

B1 (Official Form 1) (1/08)

United States Bankruptcy Court Central District of California				Voluntary Petition	
Name of Debtor (if individual, enter Last, First, Middle): The Walking Company			Name of Joint Debtor (Spouse) (Last, First, Middle):		
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): Alan's Shoes; Footworks; Overland Trading Co.; Sole Outdoors; Martini Shoes; TWC Acquisition Corporation			All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):		
Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all): 2061			Last four digits of Social Security or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all):		
Street Address of Debtor (No. & Street, City, and State): 121 Gray Avenue Santa Barbara, CA 93101			Street Address of Joint Debtor (No. & Street, City, and State):		
ZIP CODE 93101-0000			ZIP CODE		
County of Residence or of the Principal Place of Business: Santa Barbara			County of Residence or of the Principal Place of Business:		
Mailing Address of Debtor (if different from street address):			Mailing Address of Joint Debtor (if different from street address):		
ZIP CODE			ZIP CODE		
Location of Principal Assets of Business Debtor (if different from street address above):					
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)		Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).		Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding	
		Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.			
Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (Applicable to individuals only) Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (Applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.			Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,190,000 <hr/> Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).		
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.					THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input checked="" type="checkbox"/> 5001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> OVER 100,000					
Estimated Assets <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input checked="" type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					
Estimated Debts <input type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input checked="" type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion					

B1 (Official Form 1) (1/08)

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<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): The Walking Company</p>
Signatures	
<p>Signature(s) of Debtor(s) (Individual/Joint) I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7.</p> <p>[If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p>Signature of a Foreign Representative I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p>X _____ Signature of Attorney*</p> <p>_____ Signature of Attorney for Debtor(s) Mette H. Kurth, Esq. _____ Printed Name of Attorney for Debtor(s) Arent Fox, LLP _____ Firm Name 555 West Fifth Street 48th Floor Los Angeles, CA 90013 _____ Address 213-629-7400 Fax:213-629-7401 _____ Telephone Number 12/7/09 _____ Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p>Signature of Non-Attorney Bankruptcy Petition Preparer I declare under penalty of perjury that: 1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; 2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, 3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Date</p> <p>_____ Signature of Bankruptcy Petition Preparer or officer, principal, responsible person, or partner whose social security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p>Signature of Debtor (Corporation/Partnership) I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor. The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual Anthony J. Wall _____ Printed Name of Authorized Individual Executive Vice President _____ Title of Authorized Individual 12/7/09 _____ Date</p>	

In re The Walking Company Debtor(s) Case No. _____

FORM 1. VOLUNTARY PETITION

Pending Bankruptcy Cases Filed Attachment

<u>Name of Debtor / District</u>	<u>Case No. / Relationship</u>	<u>Date Filed / Judge</u>
Big Dog USA, Inc. Central District of California	Debtor Affiliate	12/07/09 Robin L. Riblet

Exhibit "C"

[If, to the best of the debtor's knowledge, the debtor owns or has possession of property that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety, attach this Exhibit "C" to the petition.]

[Caption as in Form 16B]

Exhibit "C" to Voluntary Petition

1. Identify and briefly describe all real or personal property owned by or in possession of the debtor that, to the best of the debtor's knowledge, poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

N/A

2. With respect to each parcel of real property or item of personal property identified in question 1, describe the nature and location of the dangerous condition, whether environmental or otherwise, that poses or is alleged to pose a threat of imminent and identifiable harm to the public health or safety (attach additional sheets if necessary):

N/A

**RESOLUTION OF BOARD OF DIRECTORS
OF THE WALKING COMPANY
A DELAWARE CORPORATION,
~~AUTHORIZING FILING OF PETITION~~
UNDER CHAPTER 11 OF THE BANKRUPTCY CODE**

I, Anthony Wall, do hereby certify:

1. That I am the duly elected and acting Executive Vice President of The Walking Company, a Delaware corporation (the "Company").

