

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

In re:

AMERICAN SIGNATURE, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-12105 (JKS)

(Jointly Administered)

Hearing Date: January 7, 2026 at 11:00 a.m. (ET)

Obj. Deadline: December 31, 2025 at 4:00 p.m. (ET)

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER  
AUTHORIZING THE RETENTION OF GOODWIN PROCTER LLP AS SPECIAL  
COUNSEL ON BEHALF OF AND AT THE SOLE DIRECTION OF THE  
CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS OF  
AMERICAN SIGNATURE, INC., EFFECTIVE AS OF THE PETITION DATE**

The above-captioned debtors and debtors in possession (the “Debtors”) hereby submit this application (the “Application”) pursuant to section 327(e) of title 11 of the United States Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”), for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing the Debtors to retain and employ Goodwin Procter LLP (“Goodwin Procter”) as special counsel effective as of the Petition Date (as defined herein).

In support of this Application, the Debtors submit the Declaration of Kizzy L. Jarashow, attached hereto as **Exhibit B** (the “Jarashow Declaration”) and the Declaration of Adam Zalev,

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.



attached hereto as **Exhibit C** (the “Zalev Declaration” and together with the Jarashow Declaration the “Declarations”). In further support of this Application, the Debtors respectfully state as follows:

### **JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the District of Delaware (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated as of February 29, 2012. This is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).

2. The Debtors confirm their consent, pursuant Local Rule 9013-1(f), to the entry of a final order by the Court in connection with this motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested in this Application are Bankruptcy Code section 327(e), Bankruptcy Rules 2014 and 2016, and Local Rule 2014-1.

### **GENERAL BACKGROUND**

5. On November 22, 2025 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with this Court (the “Chapter 11 Cases”). The Debtors are authorized to continue operating their businesses and managing their properties as debtors in possession pursuant to section 1107 and 1108 of the Bankruptcy Code. No trustee or examiner has been appointed in these Chapter 11 Cases. On December 4, 2025, the Office of the United States Trustee (the “U.S. Trustee”) formed the Official Committee of Unsecured Creditors (the “Committee”) consisting of (i) Man Wah MCO; (ii) H317 Logistics, LLC; (iii) Riverside Furniture Corp.; (iv) Holland House; (v) Tempur World, LLC; (vi) Everest

Technologies, Inc.; and (vii) Realty Income Corp. *See* Docket No. 119.

6. The board of directors of American Signature, Inc. (“ASI” and its board, the “ASI Board”) constituted a conflicts committee (the “Conflicts Committee”) on November 19, 2025, comprised of Adam Zalev, as sole member (the “Independent Director”). The Conflicts Committee was delegated the full power and authority to investigate, negotiate, review, approve, and ratify all related-party transactions. Specifically, the Independent Director’s mandate includes both considering and approving forward-looking agreements, including the proposed stalking-horse agreement and, and considering any existing related-party transactions and deciding whether to continue and ratify or, alternatively, amend, terminate or rescind such transactions.

7. The Conflicts Committee retained Goodwin Procter as special counsel pursuant to that certain engagement letter dated November 18, 2025 (the “Engagement Letter”), a copy of which is attached here to as **Exhibit D**. During these Chapter 11 Cases, Goodwin Procter will assist the Conflicts Committee in discharging its duties with respect to related-party transactions.

8. Additional information regarding the Debtors’ businesses, capital structure, and the circumstances leading to the commencement of these Chapter 11 Cases is set forth in greater detail in the *Declaration of Rudolph Morando in Support of the Debtors’ Chapter 11 Petitions and First Day Relief* [Docket No. 5] (the “First Day Declaration”).

### **RELIEF REQUESTED**

9. By this Application, the Debtors seek entry of the Proposed Order to employ and retain Goodwin Procter, effective as of the Petition Date, as special counsel on behalf of and at the sole direction of the conflicts committee (the “Conflicts Committee”) of the board of directors of ASI.

### **GOODWIN PROCTER'S QUALIFICATIONS**

10. The Debtors submit that Goodwin Procter is well-qualified to serve as special counsel to the Conflicts Committee in these Chapter 11 Cases pursuant to Bankruptcy Code section 327(e). Goodwin Procter is a global law firm with nearly 2,000 attorneys, which maintains offices for the practice of law in 16 locations throughout the globe. In particular, Goodwin Procter has significant expertise in the fields of debtors' and creditors' rights, business reorganizations—both out of court and under chapter 11 of the Bankruptcy Code—as well as in corporate governance, mergers and acquisitions, investigations, and litigation. Goodwin Procter and its partners have been actively involved in major restructuring matters over the last decade and have represented both boards of directors and debtors in various chapter 11 cases. *See e.g., In re 23andMe Holding Co.*, Case No. 25-40976 (BCW) (Bankr. E.D. Mo.) (special committee counsel); *In re Ambri Inc. et al.*, Case No. 24-10952 (LSS) (Bankr. D. Del.) (debtors' counsel); *In re The RP Co. Liquidating, LLC*, Case No. 23-10774 (BLS) (Bankr. D. Del.) (special counsel to debtors); *In re Party City Holdco Inc.*, Case No. 23-90005 (MI) (Bankr. S.D. Tex.) (special counsel to audit committee); *In re Clarus Therapeutics Holdings, Inc., et al.*, Case No. 22-10845 (MFW) (Bankr. D. Del) (debtors' counsel).

11. The Debtors believe that Goodwin Procter has the independence necessary to assist the Conflicts Committee in the discharge of its duties in these Chapter 11 Cases. As detailed below, Goodwin Procter does not represent, and has not represented, any of the Debtors' non-debtor affiliates or subsidiaries, parents, principals, predecessors, current or former directors and officers, members or equity holders (each, a "Related Party" and, collectively, the "Related Parties"). As a result, Goodwin Procter can be adverse to the Related Parties if necessary.

12. The Debtors believe that Goodwin Procter has a team of highly qualified and experienced professionals who are uniquely situated to provide effective and tailored services to the Debtors during these Chapter 11 cases. The Debtors further believe that Goodwin Procter has the knowledge, experience, and independence necessary to effectively deal with issues that will arise in these Chapter 11 Cases, including specifically as they pertain to Related Party transactions, and that Goodwin Procter's continued representation of the Debtors is critical to the success of the Debtors' Chapter 11 Cases.

#### **SCOPE OF SERVICES TO BE RENDERED**

13. The employment of Goodwin Procter as special counsel to the Debtors by and through the Conflicts Committee is necessary and appropriate in light of the facts and circumstances, specifically given the overlay of the proposed Related Party transactions in these Chapter 11 Cases. The Debtors anticipate that Goodwin Procter will, among other things, (a) provide legal counsel to the Conflicts Committee within its delegated authority, including in connection with all Related Party transactions, (b) analyze and consider the appropriateness and reasonableness of the sale, including any transfers, settlements or releases in connection therewith, and (c) perform such other services determined by the Conflicts Committee to be necessary or appropriate under the circumstances. Goodwin Procter is not acting as the Debtors' general bankruptcy counsel in these Chapter 11 Cases.

#### **NO DUPLICATION OF SERVICES**

14. The Debtors seek to employ and retain various other restructuring professionals in these Chapter 11 Cases, including Pachulski Stang Ziehl & Jones LLP ("Pachulski") as general bankruptcy counsel to the Debtors pursuant to section 327(a) of the Bankruptcy Code and Potter Anderson & Corroon LLP ("Potter Anderson") as special local counsel to the Debtors by and through the Conflicts Committee pursuant to section 327(e) of the Bankruptcy Code. The Debtors

may also file further applications to employ additional counsel in these Chapter 11 Cases for particular purposes. The Debtors believe that the services provided by Goodwin Procter and Potter Anderson as special counsel will not duplicate the services that other professionals will be providing to the Debtors in these Chapter 11 Cases; moreover, Goodwin Procter and Potter Anderson will work diligently to ensure that the services to be rendered and performed by them as special counsel are not duplicative of work performed by Pachulski or any other law firms retained by the Debtors.

### **PROFESSIONAL COMPENSATION**

15. Goodwin Procter intends to apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these Chapter 11 Cases in accordance with section 330 of the Bankruptcy Code, the applicable provisions of the Bankruptcy Rules and the Local Bankruptcy Rules, and any other applicable procedures and orders of the Court. Goodwin Procter also intends to make reasonable efforts to comply with the United States Trustee for the District of Delaware's requests for information and additional disclosures as set forth in the Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses filed under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases, effective November 1, 2013 (the "U.S. Trustee Guidelines"), both in connection with the Application and with any fee applications to be filed by Goodwin Procter in these Chapter 11 Cases.

16. Goodwin Procter proposes to provide professional services to the Debtors under its standard rate structure. As of January 1, 2025, Goodwin Procter's standard hourly rate ranges are \$1,400 to \$2,450 for partners, \$1,300 to \$2,280 for counsel, \$870 to \$1,370 for associates, and \$380 to \$740 for paralegals.

17. As of January 1, 2026, Goodwin Procter's standard hourly rate ranges will be \$1,475 to \$2,625 for partners, \$1,275 to \$2,475 for counsel, \$995 to \$1,495 for associates, and

\$375 to \$815 for paralegals.

18. The Debtors have been informed that Goodwin Procter sets its hourly rates on an annual basis. These hourly rates are subject to periodic adjustments to reflect economic and other conditions and Goodwin Procter will provide ten (10) business days' notice of any rate increases to the Debtors, the U.S. Trustee, and any official committee appointed in the Chapter 11 Cases.

19. As noted in the Jarashow Declaration, Goodwin Procter's rate structure is appropriate and consistent with the rates that Goodwin Procter charges for other representations and is not significantly different from the rates that other comparable counsel would charge to perform substantially similar services.

20. During the ninety days prior to the Petition Date, Goodwin Procter received certain payments from the Debtors to hold as advance payment retainers totaling \$250,000 (the "Advance Payment"). Within the ninety days prior to the Petition Date, Goodwin Procter utilized \$177,784.00 of its retainer received during this period to satisfy Goodwin Procter's invoices for professional services rendered in the ordinary course prior to the Petition Date. As of the Petition Date, Goodwin Procter does not believe it is owed any amounts by the Debtors for services rendered prior to the Petition Date. The Debtors nonetheless respectfully request that Goodwin Procter be authorized to apply any excess Advance Payment to any outstanding, prepetition fees and related expenses incurred for work performed by Goodwin Procter for the benefit of the Conflicts Committee that had not been processed in Goodwin Procter's accounting system as of the Petition Date.

