oregon	1830 Route 130 North	5311	93-1113593
		Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory of Pennsylvania, LLC	Pennsylvania	1830 Route 130 North	5311	20-4636915
		Burlington, New Jersey 08016 (609) 387-7800		
Burlington Coat Factory Realty of Langhorne, Inc.	Pennsylvania	1830 Route 130 North	5311	51-0420881
		Burlington, New Jersey 08016		

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		(609) 387-7800		
Burlington Coat Factory	Pennsylvania	1830 Route 130 North	5311	25-1900644
Realty of West		Burlington, New Jersey 08016		
Mifflin, Inc.		(609) 387-7800		
Burlington Coat Factory	Pennsylvania	1830 Route 130 North	5311	52-2367723
Realty of Whitehall, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory Warehouse Inc.	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	52-1097225
Burlington Coat Factory Warehouse of Bristol, LLC	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4637002
Burlington Coat Factory Warehouse of Cheltenham, Inc.	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	52-2004601
Burlington Coat Factory Warehouse of Langhorne, Inc.	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-3737338
Burlington Coat Factory Warehouse of Montgomeryville, Inc.	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	23-2777799
Burlington Factory Warehouse of Reading, Inc.	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-2263811
MJM Designer Shoes of Pennsylvania, LLC	Pennsylvania	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4636967
Burlington Coat Factory of Puerto Rico, LLC	Puerto Rico	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	66-0697802
Burlington Coat Factory of Rhode Island, LLC	Rhode Island	1830 Route 130 North Burlington, New Jersey 08016	5311	20-4771799

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(609) 387-7800

Cohoes Fashions of Rhode 1830 Route 130 North 5311 05-0478167

Cranston, Inc. Island Burlington, New Jersey 08016

(609) 387-7800

Burlington Coat Factory of South South 1830 Route 130 North 5311 20-4637038

Carolina, LLC Carolina Burlington, New Jersey 08016

(609) 387-7800

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory Warehouse of Charleston, Inc.	South Carolina	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	57-0903026
Burlington Coat Factory of South Dakota, LLC	South Dakota	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	26-0845641
Burlington Coat Factory Realty of Memphis, Inc.	Tennessee	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	71-0911391
Burlington Coat Factory Warehouse of Hickory Commons, Inc.	Tennessee	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	62-1664387
Burlington Coat Factory Warehouse of Memphis, Inc.	Tennessee	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	62-1142888
Burlington Coat Factory Warehouse of Shelby, Inc.	Tennessee	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	62-1283132
Burlington Coat Factory Realty of Bellaire, Inc.	Texas	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	76-0682036
Burlington Coat Factory Realty of El Paso, Inc.	Texas	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-1985900
Burlington Coat Factory Realty of	Texas	1830 Route 130 North Burlington, New Jersey 08016	5311	75-2940553

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Westmoreland, Inc.		(609) 387-7800		
Burlington Coat Factory	Texas	1830 Route 130 North	5311	76-0682033
Warehouse of		Burlington, New Jersey 08016		
Baytown, Inc.		(609) 387-7800		
Burlington Coat Realty of	Texas	1830 Route 130 North	5311	76-0442092
Houston, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Realty of Plano, Inc.	Texas	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	75-2491335
MJM Designer Shoes of Texas, Inc.	Texas	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	74-2579897
Burlington Coat Factory of Utah, LLC	Utah	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4637069
Burlington Coat Factory of Vermont, LLC	Vermont	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	26-0845829
BCF Cards, Inc.	Virginia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	26-0260474
Burlington Coat Factory of Virginia, LLC	Virginia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	22-2377376
Burlington Coat Factory of Pocono Crossing, LLC	Virginia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	46-0492681
Burlington Coat Factory Realty of Coliseum, Inc.	Virginia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	54-2040601
Burlington Coat Factory Realty of Fairfax, Inc.	Virginia	1830 Route 130 North Burlington, New Jersey 08016	5311	54-2011140

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		(609) 387-7800		
Burlington Coat Factory	Virginia	1830 Route 130 North	5311	54-2040603
Warehouse of		Burlington, New Jersey 08016		
Coliseum, Inc.		(609) 387-7800		
Burlington Coat Realty of	Virginia	1830 Route 130 North	5311	52-1848892
Potomac, Inc.		Burlington, New Jersey 08016		
		(609) 387-7800		

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Exact Name of Additional Registrants	Jurisdiction of Incorporation or Formation	Principal Executive Offices	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.
Burlington Coat Factory of Washington, LLC	Washington	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4637093
Burlington Coat Factory Realty of Franklin, Inc.	Washington	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	91-2131354
Burlington Coat Factory of West Virginia, LLC	West Virginia	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4637153
Burlington Coat Factory of Wisconsin, LLC	Wisconsin	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800	5311	20-4637125

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The information in this prospectus is not complete and may be changed. We may not complete this exchange offer until the registration statement filed with the Securities and Exchange Commission is effective. This prospectus is not an offer to sell these securities and is not soliciting an offer to buy these securities in any state where the offer or sale is not permitted.

Subject to Completion, Dated August 19, 2011

Prospectus

\$450,000,000

Burlington Coat Factory Warehouse Corporation

Exchange Offer for 10% Senior Notes due 2019

Offer for outstanding 10% Senior Notes due 2019, in the aggregate principal amount of \$450,000,000 (which we refer to as the Old Notes) in exchange for up to \$450,000,000 in aggregate principal amount of 10% Senior Notes due 2019 which have been registered under the Securities Act of 1933, as amended (which we refer to as the Exchange Notes and, together with the Old Notes, the notes).

Terms of the Exchange Offer

Expires 5:00 p.m., New York City time, , 2011, unless extended.

You may withdraw tendered outstanding Old Notes any time before the expiration or termination of the exchange offer.

Not subject to any condition other than that the exchange offer does not violate applicable law or any interpretation of the staff of the Securities and Exchange Commission.

We can amend or terminate the exchange offer.

We will not receive any proceeds from the exchange offer.

The exchange of Old Notes for the Exchange Notes should not be a taxable exchange for United States federal income tax purposes. See Certain United States Federal Income Tax Considerations.

Terms of the Exchange Notes

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The Exchange Notes will be general unsecured obligations and will rank equally in right of payment with all of our existing and future indebtedness that is not expressly subordinated thereto, senior in right of payment to any future indebtedness that is expressly subordinated in right of payment thereto and effectively junior to our existing and future secured indebtedness to the extent of the value of the collateral securing such indebtedness in addition to all indebtedness of our non-guarantor subsidiary.

The Exchange Notes will be fully, jointly, severally and unconditionally guaranteed on a senior unsecured basis by Burlington Coat Factory Investments Holdings, Inc. and each of our U.S. subsidiaries to the extent such guarantor is a guarantor of our obligations under our New Term Loan Facility (as defined below).

The Exchange Notes will mature on February 15, 2019.

The Exchange Notes will accrue interest at a rate per annum equal to 10% and will be payable semi-annually on each February 15 and August 15, beginning on August 15, 2011.

We may redeem the Exchange Notes in whole or in part from time to time. See Description of Exchange Notes.

If we experience certain changes of control, we must offer to purchase the Exchange Notes at 101% of their aggregate principal amount, plus accrued and unpaid interest, if any.

The terms of the Exchange Notes are substantially identical to those of the outstanding Old Notes, except the transfer restrictions, registration rights and additional interest provisions relating to the Old Notes do not apply to the Exchange Notes.

For a discussion of the specific risks that you should consider before tendering your outstanding Old Notes in the exchange offer, see Risk Factors beginning on page 14 of this prospectus.

There is no established trading market for the Old Notes or the Exchange Notes.

Each broker dealer that receives Exchange Notes for its own account pursuant to the exchange offer must acknowledge that it will deliver a prospectus in connection with any resale of such Exchange Notes. A broker dealer who acquired Old Notes as a result of market making or other trading activities may use this exchange offer prospectus, as supplemented or amended from time to time, in connection with any resales of the Exchange Notes.

Neither the Securities and Exchange Commission nor any state securities commission has approved or disapproved of the Exchange Notes or passed upon the adequacy or accuracy of this prospectus. Any representation to the contrary is a criminal offense.

The date of this prospectus is _____, 2011.