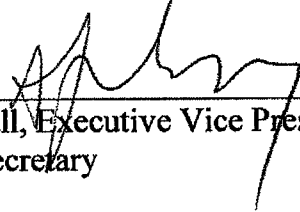
2. That at a special meeting of the Board of Directors duly held on December 3, 2009, the following resolutions were duly enacted, and these resolutions remain in full force and effect, without modifications as of December 7, 2009:

RESOLVED, that the Chief Executive Officer of this Company is hereby authorized to determine, based upon subsequent events and advice of counsel, whether it is desirable and in the best interests of this Company, its creditors, its shareholders, and other interested parties, to file a petition under chapter 11 of the Bankruptcy Code.

FURTHER RESOLVED, that, if the Chief Executive Officer makes such a determination, a petition under chapter 11 of the Bankruptcy Code is to be filed as submitted either by the Chief Executive Officer or by any other officer of this Company. Such a petition is hereby approved and adopted in all respects, and each of the Company's officers is hereby authorized and directed, on behalf of and in the name of this Company, to execute and verify such a petition and to cause the petition to be filed with the United States Bankruptcy Court for the Central District of California.

FURTHER RESOLVED, that—in connection with commencing, sustaining, or successfully terminating a proceeding under chapter 11 of the Bankruptcy Code—the Chief Executive Officer or any other officer of this Company is hereby authorized to execute and file all petitions, schedules, lists, and other papers and to take any and all other actions that the Chief Executive Officer, an Executive Vice President or the Chief Financial Officer deems necessary and proper, including retaining and employing legal counsel.

FURTHER RESOLVED, that the firm of Arent Fox LLP ("Arent Fox") is hereby retained as attorneys for this Company in connection with the commencement, maintenance, and termination of any chapter 11 case commenced by the Company—including all contested matters, adversary proceedings, and appeals arising in or from such a chapter 11 case—pursuant to the terms and conditions set forth in all written agreements between the Company and Arent Fox.



Anthony Wall, Executive Vice President and
Corporate Secretary

Date: December 7, 2009

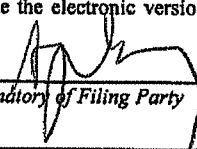
Attorney or Party Name, Address, Telephone & FAX Numbers, and California State Bar Number Mette H. Kurth, Esq. (SBN 187100) Arent Fox, LLP 555 West Fifth Street 48th Floor Los Angeles, CA 90013 213-629-7400 Fax: 213-629-7401	FOR COURT USE ONLY
<input checked="" type="checkbox"/> <i>Attorney for Debtor and Debtor in Possession</i>	
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: The Walking Company Debtor(s).	CASE NO.: CHAPTER: 11 ADV. NO.:

**ELECTRONIC FILING DECLARATION
(CORPORATION/PARTNERSHIP)**

<input checked="" type="checkbox"/>	Petition, statement of affairs, schedules or lists	Date Filed: <u>12/7/2009</u>
<input type="checkbox"/>	Amendments to the petition, statement of affairs, schedules or lists	Date Filed: _____
<input type="checkbox"/>	Other: _____	Date Filed: _____

PART I - DECLARATION OF AUTHORIZED SIGNATORY OF DEBTOR OR OTHER PARTY

I, the undersigned, hereby declare under penalty of perjury that: (1) I have been authorized by the Debtor or other party on whose behalf the above-referenced document is being filed (Filing Party) to sign and to file, on behalf of the Filing Party, the above-referenced document being filed electronically (Filed Document); (2) I have read and understand the Filed Document; (3) the information provided in the Filed Document is true, correct and complete; (4) the "/s/," followed by my name, on the signature lines for the Filing Party in the Filed Document serves as my signature on behalf of the Filing Party and denotes the making of such declarations, requests, statements, verifications and certifications by me and by the Filing Party to the same extent and effect as my actual signature on such signature lines; (5) I have actually signed a true and correct hard copy of the Filed Document in such places on behalf of the Filing Party and provided the executed hard copy of the Filed Document to the Filing Party's attorney; and (6) I, on behalf of the Filing Party, have authorized the Filing Party's attorney to file the electronic version of the Filed Document and this Declaration with the United States Bankruptcy Court for the Central District of California.



