

**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 EMPLOYMENT AND RETENTION OF  
POTTER ANDERSON & CORROON 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 (collectively, the “Debtors”) in the above-captioned chapter 11 case (the “Chapter 11 Case”) hereby submit this application (this “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 employment and retention of Potter Anderson & Corroon LLP (“Potter Anderson”) as special local counsel on behalf of and at the sole discretion of the conflicts committee (the “Conflicts Committee”) of the board of directors of ASI (as defined below), effective as of the Petition Date

<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.



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(as defined herein). In support hereof, the Debtors submit and rely on the Declaration of L. Katherine Good attached hereto as **Exhibit B** (the “Good Declaration”) and the Declaration of Adam Zalev attached hereto as **Exhibit C** (the “Zalev Declaration” and together with the Good 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 (this “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 February 29, 2012. This is a core proceeding under 28 U.S.C. § 157(b)(2).

2. Pursuant to Local Rule 9013-1(f), the Debtors confirm their consent to the entry of a final order or judgment by the Court with respect to this Application if it is determined that this Court, absent consent of the parties, cannot enter a final order or judgment consistent with Article III of the United States Constitution.

3. Venue of these cases is proper in this district under 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein 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”), 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 sections 1107(a) 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 Potter Anderson as local special counsel pursuant to that certain engagement letter dated November 21, 2025 (the “Engagement Letter”). During these Chapter 11 Cases, Potter Anderson 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 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 authorizing the retention and employment of Potter Anderson as special local counsel on behalf of and at the sole

discretion of the Conflicts Committee, effective as of the Petition Date.

**POTTER ANDERSON'S QUALIFICATIONS**

10. The Debtors seek to retain Potter Anderson as special local counsel to the Conflicts Committee because of its attorneys' extensive expertise and knowledge in the field of business reorganizations and liquidations under chapter 11 of the Bankruptcy Code, its expertise, experience, and knowledge practicing before this Court, its proximity to this Court, its ability to respond quickly to emergency hearings and other emergency matters in this Court, and because Potter Anderson's appearance before this Court for the applications, motions, and other matters in the Chapter 11 Cases will be efficient and cost effective for the Debtors' estates. Further, the Debtors believe that Potter Anderson has the independence necessary to assist the Conflicts Committee in the discharge of its duties in these Chapter 11 Cases. As detailed below, and in the Good Declaration, Potter Anderson does not represent, and has not represented, any of the Debtors' affiliates, parents, subsidiaries, principals, predecessors, current or former directors and officers, members or equity holders (each, a "Related Party" and, collectively, the "Related Parties"). As a result, Potter Anderson can assist with the investigation of and be directly adverse to the Related Parties if necessary.

11. The Debtors believe that Potter Anderson 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 Potter Anderson 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 Potter Anderson's continued representation of the Debtors is critical to the success of the Debtors' Chapter 11 Cases.

12. Accordingly, the Debtors believe that Potter Anderson is both well-qualified and uniquely able to represent them as special local counsel to the Conflicts Committee in the Chapter 11 Cases in an efficient and timely manner.

**SERVICES TO BE PROVIDED**

13. The employment of Potter Anderson 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 Potter Anderson 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. Potter Anderson is not acting as the Debtors' general bankruptcy counsel in these Chapter 11 Cases.

14. The Debtors have determined that the retention of special counsel at the sole direction of the Conflicts Committee is necessary to assist the Conflicts Committee in fulfilling its duties in these Chapter 11 Cases, and that the employment of Potter Anderson is in the best interests of the Debtors' estates.

**NO DUPLICATION OF SERVICES**

15. 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 Goodwin Procter LLP ("Goodwin Procter") as lead special 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 to the Conflicts Committee 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 to the Conflicts Committee are not duplicative of work performed by Pachulski or any other law firms retained by the Debtors.

### **BASIS FOR RELIEF**

16. The debtors seek to retain Potter Anderson as special local counsel to the Debtors on behalf of and at the sole direction of the Conflicts Committee, pursuant to section 327(e) of the Bankruptcy Code, Rules 2014 and 2016 of the Bankruptcy Rules, and Rule 2014-1 of the Local Rules.

17. Section 327(e) of the Bankruptcy Code provides:

The trustee, with the court's approval, may 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).