21. Other than as set forth above and in the Jarashow Declaration, no arrangement is proposed between the Debtors and Goodwin Procter for compensation to be paid in these Chapter 11 Cases. Except for such sharing arrangements among Goodwin Procter and its members,

Goodwin Procter has no agreement with any other entity to share any compensation received, nor will any be made, except as permitted under Bankruptcy Code section 504(b)(1).

**NO ADVERSE REPRESENTATION**

22. To the best of the Debtors' knowledge and except as otherwise set forth in this Application and the accompanying Jarashow Declaration, Goodwin Procter's attorneys (a) do not have any connection with any of the Debtors, the Related Parties, their creditors, or any other parties-in-interest, the U.S. Trustee for Region 3, or any person employed in the office of the same, or any judge of the United States Bankruptcy Court for the District of Delaware; and (b) do not hold or represent any interest adverse to the Debtors or the estates with respect to the matters on which Goodwin Procter is proposed to be employed.

23. As set forth in the Jarashow Declaration, Goodwin Procter has in the past represented, currently represents, and may in the future represent certain parties in interest in matters unrelated to the Debtors or the Chapter 11 Cases. Goodwin Procter has confirmed to the Debtors that Goodwin Procter will not represent any such creditors or parties in interest in these Chapter 11 Cases in any matters adverse to the Debtors. As further set forth in the Jarashow Declaration, Goodwin Procter has confirmed that it has not in the past and does not currently represent any Related Party.

24. Goodwin Procter has also informed the Debtors that throughout the Chapter 11 Cases, Goodwin Procter will continue to conduct periodic conflicts analyses to determine whether it is performing or has performed services for any significant parties in interest in these Chapter 11 Cases and that Goodwin Procter will promptly update the Jarashow Declaration to disclose any material developments regarding the Debtors or any other pertinent relationships that come to Goodwin Procter's attention.



**BASIS FOR RELIEF REQUESTED**

25. Subject to the requirements of sections 327 and 1107, a debtor in possession is entitled to the counsel of its choosing. *In re Vouzianas*, 259 F.3d 103, 108 (2d Cir. 2001) (observing that “[o]nly in the rarest cases should the trustee be deprived of the privilege of selecting his own counsel”). The Debtors seek to employ Goodwin Procter pursuant to Bankruptcy Code section 327(e), which provides that the debtor subject to court approval:

[M]ay employ, for a specified special purpose, other than to represent the [debtor] in conducting the case, an attorney that has represented the debtor, if in the best interest of the estate, and if such attorney does not represent or hold any interest adverse to the debtor or to the estate with respect to the matter on which such attorney is to be employed.

11 U.S.C. § 327(e).

26. Under section 327(e) of the Bankruptcy Code, four requirements must be met in order for counsel’s retention by a debtor-in-possession to be approved: “(1) the representation is in the best interest of the estate, (2) the attorney represented the debtor in the past, (3) the attorney is for a specific purpose approved by the court, other than to represent the debtor in conducting the case, (4) the attorney does not represent or hold an interest adverse to the debtor or the debtor’s estate.” *Stapleton v. Woodworkers Warehouse, Inc. (In re Woodworkers Warehouse, Inc.)*, 323 B.R. 403, 406 (D. Del. 2005) (citations omitted). The Debtors submit that each of these factors is satisfied with respect to Goodwin Procter, and therefore, its employment should be approved under section 327(e) of the Bankruptcy Code.

27. Retention of an attorney under section 327(e) does not require the same searching inquiry required for a debtor to retain general bankruptcy counsel under Section 327(a). *See Meespierson Inc. v. Strategic Telecom Inc.*, 202 B.R. 845, 847 (D. Del. 1996) (“[S]pecial counsel employed under Section 327(e) need only avoid possessing a conflict of interest concerning the

matter at hand.”).

28. Additionally, Local Rule 2014-1 requires that an entity seeking to employ a professional under section 327 of the Bankruptcy Code file a “verified statement of the professional person under Fed. R. Bankr. P. 2014 and a proposed order . . . .” Local Rule 2014-1. The Debtors refer to the attached Jarashow Declaration and Proposed Order as satisfying these requirements.

29. For the reasons stated above and in the Declarations, the Debtors submit that the retention and employment of Goodwin Procter as special counsel is in the best interests of their estates and is necessary to the successful prosecution of these Chapter 11 Cases. Accordingly, the Debtors submit that the retention of Goodwin Procter as special counsel should be approved by the Court.

#### **RETROACTIVE RETENTION**

30. The Debtors request approval of the employment of Goodwin Procter as special counsel on behalf of and at the sole discretion of the Conflicts Committee, effective as of the Petition Date. Such relief is warranted by the circumstances presented by these Chapter 11 Cases. The Third Circuit has identified “time pressure to begin service” and absence of prejudice as factors favoring retroactive retention. *See In re Arkansas Co.*, 798 F.2d 645, 650 (3d Cir. 1986); *see also In re Indian River Homes, Inc.*, 108 B.R. 46, 52 (Bankr. D. Del. 1989). The complexity, intense activity and speed that have characterized these Chapter 11 Cases has necessitated that Goodwin Procter, the Debtors’ other professionals, and the Debtors focus their immediate attention on time-sensitive matters and promptly devote substantial resources to the Debtors’ affairs, pending submission and approval of the Application.

31. Accordingly, the Debtors submit that Goodwin Procter’s representation of the Conflicts Committee is permissible under section 327 of the Bankruptcy Code and is in the best

interests of all creditors of the estate.

**NOTICE**

32. Notice of this motion will be provided to the following parties or their respective counsel: (a) the U.S. Trustee; (b) the Committee; (c) the DIP Agent and the Prepetition ABL Agent; and (d) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtors respectfully submit that, in light of the nature of the relief requested, no further notice is necessary.

**CONCLUSION**

WHEREFORE, the Debtors respectfully request that the Court enter the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested in this Application and such other and further relief as may be just and proper.

Dated: December 17, 2025

Respectfully submitted,

By: /s/ Adam Zalev

Name: Adam Zalev

Title: Independent Director of the  
Conflicts Committee of American  
Signature, Inc.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AMERICAN SIGNATURE, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-12105 (JKS)

(Jointly Administered)

**Hearing Date: January 7, 2026 at 11:00 a.m. (ET)**

**Obj. Deadline: December 31, 2025 at 4:00 p.m. (ET)**

**NOTICE OF DEBTORS' APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING  
THE RETENTION OF GOODWIN PROCTER LLP AS SPECIAL COUNSEL  
ON BEHALF OF AND AT THE SOLE DIRECTION OF THE CONFLICTS  
COMMITTEE OF THE BOARD OF DIRECTORS OF AMERICAN  
SIGNATURE, INC., EFFECTIVE AS OF THE PETITION DATE**

**PLEASE TAKE NOTICE** that the above-captioned debtors and debtors in possession (collectively, the “Debtors”), filed the *Debtors’ Application for Entry of an Order Authorizing the Retention of Goodwin Procter LLP as Special Counsel on Behalf of and at the Sole Direction of the Conflicts Committee of the Board of Directors of American Signature, Inc., Effective as of the Petition Date* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

**PLEASE TAKE FURTHER NOTICE** that objections to the Application, if any, must be in writing, filed with the Clerk of the United States Bankruptcy Court for the District of Delaware, 3<sup>rd</sup> Floor, 824 North Market Street, Wilmington, Delaware 19801, on or before **December 31, 2025 at 4:00 p.m. (prevailing Eastern Time)** (the “Objection Deadline”) and served upon and received by the undersigned proposed counsel.

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.

**PLEASE TAKE FURTHER NOTICE** that, if any objections to the Application are received, the Application and such objections shall be considered at a hearing, if necessary, before the Honorable J. Kate Stickles at the Bankruptcy Court, 824 Market Street, 5<sup>th</sup> Floor, Courtroom No. 6, Wilmington, Delaware 19801 on January 7, 2026 at 11:00 a.m. (ET).

**IF NO OBJECTIONS TO THE APPLICATION ARE TIMELY FILED, SERVED AND RECEIVED IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.**

Dated: December 17, 2025  
Wilmington, Delaware

Respectfully Submitted,

/s/ Gregory J. Flasser

L. Katherine Good (No. 5101)

Gregory J. Flasser (No. 6154)

**POTTER ANDERSON & CORROON LLP**

1313 North Market Street, 6<sup>th</sup> Floor

Wilmington, Delaware 19801

Tel: (302) 984-6000

Facsimile: (302) 658-1192

Email: kgood@potteranderson.com

gflasser@potteranderson.com

- and -

Kizzy L. Jarashow (admitted *pro hac vice*)

Stacy Dasaro (admitted *pro hac vice*)

**GOODWIN PROCTER LLP**

The New York Times Building

620 Eighth Avenue

New York, New York 10018-1405

Tel: (212) 813-8800

Facsimile: (212) 355-3333

Email: kjarashow@goodwinlaw.com

sdasaro@goodwinlaw.com

*Proposed Counsel to the Conflicts Committee of the  
Debtors' Board of Directors*

**Exhibit A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AMERICAN SIGNATURE, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-12105 (JKS)

(Jointly Administered)

**Re: Docket No. \_\_\_\_**

**ORDER GRANTING APPLICATION FOR ENTRY OF AN ORDER  
AUTHORIZING THE RETENTION OF GOODWIN PROCTER LLP AS  
SPECIAL COUNSEL ON BEHALF OF AND AT THE SOLE DIRECTION OF THE  
CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS OF AMERICAN  
SIGNATURE, INC., EFFECTIVE AS OF THE PETITION DATE**

Upon the application (the “Application”)<sup>2</sup> of the Debtors for entry of an order (this “Order”), pursuant to Bankruptcy Code section 327(e), Bankruptcy Rules 2014 and 2016, and Local Rule 2014-1, authorizing the employment and retention of Goodwin Procter LLP (“Goodwin Procter”) as special counsel on behalf of and at the sole direction of the conflicts committee of the board of directors of American Signature, Inc., effective as of the Petition Date; and the Court having reviewed the Application and the Declarations in support thereof; and the Court having heard the statements of counsel in support of the relief requested in the Application at the hearing before the Court (the “Hearing”), if any; and the Court being satisfied, based on the representations made in the Application and the Declarations that Goodwin Procter does not represent or hold any

