

Illustrative ABL/FILO borrowing base calculation



ABL/FILO WELL COVERED BY BOOK VALUE OF COLLATERAL
Max ABL draw + FILO covered at 1.3x Book

US
\$32mm A/R
\$2,040mm Inventory

Canadian
\$4mm A/R
\$192mm Inventory
\$178mm Real Estate

Total
+\$2.3B A/R and Inv.
+ \$2.4B Collateral

Inventory NOLVs are adjusted by Low (Jan-Aug) and High (Sep-Dec) season

Category	Seasonal NOLV	
	Low	High
TRU-US	75.0%	82.7%
TRU-CAD	80.2%	88.8%
BRL-US	80.2%	80.2%

ABL advanced at 90% Eligible Collateral

FILO advanced on 10% Eligible Collateral and 75% FMV Canadian Real Estate;

Pushdown reserve ensures FILO is always inside of 100% LTV to Borrowing Base

Closing date borrowing base calculation (as of September 15, 2017 for the period ending August 26, 2017, \$ in mm)

Borrowing Base W/C Component	US	Canada	Total
Eligible A/R	\$ 32	\$ 4	\$ 36
Book Value of Inventory	2,040	192	2,231
Less: Total Ineligibles	(57)	(4)	(60)
Eligible inventory	1,983	188	2,171
x Average NOLV	82.4%	88.2%	82.7%
NOLV Inventory	1,633	163	1,796
Eligible Collateral (A/R + NOLV Inv.)	\$ 1,665	\$ 167	\$ 1,832

ABL	US	Canada	Total
Eligible Collateral	1,665	167	1,832
x ABL Advance Rate	90%	90%	90%
ABL Availability	1,498	150	1,648
Less:			
Availability Reserves	(144)	(8)	(150)
Cash-out / D&O reserve	(35)	(34)	(69)
FILO Term Loan Pushdown Reserve	(14)	(1)	(14)
Total Reserves	(193)	(43)	(235)
ABL Borrowing Base	\$ 1,305	\$ 107	\$ 1,414

FILO	US	Canada	Total
Eligible Collateral	1,665	167	1,832
x FILO Advance Rate	10%	10%	10%
FILO AR + NOLV	166	17	183
FMV Canadian Real Estate, net of reserves	-	170	170
x Real Estate Advance Rate	-	75%	75%
Total available FILO collateral	-	127	127
Plus: Required Availability	70	55	125
FILO Availability	\$ 236	\$ 199	\$ 435
FILO Outstanding	\$ 250	\$ 200	\$ 450
Inc. Excess Avail. / (Pushdown Reserve)	\$ (14)	\$ (1)	\$ (14)

Note: Amounts may not recalculate due to rounding.



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Table of Contents Borrowing Base Analysis Template Excel

1. Understanding the eBook Borrowing Base Analysis Template Excel
 - The Rise of Digital Reading Borrowing Base Analysis Template Excel
 - Advantages of eBooks Over Traditional Books
2. Identifying Borrowing Base Analysis Template Excel
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Borrowing Base Analysis Template Excel
 - User-Friendly Interface
4. Exploring eBook Recommendations from Borrowing Base Analysis Template Excel
 - Personalized Recommendations

- Borrowing Base Analysis Template Excel User Reviews and Ratings
- Borrowing Base Analysis Template Excel and Bestseller Lists
- 5. Accessing Borrowing Base Analysis Template Excel Free and Paid eBooks
 - Borrowing Base Analysis Template Excel Public Domain eBooks
 - Borrowing Base Analysis Template Excel eBook Subscription Services
 - Borrowing Base Analysis Template Excel Budget-Friendly Options
- 6. Navigating Borrowing Base Analysis Template Excel eBook Formats
 - ePub, PDF, MOBI, and More
 - Borrowing Base Analysis Template Excel Compatibility with Devices
 - Borrowing Base Analysis Template Excel Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Borrowing Base Analysis Template Excel
 - Highlighting and Note-Taking Borrowing Base Analysis Template Excel
 - Interactive Elements Borrowing Base Analysis Template Excel
- 8. Staying Engaged with Borrowing Base Analysis Template Excel
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Borrowing Base Analysis Template Excel
- 9. Balancing eBooks and Physical Books Borrowing Base Analysis Template Excel
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Borrowing Base Analysis Template Excel
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Borrowing Base Analysis Template Excel
 - Setting Reading Goals Borrowing Base Analysis Template Excel
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Borrowing Base Analysis Template Excel
 - Fact-Checking eBook Content of Borrowing Base Analysis Template Excel

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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