

INSTRUCTIONS FOR FILING PROOF OF ADMINISTRATIVE EXPENSE CLAIM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances there may be exceptions to the general rules.

Debtor:

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor. In this case the Debtors are:

Pier 1 Imports, Inc. (20-30805)
Pier 1 Value Services, LLC (20-30804)
Pier 1 Assets, Inc. (20-30806)
Pier 1 Holdings, Inc. (20-30807)
Pier 1 Imports (U.S.), Inc. (20-30808)
Pier 1 Licensing, Inc. (20-30809)
Pier 1 Services Company (20-30810)
PIR Trading, Inc. (20 30811)

Administrative Expense Claims Bar Date:

By Order of the United States Bankruptcy Court for the Eastern District of Virginia, all requests for the allowance of an Administrative Expense Claim must be filed so as to be received at the address set forth below no later than **June 30, 2020 at 4:00 p.m., prevailing Eastern Time**.

Administrative Expense Claim:

A claim for payment of an administrative expense of a kind specified in Section 503(b) of the Bankruptcy Code, (but not Section 503(b)(9)) and entitled to priority pursuant to Section 507(a)(2) of the Bankruptcy Code, and as specified in the Notice of Administrative Expense Claims Bar Date.

1. Please read this Proof of Administrative Expense Claim form carefully and fill it in completely and accurately.
2. Print legibly. Your claim may be disallowed if it cannot be read and understood.
3. You must specify which of the Debtors you are asserting a claim against and its appropriate case number.
4. This Proof of Administrative Expense Claim must be completed in English; *provided, however*, that if the claimant is an employee located in Quebec, the Proof of Administrative Expense Claim may be completed in French. The amount of any Administrative Expense Claim must be denominated in United States currency; *provided, however*, that Canadian employees or entities may provide a claim amount in Canadian dollars by clearly and unequivocally indicating as such in the Proof of Claim form. Any claim amount submitted in Canadian dollars will be converted to United States dollars based on the bank exchange rate on the Administrative Claims Bar Date.
5. Attach additional pages if more space is required to complete this Proof of Administrative Expense Claim.
6. This form should only be used by a claimant asserting an Administrative Expense Claim. It should not be used for claims excluded by the Notice of Administrative Bar Date, and **should not** be used for any claims that **are not entitled to priority** in accordance with 11 U.S.C. §§ 503(b) and 507(a), **including any person asserting a claim arising from the purchase of a gift card or similar instrument prior to the Petition Date or section 503(b)(9) claims.**
7. Proofs of Administrative Expense Claim must be submitted either (i) electronically, using the interface available on Epiq's website at <https://dm.epiq11.com/Pier1>; (ii) by U.S. Mail, which Proof of Administrative Claim must include an original signature, at the following address:

Pier 1 Imports, Inc.
Claims Processing Center
c/o Epiq Corporate Restructuring, LLC
P.O. Box 4421
Beaverton, OR 97076-4421

or (iii) by hand-delivery system, which Proof of Claim must include an original signature, at the following address:

Pier 1 Imports, Inc.
Claims Processing Center
c/o Epiq Corporate Restructuring, LLC
10300 SW Allen Blvd.
Beaverton, OR 97005

NOTE: The staff of the Epiq cannot give legal advice. Please also note that Epiq is **not** authorized to accept proofs of claim by facsimile, telecopy or electronic mail. To submit your claim electronically, please visit <https://dm.epiq11.com/pier1>.

8. To receive an acknowledgment of the filing of your claim from Epiq, enclose a stamped, self-addressed envelope and copy of this Proof of Administrative Expense Claim.
9. To be considered timely filed, this Proof of Administrative Expense Claim must be actually received by the Epiq by **June 30 at 4:00 p.m., prevailing Eastern Time** and must include appropriate documents/materials establishing the claimant's entitlement to an allowed Administrative Expense Claim and the amount of your asserted claim.