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the *Application for Entry of an Order Authorizing the Retention of Goodwin Procter LLP as Special Counsel on Behalf of and at the Sole Direction of the Conflicts Committee of the Board of Directors of American Signature, Inc., Effective as of the Petition Date* (the “Application”).

interest adverse to the Debtors or their estates with respect to the matters for which Goodwin Procter is to be employed; and the Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Amended Standing Order of Reference from the United States District Court for the District of Delaware*, dated February 29, 2012; and entry of this Order being a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Debtors having consented to the entry of a final order by this Court under Article III of the United States Constitution; and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the Debtors' notice of the Application and the Hearing were due and sufficient under the circumstances, and that no further notice need be given; and all objections to the Application, if any, having been withdrawn, resolved, or overruled; and the Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; it is HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.
2. The Debtors are authorized to retain Goodwin Procter as special counsel on behalf of and at the sole direction of the conflicts committee of the board of directors of American Signature, Inc., pursuant to section 327(e) of the Bankruptcy Code, effective as of the Petition Date, pursuant to the terms and conditions set forth in the Application.
3. Goodwin Procter shall apply for compensation earned for professional services rendered and reimbursement of expenses incurred in connection with the Debtors' Chapter 11 Cases in compliance with sections 330 and 331 of the Bankruptcy Code and the applicable provisions of the Bankruptcy Rules, the Local Rules, and any other applicable procedures and orders of the Court. Goodwin Procter shall also make a reasonable effort to comply with the requests for information and additional disclosures as set forth in the US Trustee Guidelines, both



in connection with the Application and all applications for compensation and reimbursement of expenses filed by Goodwin Procter in these Chapter 11 Cases.

4. Goodwin Procter shall provide ten business days' notice to the Debtors, the Office of the United States Trustee for the District of Delaware, and any official committee appointed in these Chapter 11 Cases before implementing any periodic fee increases and shall file such notices with the Court.

5. The Debtors and Goodwin Procter are authorized to take all necessary actions to effectuate the relief granted pursuant to this Order in accordance with the Application.

6. To the extent there is any inconsistency between the Application, the Declarations, and this Order, the provisions of this Order shall govern.

7. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

8. This Court retains exclusive jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

**Exhibit B**

**Jarashow Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AMERICAN SIGNATURE, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-12105 (JKS)

(Jointly Administered)

**DECLARATION OF KIZZY L. JARASHOW IN SUPPORT OF DEBTORS'  
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE  
RETENTION OF GOODWIN PROCTER LLP AS SPECIAL COUNSEL  
ON BEHALF OF AND AT THE SOLE DIRECTION OF THE  
CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS OF  
AMERICAN SIGNATURE, INC., EFFECTIVE AS OF THE PETITION DATE**

I, Kizzy L. Jarashow, hereby declare (the "Declaration"), pursuant to 28 U.S.C. § 1746, that the following statements are true and correct to the best of my respective knowledge and belief, after due inquiry described herein:

1. I am a partner with Goodwin Procter LLP ("Goodwin Procter"). I am resident in the firm's New York office located at The New York Times Building, 620 Eighth Avenue, New York, NY 10018. I am admitted to and am a member in good standing of the bar of the State of New York.

2. Goodwin Procter is a global law firm with approximately 2,000 attorneys, which maintains offices for the practice of law in 16 locations throughout the globe.

3. I submit this Declaration in support of the Debtors' *Application for Entry of an Order Authorizing the Retention of Goodwin Procter LLP as Special Counsel on Behalf of and at the Sole Direction of the Conflicts Committee of the Board of Directors of American Signature,*

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors' business address is 4300 E. 5th Avenue, Columbus, OH 43235.

*Inc., Effective as of the Petition Date* (the “Application”)<sup>2</sup> filed contemporaneously herewith. This Declaration is also intended to provide the disclosure of compensation required under section 329 of the Bankruptcy Code and Bankruptcy Rule 2016(b).

4. I am duly authorized to make this Declaration on behalf of Goodwin Procter and to submit this Declaration in support of the Application. Unless otherwise stated in this Declaration, I have personal knowledge of the facts hereinafter set forth.

### **GOODWIN PROCTER’S QUALIFICATIONS**

5. Goodwin Procter is well qualified to serve as special counsel to the Debtors acting on behalf of and at the sole direction of the conflicts committee (the “Conflicts Committee”). Goodwin Procter is a global law firm with nearly 2,000 attorneys, which maintains offices for the practice of law in 16 locations throughout the globe. In particular, Goodwin Procter has significant expertise in the fields of debtors’ and creditors’ rights, business reorganizations—both out of court and under chapter 11 of the Bankruptcy Code—as well as in corporate governance, mergers and acquisitions, investigations, and litigation. Goodwin Procter and its partners have been actively involved in major restructuring matters over the last decade and have represented both boards of directors and debtors in various chapter 11 cases. *See e.g., In re 23andMe Holding Co.*, Case No. 25-40976 (BCW) (Bankr. E.D. Mo.) (special committee counsel) *In re Ambri Inc. et al.*, Case No. 24-10952 (LSS) (Bankr. D. Del.) (debtors’ counsel); *In re The RP Co. Liquidating, LLC*, Case No. 23-10774 (BLS) (Bankr. D. Del.) (special counsel to debtors); *In re Party City Holdco Inc.*, Case No. 23-90005 (MI) (Bankr. S.D. Tex.) (special counsel to audit committee); *In re Clarus Therapeutics Holdings, Inc., et al.*, Case No. 22-10845 (MFW) (Bankr. D. Del) (debtors’ counsel).

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

6. I believe that Goodwin Procter has the independence necessary to assist the Conflicts Committee in the discharge of its duties in these Chapter 11 Cases. As detailed below, Goodwin Procter does not represent, and has not represented, any of the Debtors' non-debtor affiliates or subsidiaries, parents, principals, predecessors, current or former directors and officers, members or equity holders (each, a "Related Party" and, collectively, the "Related Parties"). As a result, Goodwin Procter can be adverse to the Related Parties if necessary.

7. Accordingly, subject to this Court's approval of the Application, I believe Goodwin Procter is well-positioned to provide services requested by the Conflicts Committee as the special counsel to the Debtors under Bankruptcy Code section 327(e). I further believe that Goodwin Procter has the knowledge, experience, and independence necessary to effectively deal with issues that will arise in these Chapter 11 Cases, including specifically as they pertain to Related Party transactions, and that Goodwin Procter's continued representation of the Debtors is critical to the success of the Debtors' Chapter 11 Cases.

#### **SCOPE OF SERVICES TO BE RENDERED**

8. The Debtors anticipate that Goodwin Procter will, among other things, (a) provide legal counsel to the Conflicts Committee within its delegated authority, including in connection with all Related Party transactions, (b) analyze and consider the appropriateness and reasonableness of the sale, including any transfers, settlements or releases in connection therewith, and (c) perform such other services determined by the Conflicts Committee to be necessary or appropriate under the circumstances. Goodwin Procter is not acting as the Debtors' general bankruptcy counsel in these Chapter 11 Cases.

9. I understand that the Debtors have retained various other professionals in these Chapter 11 Cases. I also understand that the Debtors may file further applications to employ

additional counsel in these Chapter 11 Cases for particular purposes. Goodwin Procter will work to ensure that the services to be rendered and performed by Goodwin Procter are not duplicative of work performed by other law firms retained by the Debtors.

**NO ADVERSE REPRESENTATION**

10. To the best of my knowledge, and except as otherwise set forth herein, the partners, counsel and associates of Goodwin Procter (a) do not have any connection with any of the Debtors, the Related Parties, their creditors, or any other parties-in-interest, the U.S. Trustee for Region 3, or any person employed in the office of the same, or any judge of the United States Bankruptcy Court for the District of Delaware; and (b) do not hold or represent any interest adverse to the Debtors or the estates with respect to the matters on which Goodwin Procter is proposed to be employed.

11. Goodwin Procter, which employs nearly 2,000 attorneys, has a global and diversified legal practice that encompasses the representation of, and representations adverse to, many entities and individuals, some of which are or may consider themselves to be creditors or parties-in-interest in these Chapter 11 Cases. Goodwin Procter and certain of its partners, counsel and associates have worked, may currently work, and likely in the future will work, or may have personal social connections, with certain of the Debtors' creditors and other parties-in-interest (including professionals representing various stakeholders in these Chapter 11 Cases) in matters unrelated to these Chapter 11 Cases. To the best of the Debtors' knowledge, none of these businesses or other relations constitute interests materially adverse to the Debtors or their bankruptcy estates and, except as otherwise described herein, Goodwin Procter's representation of these other parties is or was unrelated to the Debtors and to the matters for which Goodwin Procter is to be employed in these Chapter 11 Cases.

12. In order to confirm that Goodwin Procter does not represent an adverse interest, Goodwin Procter conducted searches of its electronic database prior to the filing of this Declaration for connections with the parties identified on Schedule 1 attached hereto (the “Potential Parties in Interest List”)<sup>3</sup>. To the best of my knowledge, information, and belief, Goodwin Procter does not have any connection to the parties identified on Potential Parties in Interest List except as described in this Declaration and the attached Schedule 2. Out of an abundance of caution, I am disclosing certain representations, which are not, to my understanding, disqualifying or problematic under either section 327(e) of the Bankruptcy Code or applicable standards of professional ethics:

- a. Schedule 2 attached hereto identifies certain creditors, affiliates of creditors or other parties-in-interest that Goodwin Procter currently represents or has represented within the past three years in matters unrelated to these Chapter 11 Cases.