18. 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 Potter Anderson, and therefore, its employment should be approved under section 327(e) of the Bankruptcy Code.

19. Retention pursuant to section 327(e) of the Bankruptcy Code is appropriate given the specific scope of the proposed retention and Potter Anderson’s prepetition retention of the Debtors as special local counsel on behalf of the Conflicts Committee. Further, 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, 848 (D. Del. 1996) (finding that special counsel may be employed under Section 327(e) if “the attorney has no conflict of interest concerning the matter at hand.”).

20. Nevertheless, the phrase “does not represent or hold any interest adverse to the debtor or to the estate” requires a factual determination of “all relevant facts surrounding the debtors’ case, including, but not limited to, the nature of the debtor’s business, all foreseeable employment of special counsel, the history and relationship between the debtor and the proposed special counsel, the expense of replacement counsel, potential conflicts of interest and the role of general counsel” *Stapleton v. Woodworkers Warehouse, Inc. (In re Woodworkers Warehouse, Inc.)*, 323 B.R. 403, 406 (D. Del. 2005). In general, however, subject to the requirements of sections 327 and 1107, a debtor in possession is entitled to the counsel of its choosing. *Pryor v. Ready & Pontisakos (In re: Vouzianas)*, 259 F.3d 103, 112 (2d Cir. 2001) (observing that “[o]nly in the rarest cases should the trustee be deprived of the privilege of selecting his own counsel”).

21. Based on the reasons stated above, and in the Declarations, the Debtors submit that the retention and employment of Potter Anderson as special local counsel on behalf of and at the

sole discretion of the Conflicts Committee is warranted, 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 Potter Anderson as special local counsel should be approved by the Court.

### **PROFESSIONAL COMPENSATION**

22. Under section 328(a) of the Bankruptcy Code, with the Court's approval, a debtor in possession may employ professional persons under section 327 of the Bankruptcy Code "on any reasonable terms and conditions of employment, including on retainer, on an hourly basis, on a fixed or percentage basis, or on a contingent basis." 11 U.S.C. § 328(a).

23. Potter Anderson intends to apply to the Court for compensation and reimbursement of expenses in accordance with applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any administrative compensation order entered in these Chapter 11 Cases. Subject to those provisions, the Debtors propose to pay Potter Anderson its customary hourly rates in effect from time to time as set forth in the Good Declaration. The Debtors submit that these rates are reasonable.

24. The hourly rates and corresponding rate structure Potter Anderson will use in these Chapter 11 Cases are the same as the hourly rates and corresponding rate structure that Potter Anderson uses in other chapter 11 matters.

25. The current standard hourly rates charged by Potter Anderson professionals and paraprofessionals are as follows:

<b>Billing Category</b>	<b>Hourly Rates</b>
Partner	\$850-\$1650
Counsel	\$850
Associates	\$515-\$785



Paraprofessionals	\$345-\$475
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26. The Debtors understand that Potter Anderson's hourly rates are set at a level designed to compensate Potter Anderson fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals assigned. These hourly rates are subject to periodic adjustments to reflect economic and other conditions (which adjustments will be reflected in the first Potter Anderson application following such adjustments) and are consistent with the rates charged elsewhere.

27. Consistent with the firm's policy with respect to its other clients, Potter Anderson will charge the Debtors for all charges and disbursements incurred in rendering services to the Debtors. These customary items include, among other things, photocopying, facsimiles, travel, business meals, computerized research, postage, witness fees, and other fees related to trials and hearings. Internal or overhead costs and document production services (including regular secretarial and word processing time) will not be charged separately.

28. Potter Anderson was retained by the Conflicts Committee pursuant to that certain engagement letter dated November 21, 2025 (the "Engagement Agreement"). As set forth in greater detail in the Good Declaration, however, the Debtors did not make any prepetition payments to Potter Anderson and, as of the Petition Date, Potter Anderson is not owed any amounts by the Debtors for services rendered prior to the Petition Date.

29. Other than as set forth in the Good Declaration, no arrangement is proposed between the Debtors and Potter Anderson for compensation to be paid in these Chapter 11 Cases. Potter Anderson has informed the Debtors that, except for sharing arrangements among the partners of Potter Anderson, it has no agreement with any other entity to share any compensation

received, nor will any be made, except as permitted under section 504(b)(1) of the Bankruptcy Code.

