

ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST

IN THE MATTER OF THE *COMPANIES' CREDITORS*
ARRANGEMENT ACT, R.S.C. 1985, C. C-36, AS AMENDED

AND IN THE MATTER OF REVLON, INC., ALMAY, INC., ART & SCIENCE, LTD., BARI COSMETICS, LTD., BEAUTYGE BRANDS USA, INC., BEAUTYGE I, BEAUTYGE II, LLC, BEAUTYGE U.S.A., INC., BRANDCO ALMAY 2020 LLC, BRANDCO CHARLIE 2020 LLC, BRANDCO CND 2020 LLC, BRANDCO CURVE 2020 LLC, BRANDCO ELIZABETH ARDEN 2020 LLC, BRANDCO GIORGIO BEVERLY HILLS 2020 LLC, BRANDCO HALSTON 2020 LLC, BRANDCO JEAN NATE 2020 LLC, BRANDCO MITCHUM 2020 LLC, BRANDCO MULTICULTURAL GROUP 2020 LLC, BRANDCO PS 2020 LLC, BRANDCO WHITE SHOULDERS 2020 LLC, CHARLES REVSON INC., CREATIVE NAIL DESIGN, INC., CUTEX, INC., DF ENTERPRISES, INC., ELIZABETH ARDEN (CANADA) LIMITED, ELIZABETH ARDEN (FINANCING), INC., ELIZABETH ARDEN (UK) LTD., ELIZABETH ARDEN INVESTMENTS, LLC, ELIZABETH ARDEN NM, LLC, ELIZABETH ARDEN TRAVEL RETAIL, INC., ELIZABETH ARDEN USC, LLC, ELIZABETH ARDEN, INC., FD MANAGEMENT, INC., NORTH AMERICA REVSALE INC., OPP PRODUCTS, INC., PPI TWO CORPORATION, RDN MANAGEMENT, INC., REALISTIC ROUX PROFESSIONAL PRODUCTS INC., REVLON CANADA INC., REVLON CONSUMER PRODUCTS CORPORATION, REVLON DEVELOPMENT CORP., REVLON PROFESSIONAL HOLDING COMPANY LLC, REVLON GOVERNMENT SALES, INC., REVLON INTERNATIONAL CORPORATION, REVLON (PUERTO RICO) INC., RIROS CORPORATION, RIROS GROUP INC., RML LLC, ROUX LABORATORIES, INC., ROUX PROPERTIES JACKSONVILLE, LLC, AND SINFULCOLORS INC.

APPLICATION OF REVLON, INC. UNDER SECTION 49 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36,
AS AMENDED

APPLICANT

FACTUM OF THE FOREIGN REPRESENTATIVE

September 19, 2022

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PART I - NATURE OF THE MOTION

1. This factum is filed in support of a motion brought by Revlon, Inc., in its capacity as foreign representative (the “**Foreign Representative**”) of itself and 50 other debtors-in-possession that recently filed voluntary petitions for relief under Chapter 11 of the U.S. Bankruptcy Code (collectively, the “**Chapter 11 Debtors**”, and together with their non-debtor affiliates, “**Revlon**”).

2. The Foreign Representative seeks an Order under section 49 of the *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “**CCAA**”) recognizing and enforcing the terms of the Order dated September 12, 2022 (the “**Claims Bar Date Order**”) entered by the United States Bankruptcy Court for the Southern District of New York (the “**U.S. Court**”) in the proceedings commenced in that Court by the Chapter 11 Debtors.

3. The Claims Bar Date Order, *inter alia*, establishes deadlines for filing proofs of claim for all creditors of the Chapter 11 Debtors, including Canadian creditors, and approves the form and manner of notice with respect to the bar dates.