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Each broker dealer that receives Exchange Notes for its own account pursuant to the exchange offer must acknowledge that it will deliver a prospectus in connection with any resale of such Exchange Notes. By so acknowledging and by delivering a prospectus, a broker dealer will not be deemed to admit that it is an underwriter within the meaning of the Securities Act of 1933, as amended (the Securities Act). A broker dealer who acquired Old Notes as a result of market making or other trading activities may use this prospectus, as supplemented or amended from time to time, in connection with any resales of the Exchange Notes. We have agreed that, for a period of up to 180 days after the closing of the exchange offer, we will make this prospectus available for use in connection with any such resale. See Plan of Distribution.

You should rely only on the information contained in this prospectus. We have not authorized anyone to provide you with information different from that contained in this prospectus. This prospectus does not constitute an offer to sell or a solicitation of an offer to buy securities other than those specifically offered hereby or an offer to sell any securities offered hereby in any jurisdiction where, or to any person whom, it is unlawful to make such offer or solicitation. The information contained in this prospectus is accurate only as of the date of this prospectus, regardless of the time of delivery of this prospectus or of any sale of our 10% Senior Notes due 2019.

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CAUTIONARY NOTE REGARDING FORWARD LOOKING STATEMENTS

This prospectus contains forward-looking statements within the meaning of the meaning of Section 27A of the Securities Act and Section 21E in the Securities Exchange Act of 1934, as amended (the Exchange Act) (each of which contain safe harbors which do not apply to statements made in connection with this offering), which involve risks and uncertainties. Forward-looking statements include all statements that do not relate solely to historical or current facts, and you can identify forward-looking statements because they contain words such as projects, expects, anticipates, intends, plans, believes, seeks, estimates, should, would, could, will, opportunity, potential or may, or similar words or phrases that concern our prospects, objectives, strategies, plans or intentions. All statements made relating to our estimated and projected earnings, margins, costs, expenditures, cash flows, growth rates and financial results or to the impact of existing or proposed laws or regulations described in this prospectus are forward-looking statements. These forward-looking statements are subject to risks and uncertainties that may change at any time and, therefore, our actual results may differ materially from those expected. We derive many of our forward-looking statements from our operating budgets and forecasts, which are based upon many detailed assumptions. While we believe that our assumptions are reasonable, it is very difficult to predict the impact of known factors and, of course, it is impossible to anticipate all factors that could affect our actual results. Important factors that could cause actual results to differ materially from the forward-looking statements contained in this prospectus include, among others:

general economic conditions;

changing consumer preferences and demand;

weather patterns, including, among other things, changes in year-over-year temperatures;

competitive factors, including pricing and promotional activities of major competitors;

industry trends, including changes in buying, inventory and other business practices by customers;

the availability of desirable store locations on suitable terms;

competitive factors, including pricing and promotional activities of major competitors;

the availability, selection and purchasing of attractive merchandise on favorable terms;

import risks;

our future profitability;

our ability to control costs and expenses;

unforeseen computer related problems;

any unforeseen material loss or casualty;

the effect of inflation;

an increase in competition within the markets in which we compete;

regulatory changes;

changes in general and/or regional economic conditions;

our relationships with employees;

the impact of current and future laws;

additional terrorist attacks, particularly attacks on or within markets in which we operate; and

natural and man-made disasters, including but not limited to fire, snow and ice storms, flood, hail, hurricanes and earthquakes.

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These factors should not be construed as exhaustive and should be read with the other cautionary statements in this prospectus. Although we base these forward-looking statements on assumptions that we believe are reasonable when made, we caution you that forward-looking statements are not guarantees of future performance and that our actual results of operations, financial condition and liquidity, and the development of the industry in which we operate may differ materially from those made in or suggested by the forward-looking statements contained in this prospectus. In addition, even if our results of operations, financial condition and liquidity, and the development of the industry in which we operate are consistent with the forward-looking statements contained in this prospectus, those results or developments may not be indicative of results or developments in subsequent periods.

Given these risks and uncertainties, you are cautioned not to place undue reliance on these forward-looking statements. Any forward-looking statements contained in this prospectus speak only as of the date of such statement and, except for our ongoing obligations to disclose material information under the federal securities laws, we do not undertake any obligation to update such statements or to publicly announce the results of any revisions to any such statements to reflect future events or developments unless required by law. Comparisons of results for current and any prior periods are not intended to express any future trends or indications of future performance, unless expressed as such, and should only be viewed as historical data.

MARKET, RANKING AND OTHER INDUSTRY DATA

In this prospectus we rely on and refer to information and statistics regarding our industry, the size of certain markets and our position within the sectors in which we compete. Some of the market and industry data contained in this prospectus are based on independent industry publications or other publicly available information, while other information is based on our good faith estimates, which are derived from our review of internal surveys, as well as independent sources listed in this prospectus, and our management's knowledge and experience in the markets in which we operate. Our estimates have also been based on information obtained from our customers, suppliers and other contacts in the markets in which we operate. Although we believe that these independent sources and our internal data are reliable as of their respective dates, the information contained in them has not been independently verified, and we cannot assure you as to the accuracy or completeness of this information. As a result, you should be aware that the market and industry data and the market share estimates set forth in this prospectus, and beliefs and estimates based thereon, may not be reliable.

TRADEMARKS, SERVICE MARKS AND TRADE NAMES

We own the trademarks, service marks and trade names that we use in connection with the operation of our business. Our trademarks include BCF, BCF Burlington Coat Factory, Burlington Coat Factory, Cohoes, Luxury Linens, MJM Designer Shoes and Baby Depot. This prospectus may also contain trademarks, service marks, trade names and copyrights of other companies, which are the property of their respective owners. Solely for convenience, the trademarks, service marks, trade names and copyrights referred to in this prospectus are listed without the TM, SM, © and ® symbols, but we will assert, to the fullest extent under applicable law, our rights or the rights of the applicable licensors, if any, to these trademarks, service marks, trade names and copyrights.

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PROSPECTUS SUMMARY

This summary highlights material information about our business and about this exchange offer. This is a summary of material information contained elsewhere in this prospectus and is not complete and does not contain all of the information that may be important to you. For a more complete understanding of our business and this exchange offer, you should read this entire prospectus, including the section entitled "Risk Factors", along with the detailed information and the audited Consolidated Financial Statements and the related notes thereto and the unaudited Condensed Consolidated Financial Statements and the related notes thereto, included elsewhere in this prospectus. In this prospectus, unless otherwise indicated or the context otherwise requires, we, us, our, Company, BCF and Burlington Coat Factory refers to Burlington Coat Factory Warehouse Corporation and its consolidated subsidiaries and Holdings refers to Burlington Coat Factory Investments Holdings, Inc., which is the parent of Burlington Coat Factory Warehouse Corporation.

Because Holdings is a guarantor of the notes offered hereby, it is appropriate to include in this prospectus, certain financial statements of Holdings. Separate financial statements for us have not been presented. Holdings has no operations and its only asset is all of our capital stock. All discussions of operations in this prospectus relate to us, and such operations are reflected in the historical audited Consolidated Financial Statements of Holdings and the historical unaudited interim Condensed Consolidated Financial Statements of Holdings, included elsewhere in this prospectus.

Company Overview

We are a nationally recognized off-price retailer of high-quality, branded apparel at everyday low prices (EDLP). We opened our first store in Burlington, New Jersey in 1972, selling primarily coats and outerwear. Since then, and as of April 30, 2011, we have expanded our store base to 462 stores in 44 states and Puerto Rico and diversified our product categories by offering an extensive selection of in-season better and moderate brands, fashion-focused merchandise, including: ladies sportswear, menswear, coats, family footwear, baby furniture and accessories, as well as home decor and gifts. We continue to emphasize our rich heritage of coats and outerwear and we believe that we are viewed as the destination for coat shoppers. We offer a broad selection of desirable, first-quality, branded merchandise from nationally-recognized manufacturers and other suppliers. For the fiscal year ended January 29, 2011, we generated total revenue of \$3,701.1 million, net sales of \$3,669.6 million, net income of \$31.0 million and Adjusted EBITDA (as defined below in Management's Discussion and Analysis of Financial Condition and Results of Operations Liquidity and Capital Resources) of \$338.1 million.

As of April 30, 2011, we operated our stores under the names Burlington Coat Factory Warehouse (BCFW) (447 stores), Cohoes Fashions (two stores) and MJM Designer Shoes (13 stores). The average BCFW store is approximately 80,000 square feet, generally twice the size of our off-price competition but smaller than traditional department stores.