**NO ADVERSE REPRESENTATION**

30. To the best of the Debtors' knowledge, and except as is disclosed in the Good Declaration, Potter Anderson is a "disinterested person" under section 101(14) of the Bankruptcy Code.

31. To the best of the Debtors' knowledge and except as otherwise set forth in this Application and the accompanying Good Declaration, Potter Anderson'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 Potter Anderson is proposed to be employed.

32. Potter Anderson does not currently represent any entity in matters related to these Chapter 11 Cases. Further, Potter Anderson has confirmed to the Debtors that Potter Anderson will not represent any such creditors or parties in interest in these Chapter 11 Cases in any matters adverse to the Debtors. Potter Anderson may represent or may have represented certain parties with interests in the Chapter 11 Cases on matters wholly unrelated to the Debtors. As set forth in the Good Declaration, Potter Anderson has conducted, and continues to conduct, research into its relations with the Debtors, their creditors, their equity security holders, the Related Parties, and other parties interested in these Chapter 11 Cases. As part of this inquiry, Potter Anderson obtained the names of individuals or entities that may be parties-in-interest in these Chapter 11 Cases (the "Potential Parties-in-Interest"). Potter Anderson then entered the names of the Potential Parties-

in-Interest into a computer database containing the names of all clients and conflict information concerning the clients of Potter Anderson. This inquiry revealed that certain of the Potential Parties-in-Interest were current or former Potter Anderson clients (the list of such clients is referred to herein as the “Client Match List”). Through the information generated from the above-mentioned computer inquiry, and through follow-up inquiries with Potter Anderson’s attorneys responsible for certain clients listed on the Client Match List, Potter Anderson determined that any representation of the clients on the Client Match List by Potter Anderson concerned matters unrelated to these Chapter 11 Cases. All such relationships are disclosed in the Good Declaration.

33. While Potter Anderson has undertaken, and continues to undertake, efforts to identify connections with the Debtors and other parties-in-interest, it is possible that connections with some parties-in-interest have not yet been identified. Should Potter Anderson, through its continuing efforts or as this case progresses, learn of any new connections of the nature described above, Potter Anderson will so advise the Court.

34. Potter Anderson and certain of its members, counsel, and associates may have in the past represented, may currently represent, and likely in the future will represent parties-in-interest of the Debtors’ cases in connection with matters unrelated to the Debtors and the Chapter 11 Cases.

### **RETROACTIVE RETENTION**

35. The Debtors request approval of the employment of Potter Anderson as special local 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 Potter Anderson, the Debtors' other professionals, and the Debtors focus immediate attention on time-sensitive matters and promptly devote substantial resources to the affairs of the Debtors' pending submission and approval of the Application.

36. For the reasons stated above, and in the Declarations, the Debtors submit that Potter Anderson's representation of the Conflicts Committee is permissible under section 327(e) of the Bankruptcy Code and is in the best interests of the Debtors' estates and is necessary to the successful prosecution of these Chapter 11 Cases. Accordingly, the Debtors submit that the retention of Potter Anderson as special local counsel should be approved by the Court.

### **NOTICE**

37. The Debtors will provide notice of this Motion 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 other or further notice need be given.

*[Remainder of Page Intentionally Left Blank]*

**CONCLUSION**

WHEREFORE, the Debtors respectfully requests entry of an order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and such other and further relief as may be just and proper.

Dated: December 17, 2025

/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 EMPLOYMENT AND RETENTION OF  
POTTER ANDERSON & CORROON 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 (the "Debtors"), filed the *Debtors' Application for Entry of an Order Authorizing the Employment and Retention of Potter Anderson & Corroon 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 N. Market Street, Wilmington, Delaware 19801, on or before **December 31, 2025**

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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.