4. In addition, the Claims Bar Date Order, together with the proposed recognition order, authorize and entitle the Financial Services Regulatory Authority of Ontario (“**FSRA**”) to file one or more proofs of claim on behalf of the administrator of Revlon’s Canadian pension plan. These provisions represent a fair and reasonable method of resolving Revlon Canada’s potential conflict of interest (in its position as both administrator of the pension plan and employer/debtor), consistent with the principles set out by the Supreme Court of Canada in *Indalex*.¹

¹ Capitalized terms used herein and not otherwise defined shall have the meaning given to them in the Third Affidavit of Robert Caruso, sworn September 16, 2022 (the “**Caruso Affidavit**”).

PART II - THE FACTS

A. Background

5. On June 15 and 16, 2022 the Chapter 11 Debtors filed voluntary petitions for relief pursuant to Chapter 11 of the U.S. Bankruptcy Code with the U.S. Court (the “**Chapter 11 Cases**”).²

6. By Order dated June 20, 2022, the Honourable Justice Conway of the Ontario Superior Court of Justice (Commercial List) recognized the Chapter 11 Cases as “foreign main proceedings”, recognized the appointment of the Foreign Representative, and granted related stays of proceedings in favour of the Chapter 11 Debtors (the “**Initial Recognition Order**”).³

B. Update on the Chapter 11 Cases

7. Since the Second Caruso Affidavit was affirmed, the Chapter 11 Debtors have continued to advance their restructuring objectives and to operate in the ordinary course as contemplated in the Chapter 11 Cases.⁴

C. The Claims Bar Date Order

8. On August 23, 2022, the Chapter 11 Debtors filed the *Debtors’ Application for Entry of an Order (I) Establishing Deadlines for (A) Submitting Proofs of Claim and (B) Requests for Payment Under Bankruptcy Code Section 503(B)(9), (II) Approving the Form, Manner, and Notice Thereof and (III) Granting Related Relief* (the “**Claims Bar Date Application**”).⁵

² Caruso Affidavit at para 6.

³ Caruso Affidavit at para 8. Attached as Exhibit “C” to the Caruso Affidavit is a copy of the Initial Recognition Order (without exhibits). Attached as Exhibit “D” to the Caruso Affidavit is a copy of Justice Conway’s June 20, 2022 Endorsement.

⁴ Caruso Affidavit at para 14.

⁵ Caruso Affidavit at para 17. A copy of the Application is attached to the Caruso Affidavit as Exhibit “H”.

9. The hearing of the Claims Bar Date Application was originally scheduled to be heard on September 14, 2022. Objections or responses to the Claims Bar Date Application were to be filed on or before September 7, 2022 at 4:00 p.m., prevailing Eastern Time.⁶

10. Given that no objections were received, on September 12, 2022, the U.S. Court entered the Claims Bar Date Order without a hearing.⁷

11. The key elements of the Claims Bar Date Order are as follows:

- (a) The general bar date to file proofs of claim for prepetition claims (the “**General Bar Date**”) is October 24, 2022 at 5:00 p.m., prevailing Eastern Time;
- (b) The bar date for governmental units to file proofs of claim for prepetition claims (the “**Governmental Bar Date**”) is December 12, 2022 at 5:00 p.m., prevailing Eastern time;
- (c) Those with claims arising from the rejection of an executory contract or unexpired lease must file a proof of claim by the later of (i) the General Bar Date or Governmental Bar Date, as applicable, or (ii) any date the U.S. Court may fix in the applicable order authorizing the Chapter 11 Debtors’ rejection of an executory contract or unexpired lease and, if no such date is provided, 5:00 p.m. prevailing Eastern Time on the date that is 30 days from the date of entry of such order;
- (d) If, subsequent to the date of entry of the Claims Bar Date Order, the Chapter 11 Debtors amend or supplement the schedules of assets and liabilities and statement of financial affairs (the “**Schedules**”), any affected creditor must file a proof of

⁶ Caruso Affidavit at para 18.

⁷ Caruso Affidavit at para 19. A copy of the Claims Bar Date Order is attached as Exhibit “I” to the Caruso Affidavit.

claim by the later of (i) the General Bar Date or the Governmental Bar Date, as applicable, and (ii) 21 days from the date on which the Chapter 11 Debtors provide notice of an amendment or supplement to the Schedules;

- (e) If a holder of a claim is required to file a proof of claim under the Claims Bar Date Order and fails to do so, such holder is forever barred, estopped and enjoined from:
 - (a) asserting such claim against the Chapter 11 Debtors and their Chapter 11 estates (or filing a proof of claim with respect thereto), and the Chapter 11 Debtors and their properties and estates shall be forever discharged from any and all indebtedness or liability with respect to such claim and (b) voting upon, or receiving distributions under, any Chapter 11 plan in these Chapter 11 Cases or otherwise in respect of or on account of such claim, and shall not be treated as a creditor with respect to such claim for any purpose in the Chapter 11 Cases; and
- (f) Notice of the claims process was to be mailed to all known claimants and known holders of potential claims by September 17, 2022.⁸

D. Notice

12. Pursuant to the Claims Bar Date Order, the Bar Date Notice (Exhibit 2 to the Claims Bar Date Order) and the relevant proof of claim forms were to be sent by mail by September 17, 2022 to, *inter alia*, (i) all known Claimants (as defined in the Claims Bar Date Application), based upon the Chapter 11 Debtors' books and records, that are listed in the Chapter 11 Debtors' creditor

⁸ Caruso Affidavit at para 20.

matrix, and (ii) holders of potential claims listed in the Schedules. These lists include all known Claimants in Canada.⁹

13. By no later than September 26, 2022, the Chapter 11 Debtors are required to publish notice of the Bar Dates in the national editions of the *New York Times* and *USA Today*, and the national edition of *The Globe and Mail*.¹⁰

14. The Claims Bar Date Application has been posted on the Noticing Agent's website since August 23, 2022 and the Claims Bar Date Order has been posted since September 12, 2022.¹¹

15. The Foreign Representative has made its filings in these proceedings available on the Information Officer's website. The Information Officer has confirmed that it intends to post a copy of the Claims Bar Date Order and any Order of this Court recognizing the Claims Bar Date Order on its website.¹²

PART III - ISSUES AND THE LAW

16. The issues to be determined on this motion are:

- (a) Are the Chapter 11 Debtors entitled to the recognition of the Claims Bar Date Order?
- (b) Is it appropriate to authorize the FSRA to file one or more proofs of claim on behalf of the administrator of the Canadian Pension Plan?

⁹ Caruso Affidavit at para 28. The Chapter 11 Debtors also provided notice to additional parties as detailed at paragraph 29 of the Caruso Affidavit.

¹⁰ Caruso Affidavit at para 30.

¹¹ Caruso Affidavit at para 31.

¹² Caruso Affidavit at para 32.

A. The Claims Bar Date Order should be recognized

17. The Foreign Representative submits that the Claims Bar Date Order should be recognized by this Court. The Claims Bar Date Order, among other things, establishes deadlines for filing proofs of claim for all creditors of the Chapter 11 Debtors, including Canadian creditors, and approves the form and manner of notice with respect to the bar dates. This Court should exercise its discretion to grant such relief.

18. Section 49 of the CCAA grants this Court broad discretion to “make any order that it considers appropriate”, which is frequently exercised to recognize orders granted by foreign courts in foreign insolvency proceedings. The only limit on this Court’s authority to recognize foreign court orders under section 49 is that recognition must be necessary for the protection of the debtor’s property or the interests of creditors.¹³

19. Section 52(1) of the CCAA requires that if an order recognizing a foreign proceeding is made, the Court “shall cooperate, to the maximum extent possible, with the foreign representative and the foreign court involved in the foreign proceeding.”¹⁴ Courts in Canada and the United States have made particular efforts to complement, coordinate and accommodate each other’s proceedings.¹⁵ Where there is interdependence between operations of a company in the United States and Canada, granting relief under Part IV is particularly important.¹⁶

20. In light of the foregoing, the Chapter 11 Debtors seek an order recognizing and giving full effect to the Claims Bar Date Order granted by the U.S. Court. Recognition of this Order is

¹³ CCAA s. 49 (1).

