

C.F.B., Inc.  
Form S-4  
October 10, 2006  
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Subject to completion, as filed with the Securities and Exchange Commission on October 10, 2006

Registration No. 333-

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**UNITED STATES**  
**SECURITIES AND EXCHANGE COMMISSION**  
WASHINGTON, D.C. 20549

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**FORM S-4**  
**REGISTRATION STATEMENT**  
*UNDER*  
*THE SECURITIES ACT OF 1933*

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**Burlington Coat Factory Warehouse Corporation**

(Exact Name of Registrant as Specified in Its Charter)

**Delaware**  
(State of Incorporation)

**5311**  
(Primary Standard Industrial Classification  
Code Number)  
**1830 Route 130 North**

**22-1970303**  
(I.R.S. employer  
identification number)

**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**

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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)

*Copy to:*

Joshua N. Korff, Esq.

Kirkland & Ellis LLP

Citicorp Center

153 East 53<sup>rd</sup> Street

New York, New York 10022

(212) 446-4800

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**APPROXIMATE DATE OF COMMENCEMENT OF PROPOSED SALE TO THE PUBLIC: The exchange will occur as soon as practicable.**

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 register additional securities for an offering pursuant to Rule 462(b) under the Securities Act, please 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. "

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**CALCULATION OF REGISTRATION FEE**

<b>Title of Each Class of Securities to Be Registered(1)</b>	<b>Proposed Maximum Aggregate Offering Price(1)</b>	<b>Amount of Registration Fee</b>
11 1/8% Senior Notes due 2014	\$ 305,000,000	\$ 32,635
Guarantees(2)	N/A	N/A

- (1) Estimated solely for the purpose of calculating the registration fee in accordance with Rule 457(o) promulgated under the Securities Act of 1933, as amended (the Securities Act ).
- (2) No separate consideration will be received for the guarantees, and no separate fee is payable, pursuant to Rule 457(n) under the Securities Act.

**THE REGISTRANTS HEREBY AMEND THIS REGISTRATION STATEMENT ON SUCH DATE OR DATES AS MAY BE NECESSARY TO DELAY ITS EFFECTIVE DATE UNTIL THE REGISTRANTS 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, AS AMENDED, OR UNTIL THIS REGISTRATION STATEMENT SHALL BECOME EFFECTIVE ON SUCH DATE AS THE COMMISSION, ACTING PURSUANT TO SAID SECTION 8(a), MAY DETERMINE.**

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<b>Exact Name of Registrant as Specified in its Charter</b>	<b>State or Other Jurisdiction of Incorporation or Organization</b>	<b>Primary Standard Industrial Classification Code Number</b>	<b>I.R.S. Employer Identification No.</b>	<b>Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices</b>
<b>Burlington Coat Factory of Alabama, LLC</b>	<b>Alabama</b>	<b>5311</b>	<b>20-4632712</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Huntsville LLC</b>	<b>Alabama</b>	<b>5311</b>	<b>22-1970303</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Warehouse of Anchorage, Inc.</b>	<b>Alaska</b>	<b>5311</b>	<b>93-1046485</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Arizona, LLC</b>	<b>Arizona</b>	<b>5311</b>	<b>20-4632763</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Desert Sky, Inc.</b>	<b>Arizona</b>	<b>5311</b>	<b>86-1031005</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Mesa, Inc.</b>	<b>Arizona</b>	<b>5311</b>	<b>86-1031006</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Arkansas, LLC</b>	<b>Arkansas</b>	<b>5311</b>	<b>20-4632817</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Baby Depot of California, LLC</b>	<b>California</b>	<b>5311</b>	<b>20-4633089</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of California, LLC</b>	<b>California</b>	<b>5311</b>	<b>20-4632887</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Dublin, Inc.</b>	<b>California</b>	<b>5311</b>	<b>94-3399808</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Florin, Inc.</b>	<b>California</b>	<b>5311</b>	<b>94-3399809</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>

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<b>Burlington Coat Factory Realty of Ventura, Inc.</b>	<b>California</b>	<b>5311</b>	<b>77-0518590</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016</b> <b>(609) 387-7800</b>
<b>Burlington Coat Factory Warehouse of San Bernadino, LLC</b>	<b>California</b>	<b>5311</b>	<b>20-4633016</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016</b> <b>(609) 387-7800</b>
<b>MJM Designer Shoes of California, LLC</b>	<b>California</b>	<b>5311</b>	<b>20-4632945</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016</b> <b>(609) 387-7800</b>
<b>Burlington Coat Factory of Colorado, LLC</b>	<b>Colorado</b>	<b>5311</b>	<b>20-4633153</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016</b> <b>(609) 387-7800</b>
<b>Burlington Coat Factory of Connecticut, LLC</b>	<b>Connecticut</b>	<b>5311</b>	<b>20-4633202</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016</b> <b>(609) 387-7800</b>
<b>Burlington Coat Realty of East Windsor, Inc.</b>	<b>Connecticut</b>	<b>5311</b>	<b>06-1391139</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016</b> <b>(609) 387-7800</b>

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Cohoes Fashions of Connecticut, LLC	Connecticut	5311	20-4633634	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Delaware, LLC	Delaware	5311	20-4633728	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Texas, Inc.	Delaware	5311	20-4633830	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Texas, L.P.	Delaware	5311	20-4633782	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Investments Holdings, Inc.	Delaware	5311	20-4663833	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Purchasing, Inc.	Delaware	5311	20-4633884	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty Corp.	Delaware	5311	22-3246670	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
C.F.I.C. Corporation	Delaware	5311	51-0282085	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
C.F.B., Inc.	Delaware	5311	51-0282080	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
C.L.B., Inc.	Delaware	5311	51-0282081	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
MJM Designer Shoes of Delaware, LLC	Delaware	5311	20-2681523	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Bee Ridge Plaza, LLC	Florida	5311	02-0693864	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800

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<b>Burlington Coat Factory of Florida, LLC</b>	<b>Florida</b>	<b>5311</b>	<b>58-1975714</b>	<b>1830 Route 130 North</b> <b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Florida</b>	<b>5311</b>	<b>03-0387530</b>	<b>1830 Route 130 North</b>
<b>Realty of Coral Springs, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Florida</b>	<b>5311</b>	<b>59-3558218</b>	<b>1830 Route 130 North</b>
<b>Realty of Orlando, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Florida</b>	<b>5311</b>	<b>22-3869014</b>	<b>1830 Route 130 North</b>
<b>Realty of Sarasota, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>