**at 4:00 p.m. (ET)** (the “Objection Deadline”), and served upon and received by the undersigned proposed counsel.

**PLEASE TAKE FURTHER NOTICE** that, if any objections to the Application are received, the Application and such objections shall be considered at a hearing before the Honorable J. Kate Stickles at the Bankruptcy Court, 824 N. Market Street, 5th 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**

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- and -

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

Stacy Dasaro (admitted *pro hac vice*)

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*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 AUTHORIZING THE EMPLOYMENT AND RETENTION OF  
POTTER ANDERSON & CORROON 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 Potter Anderson & Corroon LLP (“Potter Anderson”) as special local 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 granting related relief; and upon the Court having reviewed the Application, the Good Declaration, and the Zalev Declaration; and this 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 this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the Debtors having consented

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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 used but not otherwise defined herein have the meanings ascribed to them in the Application.

to the entry of a final order by this Court under Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and the Court having found based on the representations made in the Application, in the Good Declaration, and in the Zalev Declaration that Potter Anderson does not hold or represent an interest adverse to the Debtors or their estates with respect to the matters for which Potter Anderson is to be retained; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate and no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein, at a hearing before this Court (the "Hearing"), if any; and this Court having determined that the legal and factual bases set forth in the Application and at the Hearing, if any, establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Application is GRANTED as set forth herein.
2. The Debtors are authorized to retain and employ Potter Anderson as special local 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 set forth in the Application, the Good Declaration, and the Zalev Declaration.
3. Potter Anderson shall file fee applications for allowance of its compensation 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 such other procedures as may be fixed by order of this Court. Potter Anderson shall also make a reasonable effort to comply with the U.S. Trustee's request for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases*, effective November 1, 2013, both in connection with the Application and the interim and final fee applications to be filed by Potter Anderson in these Chapter 11 Cases.

4. Potter Anderson shall use its reasonable efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these Chapter 11 Cases.

5. To the extent further increases in rates set forth in the Application occur after entry of this Order, Potter Anderson shall file a notice with the Court and provide ten (10) business days' notice to the Debtors, the U.S. Trustee, and counsel to the Committee of any periodic increases in the rates set forth in the Application. The U.S. Trustee retains all rights to object to any hourly rate increases on all grounds, including the reasonableness standard set forth in Bankruptcy Code section 330, and the Court retains the right to review any rate increase pursuant to Bankruptcy Code section 330.

6. Potter Anderson shall review its files periodically during the pendency of these Chapter 11 Cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Potter Anderson shall use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a).

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

8. The Debtors and Potter Anderson are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the Application.

9. The terms and conditions of this Order are immediately effective and enforceable upon its entry.

10. The Court retains jurisdiction with respect to all matters arising from or relating to the implementation, interpretation, or enforcement of this Order.

**EXHIBIT B**

**Good 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

(Jointly Administered)

**DECLARATION OF L. KATHERINE GOOD OF POTTER ANDERSON  
& CORROON LLP IN SUPPORT OF THE DEBTORS' APPLICATION  
FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT AND  
RETENTION OF POTTER ANDERSON & CORROON 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, L. Katherine Good, 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 of the firm Potter Anderson & Corroon LLP ("Potter Anderson"), which maintains an office for the practice of law at 1313 N. Market Street, Wilmington, Delaware 19801. I am an attorney-at-law, duly admitted and in good standing to practice in the State of Delaware and the United States District Court for the District of Delaware.

2. I submit this Declaration in support of the *Debtors' Application for Entry of an Order Authorizing the Employment and Retention of Potter Anderson & Corroon LLP as Special Counsel on Behalf of and at the Sole Direction of the Conflicts Committee of the Board of Directors*

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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.

*of the American Signature, Inc., Effective as of the Petition Date* (the “Application”)<sup>2</sup> filed contemporaneously herewith.

3. I am duly authorized to make this Declaration on behalf of Potter Anderson 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. To the extent that any information disclosed herein requires amendment or modification upon Potter Anderson’s completion of further analysis or as additional information becomes available to Potter Anderson, a supplemental declaration will be submitted to the Court.

#### **POTTER ANDERSON’S QUALIFICATIONS**

4. Potter Anderson is well qualified to serve as special local counsel to the Debtors acting on behalf of and at the sole direction of the Conflicts Committee. Potter Anderson has an extensive expertise and knowledge in the field of business reorganizations and liquidations under chapter 11 of the Bankruptcy Code. Through its expertise, experience, and knowledge practicing before this Court, its proximity to this Court, and its ability to respond quickly to emergency hearings and other emergency matters in this Court, Potter Anderson’s appearance before this Court for the applications, motions, and other matters in the Chapter 11 Cases will be efficient and cost effective for the Debtors’ estates. Moreover, I believe that Potter Anderson has the independence necessary to assist the Conflicts Committee in the discharge of its duties in these Chapter 11 Cases.

5. Furthermore, Potter Anderson has a team of highly qualified and experienced professionals who are uniquely situated to provide effective and tailored services to the Debtors under Bankruptcy Code section 327(e) during these Chapter 11 cases.

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

7. Accordingly, subject to this Court's approval of the Application, I believe Potter Anderson is well-positioned to provide services requested by the Conflicts Committee as special local counsel to the Debtors under Bankruptcy Code section 327(e). I further believe that Potter Anderson 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 Potter Anderson'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 Potter Anderson 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. Potter Anderson 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. Potter Anderson will work to ensure that the services to be rendered and performed by Potter Anderson 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 Potter Anderson (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 Potter Anderson is proposed to be employed.

11. Potter Anderson does not currently represent any entity in matters related to these Chapter 11 Cases. Further, Potter Anderson has confirmed to the Debtors that Potter Anderson will not represent any such creditors or parties in interest in these Chapter 11 Cases in any matters adverse to the Debtors. Potter Anderson may represent or may have represented certain parties with interests in the Chapter 11 Cases on matters wholly unrelated to the Debtors or these Chapter 11 Cases.

12. Neither I, Potter Anderson, nor any partner, counsel, associate, or other attorney at Potter Anderson, insofar as I have been able to ascertain, has in the past represented the Debtors' largest creditors, any significant beneficiaries of the Debtors (holding 5% or more of the beneficial interest in the Debtors) or any Potential Party-in-Interest (as defined below), except as hereinafter set forth. As a general matter, Potter Anderson represents many other companies and individuals. It is possible that during the time that Potter Anderson is representing the Conflicts Committee, some of Potter Anderson's present or future clients could have disputes with or matters adverse to

the Debtors. Potter Anderson 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 my 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, Potter Anderson's representation of these other parties is or was unrelated to the Debtors and to the matters for which Potter Anderson is to be employed in these Chapter 11 Cases.

13. In preparing this declaration, we have used a set of procedures established by Potter Anderson to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding retention of professionals by a debtor under the Bankruptcy Code. In that regard, Potter Anderson obtained a list of names and entities who may be parties in interest in these Chapter 11 Cases, including inter alia, the Related Parties, non-debtor affiliated entities, the Debtors' top 30 unsecured creditors, the Debtors' major secured lenders, the current & former officers and directors of the Debtors, the equity holders, and other significant parties in interest (the "Potential Parties-in-Interest"). A list of the Potential Parties-in-Interest is attached hereto as **Exhibit 1**.

14. Potter Anderson maintains and systematically updates its conflict check system database (the "Conflict Database") in the regular course of its business, and it is the regular practice of Potter Anderson to make and maintain these records. The Conflict Databases maintained by Potter Anderson is designed to include (i) every matter on which it is now or has been engaged, (ii) the entity by which it is now or has been engaged, (iii) the identity of related parties, (iv) the identity of adverse parties, and (v) the attorney at Potter Anderson that is knowledgeable about the matter. It is the policy of Potter Anderson that no new matter may be accepted or opened within the firm without

completing and submitting to those charged with maintaining the Conflict Database the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter and the related adverse parties. Accordingly, the Conflict Database is updated for every new matter undertaken by Potter Anderson. The scope of the system is a function of the completeness and accuracy of the information submitted to the attorney opening a new matter.

15. To the extent that any parties run through the Conflicts Database are a “hit,” the Conflicts Department contacts the responsible attorneys for the matters yielding “hits” to determine if the “hits” pose actual conflicts of interest and to determine the existence of waivers. It is the policy of Potter Anderson that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the Conflicts Database the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and the related adverse parties. The list of the Potential Parties in Interest, attached hereto as **Exhibit 1**, was run through the Conflicts Database.