Signature of Authorized Signatory of Filing Party
12/7/2009

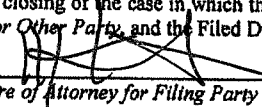
Date
Anthony J. Wall

Printed Name of Authorized Signatory of Filing Party
Executive Vice President

Title of Authorized Signatory of Filing Party

PART II - DECLARATION OF ATTORNEY FOR FILING PARTY

I, the undersigned Attorney for the Filing Party, hereby declare under penalty of perjury that: (1) the "/s/," followed by my name, on the signature lines for the Attorney for the Filing Party in the Filed Document serves as my signature and denotes the making of such declarations, requests, statements, verifications and certifications to the same extent and effect as my actual signature on such signature lines; (2) an authorized signatory of the Filing Party signed the Declaration of Authorized Signatory of Debtor or Other Party before I electronically submitted the Filed Document for filing with the United States Bankruptcy Court for the Central District of California; (3) I have actually signed a true and correct hard copy of the Filed Document in the locations that are indicated by "/s/," followed by my name, and have obtained the signature of the authorized signatory of the Filing Party in the locations that are indicated by "/s/," followed by the name of the Filing Party's authorized signatory, on the true and correct hard copy of the Filed Document; (4) I shall maintain the executed originals of this Declaration, the Declaration of Authorized Signatory of Debtor or Other Party, and the Filed Document for a period of five years after the closing of the case in which they are filed; and (5) I shall make the executed originals of this Declaration, the Declaration of Authorized Signatory of Debtor or Other Party, and the Filed Document available for review upon request of the Court or other parties.



Signature of Attorney for Filing Party
12/7/2009

Date
Mette H. Kurth, Esq.

Printed Name of Attorney for Filing Party

This form is mandatory by Order of the United States Bankruptcy Court for the Central District of California.

B4 (Official Form 4) (12/07)

United States Bankruptcy Court
Central District Of California

In re The Walking Company
Debtor

Case No.

Chapter 11

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

(1)	(2)	(3)	(4)	(5)
<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed or subject to setoff</i>	<i>Amount of claim [if secured also state value of security]</i>
Deckers Outdoor Corp. 495-A South Fairview Goleta, CA 93117	Ron Guadagno Deckers Outdoor Corp 495-A South Fairview Goleta, CA 93117 Phone: 800-713-7517	Trade	Unliquidated	\$2,351,462
Ken Atchison 20380 Riverbrooke Run Estero, FL 33928	Ken Atchison 20380 Riverbrooke Run Estero, FL 33928 Phone: 727-422-4206	Note Holder	Contingent, Unliquidated, Disputed	\$1,722,169
Simon Property Group 747 Third Avenue, 21st Floor New York, NY 10017	Bruce S. Tobin, Chief Operating Officer, Leasing Simon Property Group 747 Third Avenue, 21st Fl New York, NY 10017 Phone: 212) 745-9639	Landlord	Disputed and Unliquidated	\$1,542,967

[Declaration as in Form 2]