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Burlington Coat Factory Realty of University Square, Inc.	Florida	5311	59-3724802	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of West Colonial, Inc.	Florida	5311	05-0550581	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
K&T Acquisition Corp.	Florida	5311	57-1176343	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
MJM Designer Shoes of Florida, LLC	Florida	5311	58-2553674	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Georgia, LLC	Georgia	5311	22-2310204	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of Morrow, Inc.	Georgia	5311	58-2331013	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Atlanta, Inc.	Georgia	5311	22-2310222	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Idaho, LLC	Idaho	5311	20-4633933	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Illinois, LLC	Illinois	5311	20-4634340	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of Bloomingdale, Inc.	Illinois	5311	36-4446838	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of River Oaks, Inc.	Illinois	5311	36-4171851	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory	Illinois	5311	36-3384100	1830 Route 130 North



<b>Warehouse of East St. Louis, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Realty of Gurnee, Inc.</b>	<b>Illinois</b>	<b>5311</b>	<b>36-3898953</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Indiana, LLC</b>	<b>Indiana</b>	<b>5311</b>	<b>35-2086329</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Greenwood, Inc.</b>	<b>Indiana</b>	<b>5311</b>	<b>36-4494986</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Iowa, LLC</b>	<b>Iowa</b>	<b>5311</b>	<b>42-1204776</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Kansas, LLC</b>	<b>Kansas</b>	<b>5311</b>	<b>20-4634554</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>

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Burlington Coat Factory of Kentucky, Inc.	Kentucky	5311	62-1247906	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Louisiana, LLC	Louisiana	5311	20-4634617	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Maine, LLC	Maine	5311	20-4634794	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Maryland, LLC	Maryland	5311	20-4634824	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Massachusetts, LLC	Massachusetts	5311	58-2669608	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of North Attleboro, Inc.	Massachusetts	5311	04-3344507	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Cohoes Fashions of Massachusetts, LLC	Massachusetts	5311	20-4634868	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Michigan, LLC	Michigan	5311	20-4635333	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Detroit, Inc.	Michigan	5311	38-2424219	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Grand Rapids, Inc.	Michigan	5311	31-1045013	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Redford, Inc.	Michigan	5311	36-3251099	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Minnesota, LLC	Minnesota	5311	20-4635381	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800

<b>Burlington Coat Factory of Mississippi, LLC</b>	<b>Mississippi</b>	<b>5311</b>	<b>20-4804503</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Missouri, LLC</b>	<b>Missouri</b>	<b>5311</b>	<b>20-4635447</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Des Peres, Inc.</b>	<b>Missouri</b>	<b>5311</b>	<b>43-1842990</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Nebraska, LLC</b>	<b>Nebraska</b>	<b>5311</b>	<b>20-4635566</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Nevada, LLC</b>	<b>Nevada</b>	<b>5311</b>	<b>20-4635612</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>

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Burlington Coat Realty of Las Vegas, Inc.	Nevada	5311	88-0314073	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of New Hampshire, LLC	New Hampshire	5311	20-4635690	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Direct Corporation	New Jersey	5311	22-3531725	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of New Jersey, LLC	New Jersey	5311	20-4635873	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of Edgewater Park, Inc.	New Jersey	5311	22-3815140	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of Paramus, Inc.	New Jersey	5311	22-3823189	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of Pinebrook, Inc.	New Jersey	5311	48-1266066	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Edgewater Park Urban Renewal Corp.	New Jersey	5311	22-3843958	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of New Jersey, Inc.	New Jersey	5311	22-2667705	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Cohoes Fashions of New Jersey, LLC	New Jersey	5311	20-4635964	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
MJM Designer Shoes of Moorestown, Inc.	New Jersey	5311	20-0156497	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
MJM Designer Shoes of New Jersey, LLC	New Jersey	5311	20-4635926	1830 Route 130 North

				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Super Baby Depot of Moorestown, Inc.</b>	<b>New Jersey</b>	<b>5311</b>	<b>20-0828544</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of New Mexico, LLC</b>	<b>New Mexico</b>	<b>5311</b>	<b>20-4771747</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of New York, LLC</b>	<b>New York</b>	<b>5311</b>	<b>20-4636047</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Yonkers, Inc.</b>	<b>New York</b>	<b>5311</b>	<b>13-4199049</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>

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Cohoes Fashions of New York, LLC	New York	5311	20-4636764	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Cohoes of Fayetteville, Inc.	New York	5311	22-3213890	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Georgetown Fashions Inc.	New York	5311	11-2463441	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
LC Acquisition Corp.	New York	5311	22-2913067	1830 Route 130 Burlington, New Jersey 08016 (609) 387-7800
MJM Designer Shoes of New York, LLC	New York	5311	20-4636419	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Monroe G. Milstein, Inc.	New York	5311	13-3150740	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of North Carolina, LLC	North Carolina	5311	20-4636810	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of North Dakota, LLC	North Dakota	5311	20-4680654	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Ohio, LLC	Ohio	5311	20-4636839	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Cleveland, Inc.				1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Oklahoma, LLC	Oklahoma	5311	20-4636882	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Realty of Tulsa, Inc.	Oklahoma	5311	20-1593400	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800

<b>Burlington Coat Factory of Oregon, LLC</b>	<b>Oregon</b>	<b>5311</b>	<b>93-1113593</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Pennsylvania, LLC</b>	<b>Pennsylvania</b>	<b>5311</b>	<b>20-4636915</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Langhorne, Inc.</b>	<b>Pennsylvania</b>	<b>5311</b>	<b>51-0420881</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of West Mifflin, Inc.</b>	<b>Pennsylvania</b>	<b>5311</b>	<b>25-1900644</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Whitehall, Inc.</b>	<b>Pennsylvania</b>	<b>5311</b>	<b>52-2367723</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>