16. Potter Anderson has in the past represented, currently represents, and/or may in the future represent, in matters wholly unrelated to the Debtors or these Chapter 11 Cases, certain Potential Parties-in-Interest (including, without limitation, those entities set forth on **Exhibit 2**, attached hereto, who are current clients or are affiliates thereof, and those entities or affiliates thereof set forth on **Exhibit 3**, attached hereto, who have been represented by Potter Anderson within the last five (5) years). I do not believe that any single matter is a major engagement that, alone or in the aggregate with other engagements for the same entity, involves the billing of fees in excess of one percent (1%) of Potter Anderson’s annual fees billed.

17. Based on the foregoing, I believe that Potter Anderson does not hold or represent any interest adverse to the Debtors or the estates with respect to the matters on which Potter

Anderson is proposed to be employed.

18. I do not believe there is any connection or interest (as such terms are used in section 101(14) of the Bankruptcy Code and Bankruptcy Rule 2014(a)) between Potter Anderson and (i) any attorney employed by the Office of the United States for the District of Delaware or (ii) any counsel, accountants, financial consultants, and investment bankers who represent or may represent claimants or other parties-in-interest in these Chapter 11 Cases. In addition, as part of its practice, Potter Anderson appears in cases, proceedings, and transactions involving many different attorneys, counsel, accountants, financial consultants, and investment bankers, some of which now or may in the future represent claimants and parties-in-interest in these Chapter 11 Cases. Potter Anderson has not and will not represent any such entities in relation to these Chapter 11 Cases nor have any relationship with any such entities that would be adverse to the Debtors or their estates.

19. The proposed employment of Potter Anderson is not prohibited by or improper under Rule 5002 of the Bankruptcy Rules. I am not related to any United States Bankruptcy Judge or District Court Judge for the District of Delaware or to the United States Trustee for such district or any employee in the office thereof. One of Potter Anderson's partners, Kevin Shannon, is the brother of the Honorable Brendan Linehan Shannon, Judge of the United States Bankruptcy Court for the District of Delaware. Potter Anderson has instituted the appropriate measures, consistent with the Code of Conduct for United States Judges, so that Potter Anderson attorneys may appear in front of Judge Shannon. To the best of my knowledge, no other attorney at Potter Anderson is a relative of, or currently has a connection with, the bankruptcy judges for the District of Delaware that would render the employment of Potter Anderson as special local counsel improper.

20. Except as set forth herein, and based upon the information available to me, based on a reasonable inquiry, neither I, Potter Anderson, nor any partner, counsel or associate thereof, insofar as I have been able to ascertain, (i) is a creditor, an equity security holder, or an insider of the Debtors, (ii) is or was, within two years before the date of the filing of the petition, a director, officer, or employee of the Debtors, or (iii) has an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. Accordingly, I believe that Potter Anderson does not hold or represent any interest adverse to the Debtors or the estates with respect to the matters on which Potter Anderson is proposed to be employed.

21. No promises have been received by Potter Anderson, or by any partner, counsel or associate thereof, as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, and the Local Rules. Potter Anderson has no agreement with any other entity to share with such entity any compensation received by Potter Anderson, nor will any be made, except as permitted under section 504(b)(1) of the Bankruptcy Code.

### **PROFESSIONAL COMPENSATION**

22. Subject to the approval of this Court and in compliance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules, and the Local Rules, Potter Anderson intends to apply for compensation for professional services rendered in connection with these Chapter 11 Cases, plus reimbursement of actual, necessary expenses and other charges incurred by Potter Anderson during these cases. The current standard hourly rates charged by Potter Anderson professionals and paraprofessionals are as follows:

<b>Billing Category</b>	<b>Hourly Rates</b>
Partner	\$850-\$1650
Counsel	\$850
Associates	\$515-\$785
Paraprofessionals	\$345-\$475

23. The hourly rates set forth above are Potter Anderson's standard hourly rates for work of this nature. These rates are set at a level designed to compensate Potter Anderson fairly for the work of their attorneys and paralegals and to cover fixed and routine overhead expenses. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions.