13. Based on the conflicts searches conducted to date by Goodwin Procter and as reported to me, to the best of my knowledge, neither I, nor any partner, counsel, or associate of Goodwin Procter, insofar as I have been able to ascertain, currently represents or has represented within the past three years the parties listed on Schedule 1, except with respect to unrelated matters as disclosed on Schedule 2 or otherwise described herein. To the extent any information disclosed herein requires amendment or modification upon Goodwin Procter’s further analysis or as additional information becomes available, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

14. For Goodwin Procter’s fiscal year 2025 beginning on October 1, 2024 through September 30, 2025 (the “Fiscal Year 2025”), based upon Goodwin Procter’s search of its internal records as reported to me, to the best of my knowledge, of the entities identified on Schedule 2,

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<sup>3</sup> The identification and classification herein of various entities or individuals as falling within certain categories is not intended and should not be deemed to be an admission of the legal rights or status of any particular individual or entity.

none have accounted for more than 1% of the value of Goodwin Procter's gross revenue of Fiscal Year 2025.

### **PROFESSIONAL COMPENSATION**

15. Goodwin Procter intends to apply for compensation for its work during the Chapter 11 Cases, including on an interim basis, such sums as may be allowed by the Court based on the professional time spent, the rates charged for such services, the necessity of such services to the administration of the estates, the reasonableness of the time within which the services were performed in relation to the results achieved, and the complexity, importance and nature of the issues and tasks addressed in these Chapter 11 Cases. Additionally, Goodwin Procter will seek compensation for all time and expenses associated with its retention under section 327(e) of the Bankruptcy Code, including the preparation of the Application, this Declaration and related documents, as well as any monthly fee statements and/or interim and final fee applications.

16. Goodwin Procter proposes to provide professional services to the Debtors under its standard rate structure. As of January 1, 2025, Goodwin Procter's standard hourly rate ranges are \$1,400 to \$2,450 for partners, \$1,300 to \$2,280 for counsel, \$870 to \$1,370 for associates, and \$380 to \$740 for paralegals.

17. As of January 1, 2026, Goodwin Procter's standard hourly rate ranges will be \$1,475 to \$2,625 for partners, \$1,275 to \$2,475 for counsel, \$995 to \$1,495 for associates, and \$375 to \$815 for paralegals.

18. These rates are Goodwin Procter's current standard hourly rates for both bankruptcy and non-bankruptcy matters, and reflect that restructuring and other complex matters typically are national in scope and involve great complexity, high stakes and severe time pressures. Goodwin Procter also believes that these rates and this rate structure are comparable to those used



in similar circumstances by other similarly skilled professionals. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions and are typically reviewed by Goodwin Procter at the beginning of the calendar year. Goodwin Procter will provide ten (10) business days' notice of any rate increases to the Debtors, the U.S. Trustee, and any official committee appointed in the Chapter 11 Cases.

19. During the ninety days prior to the Petition Date, Goodwin Procter received certain payments from the Debtors to hold as advance payment retainers totaling approximately \$250,000 (the "Advance Payment"). Within the ninety days prior to the Petition Date, Goodwin Procter utilized \$177,784.00 of its retainer received during this period to satisfy Goodwin Procter's invoices for professional services rendered in the ordinary course prior to the Petition Date. As of the Petition Date, Goodwin Procter does not believe it is owed any amounts by the Debtors for services rendered prior to the Petition Date. Nonetheless, I respectfully request that Goodwin Procter be authorized to apply any excess Advance Payment to any outstanding, prepetition fees and related expenses incurred for work performed by Goodwin Procter for the benefit of the Conflicts Committee that had not been processed in Goodwin Procter's accounting system as of the Petition Date.

20. The Debtors have agreed that, consistent with Goodwin Procter's policy regarding its other clients, Goodwin Procter has charged and will continue to charge the Debtors for all other services provided and for other charges and disbursements incurred in the rendition of such services. These charges and disbursements include, among other things, costs for photocopying, telephone calls, travel, travel-related expenses, business meals, computerized research, messengers, couriers, postage, witness fees and other fees related to trials and hearings. Goodwin Procter will charge for these expenses in a manner and at rates consistent with charges made

generally to Goodwin Procter's other clients, and consistent with the U.S. Trustee Guidelines.

Goodwin Procter will make every effort to minimize expenses in these Chapter 11 Cases.

21. In response to the following questions under section D(1) of the U.S. Trustee Guidelines, Goodwin Procter hereby provides the following responses:

<b>Questions required by Section D(1) of the U.S. Trustee Guidelines:</b>	<b>Response of Goodwin Procter:</b>
Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?	No.
Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?	No. The hourly rates used by Goodwin Procter in representing the Debtors are consistent with the rates that Goodwin Procter charges other comparable chapter 11 clients, regardless of the location of the chapter 11 case.
If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and reasons for the difference.	Goodwin Procter's standard billing rates are adjusted annually based on a careful and comprehensive review of market conditions and other factors.  The material financial terms for the prepetition engagement remained the same, as the engagement was on an hourly basis. In addition, historically, Goodwin Procter requested, and received, various payments to fund retainers.
Has your client approved your prospective budget and staffing plan, and, if so, for what budget period?	The Debtors and Goodwin Procter expect to develop a prospective budget and staffing plan for these Chapter 11 Cases. In accordance with the U.S. Trustee Guidelines, the budget may be amended as necessary to reflect changed or unanticipated developments

22. Goodwin Procter has informed the Debtors that it intends to apply to the Court for allowance of compensation for professional services rendered and reimbursement of expenses incurred in these Chapter 11 Cases in accordance with Bankruptcy Code sections 330 and 331, with the applicable provisions of the Bankruptcy Rules and the Local Rules, and with any other applicable procedures and orders of the Court. Goodwin Procter intends that its applications constitute a request for interim payment against Goodwin Procter's reasonable fees and expenses to be determined at the conclusion of these Chapter 11 Cases. Goodwin Procter has also informed the Debtors that it intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the U.S. Trustee Guidelines in connection with the Application and with the interim and final fee applications to be filed by Goodwin Procter in these Chapter 11 Cases. Goodwin Procter has further informed the Debtors that it will seek compensation for the services of each attorney and paraprofessional acting on behalf of the Debtors in these Chapter 11 Cases at the then-current standard hourly rate charged for such services on a non-bankruptcy matter.

23. Other than as set forth above and in the Application, no arrangement is proposed between the Debtors and Goodwin Procter for compensation to be paid in these Chapter 11 Cases. Goodwin Procter has informed the Debtors that, except for sharing arrangements among Goodwin Procter and its respective members, Goodwin Procter has no agreement with any other entity to share any compensation received, nor will any be made, except as permitted under Bankruptcy Code section 504(b)(1).

Dated: December 17, 2025  
New York, New York

/s/ Kizzy L. Jarashow  
Kizzy L. Jarashow

**Schedule 1**

**Potential Parties in Interest List**

**>5% Equity Holders**

Jay L. Schottenstein  
Schottenstein Stores Corporation

**Bankruptcy Judges**

Chief Judge Karen B. Owens  
Judge Brendan L. Shannon  
Judge Craig T. Goldblatt  
Judge J. Kate Stickles  
Judge John T. Dorsey  
Judge Laurie Selber Silverstein  
Judge Mary F. Walrath  
Judge Tomas M. Horan

**Banks**

Alex Brown & Sons  
Morgan Stanley  
PNC Bank, National Association  
Raymond James  
The Huntington National Bank

**Current and Former Affiliates**

Kroehler Corporation  
Kroehler Furniture Mfg. Co., Inc.  
Luxury Delivery Service, Inc.  
Schottenstein Stores Corporation  
Value City Furniture, Inc.

**Current D&O**

Brian T. Strayton  
Deana Carrington  
Dena Schilling  
Eric Jackson  
Eric R. Duerksen  
George Hunter  
George Vemadakis  
Jay L. Schottenstein  
Jeffrey D. Swanson  
Jim Dierker  
Joseph A. Schottenstein  
Kelly Routhier  
Kevin Hughes  
Melita Garrett Abbey  
Patrick J. Sanderson  
Richard Favata  
Steven D. Rabe  
Suzanne Kiggin

Tod H. Friedman  
William R. Kugel

**Debtor**

American Signature Home Inc.  
American Signature USA Inc.  
American Signature Woodbridge LLC  
American Signature, Inc.  
ASI – Laporte LLC  
ASI Elston LLC  
ASI Polaris LLC  
ASI Pure Promise Insurance LLC  
ASI Thomasville LLC

**Debtor Professionals**

Berkeley Research Group, LLC  
C Street Advisory Group, LLC  
Pachulski Stang Ziehl & Jones LLP  
SSG Advisors, LLC

**Employee Benefit Providers**

Anthem  
Anthem Blue Cross And Blue Shield  
BenefitHub  
Carelonrx Through Anthem  
Cigna  
Express Scripts  
Fidelity  
Hinge Health  
Lark Through Anthem  
Legalshield  
MetLife  
Omada  
Prudential  
Talkspace Through Anthem EAP  
VSP

**Insurance**

Ace American Insurance Co  
American Guarantee & Liability Insurance Co  
American International Reinsurance Co Ltd  
Amwins Insurance Brokerage LLC  
Arch Insurance Company  
Aspen Insurance Uk Limited  
Aspen Specialty Insurance Company  
Atlantic Security Ltd.  
Chubb Bermuda Insurance Ltd.  
Cobbs Allen Capital LLC  
Crc Group  
Crum & Forster Specialty Insurance Company  
Endurance American Specialty Ins Co  
Everest Indemnity Insurance Co  
Everest International Assurance Ltd.  
Everest National Insurance Co  
Factory Mutual Insurance Company  
Freedom Specialty Insurance Co  
Gai Insurance Company Limited  
Gemini Insurance Company  
Great American Assurance Company

Hanseatic Insurance Company Ltd.  
Houston Casualty Company  
Incline Casualty Company  
Insurance Company of the State of PA  
IOA National Inc.  
Lexington Insurance Company  
Liberty Insurance Underwriters Inc  
Magna Carta Insurance, Ltd  
Midvale Indemnity Company  
Navigators Insurance Company  
RSUI Indemnity Company  
R-T Specialty, LLC - Burbank  
Scottsdale Insurance Company  
Starr Indemnity & Liability Co  
Steadfast Insurance Company  
The Charter Oak Fire Insurance Company  
The Travelers Indemnity Company  
The Travelers Indemnity Company of Connecticut  
Travelers Excess And Surplus Lines Company  
Travelers Property Casualty Company of America  
United Specialty Insurance Company  
US Specialty Insurance Co  
Westchester Surplus Lines Insurance Co  
XL Specialty Insurance Co  
Zurich American Ins Co of IL