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Burlington Coat Factory Warehouse Inc.	Pennsylvania	5311	52-1097225	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Bristol, LLC	Pennsylvania	5311	20-4637002	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Cheltenham, Inc.	Pennsylvania	5311	52-2004601	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Langhorne, Inc.	Pennsylvania	5311	22-3737338	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Montgomeryville, Inc.	Pennsylvania	5311	23-2777799	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Reading, Inc.	Pennsylvania	5311	22-2263811	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Wilkes-Barre, Inc.	Pennsylvania	5311	23-2857838	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
MJM Designer Shoes of Pennsylvania, LLC	Pennsylvania	5311	20-4636967	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of Rhode Island, LLC	Rhode Island	5311	20-4637038	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Cohoes Fashions of Cranston, Inc.	Rhode Island	5311	05-0478167	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory of South Carolina, LLC	South Carolina	5311	20-4637069	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory Warehouse of Charleston, Inc.	South Carolina	5311	57-0903026	1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800



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<b>Burlington Coat Factory</b>	<b>Tennessee</b>	<b>5311</b>	<b>71-0911391</b>	<b>1830 Route 130 North</b>
<b>Realty of Memphis, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Tennessee</b>	<b>5311</b>	<b>62-1664387</b>	<b>1830 Route 130 North</b>
<b>Warehouse of Hickory Commons, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Tennessee</b>	<b>5311</b>	<b>62-1142888</b>	<b>1830 Route 130 North</b>
<b>Warehouse of Memphis, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Tennessee</b>	<b>5311</b>	<b>62-1283132</b>	<b>1830 Route 130 North</b>
<b>Warehouse of Shelby, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Texas</b>	<b>5311</b>	<b>76-0682036</b>	<b>1830 Route 130 North</b>
<b>Realty of Bellaire, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory</b>	<b>Texas</b>	<b>5311</b>	<b>20-1985900</b>	<b>1830 Route 130 North</b>
<b>Realty of El Paso, Inc.</b>				<b>Burlington, New Jersey 08016 (609) 387-7800</b>

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Exact Name of Registrant as Specified in its Charter	State or Other Jurisdiction of Incorporation or Organization	Primary Standard Industrial Classification Code Number	I.R.S. Employer Identification No.	Address, Including Zip Code, and Telephone Number, Including Area Code, of Registrant's Principal Executive Offices
Burlington Coat Factory	Texas	5311	75-2940553	1830 Route 130 North
Realty of Westmoreland, Inc.				Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Factory	Texas	5311	76-0682033	1830 Route 130 North
Warehouse of Baytown, Inc.				Burlington, New Jersey 08016 (609) 387-7800
Burlington Coat Realty of Houston, Inc.	Texas	5311	76-0442092	1830 Route 130 North
Burlington Coat Realty of Plano, Inc.	Texas	5311	75-2491335	1830 Route 130 North
MJM Designer Shoes of Texas, Inc.	Texas	5311	74-2579897	1830 Route 130 North
Burlington Coat Factory of Utah, LLC	Utah	5311	20-4637069	1830 Route 130 North
Burlington Coat Factory of Virginia, LLC	Virginia	5311	22-2377376	1830 Route 130 North
Burlington Coat Factory of Pocono Crossing, LLC	Virginia	5311	46-0492681	1830 Route 130 North
Burlington Coat Factory Realty of Coliseum, Inc.	Virginia	5311	54-2040601	1830 Route 130 North
Burlington Coat Factory Realty of Fairfax, Inc.	Virginia	5311	54-2011140	1830 Route 130 North
Burlington Coat Factory Warehouse of Coliseum, Inc.	Virginia	5311	54-2040603	1830 Route 130 North
Burlington Coat Realty of Potomac, Inc.	Virginia	5311	52-1848892	1830 Route 130 North
				Burlington, New Jersey 08016 (609) 387-7800

<b>Burlington Coat Factory of Washington, LLC</b>	<b>Washington</b>	<b>5311</b>	<b>20-4637093</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory Realty of Franklin, Inc.</b>	<b>Washington</b>	<b>5311</b>	<b>91-2131354</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of West Virginia, LLC</b>	<b>West Virginia</b>	<b>5311</b>	<b>20-4637153</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>
<b>Burlington Coat Factory of Wisconsin, LLC</b>	<b>Wisconsin</b>	<b>5311</b>	<b>20-4637125</b>	<b>1830 Route 130 North Burlington, New Jersey 08016 (609) 387-7800</b>

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

**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**

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**The information in this prospectus is not complete and may be changed. We may not sell these securities until the registration statement filed with the Securities and Exchange Commission is effective. The 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.**

**Prospectus**

**Subject to Completion, Dated October 10, 2006**

**\$305,000,000**

**Burlington Coat Factory Warehouse Corporation**

**Exchange Offer for**

**11 1/8% Senior Notes due 2014**

*Set forth below is a summary of the terms of the notes offered hereby. For more details, see Description of Exchange Notes.*

Offer for outstanding 11 1/8% Senior Notes due 2014, in the aggregate principal amount of \$305,000,000 (which we refer to as the Old Notes ) in exchange for up to \$305,000,000 in aggregate principal amount of 11 1/8% Senior Notes due 2014 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, , 2006, unless extended.

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 exchange all 11 1/8% Senior Notes due 2014 that are validly tendered and not validly withdrawn.

We will not receive any proceeds from the exchange offer.

The exchange of notes will not be taxable exchange for U.S. federal income tax purposes.

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

**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 existing and future unsecured senior debt, senior in right of payment to all existing and future senior subordinated debt and effectively subordinated in right of payment to secured indebtedness to the extent of the value of the assets securing such indebtedness, including all borrowings under senior secured credit facilities.

The Exchange Notes mature on April 15, 2014. The Exchange Notes will accrue interest at a rate of 11 1/8% per year, payable semi-annually in cash in arrears on April 15 and October 15 of each year, commencing on April 15, 2007. Interest on the Exchange Notes will accrue from the last interest date on which interest was paid on your Old Notes, October 15, 2006, if you effectively tender your Old Notes for Exchange Notes.

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

We may also redeem up to 35% of the Exchange Notes using the proceeds of certain equity offerings completed before April 15, 2009. See Description of Exchange Notes.

The terms of the Exchange Notes are identical to our outstanding Old Notes except for transfer restrictions and registration rights. **For a discussion of specific risks that you should consider before tendering your outstanding 11 1/8% Senior Notes due 2014 in the exchange offer, see Risk Factors beginning on page 13.**

There is no public market for the Old Notes.