General Growth Properties, Inc. 110 N Wacker Drive Chicago, IL 60606	Mark E. Adair General Growth Properties, Inc. 110 N Wacker Drive Chicago, IL 60606 Phone: (312) 960-5259	Landlord	Disputed and Unliquidated	\$1,215,019
Dansko Inc. Penn Business Park, 8 Federal Road West Grove, PA 19390	Cindy Worthington Dansko Inc Penn Business Park, 8 Federal Road West Grove, PA 19390 Phone: 610-869-8335	Trade	Unliquidated	\$652,771
Westfield Corporation, Inc. 11601 Wilshire Blvd, 12th Floor Los Angeles, CA 90025	Scott L. Grossman , Executive Vice President Westfield Corporation, Inc. 11601 Wilshire Blvd, 12th Floor Los Angeles, CA 90025 Phone: (310) 445-6830	Landlord	Disputed and Unliquidated	\$573,289
Macerich 401 Whlshire Boulevard Santa Monica, CA 90401	Randy Brant CSM, Exec Vice President, Real Estate Macerich 401 Whlshire Boulevard Santa Monica, CA 90401 Phone: (310) 899-6483	Landlord	Disputed and Unliquidated	\$458,631
Taubman Centers 200 E. Long Lake Rd Bloomfield Hills, MI 48303	Jerry M. Teitelbaum Taubman Centers 200 E. Long Lake Rd Bloomfield Hills, MI 48303 Phone: (248) 258-6800	Landlord	Disputed and Unliquidated	\$308,469
UPS 1514 N Graham Street Charlotte, NC 28206	Susan Allen UPS 1514 N Graham Street Charlotte, NC 28206 Phone: 704-342-8921	Trade	Unliquidated	\$300,000
Erin Anderson and Keith Park, Plaintiffs and Class Representatives, c/o Westrup Klick LLP 444 W Ocean Blvd, #1614 Long Beach, CA 90802-4525	Phillip R Poliner Westrup Klick LLP 444 W Ocean Blvd, #1614 Long Beach, CA 90802- 4525 Phone: 866-782-4863	Wage & Hour Class Lawsuit	Contingent, Unliquidated, Disputed	\$225,000

[Declaration as in Form 2]

Ecco USA Inc. 16 Delta Drive Londonderry, NH 3053	Ken Abbott Ecco USA Inc 16 Delta Drive Londonderry, NH 3053	Trade	Unliquidated	\$174,227
Phone: 603-537-7357				
Townsgate Road LLC 21241 Ventura Blvd, Suite 169 Woodland Hills, CA 91364	William Browley Townsgate Road LLC 21241 Ventura Blvd, Suite 169 Woodland Hills, CA 91364	Landlord	Disputed and Unliquidated	\$124,415
Phone: (818) 348-9900				
Atlantic City Associates c/o Perskie Mairone Brog & Baylinson, P.C 1201 New Road, Suite 204 Linwood, NJ 8221	Steven J. Brog Esq. Perskie Mairone Brog & Baylinson, P.C 1201 New Road, Suite 204 Linwood, NJ 8221	Landlord	Disputed and Unliquidated	\$121,471
Phone: 609-601-1775				
CBL and Associates Properties, Inc. 2030 Hamilton Place Blvd, CBL Ste 500 Chattanooga, TN 37421	Howard B. Grody SCLS, Sr. Vice President/Mall Leasing CBL and Associates Properties, Inc. 2030 Hamilton Place Blvd, CBL Ste 500 Chattanooga, TN 37421	Landlord	Disputed and Unliquidated	\$119,155
Phone: (423) 490-8317				
TKC XCIX, LLC 5935 Carnegie Blvd., Ste 200 Charlotte, NC 28209	Kenneth R Beuley The Keith Corporation 5935 Carnegie Blvd., Ste 200 Charlotte, NC 28209	Landlord	Disputed and Unliquidated	\$101,472
Phone: 704-365-6000				
Forest City Enterprises 700 Terminal Tower, 50 Public Square Cleveland, OH 44113	Alan Schmiedicker SCSM, Sr. Vice President Forest City Enterprises 700 Terminal Tower, 50 Public Square Cleveland, OH 44113	Landlord	Disputed and Unliquidated	\$96,739
Phone: (216) 416-3000				
Pyramid Management Group 4 Clinton Square Syracuse, NY 13202- 1008	Timothy J. Kelley, President Pyramid Management Group 4 Clinton Square Syracuse, NY 13202- 1008	Landlord	Disputed and Unliquidated	\$89,626
Phone: (315) 422-7000				

[Declaration as in Form 2]