¹⁴ CCAA s. 52(1).

¹⁵ *Babcock & Wilcox Canada Ltd., (Re)*, 2000 CarswellOnt 704, [2000] O.J. No. 786 (S.C.J. [Commercial List]), at paras 4-13; *Matlack Inc., (Re)*, 2001 CarswellOnt 1830, [2001] O.J. No. 6121 (S.C.J. [Commercial List]) [*Matlack*] at paras 3, 9.

¹⁶ *Matlack* at para 8.

necessary for the protection of the Chapter 11 Debtors' property and is in the interest of their creditors for the following reasons:

- (a) The Chapter 11 Cases apply to all creditors of the Chapter 11 Debtors, wherever they may be located, and accordingly one comprehensive claims process is appropriate, and the Claims Bar Date Order provides that Canadian creditors are to be treated in the same manner as creditors situated in the U.S. or otherwise;
- (b) The bar dates and procedures are reasonable and appropriate in the circumstances, providing claimants with notice and opportunity to prepare and file proofs of claim, as well as allowing the Chapter 11 Cases to move forward quickly with a minimum of administrative expense and delay;
- (c) Recognition of the Claims Bar Date Order by this Court will ensure that the deadline for filing proofs of claim is enforceable against all creditors of the Chapter 11 Debtors in Canada so that the Chapter 11 Debtors can have an accurate understanding of the claims against their estates; and
- (d) All known creditors and known potential claimants will receive sufficient notice of the claims process.¹⁷

21. The Information Officer is supportive of the relief requested in respect of the Claims Bar Date Order.¹⁸

¹⁷ Caruso Affidavit at para 21.

¹⁸ Caruso Affidavit at para 33.

B. It is appropriate to authorize FSRA to file proof(s) of claim

22. Revlon Canada Inc. (“**Revlon Canada**”) is the sponsor and administrator of the Affiliated Revlon Companies Employees’ Retirement Plan, (the “**Canadian Pension Plan**”), a defined benefit (“**DB**”) / defined contribution (“**DC**”) pension plan. The DB component was frozen to current service accruals in 2011. The DC component requires eligible employees to contribute 1% of their salary, which is matched by Revlon Canada. Elizabeth Arden Canada employees are also eligible for the Canadian Pension Plan.¹⁹

23. Under the Ontario *Pension Benefit Act*, R.S.O. 1990, c P.8, as amended (the “**PBA**”), the statute under which the Canadian Pension Plan is registered, the administrator of a pension plan is entitled to enforce any potential funding claims against an employer who is obligated to contribute to the pension plan.²⁰ It is therefore typically the administrator who is authorized to file a proof of claim in a CCAA or Chapter 11 claims process to address any potential claim that may be made based on the employer/debtors’ obligation to make a payment to the fund of the pension plan.²¹

24. In the present case, however, Revlon Canada, one of the Chapter 11 Debtors, is both the employer and the administrator. As a debtor would not ordinarily file a claim against itself, this creates a potential conflict of interest to be managed.²²

25. Consistent with this, Deschamps J. in *Re Indalex Ltd.* stated that where a corporate employer chooses to act as pension plan administrator, it “must be prepared to resolve conflicts where they arise”, including in the context of a reorganization.²³

¹⁹ Caruso Affidavit at para 22.

²⁰ PBA, ss. 56 & 59.

²¹ Caruso Affidavit at para 23.

²² Caruso Affidavit at para 24.

²³ [2013 SCC 6](#) [*Indalex*] at para 64.

26. Deschamps J. goes on to explain that:

When the interests the employer seeks to advance on behalf of the corporation conflict with interests the employer has a duty to preserve as plan administrator, a solution must be found to ensure that the plan members' interests are taken care of. This may mean that the corporation puts the members on notice, or that it finds a replacement administrator, appoints representative counsel or finds some other means to resolve the conflict. The solution has to fit the problem, and the same solution may not be appropriate in every case.²⁴

27. Cromwell J. in the same decision takes the opportunity to briefly address what an employer-administrator can do to respond to fiduciary conflicts, stating:

First and foremost, an employer-administrator who finds itself in a conflict must bring the conflict to the attention of the CCAA judge. It is not enough to include the beneficiaries in the list of creditors; the judge must be made aware that the debtor, as an administrator of the plan is, or may be, in a conflict of interest.

Given their expertise and their knowledge of particular cases, CCAA judges are well placed to decide how best to ensure that the interests of the plan beneficiaries are fully represented in the context of "real-time" litigation under the CCAA. Knowing of the conflict, a CCAA judge might consider it appropriate to appoint an independent administrator or independent counsel as *amicus curiae* on terms appropriate to the particular case... In other circumstances, a CCAA judge might find that it is feasible to give notice directly to the pension beneficiaries. In my view, notice, though desirable, may not always be feasible and decisions on such matters should be left to the judicial discretion of the CCAA judge... Ultimately, the appropriate response or combination of responses should be left to the discretion of the CCAA judge in a particular case. The point, as well expressed by the Court of Appeal, is that the insolvent corporation which is also a pension plan administrator cannot "simply ignore its obligations as the Plans' administrator once it decided to seek CCAA protection".²⁵

28. In this case, Revlon Canada acknowledges that it may be in a position of conflict, and the Claims Bar Date Order together with the proposed recognition order seek to manage this conflict by authorizing and entitling the FSRA to file one or more proofs of claim in the claims process contemplated by the Claims Bar Date Order (the “**Claims Bar Date Process**”), on behalf of the administrator of the Canadian Pension Plan in respect of any Canadian Pension Plan Claim. FSRA

²⁴ *Indalex* at para 66.

²⁵ *Indalex* at paras 217-218.

has confirmed that this arrangement is acceptable to it on the terms set forth in the Claims Bar Date Order and the proposed recognition order.²⁶

29. The Claims Bar Date Order thus provides as follows:

Any Proof of Claim filed by the Financial Services Regulatory Authority of Ontario (“FSRA”), on behalf of the administrator of the Debtors’ Canadian registered pension plan, as authorized by Order of the Ontario Superior Court of Justice (Commercial List) in the Debtors’ proceedings under the Companies’ Creditors Arrangement Act, shall not be disputed or objected to on the basis that such Proof of Claim was filed by FSRA on behalf of such administrator.

30. The proposed recognition order filed with this Court also includes the following provision to address this issue:²⁷

THIS COURT ORDERS that, solely as an accommodation to the administrator of the Chapter 11 Debtors’ Canadian registered pension plan (the “**Canadian Pension Plan**”) and solely with respect to any claim based on the Chapter 11 Debtors’ obligation to make a payment to the fund of the Canadian Pension Plan (the “**Canadian Pension Plan Claim**”), the Financial Services Regulatory Authority of Ontario (“FSRA”) shall be authorized and entitled to file one or more Proofs of Claim in the process contemplated by the [Claims] Bar Date Order (the “**Bar Date Process**”), on behalf of the administrator of the Canadian Pension Plan in respect of any Canadian Pension Plan Claim; provided that, FSRA shall not incur any liability or obligation as a result of filing or not filing any such Proof of Claim, participating in the Bar Date Process or carrying out the provisions of this Order and the [Claims] Bar Date Order, and, for certainty, nothing herein shall cause FSRA to be liable for any Canadian Pension Plan Claim or to any beneficiary of the Canadian Pension Plan in connection with the Canadian Pension Plan.

31. Authorizing FSRA to file the claim on behalf of the administrator of the Canadian Pension Plan through the above provisions addresses the potential conflict issue in a manner that is efficient and streamlined relative to any other alternative, and the Information Officer is supportive of the relief sought in this regard.²⁸

²⁶ Caruso Affidavit at para 24.

²⁷ The proposed recognition order is found at Tab 3 of the Motion Record of the Applicant dated September 16, 2022.

²⁸ Caruso Affidavit at para 27.

32. For the reasons set out above, the Foreign Representative submits that these provisions represent a fair and reasonable method of resolving Revlon Canada's potential conflict of interest, consistent with the principles set out by the Supreme Court of Canada in *Indalex*.

PART IV - RELIEF REQUESTED

33. For the foregoing reasons, the Foreign Representative requests that this Honourable Court grant the proposed recognition order recognizing and enforcing the Claims Bar Date Order.

ALL OF WHICH IS RESPECTFULLY SUBMITTED this 19th day of September, 2022.



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Lawyers for the Foreign Representative

TO: THE ATTACHED SERVICE LIST

SCHEDULE A - LIST OF AUTHORITIES

Case Law

1. [*Babcock & Wilcox Canada Ltd., \(Re\)*, 2000 CarswellOnt 704 \(S.C.J. \[Commercial List\]\)](#)
2. [*Indalex Ltd., \(Re\)*, 2013 SCC 6](#)
3. [*Matlack Inc., \(Re\)*, 2001 CarswellOnt 1830 \(S.C.J. \[Commercial List\]\)](#)

SCCHEDULE B - STATUTES

Companies' Creditors Arrangement Act, R.S.C., 1985, c. C-36

44 The purpose of this Part is to provide mechanisms for dealing with cases of cross-border insolvencies and to promote

- (a) cooperation between the courts and other competent authorities in Canada with those of foreign jurisdictions in cases of cross-border insolvencies;
- (b) greater legal certainty for trade and investment;
- (c) the fair and efficient administration of cross-border insolvencies that protects the interests of creditors and other interested persons, and those of debtor companies;
- (d) the protection and the maximization of the value of debtor company's property; and
- (e) the rescue of financially troubled businesses to protect investment and preserve employment.

Definitions

45 (1) The following definitions apply in this Part.

foreign court means a judicial or other authority competent to control or supervise a foreign proceeding.

foreign main proceeding means a foreign proceeding in a jurisdiction where the debtor company has the centre of its main interests.

foreign non-main proceeding means a foreign proceeding, other than a foreign main proceeding.

foreign proceeding means a judicial or an administrative proceeding, including an interim proceeding, in a jurisdiction outside Canada dealing with creditors' collective interests generally under any law relating to bankruptcy or insolvency in which a debtor company's business and financial affairs are subject to control or supervision by a foreign court for the purpose of reorganization.

foreign representative means a person or body, including one appointed on an interim basis, who is authorized, in a foreign proceeding respect of a debtor company, to

- (a) monitor the debtor company's business and financial affairs for the purpose of reorganization; or
- (b) act as a representative in respect of the foreign proceeding.

[...]

Other orders

49 (1) If an order recognizing a foreign proceeding is made, the court may, on application by the foreign representative who applied for the order, if the court is satisfied that it is necessary for the protection of the debtor company's property or the interests of a creditor or creditors, make any order that it considers appropriate, including an order

(a) if the foreign proceeding is a foreign non-main proceeding, referred to in subsection 48(1);

(b) respecting the examination of witnesses, the taking of evidence or the delivery of information concerning the debtor company's property, business and financial affairs, debts, liabilities and obligations; and

(c) authorizing the foreign representative to monitor the debtor company's business and financial affairs in Canada for the purpose of reorganization.

Restriction

(2) If any proceedings under this Act have been commenced in respect of the debtor company at the time an order recognizing the foreign proceeding is made, an order made under subsection (1) must be consistent with any order that may be made in any proceedings under this Act.

Application of this and other Acts

(3) The making of an order under paragraph (1)(a) does not preclude the commencement or the continuation of proceedings under this Act, the *Bankruptcy and Insolvency Act* or the *Winding-up and Restructuring Act* in respect of the debtor company.

Terms and conditions of orders

50 An order under this Part may be made on any terms and conditions that the court considers appropriate in the circumstances.

[...]

Cooperation — court

52 (1) If an order recognizing a foreign proceeding is made, the court shall cooperate, to the maximum extent possible, with the foreign representative and the foreign court involved in the foreign proceeding.

Pension Benefits Act, R.S.O. 1990, c. P.8

Duty re payment of contributions

56 (1) The administrator of a pension plan and the agent, if any, of the administrator who is responsible for receiving contributions under the pension plan shall ensure that all contributions are paid when due.

Notice

(2) If a contribution is not paid when due, the administrator and the agent, if any, shall notify the Chief Executive Officer in the prescribed manner and within the prescribed period.

[...]

Collection of contributions

59 The administrator may commence proceedings in a court of competent jurisdiction to obtain payment of contributions due under the pension plan, this Act and the regulations.

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

**IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED**

AND IN THE MATTER OF REVLON, INC., ALMAY, INC., ART & SCIENCE, LTD., BARI COSMETICS, LTD., BEAUTYGE BRANDS USA, INC., BEAUTYGE I, BEAUTYGE II, LLC, BEAUTYGE U.S.A., INC., BRANDCO ALMAY 2020 LLC, BRANDCO CHARLIE 2020 LLC, BRANDCO CND 2020 LLC, BRANDCO CURVE 2020 LLC, BRANDCO ELIZABETH ARDEN 2020 LLC, BRANDCO GIORGIO BEVERLY HILLS 2020 LLC, BRANDCO HALSTON 2020 LLC, BRANDCO JEAN NATE 2020 LLC, BRANDCO MITCHUM 2020 LLC, BRANDCO MULTICULTURAL GROUP 2020 LLC, BRANDCO PS 2020 LLC, BRANDCO WHITE SHOULDERS 2020 LLC, CHARLES REVSON INC., CREATIVE NAIL DESIGN, INC., CUTEX, INC., DF ENTERPRISES, INC., ELIZABETH ARDEN (CANADA) LIMITED, ELIZABETH ARDEN (FINANCING), INC., ELIZABETH ARDEN (UK) LTD., ELIZABETH ARDEN INVESTMENTS, LLC, ELIZABETH ARDEN NM, LLC, ELIZABETH ARDEN TRAVEL RETAIL, INC., ELIZABETH ARDEN USC, LLC, ELIZABETH ARDEN, INC., FD MANAGEMENT, INC., NORTH AMERICA REVSale INC., OPP PRODUCTS, INC., PPI TWO CORPORATION, RDen MANAGEMENT, INC., REALISTIC ROUX PROFESSIONAL PRODUCTS INC., REVLON CANADA INC., REVLON CONSUMER PRODUCTS CORPORATION, REVLON DEVELOPMENT CORP., REVLON PROFESSIONAL HOLDING COMPANY LLC, REVLON GOVERNMENT SALES, INC., REVLON INTERNATIONAL CORPORATION, REVLON (PUERTO RICO) INC., RIROS CORPORATION, RIROS GROUP INC., RML, LLC, ROUX LABORATORIES, INC., ROUX PROPERTIES JACKSONVILLE, LLC, AND SINFULCOLORS INC.

**APPLICATION OF REVLON, INC. UNDER SECTION 46 OF THE
COMPANIES' CREDITORS ARRANGEMENT ACT, R.S.C. 1985, c. C-36, AS
AMENDED**

SERVICE LIST

(as at August 22, 2022)

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IN THE MATTER OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*, R.S.C. 1985, C.C-36, AS AMENDED

Court File No: CV-22-00682880-00CL

AND IN THE MATTER OF REVLON, INC. (ET AL.)

APPLICATION OF REVLON, INC. UNDER SECTION 49 OF THE *COMPANIES' CREDITORS ARRANGEMENT ACT*,
R.S.C. 1985, c. C-36, AS AMENDED

**ONTARIO
SUPERIOR COURT OF JUSTICE
COMMERCIAL LIST**

Proceeding Commenced at Toronto

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