Each broker-dealer that receives Exchange Notes pursuant to the exchange offer must acknowledge that it will deliver a prospectus in connection with any resale of the 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, 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 determined if this prospectus is truthful or complete. Any representation to the contrary is a criminal offense.**

The date of this prospectus is [                      ], 2006

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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. The selling noteholders are offering to sell, and seeking offers to buy, 11 1/8% Senior Notes due 2014 only in jurisdictions where offers and sales are permitted. 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 11 1/8% Senior Notes due 2014.

Each broker-dealer that receives new securities for its own account pursuant to the exchange offer must acknowledge that it will deliver a prospectus in connection with any resale of these new securities. 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. This prospectus, as it may be amended or supplemented from time to time, may be used by a broker-dealer in connection with resales of new securities received in exchange for securities where those securities were acquired by this broker-dealer as a result of market-making activities or other trading activities. We have agreed that, starting on the expiration date and ending on the close of business 180 days after the expiration date, we will make this prospectus available to any broker-dealer for use in connection with any such resale. See Plan of Distribution.

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**TRADEMARKS**

Our trademarks include BCF, BCF Burlington Coat Factory, Burlington Coat Factory, Cohoes, Luxury Linens, MJM Designer Shoes and Depot.

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**PROSPECTUS SUMMARY**

*This summary highlights information contained elsewhere in this prospectus. It does not contain all the information that you may consider important in making your investment decision. Therefore, you should read the entire prospectus carefully, including, in particular, the section entitled Risk Factors and the financial statements and the related notes to those statements. In this prospectus, unless we indicate otherwise or the context requires, we, us, our, Company, Issuer, BCF, BCFWC and Burlington Coat Factory refers to Burlington Coat Factory Warehouse Corporation and its consolidated subsidiaries. The term Holdings refers to Burlington Coat Factory Investments Holdings, Inc. and its subsidiaries, except with respect to any discussions regarding the Holdings Senior Discount Notes due 2014, in which case Holdings refers only to Burlington Coat Factory Investments Holdings, Inc. and not to any of its subsidiaries. The term Parent refers only to Burlington Coat Factory Holdings, Inc. and not to any of its subsidiaries. We maintain our records on the basis of a 52 or 53 week fiscal year ending on the Saturday closest to May 31. Therefore, references to fiscal 2006, fiscal 2005, fiscal 2004, and fiscal 2003, refer to our fiscal years ended June 3, 2006, May 28, 2005, May 29, 2004 and May 31, 2003, respectively. We define our comparative store sales as sales of those stores (net of sales discounts) that have been open at least 425 days for the entire comparative period.*

**Burlington Coat Factory Warehouse Corporation**

We are a nationally recognized retailer of high-quality, branded apparel at every day low prices ( EDLP ). We opened our first store in Burlington, New Jersey in 1972, selling primarily coats and outerwear. Since then, we have expanded our store base to 365 stores in 42 states (exclusive of three stores closed due to hurricane damage), 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 décor and gifts. We employ a hybrid business model which enables us to offer the low prices of off-price retailers and the branded merchandise, product breadth and product diversity of department stores. We acquire desirable, first-quality, labeled merchandise directly from nationally-recognized manufacturers such as Ralph Lauren, Jones New York, Calvin Klein, Nine West, and Nautica. For the fiscal year ended June 3, 2006, we generated total revenues of approximately \$3.4 billion.

As of June 3, 2006, we operated stores under the names Burlington Coat Factory Warehouse ( BCFW ) (338 stores exclusive of three stores closed due to hurricane damage), MJM Designer Shoes (18 stores), Cohoes Fashions (7 stores), and Super Baby Depot (2 stores). The average BCFW store is approximately 85,000 square feet, generally twice the size of most competitive off-price formats. We also offer merchandise for sale through our wholly-owned internet subsidiary, Burlington Coat Factory Direct Corporation, at [www.burlingtoncoatfactory.com](http://www.burlingtoncoatfactory.com), [www.coat.com](http://www.coat.com) and [www.babydepot.com](http://www.babydepot.com).

We purchase a majority of our merchandise pre-season, when department stores make a large portion of their purchases, and the balance of our merchandise in-season (replenishment, re-orders and opportunistic purchases), when off-price retailers make a large portion of their purchases. This unique buying strategy, along with a no-frills merchandising approach enables us to offer merchandise at prices substantially below full retail prices. Our strategy of up-front purchasing allows us to acquire a product line with depth of style, size and color more extensive than the product lines of our off-price competitors. Merchandise is displayed on easy-access racks, and sales assistance is provided in specialty departments on a store-by-store basis.

We offer products in two primary categories, Apparel and Other Products, as follows:

Apparel includes departments that offer clothing items for men, women and children, and apparel accessories such as shoes, jewelry, perfumes and watches. Net sales from continuing operations of Apparel products were approximately 80% of total net sales for fiscal 2006.

Other Products includes departments that offer baby furniture and accessories, linens and home furnishings. Net sales from continuing operations of Other Products were approximately 20% of total net sales for fiscal 2006.

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**Holding Company Structures**

Holdings is a newly-created wholly-owned subsidiary of Parent that has no material assets or operations other than its ownership of our Company, BCFWC. BCFWC is a wholly-owned subsidiary of Holdings, and is primarily a holding company with few material assets (including one store location and related inventory and the equity interests of its subsidiaries).

**Our Competitive Strengths**

We compete for customers with off-price retailers, department stores, mass merchants and specialty apparel stores. We believe the combination of the following competitive strengths differentiates our business:

*Compelling Value Proposition to Consumers.* Our hybrid business model offers the low prices of an off-price retailer as well as the branded merchandise, product breadth and product diversity traditionally associated with department stores. Our business model appeals to both customers seeking low prices and to shoppers with specific merchandise needs for a wide range of style, color and size options. We maintain specific strengths in menswear, juvenile furniture, brand-name and designer coats and brand-name apparel. In contrast to department and specialty stores, our merchandise selection is offered at EDLP. Department stores initially price merchandise at full retail value, then implement a series of promotional and sale events to achieve a lower average sale price. Our customers do not need to wait for promotions to receive the best value. Further, our no-frills operations lead to merchandise generally being available at an additional discount to department store sale prices. We offer an attractive option for the growing segment of shoppers seeking department store styles and selection, but also low and consistent prices.