24. Consistent with the firm's policy with respect to its other clients, Potter Anderson will charge the Debtors for all charges and disbursements incurred in rendering services to the Debtors. These customary items include, among other things, telephone and telecopier toll and other charges, regular mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, expenses for "working meals," computerized research, transcription costs as well as non-ordinary overhead expenses such as secretarial and other overtime. Potter Anderson will charge the Debtors for these expenses in a manner and at rates consistent with charges made generally to Potter Anderson's other clients or as previously fixed by this Court. Potter Anderson believes that it is fairer to charge these expenses to the clients incurring them than to increase the hourly rates and spread these expenses among all clients.

25. Prior to the Petition Date, Potter Anderson was retained by the Conflicts Committee pursuant to that certain engagement letter dated November 21, 2025. The Debtors did not make any prepetition payments to Potter Anderson and, as of the Petition Date, Potter Anderson is not

owed any amounts by the Debtors for services rendered prior to the Petition Date.

26. Consistent with Part D.1 of the United States Trustees' Appendix B – Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases (the “U.S. Trustee Guidelines”), which became effective on November 1, 2013, I state as follows:

- a. Potter Anderson has not agreed to a variation of its standard or customary billing arrangement for this engagement;
- b. None of Potter Anderson's professionals included in this engagement have varied their rate based on the geographic location of these Chapter 11 Cases;
- c. Potter Anderson has only represented the Debtors in connection with this matter. The billing rates and material terms of the representation prior to the Petition Date are the same as the rates and terms described in this Application; and
- d. The Debtors and Potter Anderson expect to develop a prospective budget and staffing plan for Potter Anderson's engagement for the post-petition period as appropriate. In accordance with the U.S. Trustee Guidelines, the budget may be amended as necessary to reflect changed or unanticipated developments.

27. Pursuant to Part F of the U.S. Trustee Guidelines, Potter Anderson is proposed to serve as special local counsel for the Debtors with Goodwin Procter LLP (“Goodwin”) as lead special counsel. Potter Anderson has discussed the division of responsibilities with Goodwin and will make every effort to avoid duplication of efforts in connection with these Chapter 11 Cases. To specifically disclose the division of labor and to avoid unnecessary duplication of services, and subject to modification in coordination with Goodwin, the professional services that Potter Anderson will render may include, but shall not be limited to, the services described above.

28. Potter Anderson shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with these cases in compliance with



sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court.

29. The facts set forth in the Application are true and correct to the best of my knowledge, information, and belief.

Dated: December 17, 2025  
Wilmington, Delaware

By: /s/ L. Katherine Good  
Name: L. Katherine Good

**Exhibit 1**

**List of Potential Parties-in-Interest**

**>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

**Exhibit 2**<sup>1</sup>

**Current Clients**<sup>2</sup>

ACE American Insurance Company  
American Express  
Arch Insurance Company  
Artesian Water Company, Inc.  
BenefitHub  
Choate Hall & Stewart LLP  
Chubb Bermuda Insurance Ltd.  
Cigna  
Delmarva Power  
Engie North America Inc.  
Everest National Insurance Company  
Fidelity  
Houston Casualty Company  
Huntington National Bank  
MetLife  
Morgan Stanley  
PNC Bank  
Raymond James  
SSG Advisors LLC  
Starr Indemnity & Liability Company  
Trimont LLC  
Wells Fargo  
XL Specialty Insurance Co.  
Zurich American Insurance Company

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<sup>1</sup> Parties that are both current clients and former clients of Potter Anderson are listed only on Exhibit 2 – Current Clients.

<sup>2</sup> Due to the similarity of names and certain entities, Potter Anderson was not able to determine if all the entities listed herein are actually affiliates of certain clients. However, out of an abundance of caution, Potter Anderson has listed those entities which it reasonably believes to be affiliates of current clients.



**Exhibit 3**

**Former Clients<sup>1</sup>**

American Electric Power Inc.  
Berkeley Research Group  
City of Chicago  
Express Scripts  
LegalShield  
Prudential  
Schneider National Carriers  
SEMCO Energy  
Steadfast Insurance Company

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<sup>1</sup> Due to the similarity of names and certain entities, Potter Anderson was not able to determine if all the entities listed herein are actually affiliates of certain clients. However, out of an abundance of caution, Potter Anderson has listed those entities which it reasonably believes to be affiliates of former clients.

**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

(Jointly Administered)

**DECLARATION OF ADAM ZALEV IN SUPPORT OF THE DEBTORS’  
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE  
EMPLOYMENT AND RETENTION OF POTTER ANDERSON & CORROON  
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 11, 2025.