B4 (Official Form 4) (12/07) - Cont.
In re The Walking Company

Case No. _____

Debtor(s) _____

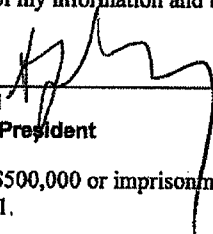
LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS
(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Aetrex Worldwide Inc. 414 Alfred Ave. Teaneck, NJ 07666	Elizabeth Wasilewski Aetrex Worldwide Inc. 414 Alfred Ave. Teaneck, NJ 07666 Tel: (800) 526-2739	Trade	Unliquidated	\$83,413.00
Freeland Realty 708 Cathedral Pointe Ln. Santa Barbara, CA 93111	Dirk Freeland Freeland Realty 708 Cathedral Pointe Ln. Santa Barbara, CA 93111 Tel: (805) 963-0755	Landlord	Disputed and Unliquidated	\$82,491.00
MBT- Masai USA Corp. 515 N. River St., Ste. D Hailey, ID 83333	Brenda Farnsworth MBT- Masai USA Corp. 515 N. River St., Ste. D Hailey, ID 83333 Tel: (208) 788-0883	Trade	Unliquidated	\$74,384.00

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Executive Vice President of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date 12/7/2009

Signature 
Anthony J. Wall
Executive Vice President

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.

**United States Bankruptcy Court
Central District of California**

In re The Walking Company

Debtor(s)

Case No. _____

Chapter 11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
The Walking Co. Holdings, Inc. 121 Gray Avenue Santa Barbara, CA 93101	Common stock	100	100%

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **Executive Vice President** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date 12/7/2009

Signature _____

Anthony J. Wall
Executive Vice President

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

Party Name, Address and Telephone Number (CA State Bar No. if Applicable) Mette H. Kurth (SBN 187100) Andy S. Kong (SBN 243933) 555 West Fifth Street 48th Floor Los Angeles, CA 90013 213-629-7400 Fax:213-629-7401	FOR COURT USE ONLY
UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
In re: The Walking Company Debtor.	CHAPTER 11 CASE NUMBER (No Hearing Required)

**VENUE DISCLOSURE FORM
FOR CORPORATIONS FILING CHAPTER 11
(Required by General Order 97-02)**

Attach additional sheets as necessary and indicate so in each section

1. Specify the address of the principal office of the Debtor currently on file with the California Secretary of State (from Form S0100, S0200, or S0300): **121 Gray Avenue, Santa Barbara, California 93101**
2. Specify the address of the principal office of the Debtor listed on the Debtor's most recent federal tax return: **121 Gray Avenue, Santa Barbara, California 93101**
3. Disclose the current business address(es) for all corporate officers: **121 Gray Avenue, Santa Barbara, California 93101**
4. Disclose the current business address(es) where the Debtor's books and records are located: **121 Gray Avenue, Santa Barbara, California 93101**
5. List the address(es) where the majority of the Debtor's assets are located based on a book value determination as set forth on the Debtor's most recent balance sheet: **121 Gray Avenue, Santa Barbara, California 93101**
6. Disclose any different address(es) to those listed above within six months prior to the filing of this petition and state the reasons for the change in address(es): **None**
7. State the name and address of the officer signing this Statement and the relationship of such person to the Debtor (specify): **Anthony J. Wall, Executive Vice President**
8. Total number of attached pages of supporting documentation: ____

Venue Disclosure Form for Corporations Filing Chapter 11 - Page 2

VEN-C

In re The Walking Company Debtor.	CHAPTER 11 CASE NUMBER
------------------------------------------------	---------------------------

9. I declare under penalty of perjury under the laws of the United States of America, that the foregoing is true and correct.

Executed on December 7, 2009, at Santa Barbara, California.

Anthony J. Wall

Type Name of Officer

Executive Vice President

Position or Title of Officer



Signature of Declarant

STATEMENT OF RELATED CASES
INFORMATION REQUIRED BY LOCAL BANKRUPTCY RULE 1015-2
UNITED STATES BANKRUPTCY COURT, CENTRAL DISTRICT OF CALIFORNIA

1. A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor, his/her spouse, an affiliate of the debtor, any copartnership or joint venture of which debtor is or formerly was a general or limited partner, or member, or any corporation of which the debtor is a director, officer, or person in control, as follows: (Set forth the complete number and title of each such of prior proceeding, date filed, nature thereof, the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

The Debtor's affiliate, Big Dog, USA, Inc., and the Debtor's parent, The Walking Company Holdings, Inc., are filing chapter 11 petitions simultaneously with the Debtor's petition in the United States Bankruptcy Court, Central District of California, Santa Barbara Division before Judge Robin Riblet.

2. (If petitioner is a partnership or joint venture) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor or an affiliate of the debtor, or a general partner in the debtor, a relative of the general partner, general partner of, or person in control of the debtor, partnership in which the debtor is a general partner, general partner of the debtor, or person in control of the debtor as follows: (Set forth the complete number and title of each such prior proceeding, date filed, nature of the proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending and, if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

N/A

3. (If petitioner is a corporation) A petition under the Bankruptcy Act of 1898 or the Bankruptcy Reform Act of 1978 has previously been filed by or against the debtor, or any of its affiliates or subsidiaries, a director of the debtor, an officer of the debtor, a person in control of the debtor, a partnership in which the debtor is general partner, a general partner of the debtor, a relative of the general partner, director, officer, or person in control of the debtor, or any persons, firms or corporations owning 20% or more of its voting stock as follows: (Set forth the complete number and title of each such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

The Debtor's affiliate, Big Dog, USA, Inc., and the Debtor's parent, The Walking Company Holdings, Inc., are filing chapter 11 petitions simultaneously with the Debtor's petition in the United States Bankruptcy Court, Central District of California, Santa Barbara Division before Judge Robin Riblet.

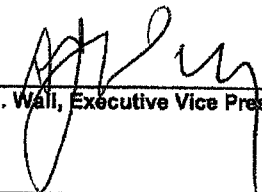
4. (If petitioner is an individual) A petition under the Bankruptcy Reform Act of 1978, including amendments thereof, has been filed by or against the debtor within the last 180 days: (Set forth the complete number and title of each such prior proceeding, date filed, nature of proceeding, the Bankruptcy Judge and court to whom assigned, whether still pending, and if not, the disposition thereof. If none, so indicate. Also, list any real property included in Schedule A that was filed with any such prior proceeding(s).)

N/A

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

Executed at Santa Barbara, California.

Dated 12/7/2009



Anthony J. Wall, Executive Vice President
Debtor

Joint Debtor

This form is mandatory by Order of the United States Bankruptcy Court for the Central District of California.

MASTER MAILING LIST
Verification Pursuant to Local Bankruptcy Rule 1007-2(d)

Name Mette H. Kurth, Esq.

Address 555 West Fifth Street, 48th Floor Los Angeles, CA 90013

Telephone 213-629-7400 Fax: 213-629-7401

- Attorney for Debtor(s)
- Debtor in Pro Per

UNITED STATES BANKRUPTCY COURT CENTRAL DISTRICT OF CALIFORNIA	
List all names including trade names used by Debtor(s) within last 8 years: The Walking Company; Alan's Shoes; Footworks; Overland Trading Co.; Sole Outdoors; Martini Shoes; TWC Acquisition Corporation	Case No.: Chapter: 11

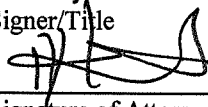
VERIFICATION OF CREDITOR MAILING LIST

The above named debtor(s), or debtor's attorney if applicable, do hereby certify under penalty of perjury that the attached Master Mailing List of creditors, consisting of 712 sheet(s) is complete, correct, and consistent with the debtor's schedules pursuant to Local Rule 1007-2(d) and I/we assume all responsibility for errors and omissions.

Date: 12/7/2009

/s/ Anthony J. Wall
Anthony J. Wall/Executive Vice President
Signer/Title

Date: 12/7/2009



Signature of Attorney
Mette H. Kurth