*Deep Vendor Relationships with Mutually Attractive Economics.* We have long-standing and strong relationships with an extensive network of more than 1,000 vendors. Some of these relationships span up to three decades. We believe our vendor relationships, combined with our buyer- and seller-friendly sourcing terms, make us a sought-after business partner. We seldom require margin guarantee provisions in our supply contracts, providing low-risk accounts to vendors. In contrast, department stores often negotiate margin guarantees into their vendor contracts, exposing these vendors to financial risk. Additionally, our strategy of purchasing a majority of our merchandise pre-season allows us to acquire a product line with a depth of style, size and color that is more extensive than the product lines of our off-price competitors, which make a large portion of their purchases in-season. We purchase no more than 5% of our annual demand from any one supplier and do not maintain any long-term or exclusive commitments to purchase from any single manufacturer.

*Strong Operational Track Record.* Our operations have generated profits every year since our inception in 1972.

*Diversified Revenue Base with Low Volatility.* As of June 3, 2006, we operate 365 stores (exclusive of three stores closed due to hurricane damage) in 42 states. We offer merchandise across departments, including: ladies sportswear, menswear, coats, family footwear, baby furniture and accessories, home décor and gifts. We have diversified our product mix from primarily coats and outerwear as we have grown our other apparel and specialty divisions over time. Ladies coats and men's outerwear comprised 11.0% of our net sales for the fiscal year ended June 3, 2006, down from 13.7% in fiscal 2005.

*Recently Remodeled Store Base and Expanded Distribution Network.* We have invested heavily in our operations over the past few years by building a new distribution center and refurbishing many of our stores. Over 70% of our existing stores as of June 3, 2006 had been opened, remodeled or expanded within the past seven years in connection with the adoption of our new store prototype. In 2004, we completed our distribution facility in Edgewater Park, New Jersey, and in April 2006, we opened our fourth distribution center on the west



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coast in San Bernardino, California which currently is fully operational. Given our current distribution center utilization rates, we believe we could double our store base without adding distribution capacity.

*Strong Incumbent Management Team.* We have an experienced senior management team consisting of 36 individuals. Three of the five senior executives have an average experience of 23 years with us and we recently hired an Executive Vice President, Chief Merchandising Officer with 30 years of retail experience, most recently as an executive of a women's apparel specialty store company. Included in our senior management are 14 merchandise managers with an average tenure of 18 years. We also recently hired an Executive Vice President, Chief Financial Officer with 22 years of operational, financial, and significant retail experience. We attribute our success in retaining highly desirable personnel in part to the entrepreneurial culture we foster. This rewarding culture draws highly motivated individuals, many of whom have spent nearly their entire careers rising through our ranks. Our management team has been central to our proven track record of consistent profitability.

### **Our Business Strategy**

We intend to pursue the following key elements of our current business strategy:

*Offer a wide and appealing selection of brand-name apparel at EDLP.* We offer a merchandise selection substantially broader than that of our off-price competitors and similar to the selection found at a department store. Unlike other off-price retailers, we offer a full selection of style, size, and color to our customers. In contrast to merchandise at department and specialty stores, our merchandise is offered at EDLP, allowing customers to obtain the best value at our stores without waiting for sales or promotions. Further, we provide a more inviting shopping environment than our off-price competitors, with wider aisles and easy to navigate merchandise displays.

*Provide the widest selection of famous-maker and designer coats of any retailer.* Although ladies' coats and men's outerwear for the fiscal year ended June 3, 2006 comprised only 11.0% of our net sales, our extensive and attractively priced coat selection continues to attract first-time and repeat customers in need of outerwear. Over the last two decades, we have successfully cross-sold our broad product lines to the destination coat shopper. Management believes our model successfully turns many coat customers into repeat shoppers.

*Cultivate exceptionally strong vendor relationships.* Our relationships with over 1,000 vendors have been built over decades and are difficult for competitors to replicate. These relationships exist throughout our merchandising division. Our sourcing terms enable us to be a strong, long-term partner of our vendors. Unlike department stores, we seldom require margin guarantee provisions in our supply contracts. As a result, we believe vendors enjoy the benefit of our lower risk, clean accounts.

*Purchase early in each fashion season and reorder in rapid response to trends.* We purchase large quantities of merchandise early in each fashion season and reorder merchandise in rapid response to sales trends. We buy the majority of our merchandise pre-season, when department stores make a large portion of their purchases, and the balance in-season, when off-price retailers make a large portion of their purchases. This strategy helps us maintain a sizable, current and varied selection of apparel throughout the year with lower average prices than department stores and superior selection compared with our off-price competitors. Additionally, our ability to drop-ship to our stores allows us to move current merchandise quickly and in-season.

*Adhere to an opportunistic yet disciplined real estate strategy.* We have grown our store base consistently since our founding in 1972, developing more than 98% of our stores organically, rather than through acquisition. We have maintained an average rent per square foot that we believe is well below the rents per square foot paid by many of our off-price competitors. Further, 88% of our stores are leased, rather than owned. Our current

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typical lease contracts have an initial period of five years, with several renewal options of five years each, and a majority of our leases provide us with a one-time, one-sided termination option after three years. By competitively maintaining our leases, by re-evaluating our current leases and by strategically evaluating opportunities nationwide, we are able to maintain a highly efficient and flexible cost structure and to secure new, desirable real estate at highly favorable terms.

*Continue to pursue new store opportunities.* We have a proven track record of successful new store expansion. We believe there is ample opportunity for continued store growth. Over the last five fiscal years we have added an average of 20 new stores per year. Our value proposition of large, fashionable assortments at low prices resonates across the country. In addition, we have lower market penetration than many of our off-price competitors, and we believe there is ample opportunity for continued expansion. We believe we can continue to expand our store base at a pace consistent with our recent history.

*Achieve gains in operating efficiencies and customer satisfaction.* Our management continues to drive operating improvements in our business. We further believe that our new cash back return policy will help increase customer satisfaction. By the end of August 2006, the cash back return policy was implemented in all of our stores, and the national advertisement campaign announcing the policy began in September 2006. We continue to explore ideas to improve our field operations, distribution, and merchandising initiatives including an improvement in planning and allocation on a region-by-region and store-by-store basis.