2. I submit this declaration (this “Declaration”) in support of the *Debtors’ Application for Entry of an Order Authorizing the Employment and Retention of Potter Anderson & Corroon LLP as Special Counsel on Behalf of and at the Sole Direction of the Conflicts Committee of the Board of Directors of the American Signature, Inc., Effective as of the Petition Date* (the

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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.

“Application”).<sup>2</sup> Except as 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 POTTER ANDERSON & CORROON LLP**

3. Potter Anderson & Corroon LLP (“Potter Anderson”) is proposed to serve as special local counsel to the Conflicts Committee in all matters related to the Chapter 11 Cases, particularly with respect to (a) providing legal counsel to the Conflicts Committee within its delegated authority, including in connection with potential asset sales of the Debtors, (b) conducting investigations with respect to certain prepetition transactions and actions by certain of the Debtors’ directors and officers (other than the current member of the Conflicts Committee) and their Related Parties, (c) providing advice and representation to the Client regarding any estate claims and causes of action that may be available to the Debtors, and (d) performing all other necessary or desirable legal services in connection with any such case under the Bankruptcy Code within the scope of the Conflict Committee’s delegated authority.

4. The Debtors, at my request retained Potter Anderson as special local counsel to the Conflicts Committee. Potter Anderson will work on behalf of and at the sole direction of the Conflicts Committee. Potter Anderson was selected because of the firm’s extensive experience and knowledge in the field of corporate law, business reorganizations, and restructuring under chapter 11 of the Bankruptcy Code, its expertise, experience, and knowledge in practicing before this Court, its proximity to the Court, and its ability to respond quickly to emergency hearings and other emergency matters. As such, the Debtor believes that Potter Anderson is uniquely

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

qualified to represent it in these Chapter 11 Cases. Moreover, I believe that Potter Anderson has the independence necessary to assist the Conflicts Committee in the discharge of its duties in these Chapter 11 Cases. I believe that Potter Anderson has assembled a highly qualified team of professionals and paraprofessionals to provide services to the Conflicts Committee during these cases. Thus, I believe Potter Anderson is well-qualified to advise and represent the Conflicts Committee and to address both effectively and efficiently the legal issues within the scope of Potter Anderson's engagement without the duplication of effort.

### **RATE STRUCTURE**

5. Potter Anderson has informed the Debtor that its hourly rates for bankruptcy representations are comparable to (a) the hourly rates it charges for its non-bankruptcy representations and (b) the rates of other comparably skilled professionals in the national marketplace for legal services. Having had experience with large law firms, I can verify the rates charged by Potter Anderson in connection with the representation are within the range typically charged by similar firms in complex matters.

6. I am the primary individual responsible for reviewing the invoices regularly submitted by Potter Anderson, and I am informed that the rates that Potter Anderson charged the Debtors in the prepetition period are the same as the rates that Potter Anderson will charge the Debtors during the Chapter 11 Cases subject to periodic adjustment to reflect economic and other conditions.

### **COST SUPERVISION**

7. Potter Anderson, Goodwin, and the Debtors are in the process of developing a prospective budget and staffing plan for these Chapter 11 Cases. The Debtors recognizes that in large chapter 11 cases such as this, it is possible that there may be unforeseen fees and expenses

that will need to be addressed by the Debtors and Potter Anderson. The Debtors also recognize that it is their responsibility to closely monitor the billing practices of Potter Anderson and its other professionals to ensure that fees and expenses paid by their estates remain consistent with the Debtors' expectations taking into account the exigencies and other circumstances of these Chapter 11 Cases. To that end, the Debtors will continue to review and monitor the regular invoices submitted by Potter Anderson.

8. As is the Debtors' historical practice, the Debtors will continue to monitor the fees and expense reimbursement process during these Chapter 11 Cases and ensure the Debtors are an active participant in that process. Recognizing that every chapter 11 case is unique, the Debtors, together with Potter Anderson, will utilize the budgeting process to provide guidance on the period of time involved and the level of attorneys and professionals that will work on various matters, as well as the projection of average hourly rates for the attorneys and professionals for such matter.

Dated: December 17, 2025

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