We believe that our customers are attracted to our stores principally by the availability of a large assortment of first-quality current branded merchandise at EDLP. We provide a wide range of apparel, accessories and furnishing for all ages. We believe our substantial selection of staple, destination products such as coats and products in our Baby Depot departments, as well as men's and boys' suits, attracts customers from beyond our local trade areas. This merchandise mix drives incremental store-traffic and differentiates us from our competitors. We also optimize our inventory by purchasing both pre-season and in-season merchandise. This enables us to respond effectively to changing market conditions and consumer fashion preferences.

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We are owned by Holdings. Holdings has no operations and its only asset is all of our stock. We were initially organized in 1972 as a New Jersey corporation. In 1983, we were reincorporated in Delaware and currently exist as a Delaware corporation. Holdings was organized in 2006 (and currently exists) as a Delaware corporation. We became a wholly-owned subsidiary of Holdings in connection with our acquisition on April 13, 2006 by affiliates of Bain Capital in a take private transaction (the Merger Transaction). Holdings is a wholly-owned subsidiary of Burlington Coat Factory Holdings, Inc. (Parent).

Equity Sponsor

Bain Capital Partners, LLC is a global private investment firm that manages several pools of capital including private equity, high-yield assets, mezzanine capital and public equity with approximately \$64 billion in assets under management. Since its inception in 1984, Bain Capital's private equity affiliates have made over 350 investments in a variety of industries around the world. Currently, Bain Capital has a team of over 120 professionals dedicated to investing in and supporting its portfolio companies. Headquartered in Boston, Bain Capital has offices in New York, London, Munich, Hong Kong, Shanghai and Tokyo.

Bain Capital has a long and successful history of investing in retail businesses as well as consumer products companies distributing through retailers, and has a dedicated group of investment professionals focused on the sector. Bain Capital has made a number of retail and consumer products investments, including: Dunkin Brands, Shoppers Drug Mart, Burger King, Toys R Us, Dollarama, Michaels, Gymboree, Staples, Domino's Pizza, Brookstone, Duane Reade, Sealy, and Sports Authority.

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Organizational Structure

The chart below illustrates our basic corporate and principal debt structure. The equity ownership percentages are approximations as of July 14, 2011. In connection with the offering of the Old Notes, on February 24, 2011, the Company refinanced its existing senior secured term loan credit facility (the Existing Term Loan Facility), issued in the original principal amount of \$900.0 million, with the proceeds of a new \$1.0 billion senior secured term loan facility (the New Term Loan Facility), and entered into a First Amendment (the First Amendment) to the Amended and Restated Credit Agreement, dated January 15, 2010 (as amended, supplemented and otherwise modified, the Amended ABL Credit Agreement), among the Company, as lead borrower, the borrowers party thereto, the facility guarantors party thereto, Bank of America, N.A. as administrative agent and collateral agent, the lenders party thereto, Wells Fargo Retail Finance, LLC and Regions Bank as co-syndication agents, J.P. Morgan Securities Inc. and UBS Securities LLC as co-documentation agents and General Electric Capital Corporation, US Bank, National Association and SunTrust Bank as senior managing agents, governing the Company s existing senior secured asset-based revolving credit facility (the ABL Line of Credit and, together with the New Term Loan Facility, the New Senior Secured Credit Facilities).

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Executive Offices

Our principal offices are located at 1830 Route 130 North, Burlington, New Jersey 08016. Our telephone number is (609) 387-7800. Our web site address is www.burlingtoncoatfactory.com. The information on our website does not constitute a part of, and is not incorporated by reference into, this prospectus.

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The Exchange Offer

On February 24, 2011, we sold, through a private placement exempt from the registration requirements of the Securities Act, \$450,000,000 of our 10% Senior Notes due 2019, CUSIP Nos. 121579 AF3, U10711 AD8, all of which are eligible to be exchanged for Exchange Notes. We refer to these notes as "Old Notes" in this prospectus.

Simultaneously with the private placement, we entered into that certain Registration Rights Agreement, dated February 24, 2011 (the "Registration Rights Agreement"), with the initial purchasers of the Old Notes. Under the Registration Rights Agreement, we are required to use our reasonable best efforts to file a registration statement with the United States Securities and Exchange Commission (the "SEC") enabling the holders of the Old Notes to exchange their Old Notes for Exchange Notes with identical terms, and to complete the exchange offer within 45 days after the date on which the exchange offer registration statement is declared effective by the SEC. You may exchange your Old Notes for Exchange Notes in this exchange offer. You should read the discussion under the headings "Summary of Exchange Offer," "Exchange Offer" and "Description of Exchange Notes" for further information regarding the Exchange Notes.

We did not register the Old Notes under the Securities Act or any state securities law, nor do we intend to after the exchange offer. As a result, the Old Notes may only be transferred in limited circumstances under the securities laws. If the holders of the Old Notes do not exchange their Old Notes in the exchange offer, they lose their right to have the Old Notes registered under the Securities Act, subject to certain limitations. Anyone who still holds Old Notes after the exchange offer may be unable to resell their Old Notes.

Securities Offered	\$450.0 million aggregate principal amount of 10% Senior Notes due 2019.
Exchange Offer	We are offering to exchange the Old Notes for a like principal amount at maturity of the Exchange Notes. Old Notes may be exchanged only in integral principal multiples of \$1,000. This exchange offer is being made pursuant to the Registration Rights Agreement which grants the initial purchasers and any subsequent holders of the Old Notes certain exchange and registration rights. This exchange offer is intended to satisfy those exchange and registration rights with respect to the Old Notes. After the exchange offer is complete, you will no longer be entitled to any exchange or registration rights with respect to your Old Notes.
Expiration Date; Withdrawal of Tender	The exchange offer will expire 5:00 p.m., New York City time, on , 2011, or a later time if we choose to extend the exchange offer in our sole and absolute discretion. You may withdraw your tender of Old Notes at any time prior to the expiration date. All outstanding Old Notes that are validly tendered and not validly withdrawn will be exchanged. Any Old Notes not accepted by us for exchange for any reason will be returned to you at our expense as promptly as possible after the expiration or termination of the exchange offer.

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Resales

We believe that you can offer for resale, resell and otherwise transfer the Exchange Notes without complying with the registration and prospectus delivery requirements of the Securities Act so long as:

you acquire the Exchange Notes in the ordinary course of business;

you are not participating, do not intend to participate, and have no arrangement or understanding with any person to participate, in the distribution of the Exchange Notes;

you are not an affiliate of ours, as defined in Rule 405 of the Securities Act; and

you are not a broker dealer.

If any of these conditions is not satisfied and you transfer any Exchange Notes without delivering a proper prospectus or without qualifying for a registration exemption, you may incur liability under the Securities Act. We do not assume, or indemnify you against, any such liability.

Each broker dealer acquiring Exchange Notes issued for its own account in exchange for Old Notes, which it acquired through market making activities or other trading activities, must acknowledge that it will deliver a proper prospectus when any Exchange Notes issued in the exchange offer are transferred. A broker dealer may use this prospectus for an offer to resell, a resale or other retransfer of the Exchange Notes issued in the exchange offer.

Conditions to the Exchange Offer

Our obligation to accept for exchange, or to issue the Exchange Notes in exchange for, any Old Notes is subject to certain customary conditions, including our determination that the exchange offer does not violate any law, statute, rule, regulation or interpretation by the Staff of the SEC or any regulatory authority or other foreign, federal, state or local government agency or court of competent jurisdiction, some of which may be waived by us. We currently expect that each of the conditions will be satisfied and that no waivers will be necessary. See Exchange Offer Conditions to the Exchange Offer.

Procedures for Tendering Old Notes held in the Form of Book-Entry Interests

The Old Notes were issued as global securities and were deposited upon issuance with Wilmington Trust FSB which issued uncertificated depository interests in those outstanding Old Notes, which represent a 100% interest in those Old Notes, to The Depository Trust Company (DTC).

Beneficial interests in the outstanding Old Notes, which are held by direct or indirect participants in DTC, are shown on, and transfers of the Old Notes can only be made through, records maintained in book-entry form by DTC.