## **The Transactions**

On January 18, 2006, we entered into a merger agreement (the *Merger Agreement*) with Burlington Coat Factory Holdings, Inc. (*Parent*) and BCFWC Mergersub, Inc. (*Merger Sub*), each a newly formed holding company owned by affiliates of Bain Capital Partners, LLC (*Bain Capital*), pursuant to which *Merger Sub*, a wholly-owned subsidiary of *Parent*, merged with and into our Company (the *Merger*). As consideration for the *Merger*, each former holder of our common stock was entitled to receive a cash amount equal to \$45.50 per common share. Funds associated with *Bain Capital* own approximately 98.4% of *Parent*'s basic common stock, with the remainder held by existing members of management. Additionally, management holds options to purchase 7.5% of the basic shares outstanding.

As a result of the *Transactions* (as defined below), our shares are no longer listed on the New York Stock Exchange, and we continue our operations as a privately held company. We financed the *Merger* and paid related costs and expenses with the following:

Approximately \$225.0 million of drawings (excluding a seasonal working capital adjustment) under \$800.0 million of an ABL senior secured revolving credit facility, referred to herein as the *ABL Credit Facility*;

\$900.0 million senior secured term loan facility, referred to herein as the *term loan facility* and, together with the *ABL Credit Facility*, the *senior secured credit facilities*;

\$305.0 million aggregate principal amount 11<sup>1</sup>/<sub>8</sub>% Senior Notes due 2014 issued at a discount which generated \$299 million in proceeds and offered to be exchanged hereby;

\$99.3 million aggregate principal amount at maturity of senior unsecured discount notes of *Holdings*, which were offered at a substantial discount and generated gross proceeds of approximately \$75.0 million at issuance, referred to herein as the *Holdings Senior Discount Notes*;

Existing cash estimated at \$192.5 million; and

\$445.0 million of invested equity from funds associated with *Bain Capital* and \$0.8 million in cash from members of management (collectively all of the transactions described in this paragraph, the *Transactions*).





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Expiration Date; Withdrawal of Tender	The exchange offer will expire 5:00 p.m., New York City time, on _____, 2006, or a later time if we choose to extend this exchange offer. 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.
Resales	<p>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 if:</p> <p style="padding-left: 40px;">you acquire the Exchange Notes in the ordinary course of business:</p> <p style="padding-left: 40px;">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;</p> <p style="padding-left: 40px;">you are not an affiliate of ours, as defined in Rule 405 of the Securities Act; and</p> <p style="padding-left: 40px;">you are not a broker-dealer.</p> <p>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, this liability.</p> <p>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.</p>
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 relating to compliance with any applicable law, or any applicable interpretation by any staff of the Securities and Exchange Commission, or any order of any governmental agency or court of law. We currently expect that each of the conditions will be satisfied and that no waivers will be necessary. See The Exchange Offer Conditions to the Exchange Offer.
Procedures for Tendering Notes Held in the Form of Book-Entry Interests	The Old Notes were issued as global securities and were deposited upon issuance with Wells Fargo Bank, N.A. which issued uncertificated depositary interests in those outstanding Old Notes,



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which represent a 100% interest in those Old Notes, to The Depository Trust Company.

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

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 BLUE-colored 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 The Exchange Offer. Your outstanding Old Notes will be tendered in multiples of \$1,000.

A timely confirmation of book-entry transfer of your outstanding Old Notes into the exchange agent's account at The Depository Trust Company, under the procedure described in this prospectus under the heading The Exchange Offer must be received by the exchange agent on or before 5:00 p.m., New York City time, on the expiration date.

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 U.S. 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

Wells Fargo Bank, N.A. 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.

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**Terms of the Exchange Notes**

Issuer	Burlington Coat Factory Warehouse Corporation.
Notes Offered	\$305,000,000 million aggregate principal amount of Exchange Notes due 2014 of BCFWC.
Maturity Date	April 15, 2014.
Interest	Interest on the Exchange Notes will accrue at a rate of 11 1/8% per year, payable semi-annually in cash in arrears on April 15 and October 15 of each year, commencing on April 15, 2007. Interest on the Exchange Notes will accrue from the last interest date on which interest was paid on your Old Notes if you effectively tender your Old Notes for Exchange Notes.
Guarantees	Holdings and each of our current and future restricted subsidiaries jointly, severally and unconditionally guarantee the Exchange Notes. The Exchange Notes will be guaranteed on a senior unsecured basis. If we create or acquire a new domestic subsidiary, then that subsidiary will guarantee the Exchange Notes on a senior unsecured basis, unless we designate the subsidiary as an unrestricted subsidiary under the indenture governing the Exchange Notes. Holders of the Exchange Notes should not attribute significant value to the Holdings guarantee, as Holdings does not have any assets other than the capital stock of BCFWC, and the covenants in the indenture relating to the Exchange Notes do not apply to Holdings.
Ranking	The Exchange Notes and any guarantees will be general unsecured obligations of us and the guarantors, and will rank equally in right of payment to all of our and the guarantors indebtedness and other obligations that are not, by their terms, expressly subordinated in right of payment to the Exchange Notes and the guarantees. The Exchange Notes and any guarantees will be senior in right of payment to any future indebtedness and other obligations of us or the guarantors that are, by their terms, expressly subordinated in right of payment to the Exchange Notes and the guarantees. The Exchange Notes and any guarantees will be effectively subordinated to all senior secured indebtedness and other obligations of us and the guarantors (including our senior secured revolving credit facility) to the extent of the value of the assets securing such obligations.
Optional Redemption	Prior to April 15, 2010, we may redeem some or all of the Exchange Notes at any time at a price of 100% of the principal amount of the Exchange Notes redeemed plus a make-whole premium. On or after April 15, 2010, we may redeem some or all of the Exchange Notes at any time at the redemption prices described under Description of Exchange Notes Optional Redemption, plus accrued and unpaid interest. In addition, at any time prior to April 15, 2009, we may also redeem up to 35% of the aggregate principal amount of the Exchange Notes with the net cash proceeds of certain equity offerings at the redemption price specified under Description of Exchange Notes Optional Redemption, plus accrued and unpaid interest.



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Mandatory Offer to Repurchase Following  
Certain Asset Sales

If we sell certain assets and do not reinvest the net proceeds in compliance with the indenture, we must offer to repurchase the Exchange Notes at 100% of their principal amount, plus accrued and unpaid interest (if any).

Change of Control

If we experience certain kinds of changes of control, we must offer to purchase the Exchange Notes at 101% of their principal amount, plus accrued and unpaid interest (if any). There can be no assurance that we will have sufficient funds to purchase notes tendered. See **Risk Factors Related to the Offering**. We may not have the funds to purchase the notes upon the changes of control offer as required by the indentures governing the notes.