**Lender Professionals**

Choate, Hall & Stewart LLP

**Lenders & Secured Creditors**

PNC Bank, National Association  
Second Avenue Capital Partners LLC

**Shippers & Distribution Centers**

AG Container Transport LLC  
Ahm Furniture Service LLC  
Alabama Motor Express Inc  
American Global Logistics LLC  
Ascend LLC  
ATS Inc  
Axle Logistics LLC  
Broadleaf Contracting Inc  
Bungii LLC  
Castera Transportation  
Circle Express Inc  
Cosco Container Lines America  
Coyote Logistics LLC  
Custom Transport Inc  
Dolly Inc  
Evans Delivery Co Inc  
Forward Air Corporation  
Franklin Logistics Co LLC  
Hapag-Lloyd (America) LLC  
Jb Hunt Transport Inc  
Keystone Lines  
Landstar Inway Inc  
LV Trucking Inc  
Mediterranean Shipping Co(Usa)  
MSC Per Diem Dept  
Rapid Response Inc  
Robert Bearden Inc  
Schneider National Carriers  
Silvan Trucking LLC  
Total Transportation of Ms  
Transport One Inc  
Triumph Business Capital  
Unique Logistics International  
UST Logistical Systems  
Wex Bank  
Wintrust Bank, N.A.  
Zim Shipping Finance Limited  
Zim Shipping Per Diem Dept

**Surety & Letters Of Credit**

American Alternative Insurance  
American Express Travel  
Broadstone Avf Michigan, LLC  
Ohio Bureau of Workers Compensation  
The CIT Group  
The Travelers Indemnity Company

Trimont LLC  
Wells Fargo

**U.S. Trustee's Office**

Andrew Vara  
Benjamin Hackman  
Christine Green  
Diane Giordano  
Dion Wynn  
Edith A. Serrano  
Elizabeth Thomas  
Hannah M. Mccollum  
Hawa Konde  
Holly Dice  
James R. O'malley  
Jane Leamy  
Jonathan Lipshie  
Jonathan Nyaku  
Joseph Cudia  
Joseph McMahon  
Lauren Attix  
Linda Casey  
Linda Richenderfer  
Malcolm M. Bates  
Michael Girello  
Nyanquoi Jones  
Richard Schepacarter  
Rosa Sierra-Fox  
Shakima L. Dortch  
Timothy J. Fox, Jr.

**Utilities**

Ameren Illinois Company  
 American Electric Power Co.  
 Aqua Ohio Inc  
 Artesian Water Company Inc  
 Athena Energy Services  
 Atmos Energy Corporation  
 AW Metering Services LLC  
 Belmont County Water & Sewer  
 BGE  
 Caseyville Township Sewer Syst  
 Centerpoint Energy Services  
 Charles County Government  
 Charter Township of Canton  
 Charter Township of Clinton  
 Charter Twnshp of Chesterfield  
 Chesterfield County VA  
 Citizens Gas & Coke Utility  
 City of Altamonte Springs  
 City of Calumet City  
 City of Charlotte  
 City of Chicago  
 City of Clarksville Department  
 City of Clarksville Tenn  
 City of Columbia  
 City of Cuyahoga Falls  
 City of Daytona Beach  
 City of Dearborn  
 City of East Point  
 City of Franklin  
 City of Fredericksburg  
 City of Grand Rapids  
 City of Hagerstown  
 City of Joliet  
 City of Lansing, By Its Board  
 City of Northlake  
 City of Novi  
 City of Portage  
 City of Richmond  
 City of Sandusky Acct Office  
 City of St Peters  
 City of Taylor Water Dept  
 City of Toledo  
 City of Traverse City  
 City of Utica  
 City of Virginia Beach

City of Westland  
 Cobb Place Property LLC  
 Columbia Gas  
 Columbia Gas of Kentucky  
 Columbia Gas of Maryland  
 Columbia Gas of Ohio  
 Columbia Gas of Virginia  
 Columbus - City Treasurer  
 Commonwealth Edison Company  
 Constellation Energy Services  
 Constellation Newenergy Inc  
 Consumers Energy Company  
 County of Henrico  
 Cranberry Township  
 Dayton Power And Light Co  
 Dekalb County  
 Delmarva Power  
 Delta Charter Township  
 Direct Energy Marketing Inc  
 Dominion East Ohio  
 Dominion Energy South  
 Dominion Virginia Power  
 Downers Grove Sanitary Distrct  
 DTE Energy  
 Duke Energy  
 Duquesne Light Company  
 Edge Properties LLC  
 EMC Natural Gas Inc  
 Engie North America Inc  
 Evansville Water And Sewer  
 Fairfax County Water Authority  
 Flint Township  
 Florence Water And Sewer  
 Florida Power & Light Company  
 Franklin County Sanitary  
 G&I IX Empire JV DLC LLC  
 Georgia Power Company  
 Grand Traverse County Dpw  
 Greenwood Sanitation  
 Gwinnett County Dept of Water  
 Hampton Roads Sanitation Distr  
 Hillsborough County Water Dept  
 Huntington National Bank  
 Huntington Sanitary Board  
 IGS Ventures Inc  
 Indiana-American Water Co Inc



Indianapolis Power & Light Co  
JEA  
Kentucky American Water Co.  
Kentucky Utilities Co.  
Kochville Township  
Lake County Dept of Utilities  
LDC Funding LLC  
Lexington Fayette  
Louisville Gas & Electric Co  
Louisville Water Co.  
Lower Paxton Township  
Mahoning Cty Sanitary Engineer  
Mallory Valley Utility Distric  
Manatee County Utilities Dept  
Merrillville Conservancy Dist  
Miami-Dade Water & Sewer  
Middle Tennessee Electric  
Mishawaka Utilities  
Monongahela Power Company  
Monroe County Water Authority  
Monroeville Water Authority  
Montgomery Cnty Water Services  
Mountaineer Gas  
Murfreesboro Water Resources  
Nashville Electric  
National Fuel Gas Dist Corp  
National Grid  
Newport News Waterworks  
North Shore Gas Company  
Northern Illinois Gas Company  
Northern Indiana Public  
NYSEG  
Ohio Edison Company  
Orlando Utilities Commission  
Palmetto Utilities Inc  
Parkersburg Utility Board  
Pennsylvania Power Company  
Pennsylvania-American  
Piedmont Natural Gas Co  
Pleasant Hills Authority  
Potomac Electric Power Co  
PPL Electric Utilities  
Prince William County Service  
Profile Energy Inc  
Rochester Gas And Electric  
Semco Energy Inc

Silver Spring Township  
Site Centers Corp  
South Central Power Co  
South Stickney Sanitary Dist  
Southern Maryland Electric  
Southstar Energy Services LLC  
Spire Missouri Inc  
Suburban Natural Gas Company  
Tampa Electric Company  
The City of Ann Arbor  
The Cleveland Electric  
The East Ohio Gas Company  
The Peoples Gas Light And Coke  
The Potomac Edison Company  
Toledo Edison  
Town of Henrietta  
Town of Plainfield  
Treasurer of Spotsylvania  
UGI Utilities Inc  
Union Electric Company  
Veolia Water Pennsylvania Inc  
Village of Downers Grove  
Village of Gurnee  
Village of Orland Park  
Village of Schaumburg  
Virginia Natural Gas Inc  
Washington Gas  
Waste Harmonics LLC  
WV-American Water Co

**Schedule 2**

**Disclosure List**

<b>Entity on Schedule 1</b>	<b>Relationship to Debtor</b>	<b>Connection to Goodwin Procter</b>
Anthem	Employee Benefits Provider	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Cigna	Employee Benefits Provider	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Fidelity	Employee Benefits Provider	Current Client in Unrelated Matter(s); Affiliate or Subsidiary of Current Clients in Unrelated Matter(s)
MetLife	Employee Benefits Provider	Current Client in Unrelated Matter(s); Affiliate or Subsidiary of Current Clients in Unrelated Matters
Omada	Employee Benefits Provider	Current Client in Unrelated Matter(s)
Prudential	Employee Benefits Provider	Current Client in Unrelated Matter(s); Affiliate or Subsidiary of Current and Former Clients in Unrelated Matter(s)
Freedom Specialty Insurance Co	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Liberty Insurance Underwriters Inc.	Insurance	Affiliate or Subsidiary of Current and Former Clients in Unrelated Matter(s)
Insurance Company of the State of PA	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Houston Casualty Company	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Great American Assurance Company	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Gai Insurance Company Limited	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Everest National Insurance Co	Insurance	Affiliate or Subsidiary of Former Client in Unrelated Matter(s)

<b>Entity on Schedule 1</b>	<b>Relationship to Debtor</b>	<b>Connection to Goodwin Procter</b>
Scottsdale Insurance Company	Insurance	Current Client in Unrelated Matter(s)
Navigators Insurance Company	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
RSUI Indemnity Company	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
US Specialty Insurance Co	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
XL Specialty Insurance Co	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
American Alternative Insurance	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Schneider National Carriers	Insurance	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Forward Air Corporation	Shippers & Distribution Centers	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Dolly Inc	Shippers & Distribution Centers	Affiliate or Subsidiary of Former Client in Unrelated Matter(s)
American Express Travel	Surety & Letters of Credit	Affiliate or Subsidiary of Current and Former Clients in Unrelated Matter(s)
The CIT Group	Surety & Letters of Credit	Affiliate or Subsidiary of Former Client in Unrelated Matter(s)
Wells Fargo	Surety & Letters of Credit	Affiliate or Subsidiary of Current and Former Clients in Unrelated Matter(s)
Constellation Energy Service	Utilities	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
Delmarva Power	Utilities	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)

<b>Entity on Schedule 1</b>	<b>Relationship to Debtor</b>	<b>Connection to Goodwin Procter</b>
Engie North America Inc.	Utilities	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
National Grid	Utilities	Current Client in Unrelated Matters(s)
Morgan Stanley	Banks	Current Client in Unrelated Matters(s); Affiliate or Subsidiary of Current Clients in Unrelated Matter(s)
Raymond James Financial	Banks	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)
PNC Bank, National Association	Banks	Affiliate or Subsidiary of Current Client in Unrelated Matter(s)

**Exhibit C**

**Zalev Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

AMERICAN SIGNATURE, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 25-12105 (JKS)

(Jointly Administered)

**DECLARATION OF ADAM ZALEV IN SUPPORT OF DEBTORS’  
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE  
RETENTION OF GOODWIN PROCTER LLP AS SPECIAL COUNSEL  
ON BEHALF OF AND AT THE SOLE DIRECTION OF THE  
CONFLICTS COMMITTEE OF THE BOARD OF DIRECTORS OF  
AMERICAN SIGNATURE, INC., EFFECTIVE AS OF THE PETITION DATE**

I, Adam Zalev, hereby declare, pursuant to 28 U.S.C. § 1746, that the following statements are true and correct to the best of my respective knowledge and belief, after due inquiry described herein:

1. I am a managing director at Reflect Advisors (“Reflect”) and the Independent Director (the “Independent Director”) for the Conflicts Committee of American Signature, Inc. (the “Conflicts Committee”). I was appointed Independent Director of the Conflicts Committee on November 19, 2025.

2. I submit this declaration (this “Declaration”) in support of the Debtors’ *Application for Entry of an Order Authorizing the Retention of Goodwin Procter LLP as Special Counsel on Behalf of and at the Sole Direction of the Conflicts Committee of the Board of Directors of American Signature, Inc., Effective as of the Petition Date* (the “Application”).<sup>2</sup> Except as

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: American Signature, Inc. (6162); American Signature Home Inc. (8573); American Signature USA Inc. (6162); ASI Pure Promise Insurance LLC (6162); ASI Elston LLC (7520); ASI – Laporte LLC (6162); ASI Polaris LLC (6162); ASI Thomasville LLC (6162); and American Signature Woodbridge LLC (6162). The Debtors’ business address is 4300 E. 5th Avenue, Columbus, OH 43235.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the Application.

otherwise noted, all facts in this Declaration are based on my personal knowledge of the matters set forth herein, information gathered from my review of relevant documents and information supplied to me by other members of the Debtors' management and the Debtors' advisors.

**THE DEBTORS' SELECTION OF GOODWIN PROCTER LLP**

3. Goodwin Procter LLP ("Goodwin Procter") is proposed to serve as special counsel to the Conflicts Committee in all matters related to the Chapter 11 Cases, particularly with respect to (a) provide legal counsel to the Conflicts Committee within its delegated authority, including in connection with all Related Party transactions; (b) analyze and consider the appropriateness and reasonableness of the sale, including any transfers, settlements or releases in connection therewith, and (c) perform such other services determined by the Conflicts Committee to be necessary or appropriate under the circumstances. Goodwin Procter is not acting as the Debtors' general bankruptcy counsel in these Chapter 11 Cases.

4. The Debtors, at my request, retained Goodwin Procter as special counsel to the Conflicts Committee. Goodwin Procter will work on behalf of and at the sole direction of the Conflicts Committee. I am aware of Goodwin Procter's expertise in the fields of debtors' and creditors' rights, business reorganizations—both out of court and under chapter 11 of the Bankruptcy Code—well as corporate governance, mergers and acquisitions, investigations, and litigation. I believe that Goodwin Procter has assembled a highly qualified team of professionals and paraprofessionals to provide services to the Conflicts Committee during these cases. I understand that Goodwin Procter has confirmed that it has not represented in the past, and does not currently represent, any of the Debtors' non-debtor affiliates or subsidiaries or other related parties. Thus, I believe Goodwin Procter is well-qualified to advise and represent the Conflicts



Committee and to address both effectively and efficiently the legal issues within the scope of their engagement without the duplication of effort.

### **RATE STRUCTURE**

5. Goodwin Procter has informed the Debtors and the Conflicts Committee that its rates under its standard rate structure are consistent among bankruptcy representations undertaken under the standard rate structure, including related transactional and litigation services. Goodwin Procter has further informed the Debtors and the Conflicts Committee that its rates and terms under its standard rate structure for non-bankruptcy engagements are the same as the rates and the terms for the Conflicts Committee's engagement of Goodwin Procter. I can confirm that the rates that Goodwin Procter charged the Debtors in the prepetition period are the same as the rates that Goodwin Procter proposes to charge the Debtors in the postpetition period, subject to periodic rate increases, as described in the Application. Goodwin Procter has informed the Debtors and Conflicts Committee that Goodwin Procter standard hourly rates are subject to periodic adjustment in accordance with Goodwin Procter practice. I also understand, based on my general familiarity with rates charged by comparable law firms, that Goodwin Procter rate structure is comparable to the rate structure that would be applied by other firms who offer comparably skilled professionals.

### **COST SUPERVISION**

6. The Debtors and Conflicts Committee recognize that it is their responsibility to closely monitor the billing practices of their counsel to ensure that the fees and expenses paid by the estates remain consistent with the Debtors' and Conflicts Committee's expectations and the exigencies of these Chapter 11 Cases. The Debtors and Conflicts Committee will continue to review the invoices that Goodwin Procter regularly submits, and, together with Goodwin Procter periodically amend the budget and staffing plan as these Chapter 11 Cases develops.

Dated: December 17, 2025

By: /s/ Adam Zalev  
Adam Zalev  
Independent Director of the Conflicts  
Committee of American Signature, Inc.

**Exhibit D**

**Engagement Letter**



Kizzy L. Jarashow  
+1 212 459-7338  
[K.Jarashow@goodwinlaw.com](mailto:K.Jarashow@goodwinlaw.com)

Goodwin Procter LLP  
The New York Times Building  
620 Eighth Avenue  
New York, NY 10018

[goodwinlaw.com](http://goodwinlaw.com)  
+1 212 813 8800

November 18, 2025

**CONFIDENTIAL – ATTORNEY-CLIENT PRIVILEGED**

Special Committee of the Board of Directors of American Signature, Inc.  
American Signature, Inc.  
Attn: Adam Zalev  
4300 E. 5<sup>th</sup> Ave.  
Columbus, OH 43219

**Re: Engagement Agreement with Goodwin Procter**

Dear Adam:

This letter is intended to clarify and confirm the terms and conditions upon which Goodwin Procter LLP will be providing the legal services identified below. We believe that a mutual understanding of these terms and conditions at the outset is fundamental to establishing a good working relationship.

Goodwin Procter LLP (“Goodwin Procter” or “we”) is pleased to represent the Special Committee of the Board of Directors of American Signature, Inc. (“American Signature”), currently consisting of Adam Zalev (the “Special Committee” or “you”), in connection with its consideration and implementation of potential strategic alternatives for American Signature, including in any bankruptcy cases for American Signature and/or any of its direct and indirect subsidiaries under the United States Bankruptcy Code (the “Bankruptcy Case”) in a United States Bankruptcy Court (the “Court”), and related matters within the delegated authority of the Special Committee, including any investigations of potential claims and causes of action arising from or in connection with intercompany transactions and/or against current or former directors and officers of American Signature and their related parties, as the Special Committee may from time to time request (the “Restructuring Services”). We are affiliated with Goodwin Procter (UK) LLP (our UK affiliate), Goodwin Procter (France) LLP (our French affiliate), Goodwin Procter (Luxembourg) (our Luxembourg affiliate), Goodwin Procter (Singapore) LLP (our Singapore affiliate), and Goodwin Procter (Hong Kong) LLP (our Hong Kong affiliate), all of which have partners in common with Goodwin Procter. We refer to us and our affiliates together as the “Goodwin Procter Entities.” As we discussed, other than in their capacities as members of the Special Committee, Goodwin Procter has not been retained to represent any individual associated with the Special Committee or American Signature, including any officer, director, or employee, and no such relationship is created by this engagement. Nor has Goodwin Procter been retained to represent American Signature or any parent, direct or indirect subsidiary, or other entity affiliated with American Signature, and no such relationship is created by this engagement. Accordingly, the Goodwin Procter Entities remain free to represent clients in matters adverse to such other persons and entities, including litigation matters.



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Before beginning our representation, we conducted a computerized name check against our records of clients of the Goodwin Procter Entities in order to determine whether a disqualifying conflict of interest exists between our representation of the Special Committee and our representation of any other clients. Although no disqualifying conflicts were discovered, we are a large firm and represent a number of clients that may be or become adverse to you or American Signature on particular matters, and we may take on such clients in the future. You further agree that the Goodwin Procter Entities may represent such other present or future client(s) on non-litigation matters directly adverse to you or American Signature that are unrelated to the Engagement. Such matters may include, but not be limited to, corporate and intellectual property matters. You agree that you or American Signature will not, for yourself, itself, or any other party, raise the representation of you by any Goodwin Procter Entity as a basis for disqualifying any Goodwin Procter Entity from representing any other client in any such matter.

Moreover, because we have a large and diverse practice, we may be retained by clients that compete with you or American Signature, either on a broad front or with respect to particular matters. For example, we may be retained by a client that seeks to acquire companies or property that you or American Signature may also seek to acquire. Or we may be retained by a client to obtain patents or other intellectual property rights that may affect your or American Signature's business. Our confidentiality obligations in such situations may prevent us from disclosing to you such representations. You agree that we may represent such other clients in matters in which you or American Signature and they are not directly adverse parties in litigation without disclosing our representation of them to you and that you and American Signature will not raise our representation of the Special Committee as a basis for disqualifying us from representing such other clients in such matters. In such situations, we would screen the lawyers providing services to the other client with regard to the matter that would foreseeably adversely affect you or American Signature from the lawyers providing services to you under this agreement.

Because of the specialized nature of our firm's insolvency practice, from time to time our firm may concurrently represent one client in a particular case and the adversary of that client (or a professional employed to represent that adversary) in an unrelated case. Thus, for example, while representing the Special Committee, Goodwin Procter may represent a debtor of American Signature as a debtor in a bankruptcy case or in connection with out-of-court negotiations with such entity's creditors concerning that entity's ability to pay its debts generally, or Goodwin Procter may represent a creditor of American Signature in a matter unrelated to this Engagement. Please be assured that, despite any such concurrent representation, we strictly preserve all client confidences and zealously pursue the interests of each of our clients, including in those circumstances in which we represent the adversary of an existing client in an unrelated case. The Special Committee agrees that it does not consider such concurrent representation, in unrelated matters, of the Special Committee and any adversary to be inappropriate and, therefore, waives, for itself and American Signature, any objections to any such present or future representation.

Both the Special Committee and Goodwin Procter must be alert for the development of any new or potential conflicts that may not be covered by the above-described waivers. Please notify us immediately if you become aware of a conflict or potential conflict, or if American Signature changes business names, make acquisitions, or take other actions that would make a fresh conflict check prudent.



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In the event that a conflict not covered by the above waivers arises, the Goodwin Procter Entities will attempt to resolve such conflicts, if possible and permitted by the pertinent ethics rules, the Bankruptcy Code, the Bankruptcy Rules (as defined herein) and the Local Rules (as defined herein), by making any necessary disclosures and seeking any needed consents or conflict waivers from you and any other affected client. In the event that we are unable to obtain such consent, or that we conclude that we should not undertake to continue the representation in light of the conflict, you agree that we may terminate this representation.

By accepting the terms of this letter, you explicitly acknowledge the possibility of such future conflicts and waive them. In addition, you agree that nothing herein shall limit the business or activities of any of the Goodwin Procter Entities, subject to all legal and ethical obligations applicable to each such entity in the jurisdiction in which it is established.

American Signature agrees to pay Goodwin Procter on a timely basis for its representation of it in this matter. Our fees are computed and billed on a time-expended basis in accordance with the hourly rates customarily charged by Goodwin Procter for services rendered.

Stacy Dasaro and I will have primary responsibility for the representation and will use other firm lawyers and paralegals as we believe appropriate and necessary in the circumstances.

Our legal fees are calculated on an hourly basis. Rates are determined by reference to the experience and expertise of the lawyer, paralegal or other timekeeper performing the work. The principal factors in determining our fees will be the time and effort devoted to the matter and the hourly rate of the timekeepers involved. Stacy's hourly rate is \$1,500 per hour, and my hourly rate is \$1,650 per hour. Our current hourly rates for our partners range from \$1,400 to \$2,450. Our current rates for associates and law clerks (recent law school graduates not yet admitted to the bar) range from \$870 to \$1,370. Our current hourly rates for paralegals range from \$380 to \$740.

You confirm that the Special Committee has the authority to retain legal counsel at the expense of American Signature and you will direct American Signature to pay our invoices on a timely basis. As a condition to accepting this Engagement, we have requested and American Signature has agreed to pay to Goodwin Procter \$100,000.00 as an advance credit against Goodwin Procter's fees and expenses, payable upon execution of this letter. The Special Committee understands and acknowledges that (i) any advances are earned by us and become our property upon receipt, (ii) American Signature no longer has a property or any other interest in any advance upon our receipt, (iii) any advance will be placed in our general account and will not be held in a client trust, escrow, or segregated account, and (iv) American Signature will not earn any interest on any advance. We will provide bills to the Special Committee on a monthly basis, or at any other interval if the circumstances warrant. After each billing cycle, unless the Special Committee has paid the accrued charges, we will deduct from the advance the charges for services rendered and expenses incurred during the prior billing period and our statements will reflect the application of the credit and the balance remaining or the amount due from you, as the case may be. If at any time the advance is reduced to or is less than \$50,000 (or would be reduced to or would be less than \$50,000 if the amounts reflected on our statement were to be paid by application of the advance), you will direct American Signature to pay the amounts reflected on our statements to ensure that the advance is never less than \$50,000. The Special Committee agrees, at our request, to direct American



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Signature to supplement the advance with additional funds to ensure that our advance remains at or above our estimated fees and expenses. In addition, if the scope, volume, or complexity of our anticipated services exceeds or is likely to exceed our current expectations, we reserve the right to request a larger advance as a condition to our continuing to represent the Special Committee. Notwithstanding payment of the advance, the Special Committee shall remain liable to us for all amounts owed to us pursuant to the terms of this engagement letter. Any unused portion of the advance will be returned to American Signature upon completion or termination of our representation.

If American Signature commences a Bankruptcy Case, the terms of our engagement with respect to any such Bankruptcy Case, including our compensation and the reimbursement of our expenses, shall be subject to approval by the Court. Goodwin Procter will seek allowance of its fees and reimbursement of its expenses in accordance with the provisions of the Bankruptcy Code.

Subject to payment of the advance identified above, Goodwin Procter accepts said employment and agrees to take such steps as are reasonably advisable to achieve the Special Committee's goals. The Special Committee acknowledges that Goodwin Procter has made no guarantee or promise regarding the results of Goodwin Procter's representation of the Special Committee, and all expressions relative thereto are Goodwin Procter's opinions only.

We may face questions from time to time concerning our legal and professional obligations in connection with our representation of you. Goodwin Procter has designated several of its lawyers to serve as counsel to the firm to advise the firm concerning those obligations, and the firm may also retain independent counsel to secure such advice. You agree that we may disclose confidential information concerning our representation to such lawyers for the purpose of seeking such advice. Moreover, to the extent that firm lawyers give such advice to the firm, by accepting the terms of this letter you agree to waive any conflicts that might otherwise limit the ability of such lawyers to give such advice concerning current clients of the firm. The firm will not bill you for the time of any lawyers involved in providing advice to the firm concerning the firm's legal and professional obligations without your specific agreement. Finally, you agree that communications between firm lawyers and other personnel and the lawyers advising the firm in connection with that advice will be protected by the firm's attorney-client privilege both during and after the termination of the attorney-client relationship between you and the firm.

Our engagement may be terminated by either one of us upon written notice to the other.

Your termination of our services will not affect your responsibility for payment of outstanding invoices and for accrued fees and expenses incurred before termination or in connection with an orderly transition of the matter.

We reserve the right to withdraw from our representation if, among other things, you should fail to honor the terms of this engagement letter and our *Standard Engagement Terms*, fail to cooperate or follow our advice on a material matter, or if any fact or circumstance would, in our view, render our continuing representation of you unlawful, unethical or ineffective, or as permitted or required under any applicable standards of professional conduct or rules of court, or upon our giving reasonable notice to you.



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If either the Special Committee or Goodwin Procter exercises its right to terminate, you agree to promptly execute a substitution of counsel or other documentation authorizing Goodwin Procter's withdrawal as counsel in any judicial, administrative, or other proceeding in which we have appeared on your behalf.

Unless Goodwin Procter is engaged to provide additional legal services or we otherwise agree in writing, our lawyer/client relationship will terminate upon the earlier of (i) the completion of the specific services that you have engaged us to perform (as described above) or (ii) the passage of six (6) months without our performing any legal services for you. If you later engage us to perform further or additional services, the lawyer/client relationship will be reestablished, subject to these and any supplemental terms on which we may agree at that time. The fact that we might inform you from time to time of developments in the law which might be of interest to you, by newsletter or otherwise, will not reestablish a lawyer/client relationship that has terminated. In this regard, we assume no obligation to inform you of any developments in the law unless we have been specifically engaged in writing to do so.

We do not expect that any dispute between you and Goodwin Procter will arise. In the unlikely event of any dispute under this agreement, including a dispute regarding the amount of fees or costs or the quality or effectiveness of Goodwin Procter's services, or the terms or conditions of our engagement, or any other dispute between you and Goodwin Procter or any of your or Goodwin Procter's members, employees, attorneys or agents, including but not limited to claims of malpractice, errors or omissions, or any other claim regardless of the facts or legal theories, the Special Committee and Goodwin Procter will attempt to resolve such dispute or disagreement confidentially, initially through Alternative Dispute Resolution ("ADR").

Should we be unable to agree on a mutually acceptable use of ADR, we agree that all such disputes will be subject to mandatory binding arbitration under the JAMS Comprehensive Arbitration Rules, including the JAMS Optional Expedited Arbitration Procedures, by one JAMS arbitrator selected in accordance with JAMS selection procedures. Any such arbitration shall be held in a neutral location to be mutually agreed-upon by the parties or, absent agreement, decided by the arbitrator, and shall be confidential. By agreeing to this arbitration provision, the Special Committee and Goodwin Procter agree to waive rights to a trial by a jury or a judge. Judgment on the Award may be entered in any court.

The attached *Standard Engagement Terms* complement this letter and are incorporated in this letter by reference so that this letter and the Standard Engagement Terms together constitute the agreement between the Special Committee and Goodwin Procter regarding our professional services. If a Bankruptcy Case is filed and there is any inconsistency between the *Standard Engagement Terms* and either of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), or the applicable local bankruptcy rules (the "Local Rules"), the Bankruptcy Code, the Bankruptcy Rules and/or the Local Rules, as applicable, will govern. You may wish to consult with independent legal counsel or any other advisor about the terms of this letter and the attached *Standard Engagement Terms*.

Please indicate your acceptance by signing below and providing Goodwin Procter with the fee advance. This agreement will take effect on the later of the date of your email or acknowledgment and the receipt by Goodwin Procter of the fee advance.





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We are looking forward to a timely and successful completion of this matter, and would again like to express our enthusiasm about working with the Special Committee.

Sincerely,

A handwritten signature in black ink, appearing to read 'Kizzy L. Jarashow'.

Kizzy L. Jarashow

Attachment – *Standard Engagement Terms*

Special Committee of the Board of Directors  
of American Signature, Inc.

By: Its Authorized Officer

Signed:

A handwritten signature in blue ink, appearing to read 'Adam Zalev'.

Name:

ADAM ZALEV

Title:

INDEPENDANT DIRECTOR, AMERICAN SIGNATURE, INC

STANDARD ENGAGEMENT TERMS

<b><u>Standard Engagement Terms</u></b>	<b>1</b>
<b><u>Scope of the matter</u></b>	<b>1</b>
<b><u>Goodwin Procter Entities</u></b>	<b>1</b>
<b><u>Confidentiality</u></b>	<b>1</b>
<b><u>Lobbying</u></b>	<b>2</b>
<b><u>Staffing</u></b>	<b>2</b>
<b><u>Fee Arrangement</u></b>	<b>2</b>
<u>Fee Estimates</u>	2
<u>Payment Terms</u>	2
<u>Right to Periodically Adjust Fees</u>	3
<u>Retainers</u>	3
<u>Reimbursement for Disbursements and Other Costs</u>	3
<u>Third-Party Fees</u>	3
<b><u>Cure for Non-payment of Firm Invoices</u></b>	<b>4</b>
<b><u>Client Rights and Responsibilities</u></b>	<b>4</b>
<b><u>Use of Email</u></b>	<b>4</b>
<b><u>File Retention and Disposition</u></b>	<b>5</b>

STANDARD ENGAGEMENT TERMS

**STANDARD ENGAGEMENT TERMS**

These *Standard Engagement Terms*, as modified by the accompanying engagement letter, constitute our contract with you.

**SCOPE OF THE MATTER**

The scope of this engagement is described in the accompanying engagement letter. The scope of our engagement may change if you ask us to provide different services. If our engagement changes, the terms set out in the accompanying engagement letter and these *Standard Engagement Terms* will apply to the changed engagement, unless we enter into a further agreement modifying or superseding this one.

Goodwin Procter LLP will provide professional legal services to you in connection with this engagement. You are not relying on us for, and we are not providing, any business investment or accounting advice, or any investigation into the character or credit of persons with whom you might be dealing.

Any expression on our part concerning the outcome of your legal matter is an expression of our professional judgment and is not the guarantee of a result.

**GOODWIN PROCTER ENTITIES**

Goodwin Procter LLP has offices in the United States and in Frankfurt, Germany. We are affiliated with Goodwin Procter (UK) LLP (our UK affiliate), Goodwin Procter (France) LLP (our French affiliate) and Goodwin Procter in Hong Kong (our HK affiliate), which may have certain partners in common with Goodwin Procter LLP.

Your contract is with Goodwin Procter LLP and not with the other Goodwin Procter Entities.

Should you require advice or services from Goodwin Procter (UK) LLP, Goodwin Procter (France) LLP or Goodwin Procter in Hong Kong, or from our Frankfurt office, you agree that we may obtain such advice on your behalf and charge you for such advice, without the need to enter into an additional or a replacement engagement letter. Please note that if we determine that Goodwin Procter (UK) LLP, Goodwin Procter (France) LLP or Goodwin Procter in Hong Kong may provide useful assistance to us in our advice to you, we may enlist the assistance of lawyers in those firms, in which case Goodwin Procter (UK) LLP, Goodwin Procter (France) or Goodwin Procter in Hong Kong will be retained by us, and not by you.

If we enlist the assistance of lawyers from Goodwin Procter (UK) LLP, Goodwin Procter (France) LLP or our Frankfurt office, please refer to our Privacy Policy (which can be accessed via our website at [www.goodwinlaw.com/footer/privacy-policy](http://www.goodwinlaw.com/footer/privacy-policy)) for important information on how those firms collect, use, share, store and otherwise process personal data you have provided in connection with your matter and for an explanation of individuals' rights with respect to such data under the EU General Data Protection Regulation (GDPR) and other data protection laws applicable to those firms.

STANDARD ENGAGEMENT TERMS

**CONFIDENTIALITY**

In the course of our representation, Goodwin Procter LLP cannot furnish you with any non-public information about other clients of the Goodwin Procter Entities, and we will not furnish your non-public information to any of the Goodwin Procter Entities' other clients.

**LOBBYING**

Representation that may entail work considered lobbying under federal or state lobbying laws may require Goodwin Procter LLP to register and report our activities on your behalf under the Lobbying Disclosure Act of 1995 and/or state lobbying laws. For foreign clients, it may be appropriate to register under the Foreign Agents Registration Act. Any time spent in connection with the preparation and filing of the required reports on your behalf and associated fees or charges shall be billed to you.

**STAFFING**

The firm will assign personnel to provide legal services in connection with this matter. The individuals whom we assign might include partners, associates, law clerks (law school graduates not yet members of a bar), paralegals, specialists, independent contractors, and other "contract" attorneys and timekeepers. These individuals can be from various offices of Goodwin Procter, whether in the U.S. or elsewhere. We have found that this enables us to bring to bear the skills we think are needed, regardless of the individual's location.

**FEE ARRANGEMENT**

Our specific agreement with you on fees is contained in our engagement letter. To facilitate prompt payment, invoices will be rendered only to you, unless we agree otherwise in writing. You agree that responsibility for payment is solely yours. Any outside arrangements you may have for reimbursement, insurance, indemnification or the like will not change your obligation.

***Fee Estimates***

On occasion we are requested to estimate the fees and charges for a particular matter. When possible, we will attempt to do so although it is very difficult to make an accurate prediction. It is important to understand that any estimate we provide is not a maximum or fixed-fee quotation and the ultimate amount due may vary from the estimate. If we are requested to estimate the fees and the scope of the matter changes, we will provide you with a revised estimate.

***Payment Terms***

Goodwin Procter LLP will send you monthly invoices covering charges for the prior month and will expect each invoice to be paid within 30 days. The firm may also send you monthly account statements. If you have questions about any statement, please raise them with us promptly. We have established an e-mail box at [statements@goodwinlaw.com](mailto:statements@goodwinlaw.com) to facilitate this process.

## STANDARD ENGAGEMENT TERMS

Timely payment in full is a condition to our continuing provision of services. You agree that we may suspend or terminate our services and may withdraw from this engagement in the event our fees and other charges are not paid in a timely fashion. In addition, if our engagement is terminated by either one of us for any reason, you will remain obligated to pay us all fees and other charges up to the termination date.

Payment is to be made in the currency of the office address shown in the accompanying engagement letter, unless our specific agreement with you expressly provides for payment in a different currency. With prior firm approval, and subject to the firm's policies on the acceptance of certain cryptocurrencies and our specific agreement with you, we may agree to accept payment up to certain amounts of outstanding invoices, or of advance payments or payments of a retainer, using certain approved cryptocurrencies, which payments in all case shall immediately be converted to U.S. dollars and credited to you in such amounts.

***Right to Periodically Adjust Fees***

We reassess our hourly billing rates periodically, usually January 1 of each year, but rates might change more often, and changes might or might not apply to all attorneys, paralegals, specialists and other timekeepers. Unless otherwise agreed with you, our invoices will show timekeepers' hourly rates applicable to their time recorded on this engagement, as in effect when the time was worked.

***Retainers***

If our representation requires a retainer, those funds will be credited against your account. Unless otherwise stated in the engagement letter, we will leave the retainer in place, bill you monthly, deduct those bills from the retainer but expect the retainer to be replenished by balancing monthly amounts from you, so the retainer remains in place as a cushion. In any event, within 30 days of rendering an invoice, if we do not hear from you regarding the retainer invoice, we may charge the retainer for any amounts due or accrued.

***Reimbursement for Disbursements and Other Costs***

In accordance with the Firm's usual practice, there will be charges for items incident to the performance of our legal services, such as photocopying, messengers, postage, legal research, travel and other miscellaneous items. These charges will be included on our monthly invoices.

***Third-Party Fees***

You authorize us to retain third parties for expert witnesses, professional services, transcripts, court reporters, filing and other fees, service of process and any miscellaneous items required in our judgment to represent your interests. At our option, we may forward third-party invoices for charges in excess of \$5,000 directly to you for payment.

STANDARD ENGAGEMENT TERMS

**CURE FOR NON-PAYMENT OF FIRM INVOICES**

You will be obligated to pay all costs and expenses, including, without limitation, reasonable attorneys' fees, incurred by us in obtaining payment of our fees and disbursements.

If our representation results in a monetary recovery by litigation or arbitration award, judgment or settlement, or by other realization of proceeds, you hereby grant us an attorneys' lien on those funds in the amount of any sums due us.

**CLIENT RIGHTS AND RESPONSIBILITIES**

In order for us to assist you effectively and efficiently, we expect that you will provide us with the factual information you have which relates to the subject matter of this engagement, and that you will make any appropriate business or technical decisions. We believe that you should be actively involved in the strategy and management of your legal affairs, and our goal is to encourage candid and frequent communication between us. You have agreed to keep us informed of all developments relating to this matter, provide documents and other information in a timely manner, and attend required meetings.

In the course of this engagement, you may be asked to read and perhaps to sign various legal documents. Please read the documents carefully so that you thoroughly understand them. If you have any question whatsoever, you should address it with us right away.

It is important that we maintain a current address for you at all times. Please notify us promptly of any address change. Even following the completion of the requested services, there may be a need to contact you in order to help maintain your rights. In that event, a mailing sent to the last address of which you have informed us will be considered adequate notice.

We encourage you to share with us at all times your expectations and any concerns regarding our services during the course of our representation. We will keep you informed of developments regarding your matters and will consult with you as necessary to ensure the timely, effective and efficient completion of our work.

If you are at any time dissatisfied with the service you are receiving or would like to discuss with us how our service to you could be improved, you should contact the Goodwin Procter partner responsible for your engagement or, if you would prefer, our managing partner.

**DATA PROTECTION**

If you are located in the European Economic Area, we will be a controller, for the purposes of the GDPR and other relevant data protection legislation, of any personal data that you provide to us. We will process this personal data in accordance with our obligations under applicable laws and regulations, as described in our Privacy Policy (which can be accessed via our website at [www.goodwinlaw.com/footer/privacy-policy](http://www.goodwinlaw.com/footer/privacy-policy)). Please refer to this policy for important information on how we collect, use, share, store and otherwise process this personal data and for an explanation of individuals' rights with respect to this data.

STANDARD ENGAGEMENT TERMS

**USE OF EMAIL**

We are accustomed to using e-mail as a quick and effective means for communicating with our clients. However, you should understand that no medium of communication is 100% secure. While we have no reason to suppose that our e-mail system is not reasonably secure, there is a risk that e-mail exchanged between us may be intercepted, may be diverted and for technical reasons may never reach its addresses. It may be appropriate to use alternative media to communicate particularly sensitive material and to seek confirmation in other situations that an electronic message has been received. Moreover, although we have implemented measures to protect against our sending or receiving computer viruses and other malicious programs, we cannot guarantee that these will be completely effective.

**FILE RETENTION AND DISPOSITION**

After this engagement has ended, you may request the return of files pertaining to the work performed for you. It is our practice to retain the permanent records of the matter (or digital versions or copies thereof), in accordance to our records retention policy and at our cost, for a period of not less than 7 years after our matter with you has ended. If you do not request the files in writing before the end of our retention period, upon the expiration of that period we will have no further obligation to retain the files and may at our discretion destroy the files after reasonable efforts to give notice to you. If you request us to retain your files after the expiration of our retention period, we may charge you for the cost of storage.