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You may tender your outstanding Old Notes by instructing your broker or bank where you keep the Old Notes to tender them for you. In some cases you may be asked to submit the letter of transmittal that may accompany this prospectus. By tendering your Old Notes you will be deemed to have acknowledged and agreed to be bound by the terms set forth under Exchange Offer. Your outstanding Old Notes must be tendered in multiples of \$1,000.

In order for your tender to be considered valid, the exchange agent must receive a confirmation of book-entry transfer of your outstanding Old Notes into the exchange agent's account at DTC, under the procedure described in this prospectus under the heading Exchange Offer, on or before 5:00 p.m., New York City time, on the expiration date of the exchange offer.

United States Federal Income Tax Considerations The exchange offer should not result in any income, gain or loss to the holders of Old Notes or to us for United States federal income tax purposes. See Certain United States Federal Income Tax Considerations.

Use of Proceeds We will not receive any proceeds from the issuance of the Exchange Notes in the exchange offer.

Exchange Agent Wilmington Trust, National Association is serving as the exchange agent for the exchange offer.

Shelf Registration Statement In limited circumstances, holders of Old Notes may require us to register their Old Notes under a shelf registration statement.

Consequences of Not Exchanging Old Notes

If you do not exchange your Old Notes in the exchange offer, your Old Notes will continue to be subject to the restrictions on transfer currently applicable to the Old Notes. In general, you may offer or sell your Old Notes only:

if they are registered under the Securities Act and applicable state securities laws;

if they are offered or sold under an exemption from registration under the Securities Act and applicable state securities laws; or

if they are offered or sold in a transaction not subject to the Securities Act and applicable state securities laws.

We do not currently intend to register the Old Notes under the Securities Act. Under some circumstances, however, holders of the Old Notes, including holders who are not permitted to participate in the exchange offer or who may not freely resell Exchange Notes received in the exchange offer, may require us to file, and to cause to become effective, a shelf registration statement covering resales of Old Notes by these holders. For more information regarding the consequences of not tendering your Old Notes and our obligation to file a shelf registration statement, see Exchange Offer Consequences of Exchanging or Failing to Exchange Old Notes and Description of Exchange Notes Registration Rights.

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Description of Exchange Notes

Issuer	Burlington Coat Factory Warehouse Corporation.
Notes Offered	\$450.0 million aggregate principal amount of 10% Senior Notes due 2019.
Maturity Date	The Exchange Notes will mature on February 15, 2019.
Interest Rate	The Exchange Notes will bear interest at a rate of 10% per annum. Interest will be computed on the basis of a 360-day year comprised of twelve 30-day months.
Interest Payment Dates	Interest on the Exchange Notes will be payable semi-annually on February 15 and August 15 of each year, commencing on August 15, 2011.
Guarantees	The Exchange Notes will be fully and unconditionally guaranteed on a senior basis by Burlington Coat Factory Investments Holdings, Inc. and each of our U.S. subsidiaries to the extent such guarantor is a guarantor of our obligations under the New Term Loan Facility. See Description of Exchange Notes Guarantees.
Ranking	<p>The Exchange Notes will be our senior unsecured obligations. The Exchange Notes will rank equally in right of payment with all of our existing and future indebtedness that is not expressly subordinated thereto, senior in right of payment to any future indebtedness that is expressly subordinated in right of payment thereto and effectively junior to our existing and future secured indebtedness to the extent of the value of the collateral securing such indebtedness in addition to all indebtedness of our non-guarantor subsidiary.</p> <p>The guarantees will be the guarantors' senior unsecured obligations. The guarantees will rank equally in right of payment with all existing and future indebtedness of each guarantor that is not expressly subordinated thereto, senior in right of payment to any future indebtedness of each guarantor that is expressly subordinated in right of payment thereto and effectively junior to all existing and future secured indebtedness of each guarantor to the extent of the value of the collateral securing such indebtedness.</p>
Optional Redemption	Prior to February 15, 2014, we may redeem up to 35% of the aggregate principal amount of the Exchange Notes with the proceeds of certain equity offerings at the redemption price set forth in this prospectus, plus accrued and unpaid interest, if any, to the redemption date. See Description of Exchange Notes Optional Redemption.

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Prior to February 15, 2015, we may redeem some or all of the Exchange Notes at a price equal to 100% of the principal amount of the Exchange Notes redeemed, plus accrued and unpaid interest, if any, to the redemption date and a make-whole premium as described in this prospectus. See Description of Exchange Notes Optional Redemption.

On or after February 15, 2015, we may redeem all or a portion of the Exchange Notes at any time at the redemption prices set forth in this prospectus, plus accrued and unpaid interest, if any, to the redemption date. See Description of Exchange Notes Optional Redemption.

Change of Control Offer

If we experience certain change of control events, we must offer to repurchase the Exchange Notes at 101% of their principal amount, plus accrued and unpaid interest, if any, to the applicable repurchase date. See Description of Exchange Notes Repurchase at the Option of Holders Change of Control.

Asset Sale Offer

If we sell assets under certain circumstances we must offer to repurchase the Exchange Notes at 100% of their principal amount, plus accrued and unpaid interest, if any, to the applicable repurchase date. See Description of Exchange Notes Repurchase at the Option of Holders Asset Sales.

Restrictive Covenants

The Exchange Notes will be issued under an indenture containing covenants that, among other things, will restrict our ability and the ability of our restricted subsidiaries to:

incur indebtedness or issue certain preferred equity;

enter into sale-leaseback transactions;

pay dividends, redeem stock or make other distributions or restricted payments;

make certain investments;

agree to payment restrictions affecting the restricted subsidiaries;

sell or otherwise transfer or dispose of assets, including equity interests of our subsidiaries;

enter into transactions with our affiliates;

create liens;

designate our subsidiaries as unrestricted subsidiaries; and

consolidate, merge or sell substantially all of our assets.

These covenants will be subject to a number of important exceptions and qualifications. See Description of Exchange Notes Certain Covenants.

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No Established Trading Market

The Exchange Notes are new issues of securities with no established trading market. The Exchange Notes will not be listed on any securities exchange or on any automated dealer quotation system. We cannot assure you that a liquid market for the Exchange Notes will develop or be maintained.

Use of Proceeds

We will not receive any proceeds from the issuance of the Exchange Notes pursuant to the exchange offer.

Risk Factors

Investment in the Exchange Notes involves substantial risks. See [Risk Factors](#) for a discussion of certain risks relating to an investment in the Exchange Notes. For more complete information about the Exchange Notes, see [Description of Exchange Notes](#) section of this prospectus.

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SUMMARY HISTORICAL CONSOLIDATED FINANCIAL DATA

The following table presents our summary historical consolidated financial data and certain other financial data. The historical consolidated balance sheet data as of January 29, 2011 and January 30, 2010 and statement of operations data, statement of cash flows data and other financial data for the fiscal year ended January 29, 2011 (Fiscal 2010), the transition period from May 31, 2009 to January 30, 2010 (the Transition Period), and for the fiscal years ended May 30, 2009 and May 31, 2008 have been derived from our historical audited consolidated financial statements, which are included in this prospectus. The historical consolidated balance sheet data as of May 30, 2009 and May 31, 2008 have been derived from our historical audited consolidated financial statements, which are not included in this prospectus. The historical consolidated statement of operations data, statement of cash flows data and other financial data for the 52 weeks ended January 30, 2010, have been derived from our historical unaudited consolidated financial statements, which are not included in this prospectus. The consolidated statement of operations data, balance sheet data, statement of cash flows data and other financial data as of and for the three months ended April 30, 2011 and May 1, 2010 have been derived from our historical unaudited interim condensed consolidated financial statements, which are included in this prospectus. Operating results for the three months ended April 30, 2011 are not necessarily indicative of the results that may be expected for the entire fiscal year ending January 28, 2012.

In order to conform to the predominant fiscal calendar used within the retail industry, on February 25, 2010 our board of directors (the Board of Directors) approved a change in our fiscal year from a fiscal year comprised of the twelve consecutive fiscal months ending on the Saturday closest to May 31 to a fiscal year comprised of the twelve consecutive fiscal months ending on the Saturday closest to January 31. Fiscal 2010 covers the 52 week period ended January 29, 2011. The Transition Period covers the 35 week transition period beginning on May 31, 2009, the day following the end of our 2009 fiscal year, and ended on January 30, 2010. Fiscal 2009 ended on May 30, 2009 (Fiscal 2009) and was a 52 week year. Fiscal 2008 ended on May 31, 2008 (Fiscal 2008) and was a 52 week year.

The unaudited consolidated statement of operations data, statement of cash flows data and other financial data for the 52 weeks ended January 30, 2010 have been calculated based on the sum of our four unaudited recasted interim consolidated financial statement data for the quarters ended May 2, 2009, August 1, 2009, October 31, 2009 and January 30, 2010.

The historical consolidated financial data and other financial data presented below should be read in conjunction with our audited Consolidated Financial Statements and the related notes thereto and our unaudited Condensed Consolidated Financial Statements and the related notes thereto, included elsewhere in this prospectus, and the section entitled Management s Discussion and Analysis of Financial Condition and Results of Operations. Our historical consolidated financial data may not be indicative of our future performance.

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	Fiscal Year Ended		Transition Period from May 31, 2009 to	52 Weeks Ended	Fiscal Year Ended	Three Months Ended	
	May 31, 2008	May 30, 2009	January 30, 2010	January 30, 2010	January 29, 2011	May 1, 2010	April 30, 2011
Statement of Operations Data:							
Revenues:							
Net Sales	\$ 3,393,417	\$ 3,541,981	\$ 2,457,567	\$ 3,522,914	\$ 3,669,602	\$ 894,678	\$ 929,081
Other Revenue	30,556	29,386	21,730	30,840	31,487	7,280	7,250
Total Revenue	3,423,973	3,571,367	2,479,297	3,553,754	3,701,089	901,958	936,331
Costs and Expenses:							
Cost of Sales (Exclusive of Depreciation and Amortization)	2,095,364	2,199,766	1,492,349	2,181,707	2,252,346	552,353	577,303
Selling and Administrative Expenses	1,090,829	1,115,248	759,774	1,113,960	1,156,613	278,528	288,828
Restructuring		6,952	2,429	7,452	2,200	963	
Depreciation and Amortization	166,666	159,607	103,605	156,388	146,759	36,729	36,620
Interest Expense	132,993	102,716	59,476	84,423	99,309	27,365	30,854
Impairment	25,256	332,048	46,776	71,391	2,080	185	9
Loss on Extinguishment of Debt							37,764
Other Income, Net	(12,861)	(5,998)	(15,335)	(16,635)	(11,346)	(2,966)	(2,809)
Total Costs and Expenses	3,498,247	3,910,339	2,449,074	3,598,686	3,647,961	893,157	968,569
(Loss)/Income Before Income Tax							
(Benefit)/ Expense	(74,274)	(338,972)	30,223	(44,932)	53,128	8,801	(32,238)
Income Tax (Benefit)/ Expense	(25,304)	(147,389)	11,570	(29,753)	22,130	3,588	(11,181)
Net (Loss)/Income	\$ (48,970)	\$ (191,583)	\$ 18,653	\$ (15,179)	\$ 30,998	\$ 5,213	\$ (21,057)
Balance Sheet Data:							
Inventory	\$ 719,529	\$ 641,833	\$ 613,295	\$ 613,295	\$ 644,228	\$ 634,008	\$ 688,985
Total Assets	2,964,492	2,533,368	2,393,994	2,393,994	2,458,008	2,625,710	2,530,368
Working Capital(1)	284,438	312,298	349,732	349,732	386,196	244,237	154,916
Long Term Debt	1,480,231	1,438,751	1,399,152	1,399,152	1,358,021	1,264,484	1,451,636
Total Debt	1,483,884	1,449,546	1,413,353	1,413,353	1,372,285	1,279,933	1,462,424
Stockholder s Equity	323,524	135,065	154,500	154,500	187,512	159,795	(132,392)
Statement of Cash Flow Data:							
Net Cash Provided by Operations	\$ 97,977	\$ 172,296	\$ 103,527	\$ 7,980	\$ 208,704	\$ 369,139	\$ 310,559
Net Cash Used in Investing Activities	(100,313)	(145,280)	(54,074)	(89,465)	(159,962)	(22,181)	(40,228)
Net Cash (Used in) Provided by Financing Activities	8,559	(41,307)	(50,513)	64,529	(43,278)	(134,529)	(233,009)
Capital Expenditures(2)	(102,751)	(140,185)	(60,035)	(101,657)	(132,553)	(22,239)	(33,190)
Other Financial Data:							
Rent Expense(3)	\$ 153,979	\$ 170,873	\$ 115,862	\$ 172,840	\$ 182,808	\$ 44,461	\$ 46,909
Number of Stores (at end of period)	397	433	442	442	460	449	462
Comparative Store Sales (Decline) Growth(4)	(5.1)%	(2.5)%	(4.8)%	(4.3)%	(0.2)%	3.3%	0.5%
Gross Margin Rate	38.3%	37.9%	39.3%	38.1%	38.6%	38.3%	37.9%
Average Store Inventory	1,812	1,482	1,388	1,388	1,401	1,412	1,491
Annualized Inventory turnover	2.4	2.4	2.7	2.7	2.8	2.8	2.8
Store Payroll %	12.1%	10.9%	10.2%	10.4%	10.3%	10.3%	10.0%
Ratio of Earnings to Fixed Charges(5)	0.6x	(1.1)x	1.3x	0.6x	1.4x	1.3x	0.2x

(1) We define working capital as current assets (excluding restricted cash) minus current liabilities (including the current portion of long-term debt and accrued interest thereon).

(2) Includes cash paid for property and equipment, lease acquisition costs and tradename rights.

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- (3) Rent expense represents (i) basic rent expense on a straight-line basis; (ii) contingent rent expense; (iii) amortization of leasehold purchase rights; and (iv) amortization of leasehold incentives received from landlords.

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- (4) We define comparative store sales as sales of those stores commencing on the first day of the fiscal month one year after the end of their grand opening activities, which normally conclude within the first two months of operations.
- (5) For purposes of calculating the ratio of earnings to fixed charges, earnings consist of income before provision for income taxes plus fixed charges. Fixed charges include: interest expense; amortization of capitalized finance costs; a portion of operating lease expenses (primarily rent) that our management believes is representative of the interest component of operating leases; and amortization of capitalized interest; less interest capitalized. Due to losses for the fiscal years ended May 31, 2008 and May 30, 2009, the coverage ratio was less than 1:1. BCF must generate additional pretax earnings of \$73.8 million and \$338.6 million respectively to achieve a ratio of 1:1 for the periods.

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RISK FACTORS

Before exchanging your Old Notes for the Exchange Notes, you should carefully consider the following risk factors as well as the other information and data included elsewhere in this prospectus, including our audited Consolidated Financial Statements and the related notes thereto and our unaudited Condensed Consolidated Financial Statements and the related notes thereto, and the section entitled Management's Discussion and Analysis of Financial Condition and Results of Operations. The risks described below are not the only risks we face. Additional risks and uncertainties not currently known to us or that we currently deem to be immaterial may also materially and adversely affect our business, cash flows, financial condition or results of operations. Any of the following risks could materially and adversely affect our business, cash flows, financial condition or results of operations. In such case, you may lose all or part of your original investment.

Risks Related to the Exchange Offer and Holding the Exchange Notes

The Exchange Notes will be unsecured and will be effectively subordinated to our and the guarantors' senior secured indebtedness and indebtedness of non-guarantor subsidiary.

Our obligations under the Exchange Notes and the guarantors' obligations under the guarantees of the Exchange Notes will not be secured by any of our or our subsidiaries' assets. Our borrowings under the New Term Loan Facility will be, secured by a pledge of the capital stock of substantially all of our and the guarantors' direct domestic subsidiaries, and substantially all of our and the guarantors' other tangible and intangible property. Our borrowings under our ABL Line of Credit are secured by certain of our and the guarantors' assets, including credit card receivables and inventory. In addition, the indenture governing the Exchange Notes permits us and our subsidiaries to incur additional secured indebtedness. As a result, the Exchange Notes and the guarantees will be effectively subordinated to all of our and the guarantors' secured indebtedness and other obligations to the extent of the value of the assets securing such obligations in addition to all indebtedness of our non-guarantor subsidiaries. As of April 30, 2011, we have \$987.8 million of senior secured indebtedness outstanding under the New Senior Secured Credit Facilities. If we and the guarantors were to become insolvent or otherwise fail to make payments on the Exchange Notes, holders of our and our guarantors' secured obligations would be paid first and would receive payments from the assets securing such obligations before the holders of the Exchange Notes would receive any payments. Holders of the Exchange Notes will participate ratably with all holders of our unsecured indebtedness that is deemed to be of the same class as the Exchange Notes, and potentially with all of our other general creditors, based upon the respective amounts owed to each holder or creditor, in our remaining assets. You may therefore not be fully repaid in the event we become insolvent or otherwise fail to make payments on the Exchange Notes.

The indenture governing the Exchange Notes and the credit agreements governing our New Senior Secured Credit Facilities impose significant operating and financial restrictions on us and our subsidiaries, which may prevent us from capitalizing on business opportunities.

The indenture governing the Exchange Notes and the credit agreements governing our New Senior Secured Credit Facilities contain covenants that place significant operating and financial restrictions on us. These covenants limit our ability to, among other things:

incur additional indebtedness or enter into sale and leaseback obligations;

pay certain dividends or make certain distributions on capital stock or repurchase capital stock;

make certain capital expenditures;

make certain investments or other restricted payments;

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have our subsidiaries pay dividends or make other payments to us;

engage in certain transactions with stockholders or affiliates;

sell certain assets or merge with or into other companies;

guarantee indebtedness; and

create liens.

As a result of these covenants, we are limited in how we conduct our business and we may be unable to raise additional debt or equity financing to compete effectively or to take advantage of new business opportunities. The terms of any future indebtedness we may incur could include more restrictive covenants. If we fail to maintain compliance with these covenants in the future, we may not be able to obtain waivers from the lenders and/or amend the covenants.

Our failure to comply with the restrictive covenants described above, as well as others that may be contained in the indenture governing the Exchange Notes and the credit agreements governing our New Senior Secured Credit Facilities, could result in an event of default, which, if not cured or waived, could result in us being required to repay these borrowings before their due date. If we are unable to refinance these borrowings or are forced to refinance these borrowings on less favorable terms, our results of operations and financial condition could be adversely affected. See Description of Other Indebtedness.

Our substantial indebtedness requires a significant amount of cash. Our ability to generate sufficient cash depends on numerous factors beyond our control, and we may be unable to generate sufficient cash flow to service our debt obligations, including making payments on our outstanding notes.

On February 24, 2011, we completed certain refinancing transactions, described in further detail in the section of this prospectus entitled Management's Discussion and Analysis of Financial Condition and Results of Operations, Note 23 to our Consolidated Financial Statements entitled Subsequent Events and Note 3 to our Condensed Consolidated Financial Statements entitled Long Term Debt. Following these transactions our total indebtedness was \$1,610.4 million, including \$1.0 billion under our New Term Loan Facility, \$450.0 million of 10% senior notes due 2019, and \$101.6 million of additional borrowings under our ABL Line of Credit. Estimated cash required to make minimum debt service payments (including principal and interest) for these debt obligations amounts to \$87.6 million for the fiscal year ended January 28, 2012, inclusive of minimum interest payments related to the ABL Line of Credit. The ABL Line of Credit has no annual minimum principal payment requirement.

Our ability to make payments on and to refinance our debt and to fund planned capital expenditures will depend on our ability to generate cash in the future, which is to some extent, subject to general economic, financial, competitive, legislative, regulatory and other factors that are beyond our control. If we are unable to generate sufficient cash flow to service our debt and meet our other commitments, we will be required to adopt one or more alternatives, such as refinancing all or a portion of our debt, including the notes, selling material assets or operations or raising additional debt or equity capital. We may not be able to successfully carry out any of these actions on a timely basis, on commercially reasonable terms or at all, or be assured that these actions would be sufficient to meet our capital requirements. In addition, the terms of our existing or future debt agreements, including the credit agreements governing our New Senior Secured Credit Facilities and the indenture governing the Exchange Notes, may restrict us from affecting any of these alternatives.

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If we fail to make scheduled payments on our debt or otherwise fail to comply with our covenants, we will be in default and, as a result:

our debt holders could declare all outstanding principal and interest to be due and payable,

our secured debt lenders could terminate their commitments and commence foreclosure proceedings against our assets, and

we could be forced into bankruptcy or liquidation.

Repayment of our indebtedness, including the Exchange Notes, is dependent upon a significant amount of cash flow, all of which is generated by our subsidiaries. Our ability to generate cash depends on many factors beyond our control, and any failure to meet our debt service obligations could harm our business, financial condition and results of operations.

We are primarily a holding company with few material assets other than the equity interests of our subsidiaries. Our subsidiaries conduct substantially all of our operations and own substantially all of our assets. Therefore, repayment of our indebtedness, including the Exchange Notes, is dependent on the generation of cash flow by our subsidiaries and their ability to make such cash available to us, by dividend, debt repayment or otherwise. Our subsidiaries may not be able to, or be permitted to, make distributions to enable us to make payments in respect of our indebtedness, including the Exchange Notes. Each of our subsidiaries is a distinct legal entity and, under certain circumstances, legal and contractual restrictions may limit our ability to obtain cash from our subsidiaries. While the indenture governing the Exchange Notes limits the ability of our subsidiaries to incur consensual restrictions on their ability to pay dividends or make other intercompany payments to us, these limitations are subject to certain qualifications and exceptions. In the event that we do not receive distributions from our subsidiaries, we may be unable to make required principal and interest payments on our indebtedness, including the Exchange Notes.

Our ability to pay interest on and principal of the Exchange Notes offered hereunder and satisfy our other debt service obligations will primarily depend upon our future operating performance. As a result, prevailing economic conditions and financial, business and other factors, many of which are beyond our control, will affect our ability to make these payments.

If we are unable to generate sufficient cash flow to service our debt and meet our other commitments, we will be required to adopt one or more alternatives, such as refinancing all or a portion of our debt, including the Exchange Notes, selling material assets or operations or raising additional debt or equity capital. We may not be able to successfully carry out any of these actions on a timely basis, on commercially reasonable terms or at all, or be assured that these actions would be sufficient to meet our capital requirements. In addition, the terms of our existing or future debt agreements, including the credit agreements governing our New Senior Secured Credit Facilities and each indenture governing the Old Notes and the Exchange Notes offered hereby, may restrict us from affecting any of these alternatives.

If we fail to make scheduled payments on our debt or otherwise fail to comply with our covenants, we will be in default and, as a result:

our debt holders could declare all outstanding principal and interest to be due and payable;

our secured debt lenders could terminate their commitments and commence foreclosure proceedings against our assets; and

we could be forced into bankruptcy or liquidation.

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Contractual limitations on our ability to execute any necessary alternative financing plans could exacerbate the effects of any failure to generate sufficient cash flow to satisfy our debt service obligations. Our ABL Line of Credit permits us to borrow up to \$600 million (of which \$388.9 million was available and no borrowings were outstanding as of April 30, 2011); however, our ability to borrow thereunder is limited by a borrowing base which is calculated periodically based on specified percentages of the value of eligible inventory and eligible credit card receivables, subject to certain reserves and other adjustments. Effective May 31, 2011, the original total line of credit of \$721 million was reduced to \$600 million through the maturity date. See Description of Other Indebtedness ABL Facility. The value of our eligible inventory and credit card receivables, which in turn affect our ability to borrow under the ABL Line of Credit, can be affected by events beyond our control, and we cannot assure you that the value of these items will not decline materially.

The Exchange Notes and the guarantees will be structurally subordinated to indebtedness and other liabilities of our non-guarantor subsidiary.

We have one non-guarantor subsidiary that is not wholly-owned and is considered to be minor as that term is defined in Rule 3-10 of Regulation S-X promulgated by the Securities and Exchange Commission. Except for this minor non-guarantor subsidiary all of our other subsidiaries will guarantee the Exchange Notes. The Exchange Notes and the guarantees will be structurally subordinated to the indebtedness and other liabilities of any non-guarantor subsidiary and holders of the Exchange Notes will not have any claim as a creditor against any non-guarantor subsidiary. Accordingly, claims of holders of the Exchange Notes will be structurally subordinated to the claims of creditors of this non-guarantor subsidiary, including trade creditors. All obligations of our non-guarantor subsidiary will have to be satisfied before any of the assets of such subsidiary would be available for distribution, upon a liquidation or otherwise, to us or a guarantor of the Exchange Notes. In addition, subject to certain limitations, the indenture governing the Exchange Notes will permit non-guarantor subsidiaries to incur additional indebtedness.

Our failure to comply with the agreements relating to our outstanding indebtedness, including as a result of events beyond our control, could result in an event of default that could materially and adversely affect our results of operations and our financial condition.

If there were an event of default under any of the agreements relating to our outstanding indebtedness, the holders of the defaulted debt could cause all amounts outstanding, with respect to that debt, to be due and payable immediately. Our assets or cash flow may not be sufficient to fully repay borrowings under our outstanding debt instruments if accelerated upon an event of default. Further, if we are unable to repay, refinance or restructure our secured indebtedness, the holders of such debt could proceed against the collateral securing that indebtedness. In addition, any event of default or declaration of acceleration under one debt instrument could also result in an event of default under one or more of our other debt instruments.

We may be unable to repay or repurchase the notes at maturity.

At maturity, the entire outstanding principal amount of the notes, together with accrued and unpaid interest, will become due and payable. We may not have the funds to fulfill these obligations or the ability to refinance these obligations. If the maturity date occurs at a time when other arrangements prohibit us from repaying the Exchange Notes, we would try to obtain waivers of such prohibitions from the lenders and holders under those arrangements, or we could attempt to refinance the borrowings that contain the restrictions. If we could not obtain the waivers or refinance these borrowings, we would be unable to repay the Exchange Notes.

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A financial failure by us or any guarantor may hinder the receipt of payment on the Exchange Notes and enforcement of remedies under the guarantees.

An investment in the Exchange Notes, as in any type of security, involves insolvency and bankruptcy considerations that investors should carefully consider. If we or any of our guarantors becomes a debtor subject to insolvency proceedings under the U.S. Bankruptcy Code, it is likely to result in delays in the payment of the Exchange Notes and in the exercise of enforcement remedies under the Exchange Notes or the guarantees. Provisions under the bankruptcy code or general principles of equity that could result in the impairment of your rights include the automatic stay, avoidance of preferential transfers by a trustee or debtor-in- possession, substantive consolidation, limitations on collectability of unmatured interest or attorneys' fees and forced restructuring of the Exchange Notes.

Under certain circumstances, a court could cancel the Exchange Notes or the related guarantees under fraudulent conveyance laws.

Our issuance of the Exchange Notes and the related guarantees may be subject to further review under federal or state fraudulent transfer law. If we become a debtor in a case under the U.S. Bankruptcy Code or encounter other financial difficulty, a court might avoid (that is, cancel) our and the guarantors' obligations under the Exchange Notes and the related guarantees. The court might do so if it found that, when the Exchange Notes and/or the related guarantees were issued, (i) we received less than reasonably equivalent value or fair consideration and (ii) we either (1) were rendered insolvent, (2) were left with inadequate capital to conduct our business or (3) believed or reasonably should have believed that we would incur debts beyond our ability to pay. The court could also avoid the Exchange Notes and the related guarantees, without regard to factors (i) and (ii), if it found that we issued the Exchange Notes and the related guarantees with actual intent to hinder, delay or defraud our creditors.

In addition, a court could avoid any payment by us or any guarantor pursuant to the Exchange Notes, and require the return of any payment or the return of any realized value to us or the guarantor, as the case may be, or to a fund for the benefit of the creditors of us or the guarantor. In addition, under the circumstances described above, a court could subordinate rather than avoid obligations under the Exchange Notes or the guarantees. If the court were to avoid any guarantee, we cannot assure you that funds would be available to pay the Exchange Notes from another guarantor or from any other source.

The test for determining solvency for purposes of the foregoing will vary depending on the law of the jurisdiction being applied in any proceeding to determine whether a fraudulent transfer has occurred. In general, a court would consider an entity insolvent either if the sum of its debts, including contingent liabilities, was greater than the fair value of all of its assets; the present fair saleable value of its assets was less than the amount that would be required to pay the probable liability on its existing debts, including contingent liabilities, as they become absolute and mature; or it could not pay its debts as they become due. For this analysis, "debts" includes contingent and unliquidated debts.

The indenture governing the Exchange Notes will limit the liability of each guarantor on its guarantee to the maximum amount that such guarantor can incur without risk that its guarantee will be subject to avoidance as a fraudulent transfer. We cannot assure you that this limitation will protect such guarantees from fraudulent transfer challenges. For example, in a recent Florida bankruptcy case, a similar provision was found to be ineffective to protect similar guarantees. In any case, this provision may reduce the guarantors' obligations to an amount that effectively makes the guarantee worthless.

If a court avoided our obligations under the Exchange Notes and the obligations of all the guarantors under their guarantees, you would cease to be our creditor or creditor of the guarantors under their guarantees, you would cease to be our creditor or creditor of the guarantors and likely have

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no source from which to recover amounts due under the Exchange Notes. Even if the guarantee of a guarantor is not avoided as a fraudulent transfer, a court may subordinate the guarantee to that guarantor's other indebtedness. In that event, the guarantees would be structurally subordinated to all of that guarantor's other indebtedness.

Any additional guarantees provided after the Exchange Notes are issued could be avoided as preferential transfers.

The indenture governing the Exchange Notes provides that certain future subsidiaries of ours will guarantee the Exchange Notes. Any future guarantee in favor of the noteholders might be avoidable by the grantor (as debtor-in-possession) or by its trustee in bankruptcy or other third parties if certain events or circumstances exist or occur. For instance, if the entity granting the future guarantee were insolvent at the time of the grant and if such grant was made within 90 days before that entity commenced a bankruptcy proceeding (or one year before commencement of a bankruptcy proceeding if the creditor that benefited from the guarantee is an insider under the U.S. Bankruptcy Code), and the granting of the future guarantee enabled the noteholders to receive more than they would if the grantor were liquidated under chapter 7 of the U.S. Bankruptcy Code, then such note guarantee could be avoided as a preferential transfer.

We may not have the ability to raise the funds necessary to finance the change of control offer and asset sale offer required by the indenture governing the notes, and, in the case of an asset sale offer, the debt agreements governing certain other indebtedness.

Upon the occurrence of certain specific kinds of change of control events, we will be required to offer to repurchase the Exchange Notes at 101% of the principal amount thereof plus accrued and unpaid interest, if any, to the date of repurchase. However, it is possible that we will not have sufficient funds at the time of the change of control to make the required repurchase of the Exchange Notes. Our failure to repay holders tendering the Exchange Notes upon certain specific kinds of change of control events would result in an event of default under the indenture governing the Exchange Notes. In addition, the occurrence of a change of control would also constitute a default under the New Term Loan Facility and the ABL Line of Credit. A default under the New Term Loan Facility or the ABL Line of Credit would result in a default under the indenture governing the Exchange Notes if the lenders accelerate the indebtedness under the New Term Loan Facility or the ABL Line of Credit. If a change of control were to occur, we cannot assure you that we would have sufficient funds to repay any securities which we would be required to offer to purchase or that become immediately due and payable as a result. We may require additional financing from third parties to fund any such purchases, and we cannot assure you that we would be able to obtain financing on satisfactory terms or at all. In addition, certain important corporate events, such as leveraged recapitalizations that would increase the level of our indebtedness or certain reorganizations and restructurings, would not constitute a Change of Control under the indenture governing the notes. See Description of Notes Repurchase at the Option of Holders Change of Control.

Upon the occurrence of certain specific asset sales and certain events of loss, we will be required to offer to repurchase all outstanding Exchange Notes, and any other indebtedness governed by a debt agreement containing a similar asset sale provision, at 100% of the principal amount thereof plus accrued and unpaid interest. However, it is possible that we will not have sufficient funds at the time of such asset sale or event of loss to make the required repurchase of Exchange Notes and such other indebtedness, or that restrictions in our other indebtedness will not allow such repurchases of the Exchange Notes. Our failure to repay holders tendering Exchange Notes and such other indebtedness upon such an asset sale would result in an event of default under the indenture governing the Exchange Notes. If such an asset sale or event of loss were to occur, we cannot assure you that we would have sufficient funds to repay the Exchange Notes and such other indebtedness which we would

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be required to offer to purchase or that become immediately due and payable as a result. We may require additional financing from third parties to fund any such purchases, and we cannot assure you that we would be able to obtain financing on satisfactory terms or at all. See Description of Notes Repurchase at the Option of Holders Asset Sales.

Our failure to repurchase any Exchange Notes submitted in a change of control or asset sale offer could constitute an event of default under our other indebtedness, even if the change of control itself would not cause a default under such indebtedness.

Holders of notes may not be able to determine when a change of control giving rise to their right to have the notes repurchased by us has occurred following a sale of substantially all of our assets.

A change of control, as defined in the indenture governing the notes, will require us to make an offer to repurchase all outstanding notes. The definition of change of control includes a phrase relating to the sale, lease or transfer of all or substantially all of our assets. There is no precise established definition of the phrase substantially all under applicable law. Accordingly, the ability of a holder of notes to require us to repurchase its notes as a result of a sale, lease or transfer of less than all our assets to another individual, group or entity may be uncertain.

The market price of the Exchange Notes may be volatile, which could affect the value of your investment.

It is impossible to predict whether the price of the Exchange Notes will rise or fall. Trading prices of the Exchange Notes will be influenced by our operating results and prospects and by economic, financial, regulatory and other factors. General market conditions, including the level of, and fluctuations in, the prices of high-yield notes, will also have an impact.

If an active trading market does not develop for the Exchange Notes, you may not be able to resell them.

The Exchange Notes are a new issue of securities. We do not intend to apply to list the Exchange Notes on any securities exchange or to arrange for quotation on any automated dealer quotation systems. There is no established public trading market for the Exchange Notes, and an active trading market may not develop. If no active trading market develops, you may not be able to resell your Exchange Notes at their fair market value or at all. Future trading prices of the Exchange Notes will depend on many factors, including, among other things, prevailing interest rates, our operating results and financial condition, the number of holders of Exchange Notes and the market for similar securities. We cannot assure you that the market, if any, for the Exchange Notes will be free from disruptions or that any such disruptions may not adversely affect the prices at which you may sell your Exchange Notes.

Holders of Old Notes who fail to exchange their Old Notes in the exchange offer will continue to be subject to restrictions on transfer.

If you do not exchange your Old Notes for Exchange Notes in the exchange offer, you will continue to be subject to the restrictions on transfer applicable to the Old Notes. The restrictions on transfer of your Old Notes arise because we issued the Old Notes under exemptions from, or in transactions not subject to, the registration requirements of the Securities Act and applicable state securities laws. In general, you may only offer or sell the Old Notes if they are registered under the Securities Act and applicable state securities laws, or offered and sold under an exemption from these requirements. We do not plan to register the Old Notes under the Securities Act. In addition, if there

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are only a small number of Old Notes outstanding, there may not be a very liquid market in those Old Notes. There may be few investors that will purchase unregistered securities in which there is not a liquid market. For further information regarding the consequences of tendering your Old Notes in the exchange offer, see the discussion below under the caption "Exchange Offer - Consequences of Failure to Exchange."

You must comply with the exchange offer procedures in order to receive new, freely tradable Exchange Notes.

Delivery of Exchange Notes in exchange for Old Notes tendered and accepted for exchange pursuant to the exchange offer will be made only after timely receipt by the exchange agent of book-entry transfer of Old Notes into the exchange agent's account at DTC, as depositary, including an Agent's Message (as defined herein). We are not required to notify you of defects or irregularities in tenders of Old Notes for exchange. Exchange Notes that are not tendered or that are tendered but we do not accept for exchange will, following consummation of the exchange offer, continue to be subject to the existing transfer restrictions under the Securities Act and, upon consummation of the exchange offer, certain registration and other rights under the Registration Rights Agreement will terminate. See "Exchange Offer - Procedures for Tendering Old Notes" and "Exchange Offer - Consequences of Failure to Exchange."

Some holders who exchange their Old Notes may be deemed to be underwriters, and these holders will be required to comply with the registration and prospectus delivery requirements in connection with any resale transaction.

If you exchange your Old Notes in the exchange offer for the purpose of participating in a distribution of the Exchange Notes, you may be deemed to have received restricted securities and, if so, will be required to comply with the registration and prospectus delivery requirements of the Securities Act in connection with any resale transaction.

Based on interpretations by the Commission in no-action letters, we believe, with respect to Exchange Notes issued in the exchange offer, that:

holders who are not affiliates of ours within the meaning of Rule 405 of the Securities Act;

holders who acquire their Exchange Notes in the ordinary course of business;

holders who do not engage in, intend to engage in, or have arrangements to participate in a distribution (within the meaning of the Securities Act) of the Exchange Notes; and

are not broker-dealers
do not have to comply with the registration and prospectus delivery requirements of the Securities Act.

Holders described in the preceding sentence must tell us in writing at our request that they meet these criteria. Holders that do not meet these criteria could not rely on interpretations of the SEC in no-action letters, and will have to register the Exchange Notes they receive in the exchange offer and deliver a prospectus for them. In addition, holders that are broker-dealers may be deemed underwriters within the meaning of the Securities Act in connection with any resale of Exchange Notes acquired in the exchange offer. Holders that are broker-dealers must acknowledge that they acquired their outstanding Exchange Notes in market-making activities or other trading activities and must deliver a prospectus when they resell Exchange Notes they acquire in the exchange offer in order not to be deemed an underwriter.

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Risks Related to Our Business

Our growth strategy includes the addition of a significant number of new stores each year. We may not be able to implement this strategy successfully, on a timely basis, or at all.

Our growth will largely depend on our ability to successfully open and operate new stores. We intend to continue to open new stores in future years, while remodeling a portion of our existing store base annually. The success of this strategy is dependent upon, among other things, the current retail environment, the identification of suitable markets and sites for store locations, the negotiation of acceptable lease terms, the hiring, training and retention of competent sales personnel, and the effective management of inventory to meet the needs of new and existing stores on a timely basis. Our proposed expansion also will place increased demands on our operational, managerial and administrative resources. These increased demands could cause us to operate our business less effectively, which in turn could cause deterioration in the financial performance of our existing stores. In addition, to the extent that our new store openings are in existing markets, we may experience reduced net sales volumes in existing stores in those markets. We expect to fund our expansion through cash flow from operations and, if necessary, by borrowings under our ABL Line of Credit; however, if we experience a decline in performance, we may slow or discontinue store openings. We may not be able to execute any of these strategies successfully, on a timely basis, or at all. If we fail to implement these strategies successfully, our financial condition and results of operations would be adversely affected.

If we are unable to renew or replace our store leases or enter into leases for new stores on favorable terms, or if one or more of our current leases are terminated prior to the expiration of their stated term and we cannot find suitable alternate locations, our growth and profitability could be negatively impacted.

We currently lease approximately 91% of our store locations. Most of our current leases expire at various dates after five-year terms, or ten-year terms in the case of our newer leases, the majority of which are subject to our option to renew such leases for several additional five-year periods. Our ability to renew any expiring lease or, if such lease cannot be renewed, our ability to lease a suitable alternative location, and our ability to enter into leases for new stores on favorable terms will depend on many factors which are not within our control, such as conditions in the local real estate market, competition for desirable properties and our relationships with current and prospective landlords. If we are unable to renew existing leases or lease suitable alternative locations, or enter into leases for new stores on favorable terms, our growth and our profitability may be negatively impacted.

Our net sales, operating income and inventory levels fluctuate on a seasonal basis and decreases in sales or margins during our peak seasons could have a disproportionate effect on our overall financial condition and results of operations.

Our net sales and operating income fluctuate seasonally, with a significant portion of our operating income typically realized during the five-month period from September through January. Any decrease in sales or margins during this period could have a disproportionate effect on our financial condition and results of operations. Seasonal fluctuations also affect our inventory levels. We must carry a significant amount of inventory, especially before the holiday season selling period. If we are not successful in selling our inventory, we may have to write down our inventory or sell it at significantly reduced prices or we may not be able to sell such inventory at all, which could have a material adverse effect on our financial condition and results of operations.

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Fluctuations in comparative store sales and results of operations could cause our business performance to decline substantially.

Our results of operations for our individual stores have fluctuated in the past and can be expected to continue to fluctuate in the future. Since the beginning of the fiscal year ended May 29, 2005, our quarterly comparative store sales rates have ranged from 8.9% to negative 8.0%.

Our comparative store sales and results of operations are affected by a variety of factors, including:

fashion trends;