Certain Covenants

The indenture contains covenants that limit, among other things, our ability and the ability of our restricted subsidiaries to:

incur additional indebtedness;

pay dividends on our capital stock or repurchase our capital stock;

make investments;

use assets as security in other transactions; and

sell certain assets or merge with or into other companies.

Use of Proceeds

We will not receive any proceeds from the issues of the Exchange Notes in the Exchange Offer. We used the proceeds from the sale of the Old Notes and borrowings under our senior secured credit facilities and the equity contribution to fund the acquisition of Burlington Coat Factory Warehouse Corporation and pay related fees and expenses. See **Use of Proceeds**.

**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 notes, see **Description of Exchange Notes** section of this prospectus.

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**SUMMARY HISTORICAL AND PRO FORMA FINANCIAL AND OPERATING DATA**

We maintain our records on the basis of a 52 or 53 week fiscal year ending on the Saturday closest to May 31. Results for fiscal 2005 and fiscal 2004 represent the operating results of BCFWC and its subsidiaries as reflected in the consolidated financial statements of Burlington Coat Factory Investments Holdings, Inc. (collectively referred to as the Predecessor Company ). Results for 2006 are represented by (i) the results of Holdings (the Successor Company ) for the period from April 13, 2006 through June 3, 2006, subsequent to the acquisition of our Company by Bain Capital and other investors and (ii) results of the Predecessor Company for the period from May 29, 2005 through April 12, 2006, prior to the acquisition of our Company by Bain Capital and other investors. Set forth below is summary historical consolidated financial data and summary pro forma consolidated financial data for the Predecessor Company and the Successor Company at the dates and for the periods indicated.

The following table sets forth selected historical consolidated financial information for Predecessor Company for the periods presented prior to the acquisition of our Company by Bain Capital and other investors and selected historical financial data and summary pro forma consolidated financial data for the Successor Company for periods presented after such acquisition. The statement of operations data and cash flow data for the fiscal years ended May 28, 2005 and May 29, 2004 and the period from May 29, 2005 through April 12, 2006, and the balance sheet data as of May 28, 2005 and May 29, 2004 have been derived from the audited financial statements of the Predecessor Company. The statement of operations data and cash flow for the period from April 13, 2006 through June 3, 2006, and the balance sheet date as of June 3, 2006 have been derived from the audited financial statements of the Successor Company.

The unaudited pro forma consolidated statement of operations for the twelve months ended June 3, 2006 gives effect to the Transactions, as if the Transactions had occurred as of May 29, 2005. The summary pro forma financial data for the twelve months ended June 3, 2006 were derived by adding our financial data for the period from May 29, 2005 to April 12, 2006 to our financial data for the period from April 13, 2006 to June 3, 2006 and by applying pro forma adjustments to those numbers. The pro forma adjustments are based upon available information and certain assumptions that we believe are reasonable. The summary unaudited pro forma consolidated financial data are for informational purposes only and do not purport to represent what our results of operations or financial position actually would be if the Transactions had occurred at any date, nor do such data purport to project the results of operations for any future period. Unless otherwise stated, the pro forma amounts presented below represent those of Holdings and its subsidiaries.

The summary historical and pro forma consolidated financial data and operating data should be read in conjunction with Selected Historical Consolidated Financial and Other Data, Management's Discussion and Analysis of Financial Condition and Results of Operations and our consolidated financial statements and related notes appearing elsewhere in this prospectus.

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	Predecessor Fiscal Year Ended		May 29, 2005 through April 12, 2006	Successor	
	May 29, 2004	May 28, 2005		April 13, through June 3, 2006	Pro Forma Twelve Months Ended June 3, 2006
(dollars in thousands)					
<b>Consolidated Statements of Operations:</b>					
<b>Revenues:</b>					
Net Sales	\$ 2,833,484	\$ 3,171,242	\$ 3,017,633	\$ 421,180	\$ 3,438,813
Other Revenue	26,476	28,598	27,675	4,066	31,533
	2,859,960	3,199,840	3,045,308	425,246	3,470,346
<b>Costs and Expenses:</b>					
Cost of Sales (Exclusive of Depreciation and Amortization)	1,765,478	1,987,159	1,916,798	266,465	2,183,263
Selling and Administrative Expenses	899,984	957,759	897,231	154,691	1,078,193
Depreciation	83,915	89,858	78,804	18,097	136,213
Amortization	75	98	494	9,758	48,267
Interest Expense	5,863	7,334	4,609	18,093	135,870
Other (Income) Loss, Net	(10,335)	(14,619)	(3,572)	(4,876)	(1,395)
	2,744,980	3,027,589	2,894,364	462,228	3,580,411
Income (Loss) from Continuing Operations Before Provision (Benefit) for Income Tax	114,980	172,251	150,944	(36,982)	(110,065)
Provision (Benefit) for Income Tax	42,641	66,204	56,605	(9,816)	(41,285)
Income (Loss) from Continuing Operations	\$ 72,339	\$ 106,047	\$ 94,339	\$ (27,166)	\$ (68,780)
<b>Balance Sheet Data:</b>					
Total Assets	\$ 1,579,178	\$ 1,673,268	\$ *	\$ 3,200,549	
Working Capital(1)	330,007	407,240	*	233,165	
Total Debt	134,585	133,537	*	1,518,479	
Stockholders' Equity	845,432	926,153	*	419,512	
<b>Statement of Cash Flow Data:</b>					
Net Cash Provided By (Used In) Continuing Operations:					
Operating Activities(2)	\$ 23,336	\$ 142,024	\$ 430,979	\$ (52,893)	
Investing Activities(2)	(118,330)	(98,493)	(63,920)	(2,057,669)	
Financing Activities(2)	98,784	(25,384)	(102,063)	1,855,989	
Capital Expenditures(3)	125,775	97,340	69,558	6,275	
<b>Other Financial Data:</b>					
Rent Expense(4)	\$ 115,900	\$ 125,300	\$ 113,317	\$ 19,327	
Cash Rent Expense(5)	114,294	123,149	113,214	17,996	
Number of Stores (at end of period)	349	362	367	365	
Comparative Store Sales Growth (Decline)(6)	(0.3)%	6.3%	*	*	
Cash Interest Expense(7)	\$ 5,160	\$ 9,363	\$ 5,538	\$ 6,223	
Ratio of Earnings to Fixed Charges(8)	3.6x	4.6x	4.6x	**	0.4x

\* Information not available for interim periods.

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Due to losses for the period April 13, 2006 to June 3, 2006, the coverage ratio was less than 1:1. BCFWC must generate additional pretax earnings of \$37.0 million to achieve a ratio of 1:1 for the period.

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- (1) We define working capital as current assets (excluding assets from discontinued operations) minus current liabilities (including the current portion of long-term debt and accrued interest thereon).
- (2) Excludes cash provided by or used in discontinued operations.
- (3) Includes cash paid for property and equipment and lease acquisition costs.
- (4) Rent expense represents (i) basic rent expense on a straight-line basis; (ii) contingent rent expense; (iii) amortization of leasehold purchases; and (iv) amortization of leasehold incentives received from landlords.
- (5) Includes cash paid for rent expense, including minimum rent payments and contingent rental payments.
- (6) Since fiscal 2004, we have defined comparative store sales to include sales (net of sales discounts) of those stores that have operated at least 425 days for the entire comparative period. Existing stores whose square footage has been changed by more than 20% and relocated stores are classified as new stores for comparative store sales purposes. Prior to fiscal 2004: (i) comparative store sales included sales of those stores that have operated at least 365 days for the entire comparative period; (ii) comparative store sales did not include sales discounts; (iii) comparative store sales included sales of all expanded stores; and (iv) relocated stores were treated as new stores for comparative store sales purposes.
- (7) Includes cash paid for interest expense excluding the non cash interest related to Holdings Senior Discount Notes.
- (8) For purposes of calculating the ratio of earnings to fixed charges, earnings consist of income from continuing operations before provision for income taxes plus fixed charges. Fixed charges include: interest expense; amortization of capitalized finance costs; and a one-third portion of operating lease expenses (primarily rent) that our management believes is representative of the interest component of operating leases.

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**RISK FACTORS**

You should carefully consider the following risks, which we believe are all of the material risks related to the Exchange Notes and our business, as well as the other information contained in this prospectus, before investing in the notes. Any of the following risks could materially adversely affect our business, financial condition or results of operations. In such case, you may lose all or part of your original investment. We may become subject to additional risks in the future.

**Risk Factors Relating to the Exchange Notes**

*Because there is no public market for the Exchange Notes, you may not be able to sell your Exchange Notes.*

The Exchange Notes will be registered under the Securities Act of 1933, as amended, or the Securities Act, but will constitute a new issue of securities, and uncertainty exists with regard to:

the liquidity of any trading market that may develop;

the ability of holders to sell their Exchange Notes; or

the price at which the holders would be able to sell their Exchange Notes.

*The Exchange Notes might trade a higher or lower prices than their principal amount or purchase price, depending on many factors, including prevailing interest rates, the market for similar securities and our financial performance.*

Any market-making activity will be subject to the limits imposed by the Securities Act and the Exchange Act, and may be limited during the exchange offer or the pendency of an applicable shelf registration statement. An active trading market might not exist for the Exchange Notes and any trading market that does develop might not be liquid.

In addition, any holder of Old Notes who tenders in the exchange offer for the purpose of participating in a distribution of the Exchange Notes 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.

*Your Old Notes will not be accepted for exchange if you fail to follow the exchange offer procedures.*

We will issue Exchange Notes pursuant to this exchange offer only after a timely receipt of your Old Notes (including timely notation in book-entry form). Therefore, if you want to tender your Old Notes, please allow sufficient time to ensure timely delivery. If we do not receive your Old Notes by the expiration date of the exchange offer, we will not accept your Old Notes for exchange. We are under no duty to give notification of defects or irregularities with respect to the tenders of Old Notes for exchange. If there are defects or irregularities with respect to your tender of Old Notes, we will not accept your Old Notes for exchange.

*If you do not exchange your Old Notes, your Old Notes will continue to be subject to the existing transfer restrictions and you may be unable to sell your Old Notes.*

We did not register the Old Notes, nor do we intend to do so following the exchange offer. The Old Notes that are not tendered will, therefore, continue to be subject to the existing transfer restrictions and may be transferred only in limited circumstances under the securities laws. If you do not exchange your Old Notes, you will be subject to existing transfer restrictions. As a result, if you hold Old Notes after the exchange offer, you may be unable to sell your Old Notes. If a large number of outstanding Old Notes are exchanged for Exchange Notes issued in the exchange offer, it may be difficult for holders of outstanding Old Notes that are not exchanged in the exchange offer to sell their Old Notes, since those Old Notes may not be offered or sold unless



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they are registered or there are exemptions from registration requirements under the Securities Act or state laws that apply to them. In addition, if there 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.

*If you exchange your Old Notes, you may not be able to resell the Exchange Notes you receive in the exchange offer without registering them and delivering a prospectus.*

You may not be able to resell Exchange Notes you receive in the exchange offer without registering those Exchange Notes or delivering a prospectus. 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.

### **Risk Factors Related to the Offering**

*Servicing our debt will require 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 the notes.*

Our business may not generate sufficient cash flow from operating activities. Our ability to make payments on and to refinance our debt, including the notes, and to fund planned capital expenditures will depend on our ability to generate cash in the future. To some extent, this is subject to general economic, financial, competitive, legislative, regulatory and other factors that are beyond our control. Lower net sales, or higher provision for uncollectibles, generally will reduce our cash flow. Our future cash flow from operations or borrowings under our senior secured credit facilities may not be sufficient to enable us to service our debt, including the notes, or to meet our other obligations and commitments. 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 effect any of these actions on a timely basis, on commercially reasonable terms or at all, or 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 agreement governing our senior secured credit facilities and each indenture governing the notes, may restrict us from effecting 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,

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

we could be forced into bankruptcy or liquidation.

***Our substantial debt could adversely affect our financial condition and prevent us from fulfilling our obligations under the notes.***

After giving effect to the offering of the Old Notes and related use of proceeds we have a substantial amount of debt, which requires significant interest and principal payments. Subject to the limits contained in the indenture governing the notes and our other debt instruments, we may be able to incur additional debt from time to time to finance working capital, capital expenditures, investments or acquisitions, or for other purposes. If we do so, the risks related to our high level of debt could intensify. Specifically, our high level of debt could have important consequences to the holders of the notes, including the following: