

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:

AMERICAN SIGNATURE, INC., *et al.*,¹

Debtors.

) Chapter 11

) Case No. 25-12105 (JKS)

) (Jointly Administered)

Hearing Date: January 7, 2026 at 11:00 a.m. (ET)
Objection Deadline: December 31, 2025 at 4:00 p.m. (ET)

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER (A) AUTHORIZING THE
DEBTORS TO EMPLOY AND RETAIN A&G REALTY PARTNERS, LLC AS REAL
ESTATE CONSULTANT AND ADVISOR FOR THE DEBTORS EFFECTIVE AS OF
THE PETITION DATE AND (B) WAIVING CERTAIN REPORTING REQUIREMENTS**

The above-captioned debtors and debtors in possession (collectively, the "Debtors") state as follows in support of this application (the "Application"):²

Relief Requested

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the "Order"): (a) authorizing the Debtors to retain and employ A&G Realty Partners, LLC ("A&G") as real estate consultant and advisor, effective as of the Petition Date (as defined below), pursuant to the terms of the real estate services agreement attached hereto as **Exhibit B** (the "Services Agreement"),³ (b) approving the provisions of the Services Agreement, including

¹ 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.

² A detailed description of the Debtors and their business, including the facts and circumstances giving rise to the Debtors' chapter 11 cases, is set forth in the *Declaration of Rudolph Morando in Support of the Debtors' Chapter 11 Petitions and First Day Relief* (the "First Day Declaration") [Docket No. 5]. Capitalized terms used but not otherwise defined in this Motion have the meanings ascribed to them in the First Day Declaration.

³ Any references to, or summaries of, the Services Agreement in this Application are qualified by the express terms of the Services Agreement, which shall govern if there is any conflict between the Services Agreement and such



but not limited to the proposed compensation arrangement, (c) approving a waiver of certain reporting requirements, and (d) granting related relief. In support of this Application, the Debtors submit the Declaration of Emilio Amendola (the “Amendola Declaration”), which is attached hereto as Exhibit C.

Jurisdiction and Venue

2. The United States District Court for the District of Delaware has jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), and the Debtors confirm their consent pursuant to Local Rule 9013-1(f) to the entry of a final order by the Court in connection with this Application 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 to 28 U.S.C. §§ 1408 and 1409.

4. The statutory bases for the relief requested herein are sections 327(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rules 2014-1 and 2016-2 of the Local Rules of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”).

summaries or references herein. Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Services Agreement.

Background

5. On November 22, 2025 (the “Petition Date”), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On November 25, 2025, the Court entered an order [Docket No. 72] authorizing the procedural consolidation and joint administration of these chapter 11 cases pursuant to Bankruptcy Rule 1015(b) and Local Rule 1015-1. On December 4, 2025, the United States Trustee for the District of Delaware (the “U.S. Trustee”) appointed an official committee of unsecured creditors [Docket No. 119] (the “Committee”). No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

6. Debtor American Signature, Inc., together with its subsidiaries (“ASI” or the “Company”) is a residential furniture company operating across its Value City Furniture (“VCF”) and American Signature Furniture (“ASF”) brands and serving as a furniture destination consumers can rely on for style, quality, and value. Headquartered in Columbus, Ohio, the Company operates more than 120 stores across 17 states, with the largest concentrations in Ohio (20), Michigan (16), and Illinois (11). The Company employs approximately 3,000 team members.

A&G’s Qualifications

7. In consideration of the various landlord issues that have arisen prepetition and that will arise during the pendency of these chapter 11 cases, the Debtors have determined, in consultation with their advisors and in the exercise of their business judgment, that the services of experienced real estate consultants will substantially enhance their attempts to maximize the value of their estates.

8. The Debtors chose to retain A&G as their real estate consultant and advisor due to A&G's experience and knowledge of the real estate market, business reputation, and experience in providing services regarding the review, analysis, and negotiation of lease and real property agreements, both in and out of chapter 11 cases. A&G evaluates, restructures, facilitates the acquisition of, and disposes of all types of real estate. The principals of A&G have over fifty years combined of commercial real estate experience and have extensive knowledge and expertise in the retail industry. As a diversified real estate consulting and advisory firm, the Debtors believe that A&G is well-qualified to provide the services required by the Debtors during these chapter 11 cases.

9. Additionally, A&G has significant experience in the disposition and renegotiation of leases and properties in bankruptcy. A&G's professionals have assisted, advised, or been retained as real estate consultants in a variety of bankruptcy cases involving issues relating to the review, analysis, and renegotiation of real property and lease agreements.

10. Moreover, A&G has worked with the Debtors since the Services Agreement was executed and, as a result, has gained extensive knowledge regarding the Debtors and their real estate portfolio. Therefore, the Debtors believe that A&G is uniquely qualified to perform the services contemplated by the Services Agreement and to represent the Debtors' interests in these chapter 11 cases in a cost-effective, efficient, and timely manner. Additionally, the Debtors believe that the engagement of A&G is critical to their efforts successfully to navigate through the chapter 11 process.

11. Since its engagement, A&G has worked effectively with the Debtors' senior management to review the real estate data provided by the Debtors with respect to their leasehold interests and to assist the Debtors with developing a go-forward strategy with respect to such

properties. In that capacity, A&G has gained institutional knowledge regarding the Debtors' leases (the "Leases") and the properties subject to the Leases, and the value associated therewith.

Services to Be Provided

12. Since its engagement, A&G has been assisting the Debtors with their real estate analysis and with developing a go-forward disposition strategy to be implemented through these chapter 11 cases. In furtherance thereof, A&G has been involved in the Debtors' lease-related efforts since its retention and, as a result of A&G's prepetition services provided to date, A&G has acquired knowledge of the Debtors' Leases and the Debtors' goals and objectives with respect thereto. During A&G's engagement, A&G will provide the following services (collectively, the "Services") in connection with the Debtors' Leases on a postpetition basis, subject to order of the Court:

- a. assist the Company with real estate strategy;
- b. consult with the Company to discuss the Company's goals, objectives, and financial parameters in relation to the Leases;
- c. provide ongoing advice and guidance related to individual financial and non-financial lease restructuring opportunities;
- d. negotiate with the landlords of the Leases (collectively, the "Landlords" and, individually, a "Landlord") on behalf of the Company to obtain Lease Terminations acceptable to the Company;
- e. negotiate with the Landlords on behalf of the Company to obtain Lease Modifications acceptable to the Company;
- f. negotiate with the Landlords on behalf of the Company to obtain Early Termination Rights acceptable to the Company;
- g. if requested by the Company, market the Leases in a manner and form as determined by A&G and approved by the Company, and negotiate with the Landlords and other third parties on behalf of the Company to assist the Company in obtaining Lease Sales acceptable to the Company;
- h. if requested by the Company, negotiate with Landlords on behalf of the Company to assist the Company in obtaining Landlord Consents acceptable to the Company in its sole discretion;

- i. if requested by the Company, prepare a valuation of one or more of the Leases (the “Valuation”); and
- j. provide regular update reports to the Company regarding the status of the Services.

13. The Services are necessary to enable the Debtors to maximize the value of their Leases and are in the best interests of the Debtors, their estates, and their creditors. Therefore, the Debtors have requested that A&G perform the Services set forth in the Services Agreement and summarized herein, subject to the Court’s approval of this Application, and A&G has stated its willingness and ability to act as the Debtors’ real estate consultant and advisor in these chapter 11 cases.

14. Should the Debtors request additional services (the “Additional Services”) from A&G not contemplated by the Services Agreement, the Debtors and A&G, subject to further Court approval, will mutually agree upon such services and fees for those services and will document such additional services in a separate agreement.

15. The Services provided by A&G will complement and not duplicate the services to be rendered by any other professional retained in these chapter 11 cases. The Debtors will coordinate with A&G and the Debtors’ other professionals to minimize unnecessary duplication of efforts among the Debtors’ professionals.

Terms of Retention

A. Professional Compensation and Expense Reimbursement

16. Subject to the Court’s approval, the Debtors will compensate A&G in accordance with the terms and conditions set forth in the Services Agreement, including Schedule B thereto. It is contemplated that A&G shall be compensated in accordance with the proposed fee structure set forth below (the “Fee Structure”):

- a. Retainer. The Company shall pay A&G a retainer (the “Retainer”) in the amount of one hundred thousand dollars (\$100,000) upon execution of the Services

Agreement. A&G may, but shall not be required to, apply the Retainer against invoices issued by A&G to the Company. The Company shall replenish the Retainer to the extent applied within five (5) business days of the date of the invoice. Furthermore, to the extent any invoice exceeds the amount of any Retainer applied, in addition to replenishing the Retainer, the Company shall pay the difference between the invoice amount and the Retainer to A&G within five (5) business days of the date of the invoice.

- b. Lease Terminations. For each Lease Termination obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee (the “Lease Termination Fee” in the amount of four percent (4%) of the Occupancy Cost Savings and Gross Proceeds, per Lease (with any broker fee to be paid by A&G); *provided, however*, if a Lease Termination involves a sublease or assignment, A&G shall earn and be paid a fee in the amount of four percent (4%) of the total base rent to be paid by (a) the sublessee for the initial term of the sublease, or (b) the assignee for the entire Lease Term, including base rent for any options exercised by the sublessee or assignee upon execution of the sublease or assignment, as the case may be (collectively, the “Base Lease Income”); *and provided further*, that in the event a subtenant or assignee of a Lease is procured through such subtenant or assignee’s broker, the Lease Termination Fee shall equal to six percent (6%) of all Base Lease Income, out of which A&G shall pay such broker’s commission and retain the balance as compensation to A&G.
- c. Monetary Lease Modifications. For each Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of four percent (4%) of the Occupancy Cost Savings, per Lease.
- d. Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of \$1,500, except that for any Lease extensions, the fee shall be the greater of \$2,500 and four percent (4%) of Occupancy Cost Savings for the extended Lease term.
- e. Early Termination Rights. For each Early Termination Right obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of one-half (½) of one (1) month’s Gross Occupancy Cost, per Lease.
- f. Property Sales. For each Property Sale obtained by A&G on behalf of the Company to an entity unaffiliated with the Schottenstein Property Group (“SGP”), A&G shall earn and be paid a fee of three percent (3%) of the Gross Proceeds thereof. For each Property Sale obtained by A&G on behalf of the Company to an entity affiliated with SGP (an “SGP Entity”), A&G shall earn and be paid a minimum fee of \$350,000 (the “Minimum Sale Fee”), *provided, however*, in the event an SGP Entity is the “stalking horse” bidder of any Property or Properties (the “Stalking Horse Bid”), competitive bidding against the Stalking Horse Bid ensues and the SGP Entity emerges as the successful bidder for the Property or Properties (the “Successful Bid”), A&G shall earn and be paid a fee in the amount of the Minimum

Sale Fee plus three percent (3%) of the difference between the Gross Proceeds set forth in the Stalking Horse Bid and the Gross Proceeds set forth in the Successful Bid.

- g. Lease Sales. For each Lease Sale obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of three percent (3%) of the Gross Proceeds, with a minimum fee of seven hundred fifty dollars (\$750) per Lease.
- h. Landlord Consents. If requested by the Company, for each consent obtained by A&G to extend the Company's time to assume or reject a Lease as a part of any applicable Chapter 11 case, A&G shall earn and be paid a fee in the amount of five hundred dollars (\$500) per Lease.
- i. Valuations. A&G shall earn and be paid a fee of \$500 per Lease.

17. A&G also intends to seek reimbursement for its reasonable out-of-pocket expenses incurred in connection with its retention and provision of Services. This includes, but is not limited to, responding to any litigation or other type of inquiry, deposition, or otherwise relating to the Services or the Services Agreement. Any reimbursable expenses shall be paid to A&G within five business days upon receipt of invoice, except as may be approved or directed otherwise in these chapter 11 cases.

18. To the extent A&G uses the services of independent contractors (the "Contractors") in these chapter 11 cases pursuant to the Services Agreement, A&G shall be responsible for the performance of and payment of any fees to such Contractors independently of the Fee Structure between the Debtors and A&G. A&G will not pass through the cost of such Contractors to the Debtors and will not seek reimbursement from the Debtors. A&G will ensure that the Contractors are subject to conflict checks with respect to the parties related to their involvement in these chapter 11 cases.

19. The Fee Structure described herein and as set forth in the Services Agreement is consistent with and typical of arrangements entered into by A&G and other real estate consultants when rendering similar services to clients such as the Debtors. A&G and the Debtors believe that

the foregoing compensation arrangement is both reasonable and market-based. The Fee Structure has been agreed upon by the parties on an arm's-length basis in view of the substantial commitment of professional time and effort that will be required of A&G and its professionals hereunder as well as the expedited time frame in which they must perform the Services.

20. Due to the transactional nature of the services that A&G provides under the Services Agreement, A&G's professionals do not bill clients on an hourly basis while performing such services. A&G's real estate expertise was an important factor in determining the Fee Structure, and the Debtors believe that the ultimate benefit to their estates resulting from A&G's Services cannot be measured by reference to the number of hours to be expended by A&G's professionals in the performance of such services. Further, the Debtors believe that the terms of the Services Agreement are reasonable and are an exercise of their sound business judgment that will maximize value for the Debtors, and their estates and creditors.

21. Based upon the nature of the Services to be provided by A&G and the fact that the Fee Structure was developed because A&G does not bill clients on an hourly basis, the Debtors seek relief from having A&G maintain time records or file interim fee applications; *provided* that A&G will file a final fee application with a summary of fees earned and expenses incurred along with a summary of what fees and expenses have been paid.

B. Allowance of Fees and Expenses

22. Local Rule 2016-2(d) imposes certain information requirements on professionals' compensation requests, including that professionals report their billed activity in one-tenth of an hour increments, that all activity descriptions be divided into general project categories, that each activity include a time allotment, and certain billing requirements tied to an assumed schedule of hourly rates, among others. Local Rule 2016-2(h), however, provides that "[a]n employed professional person or entity within the scope of this Local Rule may request that the Court waive,

for cause, one or more of the information requirements of this Local Rule” in the motion seeking court approval for the retention of such professional entity.

23. Pursuant to Local Rule 2016-2(h), the Debtors and A&G submit that cause exists to waive the information and reporting requirements imposed by Local Rule 2016-2(d) with respect to A&G. As set forth in the Amendola Declaration, A&G believes that it would be unduly burdensome and time-consuming for A&G to record their activities in compliance with the information requirements set forth in Local Rule 2016-2(d). It is standard in A&G’s industry for professionals providing services relating to lease modifications and concessions to be compensated on a fixed fee percentage basis, rather than on an incremental hourly basis, for such services. As described above, A&G and the Debtors have agreed that, consistent with industry practice, A&G will be primarily compensated on a fixed fee percentage basis for its Services.

24. The Debtors propose that for compensation paid for all Services, and for all expenses incurred in connection with the Services, A&G be paid one-hundred percent (100%) of the amount due upon submission of an acceptable invoice to the Debtors. Upon completion of its work for the Debtors, A&G will file a final fee application for review by the Court and parties in interest pursuant to section 328(a) of the Bankruptcy Code for all Services.

25. The Debtors further propose that A&G be required to submit monthly, interim, and final fee applications with regard to any Additional Services on an hourly basis only, and that the time detail provided with such fee application be provided in summary format.

26. Specifically, A&G will submit time records setting forth the hours spent on each activity and a description of the services provided, but will not break out their time into one-tenth of an hour increments.

27. The Debtors submit that applications submitted in the manner set forth above will provide the Court and other parties in interest with sufficient information to monitor the amount and types of services rendered to the Debtors by A&G. *See, e.g., In re Destination Maternity Corp.*, No. 19-12256 (BLS) (Bankr. D. Del. Dec. 11, 2019) [Docket No. 484] (authorizing A&G to (a) file a final fee application for compensation upon completion of the services and (b) submit monthly, interim, and final fee applications for additional services provided on an hourly basis only with the time detail provided in summary fashion); *In re Mattress Firm, Inc.*, No. 18-12241 (CSS) (Bankr. D. Del. Nov. 7, 2018) [Docket No. 766] (approving a fee structure on a flat fee percentage basis and authorizing A&G to file fee applications for final allowance of compensation and reimbursement of fees and expenses). Accordingly, the Debtors request that the Court modify the requirements set forth in Local Rule 2016-2(d) and permit A&G to receive compensation and submit fee applications in the manner set forth herein.

28. Except as described herein, no commitments have been made or received by A&G, nor any member thereof, as to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code and orders of this Court.

29. A&G has not shared or agreed to share any of its compensation from the Debtors with any other person, other than principals and employees of A&G, as permitted by section 504 of the Bankruptcy Code.

Payment Prior to the Petition Date

30. Before the Petition Date, A&G received a retainer in the sum of \$100,000 for invoices to be issued after the Petition Date. A&G did not receive any payments from the Debtors during the 90-day period preceding the Petition Date other than the retainer.

A&G's Disinterestedness

31. The Debtors have numerous creditors and other parties in interest that they maintain business relationships with. To the best of the Debtors' knowledge, information, and belief, other than as set forth in the Amendola Declaration attached hereto, A&G (a) has no connection with the Debtors, their creditors, other parties in interest, or the attorneys or accountants of any of the foregoing, or the United States Trustee or any person employed in the Office of the United States Trustee; (b) does not hold any interest adverse to the Debtors' estates; and (c) believes it is a "disinterested person" as defined by section 101(14) of the Bankruptcy Code. Accordingly, the Debtors believe that A&G is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code.

32. Given the large number of parties in interest in these chapter 11 cases, and despite the efforts to identify and disclose A&G's relationships with parties in interest in these chapter 11 cases, A&G is unable to state with certainty that every client relationship or other connection has been disclosed in the Amendola Declaration. The Debtors have been informed that A&G will conduct an ongoing review of its files to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new material facts or relationships are discovered or arise, A&G will promptly inform the Court, as required by Local Rule 2014-1(a).

The Requested Relief is Reasonable and in the Best Interests of the Debtors

33. The Debtors believe that the Fee Structure is reasonable and should be approved under section 328(a) of the Bankruptcy Code. The Fee Structure is reasonable in light of, among other things: (a) industry practice, (b) market rates charged for comparable services both in and out of the chapter 11 context, and (c) A&G's substantial experience with respect to real estate consulting and advisory services. The Fee Structure appropriately reflects the nature and scope of

services to be performed by A&G in these chapter 11 cases and the fee structure typically utilized by A&G.

34. The terms and conditions of the Services Agreement were negotiated by the Debtors and A&G at arm's-length and in good faith. The Debtors respectfully submit that the provisions contained in the Services Agreement, viewed in conjunction with the other terms of A&G's proposed retention, and as modified in the Proposed Order, are reasonable and in the best interests of the Debtors, and their estates and creditors in light of the fact that the Debtors require A&G's services to maximize the value of the Debtors' estates for all parties in interest.

35. A&G's extensive knowledge of the Debtors and their Leases will be beneficial to the Debtors' estates and creditors and will help eliminate additional time to bring another firm up to date on the Debtors and their Leases. Further, A&G is well-qualified to perform all services contemplated by the Services Agreement and to represent the Debtors' interests in these chapter 11 cases, in a cost-effective, efficient, and timely manner. Accordingly, as part of this Application, the Debtors respectfully request that the Court approve the terms of the Services Agreement.

The Requested Relief is Reasonable and in the Best Interests of the Debtors

36. The Debtors and A&G intend that all of the services that A&G will provide to the Debtors will be appropriately directed by the Debtors so as to avoid duplication of efforts by and among the other professionals retained in these chapter 11 cases and performed in accordance with applicable standards of the profession. A&G will work with the Debtors' management team, board of directors, and other professionals to avoid duplication of services among professionals. The Debtors believe that the services to be provided by A&G will complement and will not be duplicative of any services of the Debtors' other professionals.

Basis for Relief

37. The Debtors seek approval of the retention and employment of A&G as real estate consultant and advisor pursuant to sections 327(a) and 328(a) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the debtor, with the Court's approval, to employ professionals "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title." 11 U.S.C. § 327(a).

38. Section 101(14) of the Bankruptcy Code defines a "disinterested person" as a person that:

(A) is not a creditor, an equity security holder, or an insider;

(B) is not and was not, within two years before the date of the filing of the petition, a director, officer, or employee of the debtor; and

(C) does not have an interest materially adverse to the interest of the estate 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 debtor, or for any other reason.

11 U.S.C. § 101(14).

39. Further, section 1107(b) of the Bankruptcy Code provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case." 11 U.S.C. § 1107(b). A&G's prepetition relationship with the Debtors is, therefore, not an impediment to A&G's retention as the Debtors' postpetition real estate consultants and advisors.

40. Section 328(a) of the Bankruptcy Code provides, in relevant part, that the Debtors "with the court's approval, may employ or authorize the employment of a professional person under section 327 . . . on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a fixed or percentage fee basis, or on a contingent fee basis" subject

to later reevaluation by the Court. 11 U.S.C. § 328(a). Accordingly, section 328 of the Bankruptcy Code permits the compensation of professionals, including real estate advisors, on more flexible terms that reflect the nature of their services and market conditions. As the Fifth Circuit recognized in *In re National Gypsum Co.*, 123 F.3d 861 (5th Cir. 1997):

Prior to 1978 the most able professionals were often unwilling to work for bankruptcy estates where their compensation would be subject to the uncertainties of what a judge thought the work was worth after it had been done. That uncertainty continues under the present § 330 of the Bankruptcy Code, which provides that the court award to professional consultants reasonable compensation based on relevant factors of time and comparable costs, etc. Under present § 328, the professionals may avoid that uncertainty by obtaining court approval of compensation agreed to with the trustee (or debtor or committee).

Id. at 862 (citations omitted).

41. Owing to this inherent uncertainty, courts have approved arrangements similar to the Fee Structure under section 328 of the Bankruptcy Code where such arrangements contain “reasonable” terms and conditions.

42. Furthermore, under the Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, a relevant change was made to section 328(a), which is highlighted in bold below:

The trustee, or a committee appointed under section 1102 of this title, with the court’s approval, may employ or authorize the employment of a professional person under section 327 or 1103 of this title, as the case may be, on any reasonable terms and conditions of employment, including on a retainer, on an hourly basis, on a **fixed or percentage fee basis**, or on a contingent fee basis.

43. This change removes any doubt regarding the Debtors’ ability to retain A&G, with Court approval, on a fixed or percentage fee basis, such as the Fee Structure described above.

44. Bankruptcy Rule 2014 requires that an application for retention include “specific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, any proposed arrangement for

compensation, and, to the best of the applicant's knowledge, all of the [firm]'s connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee." Fed. R. Bankr. P. 2014. This Application, the Amendola Declaration, and the Services Agreement set forth the information required under Bankruptcy Rule 2014.

45. The Debtors respectfully submit that they should be authorized to retain and employ A&G in accordance with the terms and conditions of the Services Agreement. First, as discussed above and in the Amendola Declaration, A&G satisfies the disinterestedness standard in section 327(a) of the Bankruptcy Code. Moreover, during the course of its engagement, A&G has become familiar with the Debtors' Leases and the Debtors, goals, objectives, and financial parameters with respect thereto, and has already committed a significant amount of time and effort with respect to the services contemplated under the Services Agreement. A&G's Services are needed postpetition to continue assisting with negotiations with landlords and other third parties, to assist the Debtors in obtaining Lease modifications and other concessions, and to provide advice regarding Lease-related matters, and to enable the Debtors to discharge their duties as debtors and debtors in possession. Additionally, A&G has experience and a reputation in providing real estate consulting services to debtors and creditors in bankruptcy reorganizations and other restructurings.

46. Accordingly, the Debtors believe that A&G is well qualified to provide its services to the Debtors in a cost-effective, efficient, and timely manner.

47. Additionally, the terms and conditions of the Services Agreement were negotiated by the Debtors and A&G at arm's-length and in good faith. In light of the foregoing, and given the numerous landlord and lease-related issues that A&G may be required to address in its performance of the Services and the severe time constraint, A&G's commitment to the variable

level of time and effort necessary to address all such issues as they arise, and the market prices for A&G's services for engagements of this nature, the Debtors believe that the terms and conditions of the Services Agreement are fair, reasonable, and market-based under the standards set forth in section 328(a) of the Bankruptcy Code.

48. The Debtors further believe that the compensation structure set forth in the Services Agreement appropriately reflects the nature and scope of Services to be provided by A&G, A&G's experience as a real estate advisor in chapter 11 cases, and the fee and expenses typically utilized by A&G and other leading real estate consultants and advisors.

49. The Debtors submit that the employment and retention of A&G, effective as of the Petition Date and on the terms and conditions set forth herein and in the Services Agreement, are in the best interest of the Debtors, their estates, creditors, stakeholders, and other parties in interest, and therefore, should be approved.

Request for Waiver of Bankruptcy Rule 6004(h)

50. Under Bankruptcy Rule 6004(h), "[a]n order authorizing the use, sale, or lease of property other than cash collateral is stayed until the expiration of 14 days after entry of the order, unless the court orders otherwise." Fed R. Bankr. P. 6004(h). As set forth above, the continued retention of A&G, particularly in the early stage of these chapter 11 cases, is essential to ensuring the effective management of these chapter 11 cases and the preservation of the value of the Debtors' estates. Thus, the Debtors submit that ample cause exists to justify a waiver of the 14-day stay imposed by Bankruptcy Rule 6004(h).

Notice

51. The Debtors will provide notice of this Application to: (a) the Office of the United States Trustee; (b) counsel to the Committee; (c) the office of the attorney general for each of the states in which the Debtors operate; (d) the United States Attorney's Office for the District of

Delaware; (e) the Internal Revenue Service; (f) the United States Securities and Exchange Commission; (g) counsel to the DIP Agent and the Prepetition ABL Agent; (h) counsel to the Prepetition Term Agent; and (i) any party that has requested notice pursuant to Bankruptcy Rule 2002. In light of the nature of the relief requested, no other or further notice need be given.

No Prior Request

52. No prior request for the relief sought herein has been made to this Court or any other court.

WHEREFORE, the Debtors respectfully request entry of the Proposed Order, substantially in the form attached hereto as **Exhibit A**, granting the relief requested herein and granting such other relief as is just and proper.

Dated: December 17, 2025

Respectfully submitted,

American Signature, Inc., *et al.*,
Debtors and Debtors in Possession

/s/ Rudolph Morando

Rudolph Morando
Co-Chief Restructuring Officer

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

In re:

AMERICAN SIGNATURE, INC., *et al.*,¹

Debtors.

)
) Chapter 11
)

) Case No. 25-12105 (JKS)
)

) (Jointly Administered)
)

Hearing Date: January 7, 2026 at 11:00 a.m. (ET)
Objection Deadline: December 31, 2025 at 4:00 p.m. (ET)

**NOTICE OF DEBTORS' APPLICATION FOR ENTRY
OF AN ORDER (A) AUTHORIZING THE DEBTORS TO EMPLOY
AND RETAIN A&G REALTY PARTNERS, LLC AS REAL ESTATE
CONSULTANT AND ADVISOR EFFECTIVE AS OF THE PETITION
DATE AND (B) WAIVING CERTAIN REPORTING REQUIREMENTS**

PLEASE TAKE NOTICE that on December 17, 2025, the above-captioned debtors and debtors in possession (collectively, the “Debtors”) filed the *Debtors’ Application for Entry of an Order (A) Authorizing the Debtors to Employ and Retain A&G Realty Partners, LLC as Real Estate Consultant and Advisor for the Debtors Effective as of the Petition Date and (B) Waiving Certain Reporting Requirements* (the “Application”) with the United States Bankruptcy Court for the District of Delaware (the “Court”).

PLEASE TAKE FURTHER NOTICE that any responses to the Application must be in writing and filed with the Clerk of the Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801, and served upon the undersigned, so as to be received on or **before 4:00 p.m. (prevailing Eastern Time) on December 31, 2025.**

¹ 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 at the same time, you must also serve a copy of the response or objection upon: (i) proposed counsel to the Debtors: Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, Wilmington, DE 19899-8705 (Courier 19801), Attn: Laura Davis Jones, Esq. (ljones@pszjlaw.com) and David M. Bertenthal, Esq. (dbertenthal@pszjlaw.com); (ii) proposed counsel to the Conflicts Committee: (a) Goodwin Procter LLP, 620 Eighth Avenue, New York, NY 10018, Attn: Kizzy L. Jarashow, Esq. (kjarashow@goodwinlaw.com) and Stacy Dasaro, Esq. (sdasaro@goodwinlaw.com) and (b) Potter Anderson & Corroon LLP, 1313 North Market Street, 6th Floor, Wilmington, DE 19801, Attn: L. Katherine Good, Esq. (kgood@potteranderson.com); (iii) counsel to the DIP Agent and Prepetition ABL Agent: (a) Choate, Hall & Stewart LLP, Two International Place, Boston, MA 02110, Attn: John F. Ventola, Esq. (jventola@choate.com), Jonathan D. Marshall, Esq. (jmarshall@choate.com), and Lucas B. Barrett, Esq. (lbarrett@choate.com) and (b) Richards, Layton & Finger, P.A., One Rodney Square, 920 North King Street, Wilmington, DE 19801, Attn: Daniel J. DeFranceschi, Esq. (defranceschi@rlf.com), John H. Knight, Esq. (knight@rlf.com), and Matthew P. Milana, Esq. (milana@rlf.com); (iv) counsel to the Prepetition Term Loan Agent: (a) Goldberg Kohn, 55 East Monroe Street, Chicago, IL 60603-5792, Attn: Randall L. Klein, Esq. (randall.klein@goldbergkohn.com) and Zachary J. Garrett, Esq. (zachary.garrett@goldbergkohn.com) and (b) Blank Rome LLP, 1201 North Market Street, Suite 800, Wilmington, DE 19801, Attn: Stanley B. Tarr, Esq. (stanley.tarr@blankrome.com); (v) the United States Trustee, 844 King Street, Suite 2207, Lockbox 35, Wilmington, DE 19801, Attn: Malcolm M. Bates, Esq. (malcolm.m.bates@usdoj.gov); and (vi) counsel to the Official Committee of Unsecured Creditors: (a) Kelley Drye & Warren LLP, 3 World Trade Center, 175 Greenwich Street, New York, NY 10007, Attn: Jason Adams (jadams@kelleydrye.com) (b) and

Cole Schotz P.C., 500 Delaware Avenue, Suite 200, Wilmington, DE 19801, Attn: Justin Alberto (jalberto@coleschotz.com).

PLEASE TAKE FURTHER NOTICE THAT, IF AN OBJECTION IS PROPERLY FILED AND SERVED IN ACCORDANCE WITH THE ABOVE PROCEDURES, A HEARING WILL BE HELD ON JANUARY 7, 2026 AT 11:00 A.M. (PREVAILING EASTERN TIME) BEFORE THE HONORABLE J. KATE STICKLES, UNITED STATES BANKRUPTCY JUDGE FOR THE DISTRICT OF DELAWARE, 824 MARKET STREET, FIFTH FLOOR, COURTROOM #6, WILMINGTON, DELAWARE 19801. ONLY OBJECTIONS MADE IN WRITING AND TIMELY FILED WILL BE CONSIDERED BY THE COURT AT SUCH HEARING.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE COURT MAY GRANT THE RELIEF SOUGHT IN THE APPLICATION WITHOUT FURTHER NOTICE OR HEARING.

Dated: December 17, 2025

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Laura Davis Jones

Laura Davis Jones (DE Bar No. 2436)
David M. Bertenthal (CA Bar No. 167624)
919 North Market Street, 17th Floor
P.O. Box 8705
Wilmington, Delaware 19899-8705 (Courier 19801)
Telephone: 302-652-4100
Facsimile: 302-652-4400
Email: ljones@pszjlaw.com
dbertenthal@pszjlaw.com

*Proposed Counsel for the
Debtors and Debtors in Possession*

Exhibit A

Proposed Order

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

In re:

AMERICAN SIGNATURE, INC., *et al.*,¹

Debtors.

)

) Chapter 11

)

) Case No. 25-12105 (JKS)

)

) (Jointly Administered)

) **Ref. Docket No.** _____

**ORDER (A) AUTHORIZING THE DEBTORS TO EMPLOY
AND RETAIN A&G REALTY PARTNERS, LLC AS REAL ESTATE
CONSULTANT AND ADVISOR FOR THE DEBTORS EFFECTIVE AS OF THE
PETITION DATE AND (B) WAIVING CERTAIN REPORTING REQUIREMENTS**

Upon consideration of the application (the “Application”)² of the above-captioned debtors and debtors in possession (collectively, the “Debtors”) for entry of an order (this “Order”): (a) authorizing the Debtors to retain and employ A&G Realty Partners, LLC (“A&G”) as real estate consultant and advisor, effective as of the Petition Date, pursuant to the terms of the Services Agreement, (b) approving the provisions of the Services Agreement, including but not limited to the proposed compensation arrangement, (c) approving a waiver of certain reporting requirements, and (d) granting related relief, all as more fully set forth in the Application; and upon consideration of the Amendola Declaration; and the United States District Court for the District of Delaware having jurisdiction over this matter pursuant to 28 U.S.C. § 1334, which was referred to this Court under 28 U.S.C. § 157 pursuant to the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012; and the Court having

¹ 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.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and that the Court may enter a final order consistent with Article III of the United States Constitution; and the 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 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 the Court having reviewed the Application; and after due deliberation and good and sufficient cause appearing therefor;

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED as set forth herein.
2. Pursuant to sections 327(a) and 328(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016 and Local Rules 2014-1 and 2016-1, the Debtors are authorized to retain and employ A&G as real estate consultant and advisor effective as of the Petition Date, on the terms and conditions set forth in the Application and the Services Agreement and in accordance with the Fee Structure, except as provided by this Order.
3. The terms of the Services Agreement are reasonable terms and conditions of employment and are approved.
4. The terms and provisions of the Services Agreement are approved, and the Debtors are authorized to compensate A&G in accordance with the Services Agreement, including Schedule B thereto. A&G shall not be required to file monthly or interim fee applications for its Services; *provided, however*, that A&G shall be required to file a final fee application for compensation upon completion of its Services which shall be subject to the standard of review provided for in section 328(a) of the Bankruptcy Code.

5. A&G will be compensated for 100 percent (100%) of the amount due upon submission of an acceptable invoice, which shall be paid no later than 10 days after receipt of such invoice, to the Debtors for all Services, other than the Additional Services. Other than the Additional Services, the Debtors shall not be required to submit interim fee applications for the Services or required to maintain records of detailed time entries in connection with professional services rendered under the Services Agreement. Upon completion of their work for the Debtors, A&G will file a final fee application for review by the Court and parties in interest pursuant to section 328(a) of the Bankruptcy Code for all Services. Notwithstanding the foregoing, the U.S. Trustee retains all rights to object to A&G's fee applications (including expense reimbursement) on all grounds, including, but not limited to, the reasonableness standard provided for in section 330 of the Bankruptcy Code.

6. The information requirements of Local Rule 2016-2(d) are waived, and A&G shall not be required to maintain records of detailed time entries in connection with professional services rendered under the Services Agreement.

7. The Debtors and A&G shall file an additional retention application for any Additional Services that may be performed during these chapter 11 cases. A&G shall submit monthly, interim, and final fee applications for any Additional Services provided on an hourly basis only and the time detail provided with such fee applications may be provided in a summary fashion. Specifically, A&G will submit time records setting forth the hours spent on each activity and a description of the Additional Services provided, but will not break out their time into one-tenth hour increments.

8. A&G shall disclose any and all facts that may have a bearing on whether A&G, its affiliates, or any individuals working on the engagement hold or represent any interest adverse to

the Debtors, their creditors, or other parties in interest. The obligation to disclose identified in this paragraph is a continuing obligation.

9. A&G shall use reasonable efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these chapter 11 cases.

10. To the extent that there may be any inconsistency between the terms of the Application, the Services Agreement, and this Order, the terms of this Order shall govern.

11. The Debtors are authorized to take all actions necessary or appropriate to carry out the relief granted in this Order.

12. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation, interpretation, and enforcement of this Order.

Exhibit B

Services Agreement



**REAL ESTATE SERVICES
AGREEMENT WITH AMERICAN
SIGNATURE FURNITURE, INC.**

This Real Estate Services Agreement including the Schedules attached hereto and incorporated herein (collectively the “Agreement”) is made as of November __, 2025 (the “Agreement Date”), by and between **A&G REALTY PARTNERS, LLC**, a New York limited liability company, with its principal place of business at 445 Broadhollow Road, Suite 420, Melville, New York 11797 (“A&G”), and **AMERICAN SIGNATURE FURNITURE, INC.**, a _____ corporation, with its principal place of business at 4300 E. 5th Avenue, Columbus, Ohio 53235 (including its affiliates and subsidiaries, collectively the “Company” and, together with A&G, collectively, the “Parties” and, individually, a “Party”).

WITNESSETH:

WHEREAS, the Company is the lessee or sublessee of certain non-residential real property leases identified on Schedule A (collectively, the “Leases” and, individually, a “Lease”) and fee owner of certain real property more particularly identified on Schedule B (each a “Property” and, collectively, the “Properties”);

WHEREAS, the Company desires to: (i) reduce or amend its obligations under the Leases by modifying the terms and conditions thereof or reduce risk and provide optionality under certain Leases; (ii) obtain the right to terminate certain Leases prior to their expiration date; (iii) in the event of a Chapter 11 bankruptcy proceeding, sell certain of the Leases (including, designation rights); (iv) in the event of a Chapter 11 bankruptcy proceeding, obtain landlord consents for extensions of time to assume or reject certain Leases (“Landlord Consents”); and (v) obtain other real estate consulting and advisory services as set forth herein; and

WHEREAS, under the terms and conditions contained in this Agreement, the Company desires to retain A&G and A&G is willing to provide the Services (as defined below).

NOW THEREFORE, in consideration of the mutual covenants and conditions contained herein and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the Parties agree as follows:

1. Services to be Provided. In accordance with the terms and conditions of this Agreement, A&G will provide the following services (the “Services”):
 - a) assist the Company with real estate strategy;
 - b) consult with the Company to discuss the Company’s goals, objectives and financial parameters in relation to the Leases;
 - c) provide ongoing advice and guidance related to individual financial and non-financial lease restructuring opportunities;
 - d) negotiate with the landlords of the Leases (collectively, the “Landlords” and, individually, a “Landlord”) on behalf of the

Company to obtain Lease Terminations (as defined below) acceptable to the Company;

e) negotiate with the Landlords on behalf of the Company to obtain Lease Modifications (as defined below) acceptable to the Company;

f) negotiate with the Landlords on behalf of the Company to obtain Early Termination Rights (as defined below) acceptable to the Company;

g) if requested by the Company, market the Leases in a manner and form as determined by A&G and approved by the Company, and negotiate with the Landlords and other third parties on behalf of the Company to assist the Company in obtaining Lease Sales (as defined below) acceptable to the Company;

h) if requested by the Company, negotiate with Landlords on behalf of the Company to assist the Company in obtaining Landlord Consents (as defined below) acceptable to the Company in its sole discretion;

i) if requested by the Company, prepare a valuation of one or more of the Leases (the "Valuation"); and

j) provide regular update reports to the Company regarding the status of the Services.

2. Term of Agreement. Subject to Section 16 herein, this Agreement shall be for a term of one (1) year following the Agreement Date (the "Term"). In the event the Services are not completed at the end of the Term, the Agreement may be extended or renewed by written agreement of the Parties.
3. Compensation. The compensation for the Services is set forth on Schedule C, which is attached hereto and incorporated herein (the "Compensation"). The Company acknowledges that the calculations necessary to determine Compensation are predicated on Company Information (as that term is defined below) provided by the Company to A&G. Any material discrepancies, inaccuracies or omissions in the Company Information may affect the Compensation payable to A&G.
4. Additional Services. A&G may provide additional services requested by the Company that are not otherwise specifically provided for in this Agreement. Any additional services will be agreed upon mutually by the Parties and documented in a separate agreement.
5. Recordkeeping. The Services to be provided by A&G pursuant to this Agreement are, in general, transactional in nature. Accordingly, A&G will not bill the Company by the hour or maintain time records.

6. Expenses and Disbursements. The Company shall reimburse A&G for A&G's reasonable out-of-pocket expenses incurred in connection with its retention and provision of Services. This includes, but is not limited to, responding to any litigation or other type of inquiry, deposition or otherwise relating to the Services or this Agreement. Any reimbursable expenses shall be paid to A&G within five (5) business days upon receipt of invoice, except as may be approved or directed otherwise in the Company's chapter 11 bankruptcy proceeding (if any).
7. Exclusive. During the Term of this Agreement, A&G shall have the sole and exclusive authority to perform the Services for the Leases set forth on Schedule A and the Properties set forth on Schedule B. The Company shall forward to A&G all relevant inquiries regarding the Leases and Properties made to the Company, its representatives or related parties. Upon the Parties' mutual written consent, Schedule A and Schedule B may be amended from time to time during the Term of this Agreement to add additional Leases or Properties, or to delete any Leases or Properties, as the case may be.

The Company acknowledges that A&G may be engaged to provide the same or similar services as those referenced herein to other persons or entities and that any such engagement shall not constitute or be deemed to be a violation of this Agreement, provided that it is not a conflict of interest or otherwise does not materially interfere with A&G's ability to provide the Services.

8. Company Representative. Eric Jackson will be the Company's representative (the "Company Representative") in dealing with A&G. The Company reserves the right, at any time and from time to time, upon written notice to A&G, to designate a successor representative or an additional representative and to limit the authority of the Company Representative in any respect. A&G will report regularly to the Company Representative in order to keep him fully apprised of A&G's performance. The designated principal representative for A&G will be Emilio Amendola. If A&G seeks to change its principal representative, the Company agrees to reasonably consent to any proposed replacement.
9. Company Cooperation. The Company shall: (a) provide A&G with all reasonable applicable information concerning the Leases and Properties necessary for the performance of A&G's obligations hereunder, including, but not limited to (i) copies of the Leases and any Lease abstracts, (ii) populating an Excel spreadsheet provided by A&G with, among other things, current rents, taxes and other charges relating to the Leases, rent bumps, percentage rent and breakpoints, premises size, the commencement and expiration dates of the Leases, any Lease options, up to date Landlord contact information (including name, email and phone number information for each Landlord), any outstanding or deferred rent, and any default letters sent by Landlords, (iii) Property appraisals, condition reports, environmental surveys, any land surveys and any other surveys, reports or other documents relating to the Properties and/or regulations, local ordinances or laws and rules that relate to the Properties; (b) provide access to A&G to any internal lease administration reporting and tracking systems; and (c) prepare a field

questionnaire which will include, but not be limited to, information regarding (I) the quality of the Stores/Properties and shopping centers in which they are located, (II) major co-tenants in each shopping center, (III) whether each Store/Property is free standing, drive through or in-line, (IV) historical financial performance and financial projections for each Store, (V) competition data (including proximity to the Store), and (VI) last remodel of each Store (the “Field Questionnaire”); and (c) provide such other information as A&G requests for the performance of its Services (collectively, the “Lease and Property Information”).

All information provided by the Company to A&G, including, but not limited to, the Company’s goals and objectives, financial information and the Lease and Property Information referenced above, shall collectively be referred to as “Company Information.” It is understood and agreed by the Parties that A&G shall have no obligation to verify the accuracy of such information and that A&G shall have no liability whatsoever resulting from, whether directly or indirectly, the inaccuracy or incompleteness of the Company Information. Both Parties understand and agree that A&G bases its Services on the Company Information and any material inaccuracies, discrepancies or omissions in the information may delay or impede A&G’s ability to render the Services. If any of the Company Information turns out to be inaccurate, the Company shall provide such internal personnel and administrative support as necessary to correct the information or upon the written request of the Company authorize A&G to make the necessary corrections (for which A&G’s hourly rate shall be \$500). Furthermore, both Parties understand and agree that the commencement of this Agreement and the continuation of its Services are contingent upon A&G’s receipt of the Company Information.

Additionally, the Company agrees to assist A&G in the performance of its Services, including but not limited to, by providing (i) a response, within five (5) business days of A&G’s transmittal to the Company of a deal sheet for each Lease, which states whether a proposed Service is approved or not, (ii) all necessary legal support to review expeditiously Documents (as defined below) submitted by A&G in connection with a Service and getting all Documents in form and substance acceptable to the Company executed accurately and expeditiously, and (iii) promptly reconciling “cure” disputes (formal or informal) with the respective Landlord, timely causing any proposed Lease purchasers/assignees to provide “adequate assurance of future performance” and diligently resolving any objections to “adequate assurance of future performance” by a Landlord. The Company acknowledges and agrees that time is of the essence with respect to the foregoing. In addition, the Company shall track the status of all Documents through an A&G legal tracking report provided by A&G.

10. Use of Company Name. A&G may use the Company’s name and logo to identify the Company as one of A&G’s clients.
11. Co-Brokers. The Company acknowledges and agrees that A&G shall be entitled to associate with local licensed real estate agent(s) or broker(s) as may be reasonable

and proper to discharge A&G's duties hereunder; provided, however, no such association shall in any way diminish the responsibilities of A&G hereunder, and it is understood between the Parties that the Company will look solely to A&G for performance of its obligations hereunder. A&G shall be responsible for compensating such agent(s) or broker(s) from the compensation payable to A&G hereunder, but in no event shall the Company be obligated in any way for the payment of any separate and/or additional compensation or reimbursement of expenses to such agent(s) or broker(s).

12. No Authority to Execute Agreements. A&G shall have no right or power to enter into any agreement in the name of or on behalf of the Company or to otherwise obligate the Company in any manner unless authorized in writing.
13. Meetings. After the commencement of the Agreement, A&G shall meet with, in a manner agreed to by the Parties, the Company's Representative(s) to review the Company's goals, objectives and financial parameters. Thereafter, A&G will meet with or participate in telephone conferences with the Company's Representative(s) regarding the status of the Services as mutually agreed to by the Parties.
14. Disclosures/Reports. All information, advice, recommendations (whether written or oral) or any reports, presentations or other communications that A&G provides under the terms of this Agreement are solely for the benefit of the Company in connection with the Services rendered by A&G hereunder and no such opinion, advice, recommendations or reports shall be used for any other purpose, or reproduced, disseminated, quoted or referred to at any time, in any manner, other than as provided herein, without the prior written consent of A&G. Notwithstanding the foregoing, the Company may provide such information, advice and recommendations to its Board of Directors, attorneys and other retained professionals (the "Company Representative Group") as required to effectuate the Services; provided, however, the Company acknowledges that the reports generated and supplied to the Company by A&G in connection with the Services contain proprietary work product of A&G and agrees that it will not reverse engineer such work product or use/disclose it to any person other than in connection with said person's evaluation of the Services; and provided, further, that both Parties understand and agree that A&G shall have no liability to the Company Representative Group and that no member of the Company Representative Group is intended to be a third-party beneficiary to this Agreement.

If the Company receives a subpoena, summons or court order by any federal, state or other regulatory agency having jurisdiction over the Company relating in any respect to A&G or its Services, the Company shall promptly notify A&G, if legally permissible, so that A&G may obtain, at its sole cost, a protective order for such information. If A&G is unable to obtain a protective order and the Company is required to provide information regarding A&G and/or the Services, the Company agrees to provide only that information which is legally required and to use reasonable efforts to ensure the confidentiality of such information and documentation.

15. Independent Contractor. Each Party acknowledges and agrees that the arrangements contemplated herein are and will be for the provision of the Services and that nothing contained herein shall create or be construed as creating a contract or other arrangement of employment between the Company and A&G. A&G shall provide the Services as an independent contractor and not as an employee, agent, partner or joint venture of the Company.
16. Early Termination. Either Party may terminate this Agreement without cause upon thirty (30) days' prior written notice in accordance with the notice provision below. Additionally, if either Party fails to perform its obligations in accordance with the terms herein and does not cure such failure within ten (10) days after written notice of default, the other Party will have the right to terminate this Agreement by notice of termination to the non-performing Party, effective ten (10) days after the date of such notice. Additionally, if for any reason either Party becomes unable to perform its duties as a result of a legal, contractual or regulatory restriction, such Party shall have the right to terminate this Agreement. Any rights or obligations incurred or accrued by either Party prior to termination shall survive termination of this Agreement.
17. Assignment. Neither Party may delegate or assign its rights and obligations under this Agreement in whole or in part to an unaffiliated third party without the prior written consent of the other Party.
18. Bankruptcy.
 - a. In the event the Company files for bankruptcy protection during the Term of this Agreement, the Company agrees to apply promptly to the bankruptcy court presiding over its case (the "Bankruptcy Court") for an order, in a form acceptable to A&G, authorizing the Company to retain A&G effective as of the filing date and to compensate A&G in accordance with the terms of this Agreement, and to use its best efforts to obtain such order. The Company agrees to (a) seek the hiring and retention of A&G under sections 327 and 328 of the Bankruptcy Code and (b) file any applications necessary and otherwise assist A&G in obtaining Bankruptcy Court approval of the payment of its fees and costs hereunder. The Company agrees to provide A&G with a copy of the pleadings requesting retention of A&G prior to submission to the Bankruptcy Court for A&G's review and comments and advise A&G of any objection or hearings pertaining to A&G's retention. The order authorizing A&G's retention must be acceptable to A&G and A&G's obligations hereunder are conditioned upon the grant of such order. Furthermore, if such order is not obtained within sixty (60) days from the date that it is filed, A&G shall have the right to terminate this Agreement at any time thereafter. If an acceptable order is not obtained authorizing A&G's services and fees as set forth herein, the Company agrees to amend the application in conjunction with, and the approval of, A&G and request a hearing to review the application. If the Company is unable to obtain an acceptable order authorizing the hiring and retention of A&G under the

terms of this Agreement and the Agreement is terminated, A&G reserves the right to seek a substantial contribution claim for any rights or obligations incurred or accrued prior to such termination.

- b. Before finalizing any cash collateral/debtor in possession financing budget with its secured lender, the Company shall provide A&G with a reasonable opportunity to review and provide input into the budget regarding its estimated fees and expenses during the relevant budget period(s).

19. Notices. Unless otherwise expressly provided herein or waived in writing by the Party to whom notice is given, any notice or other communication required or permitted hereunder will be effective if given in writing (i) when delivered by hand; (ii) three days after sent by certified mail, return receipt requested; (iii) when delivered by electronic email communication to the email address set forth below and verified by confirmed receipt; or (iv) one day after delivery to a commercial overnight courier, and addressed to the Parties as follows:

To the Company: American Signature Furniture, Inc.
4300 E. 5th Avenue
Columbus, Ohio 53235
Attn: Eric Jackson, Chief Financial Officer
Email: Eric.jackson@americansignature.com

To A&G: A&G Realty Partners, LLC
445 Broadhollow Road, Suite 420
Melville, New York 11747
Attn: Emilio Amendola
Email: emilio@agrep.com

20. Representations, Warranties and Covenants. Each Party has all requisite power and authority to enter into this Agreement. This Agreement has been validly authorized by all necessary corporate action and constitutes a legal, valid and binding agreement of the Company and A&G. Each Party represents that this Agreement does not and will not violate any applicable law or conflict with any agreement, instrument, judgment, order or decree to which it is a party or by which it is bound. Furthermore, each Party represents and agrees that it will comply with all applicable laws, rules, regulations, orders or decrees during the term of this Agreement in performing its obligations hereunder. Each Party agrees to deal with the other fairly and in good faith so as to allow each Party to perform their duties and earn the benefit of this Agreement. A&G agrees to utilize commercially reasonable efforts and diligence to achieve the purpose of this Agreement.
21. Survival of Fee. In the event that following the termination or earlier expiration of this Agreement, the Company or its successors or assigns, enters into a transaction with a Landlord or other third party (including a purchaser of any Property) and A&G has substantially performed the Services, which is the proximate cause of the transaction being entered into with such Landlord or other third party (including a

purchaser of any Property) and the result of which would have entitled A&G to a Fee pursuant to this Agreement, then in that event, A&G shall be entitled to and paid its Fee pursuant to the terms of this Agreement notwithstanding the fact that the Agreement has terminated or expired (the "Survival of Fee"). Such Survival of Fee will terminate 120 days after the termination or earlier expiration of this Agreement.

22. Intellectual Property. A&G may use data, software, designs, utilities, tools, models, systems and other methodologies that it owns or licenses in performing the Services hereunder. Notwithstanding the delivery of any reports by A&G to the Company, A&G shall retain all intellectual property rights in such materials (including any improvements or knowledge developed while performing the Services) and in any working papers compiled in connection with the Services.
23. Indemnification. The Company agrees to indemnify A&G and its affiliates, officers, directors, employees, agents and independent contractors, and hold each of them harmless from and against all third party claims, demands, penalties, losses, liability or damage, including, without limitation, reasonable attorneys' fees and expenses, asserted against, resulting from (directly or indirectly), or related to the Services or actions or omissions of A&G or the Company taken pursuant to this Agreement or in any written agreement entered into in connection herewith except to the extent that such claims or liabilities arise as a direct result of A&G's fraud, gross negligence or willful misconduct.
24. Limitation on Liability. Neither Party shall be responsible for any indirect, incidental, consequential, exemplary, punitive or other special damages (including, but not limited to, loss of profits and damage to reputation or business) arising under or by reason of this Agreement, the Services or any act or omission hereunder. Neither Party shall be liable if it is unable to perform its responsibilities hereunder as a result of events beyond its control. Furthermore, in no event shall A&G's liability for a default or breach of this Agreement exceed the amount of Fees paid to A&G hereunder.
25. Binding Effect. No Third-Party Beneficiaries. This Agreement binds and inures to the benefit of the Parties hereto and their respective successors and permitted assigns and except as expressly provided herein, is not intended to confer any rights or remedies upon any person not a party to this Agreement.
26. Waivers and Amendments. Waiver by either Party of any default by the other Party shall not be deemed a waiver of any other default. This Agreement (including the Schedule (s) attached hereto) may not be waived, amended, or modified by either Party unless in writing and signed by the Parties hereto.
27. Severability. If any provision, or any portion of any provision, contained in this Agreement is held to be invalid or unenforceable by a court of competent jurisdiction, then it is the intent of the Parties to modify or limit such provision or portion thereof so as to be valid and enforceable to the extent permitted under applicable law. In the

event that such provision or portion thereof cannot be modified, then such provision or portion thereof shall be deemed omitted, and this Agreement shall be construed as if such invalid or unenforceable provision had never been contained herein.

28. Entire Agreement. This Agreement constitutes the entire agreement between the Parties with respect to the subject matter hereof. All prior agreements, representations, statements, negotiations, understandings, and undertakings are superseded by this Agreement.
29. Counterpart Execution/Facsimile and Electronic Signatures. This Agreement may be executed in multiple counterparts, each of which shall be deemed to be an original and all of which together shall constitute one document. Facsimile and electronic signatures on this Agreement and any document contemplated hereby shall be deemed to be original signatures.
30. Informal Dispute Resolution. Upon the written notice by a Party to the other Party of a dispute arising out of or relating to this Agreement, each Party will appoint one or more designated representatives (at least at the level of Vice President) to discuss and attempt to resolve the dispute for a period of up to fourteen (14) days. No formal proceedings for the judicial resolution of such dispute, except for the seeking of injunctive or equitable relief, may be commenced by either Party unless either designated representative concludes in good faith that prompt and amicable resolution through continued discussion is unlikely. The Parties shall refrain from exercising any termination right and shall continue to perform their respective obligations under this Agreement while the Parties endeavor to resolve any dispute under this Section 30; provided, that any Party alleged to be in breach promptly makes good faith efforts to cure such breach and pursue such cure in good faith.
31. Governing Law. This Agreement shall be governed by the laws of the State of New York without reference to its conflict of laws rules. Any dispute arising out of or relating to this Agreement that is not timely resolved through the informal dispute resolution process set forth in Section 30 shall be resolved by binding arbitration with the proceedings to be conducted in New York City, New York, by one arbitrator, following the applicable rules of the American Arbitration Association, and administered by a respectable dispute resolution provider as reasonably selected by the Party commencing the proceedings. To the extent arbitration proceedings are not feasible or if to enforce an arbitration award or otherwise, any court action under this Agreement shall be brought in the federal or state courts of the State of New York. In the event the Company files a Chapter 11 bankruptcy petition, then the Bankruptcy Court shall have exclusive jurisdiction over any matters arising out of or relating to this Agreement.
32. Waiver of Jury Trial. Each of the Parties unconditionally waives, to the fullest extent allowed by law, the right to a jury trial in connection with any claim arising out of or related to this Agreement.

33. Headings/Tenses. The section headings and use of defined terms in the singular or plural or past or present tenses in this Agreement are solely for the convenience of the Parties. To the extent that there may be any inconsistency between the headings and/or the tenses and the intended meaning, the intent of the Parties or the provision, the terms of such provision shall govern.
34. No Presumptions. This Agreement shall be deemed drafted by both Parties and there shall be no presumption for or against either Party in the interpretation of this Agreement.

IN WITNESS WHEREOF, the Parties have caused this Agreement to be executed by their respective duly authorized representatives effective as of the Agreement Date.

AMERICAN SIGNATURE FURNITURE, INC.

By: 

Name: Eric Jackson

Title: CFO

A&G REALTY PARTNERS, LLC

By: 

Name: Emilio Amendola

Title: Co-President

Schedules

Schedule A Leases

Schedule B Real Property

Schedule C Compensation

SCHEDULE A
Leases

SCHEDULE C

Compensation

A. Definitions

“Document” – shall be defined as an amendment or agreement generated by the Company, a Landlord or third party, which modifies a Lease or the Company’s obligations under a Lease in any manner or which effectuates a Lease Sale or any part thereof. It also includes any agreement that effectuates a Property Sale. For the avoidance of doubt, a Document also shall include any letter agreement or other binding written communication (including, but not limited to, an e-mail communication) from a Landlord or third party consenting to the applicable Service.

“Early Termination Right” - shall be defined as the tenant’s exclusive right to terminate the Lease prior to the expiration date of the Lease.

“Gross Occupancy Cost” – shall be defined as the sum of the remaining base rent, any annual increases, percentage rent, CAM, taxes payable directly to the Landlord, insurance, rental tax, marketing and merchants’ association charges, utility charges, HVAC usage charges, trash removal charges, sprinkler usage charges, unpaid rents, or any other sums due to the Landlord under a particular Lease as of the Agreement Date. For clarification purposes, Gross Occupancy Cost is calculated using the first date that the Service commences (i.e., the date that the rent reduction commences) through the earlier of the end of the Lease term in effect as of the Agreement Date (or longer if a Lease extension is also requested and negotiated by A&G on behalf of the Company) or when the Service is no longer in effect. CAM, taxes, insurance, marketing and merchants’ association charges and all other applicable charges will be calculated using the last available full year charge for each item (which may be a calendar year or a lease year, depending upon which is the most recent full year charge available). In the event that rent increases periodically based upon the change in the Consumer Price Index (CPI), the assumed annual CPI increase shall be four percent (4%).

“Gross Proceeds” – shall be defined as the total consideration paid or payable to the Company by a landlord, investor, purchaser, or any other party to either waive, terminate, sublease, or purchase a Lease (or any rights related to a Lease) or Property. It includes, but is not limited to, cash and any other form of currency paid or waived by the Landlord, subtenant or other third party to the Company in relation to a Lease Termination, Lease Sale or Property Sale. This list is not meant to be exhaustive and Gross Proceeds shall include any consideration or other quantifiable economic benefit paid or payable to the Company in conjunction with a Lease Termination, Lease Sale or Property Sale, including all (i) Company debt assumed, satisfied or paid by a purchaser or which remains outstanding at closing (including, without limitation, the amount of any indebtedness “credit bid” at any sale), and (ii) amounts placed in escrow and deferred, contingent payments and installment payments.

“Lease Modification” – shall be defined as any alteration, amendment or modification to

the terms and conditions of a Lease agreement as in effect as of the Agreement Date.

“Lease Sale” – shall be defined as the sale or assignment, whether all or part, of a Lease and includes the sale of designation rights.

“Lease Termination” – shall be defined as the disposition, whether all or part, of a Lease through assignment, sublease, termination, or otherwise.

“Monetary Lease Modification” – shall be defined as any modification to or inclusion of additional provisions relating to the monetary terms of a Lease, including, but not limited to, reduction in Lease Term, reduction in Lease space, deferral of/reduction of/abatement of/waiver of/free rent or other Lease charges (including any previously deferred rent payment due or other Lease charges), reduction or elimination of any outstanding monetary amounts due under a Lease (whether or not incurred as of the date of this Agreement), reduction in square footage of premises covered by a Lease, the granting of tenant allowance or capital improvement dollars from the Landlord, the waiver of Company’s capital expenditure obligations, extensions of existing rent reductions past their original end date, reduction in CAM charges, taxes, elimination of percentage rent, conversion to percentage rent, reductions in or returns of security deposits and FF&E if otherwise non-refundable (either pursuant to the terms of the Lease or as determined by the Landlord), or any other amendment to a Lease that results in Occupancy Cost Savings to the Company.

“New Gross Occupancy Cost” – shall be defined as the reduced Gross Occupancy Cost which results from a Lease Modification or any other amendment to the Lease.

“Non-Monetary Lease Modification” – shall be defined as any modification to the non-monetary terms of a Lease agreement, including, but not limited to, change of use, co-tenancy clause, or sublease rights, the negotiation of a lease extension, the granting of an additional option term or terms, an amendment to the current option term or terms (Early Termination Right fees are set forth separately for Fee purposes), relocation of Lease spaces that do not result in a reduction in Gross Occupancy Cost, the elimination of the Company’s future obligation for repairs, replacements, maintenance or alterations to the subject premises, and any other amendments to the Lease that is or would be beneficial to the Company that do not fall within the above definition of Monetary Lease Modifications.

“Occupancy Cost Savings” – shall be defined as the difference between the original Gross Occupancy Cost and the New Gross Occupancy Cost for the period from the earlier of the effective date of a Document, the date in which the Lease Modification or other Service becomes effective or the date in which A&G becomes entitled to its Fees under the terms herein, through the end of the Lease Term or the Revised Lease Term pursuant to the terms of the Services, less any payment(s) or costs payable by the Company to effectuate the Lease Modification or other Service, excluding legal fees. “Lease Term” shall be defined as the commencement date and expiration date of the Lease as set forth in the Lease as of the Agreement Date. “Revised Lease Term” shall be defined as the new Lease expiration

date pursuant to any Lease extensions obtained by A&G on behalf of the Company. For example, if a Service includes a Monetary Lease Modification and an extension of the Lease, the Occupancy Cost Savings shall be applicable through the duration of the Lease extension (i.e., the Revised Lease Term).

Occupancy Cost Savings include, but are not limited to, reduction in term, reduction in Lease space, deferral of/reduction of/abatement of/waiver of/free rent or other Lease charges (including any previously deferred rent or other Lease charges), reduction or elimination of any outstanding monetary amounts due under a Lease (whether or not incurred as of the date of this Agreement), reduction of unamortized tenant allowance, reduction or elimination of the obligation to repay tenant allowance to the Landlord, reduction or elimination of the requirement to improve the Lease space that have a direct monetary benefit to the Company, the granting of tenant allowance or capital improvement dollars from Landlord or Landlord improvements to the property, the waiver of Company's capital expenditure obligations, reduction in square footage of premises covered by a Lease, extensions of existing rent reductions past their original end date, any lease extensions that result in a rent decrease, reduction in CAM charges, taxes, elimination of percentage rent, conversion to percentage rent, or any or any other amendment to a Lease that results in direct monetary savings to the Company.

For Occupancy Cost Savings resulting from the extension of a rent reduction past the Lease Term in effect as of the Agreement Date, the savings shall be based upon the original rent and option rent set forth in the Lease, allocated proportionately to the time period during the Lease Term and the extended term, as the case may be. For example purposes only, if A&G obtains a 4-year rent reduction and only 2 years remain on the Lease Term, A&G's Fee will be based upon the blended Occupancy Costs Savings resulting from the reduced rent as compared to the rent in effect during the Term for a period of 2 years, and the Occupancy Costs Savings resulting from the reduced rent as compared to the option rent set forth in the Lease, provided the Company exercises such option. For Occupancy Cost Savings resulting from lease extensions where there is no rent increase, the savings shall be based upon the option price for the period of the duration of the extension or if there is no option price, the rent price for the immediately preceding period increased by an assumed annual CPI increase of four percent (4%).

In the event base or gross rent (i.e., contract rent) is converted to percentage rent based on sales, Occupancy Cost Savings will be calculated based on the difference between the contract rent and the percentage rent using sales figures for the twelve (12) months ended October 31, 2025.

"Property Sale" - shall be defined as the sale, or any other transfer of ownership, of any Property.

B. Fees

A&G shall be compensated for the Services as follows (the "Fees"):

1. Retainer. The Company shall pay A&G a retainer (the "Retainer") in the amount of one hundred thousand dollars (\$100,000) upon execution of this Agreement. A&G may, but shall not be required to, apply the Retainer against invoices issued by A&G to the Company. The Company shall replenish the Retainer to the extent applied within five (5) business days of the date of the invoice. Furthermore, to the extent any invoice exceeds the amount of any Retainer applied, in addition to replenishing the Retainer, the Company shall pay the difference between the invoice amount and the Retainer to A&G within five (5) business days of the date of the invoice.
2. Lease Terminations. For each Lease Termination obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee (the "Lease Termination Fee") in the amount of four percent (4%) of the Occupancy Cost Savings and Gross Proceeds, per Lease (with any broker fee to be paid by A&G); provided, however, if a Lease Termination involves a sublease or assignment, A&G shall earn and be paid a fee in the amount of four percent (4%) of the total base rent to be paid by (a) the sublessee for the initial term of the sublease, or (b) the assignee for the entire Lease Term, including base rent for any options exercised by the sublessee or assignee upon execution of the sublease or assignment, as the case may be (collectively, the "Base Lease Income"); and provided further, that in the event a subtenant or assignee of a Lease is procured through such subtenant or assignee's broker, the Lease Termination Fee shall equal to six percent (6%) of all Base Lease Income, out of which A&G shall pay such broker's commission and retain the balance as compensation to A&G.
3. Monetary Lease Modifications. For each Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of four percent (4%) of the Occupancy Cost Savings, per Lease.
4. Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of \$1,500, except that for any Lease extensions, the fee shall be the greater of \$2,500 and four percent (4%) of Occupancy Cost Savings for the extended Lease term.
5. Early Termination Rights. For each Early Termination Right obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of one-half (1/2) of one (1) month's Gross Occupancy Cost, per Lease.
6. Property Sales. For each Property Sale obtained by A&G on behalf of the

Company to an entity unaffiliated with the Schottenstein Property Group (“SGP”), A&G shall earn and be paid a fee of three percent (3%) of the Gross Proceeds thereof. For each Property Sale obtained by A&G on behalf of the Company to an entity affiliated with SGP (an “SGP Entity”), A&G shall earn and be paid a minimum fee of \$350,000 (the “Minimum Sale Fee”), provided, however, in the event an SGP Entity is the “stalking horse” bidder of any Property or Properties (the “Stalking Horse Bid”), competitive bidding against the Stalking Horse Bid ensues and the SGP Entity emerges as the successful bidder for the Property or Properties (the “Successful Bid”), A&G shall earn and be paid a fee in the amount of the Minimum Sale Fee plus three percent (3%) of the difference between the Gross Proceeds set forth in the Stalking Horse Bid and the Gross Proceeds set forth in the Successful Bid.

7. Lease Sales. For each Lease Sale obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of three percent (3%) of the Gross Proceeds, with a minimum fee of seven hundred fifty dollars (\$750) per Lease.
8. Landlord Consents - If requested by the Company, for each consent obtained by A&G to extend the Company’s time to assume or reject a Lease as a part of any applicable Chapter 11 case, A&G shall earn and be paid a fee in the amount of five hundred dollars (\$500) per Lease.
9. Valuations. A&G shall earn and be paid a fee of \$500 per Lease.

C. **Payment of Fees**

A&G shall provide the Company with a deal sheet with the terms of the proposed Lease Termination, Lease Modification, Early Termination Right, or Landlord Consent (the “Deal Sheet”). For clarification purposes, a Deal Sheet can include, but not be limited to, an email or other written communication from A&G setting forth the terms of the proposed Service.

If: (i) the Company approves the terms of the Deal Sheet and the Landlord or other third party (if applicable) submits, approves or executes a Document that reflects the Company accepted Deal Sheet; (ii) the Company approves a Document that embodies a Lease Termination, Lease Modification, Early Termination Right, or Landlord Consent to be transmitted to a Landlord and that Landlord agrees to all the material terms of such Document with no contingencies pursuant to Landlord’s signature to the Document or confirming email; or (iii) the Company begins to receive the benefit of the terms set forth in the Deal Sheet, A&G shall be entitled to, and be paid, its Fees in accordance with the above Fee structure. For the avoidance of doubt, A&G shall be entitled to its Fees notwithstanding the fact that the Service transaction is not fully executed by the Company. A Service may incur more than one Fee.

The Company shall pay A&G’s invoices within five (5) business days of the Company’s

receipt thereof, except that for Lease Sales or Property Sales, A&G shall be paid its fee upon the closing of the applicable sale except, in each case, as may be approved or directed otherwise in the Company's chapter 11 bankruptcy proceeding (if any).

Exhibit C

Amendola Declaration

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

In re:

AMERICAN SIGNATURE, INC., *et al.*,¹

Debtors.

)
)
)
)
)
)
)

Chapter 11

Case No. 25-12105 (JKS)

(Jointly Administered)

**DECLARATION OF EMILIO AMENDOLAIN SUPPORT OF DEBTORS’
APPLICATION FOR ENTRY OF AN ORDER (A) AUTHORIZING THE
DEBTORS TO EMPLOY AND RETAIN A&G REALTY PARTNERS, LLC AS REAL
ESTATE CONSULTANT AND ADVISOR FOR THE DEBTORS EFFECTIVE AS OF
THE PETITION DATE AND (B) WAIVING CERTAIN REPORTING REQUIREMENTS**

I, Emilio Amendola, declare under penalty of perjury as follows:

1. I am a Co-President of A&G Realty Partners, LLC (“A&G”). I am authorized to execute and submit this declaration (this “Declaration”) on behalf of A&G in support of the application (the “Application”)² of the debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “Debtors”) for entry of an order authorizing the employment and retention of A&G as real estate consultant and advisor for the Debtors, effective as of the Petition Date under the terms and conditions set forth in the Services Agreement, attached to the Application as Exhibit B.

2. I submit this Declaration in accordance with section 327(a) and 328 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016(b), and Local Rules 2014-1 and 2016-1.

¹ 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.

² Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

3. The facts set forth in this Declaration are based upon my personal knowledge, information, and belief, or client matter records kept in the ordinary course of business that were reviewed by me or other employees of A&G under my supervision and direction. If called and sworn as a witness, I could and would testify competently to the facts set forth herein.

Qualifications of Professionals

4. A&G is well-suited to provide the real estate services that the Debtors require and have requested that A&G provide in these chapter 11 cases. A&G is a reputable and diversified real estate consulting and advisory firm with offices located throughout the United States. A&G evaluates, restructures, facilitates the acquisition of, and disposes of all types of real estate. A&G's expertise includes asset disposition and optimization of property portfolios. A&G's professionals have extensive experience in providing services regarding the review, analysis, restructuring, disposition, and negotiation of real property and lease agreements.

5. A&G's principals have over fifty years combined of commercial real estate experience and significant experience in the disposition and renegotiation of leases and properties in bankruptcy. Indeed, A&G's professionals have assisted, advised or been retained as real estate consultants in a variety of bankruptcy cases involving issues relating to the review, analysis, renegotiation, and disposition of key real property and lease agreements. In addition, A&G has worked with the Debtors prior to this filing and has acquired extensive knowledge regarding the Debtors' and their Leases.

6. Accordingly, I believe A&G is well-qualified to perform all of the services contemplated by the Services Agreement, and to represent the Debtors' interests in these chapter 11 cases in a cost-effective, efficient and timely manner. I also believe that the Services are necessary to enable the Debtors to maximize the value of their Leases.

7. Additionally, I believe that the Services that will be provided under the Services Agreement will be complementary rather than duplicative of the services to be performed by the Debtors' other professionals retained in these chapter 11 cases. Furthermore, A&G will carry out its functions and will use reasonable efforts to coordinate with the Debtors and their other professionals retained in these chapter 11 cases to avoid any unnecessary duplication of services.

Services to be Provided

8. As set forth more fully in the Services Agreement, A&G will provide the following services for the Debtors (collectively, the "Services"):

- a. assist the Company with real estate strategy;
- b. consult with the Company to discuss the Company's goals, objectives, and financial parameters in relation to the Leases;
- c. provide ongoing advice and guidance related to individual financial and non-financial lease restructuring opportunities;
- d. negotiate with the landlords of the Leases (collectively, the "Landlords" and, individually, a "Landlord") on behalf of the Company to obtain Lease Terminations acceptable to the Company;
- e. negotiate with the Landlords on behalf of the Company to obtain Lease Modifications acceptable to the Company;
- f. negotiate with the Landlords on behalf of the Company to obtain Early Termination Rights acceptable to the Company;
- g. if requested by the Company, market the Leases in a manner and form as determined by A&G and approved by the Company, and negotiate with the Landlords and other third parties on behalf of the Company to assist the Company in obtaining Lease Sales acceptable to the Company;
- h. if requested by the Company, negotiate with Landlords on behalf of the Company to assist the Company in obtaining Landlord Consents acceptable to the Company in its sole discretion;
- i. if requested by the Company, prepare a valuation of one or more of the Leases (the "Valuation"); and
- j. provide regular update reports to the Company regarding the status of the Services.

9. Prior to the Petition Date, A&G assisted the Debtors with reviewing the real estate data provided by the Debtors with respect to their leasehold interests and with developing a go-forward disposition strategy to be implemented through these chapter 11 cases. A&G has been extensively involved in the Debtors' plans and efforts regarding their Leases since A&G's retention, and has obtained significant knowledge of the Debtors' Leases, including their goals with respect thereto.

10. A&G has committed significant time and resources toward analyzing and designing a plan with regards to the Debtors' Leases, and related efforts thereto. As such, I believe A&G has the requisite knowledge and background to address many issues that may arise in these chapter 11 cases related to the Debtors' Leases.

11. Through the aforementioned Services, A&G has gained institutional knowledge of the Debtors and their Leases. As such, I believe that A&G is qualified and well-positioned to continue performing these Services and further assist the Debtors in these chapter 11 cases. In addition, I believe the Services provided by A&G to the Debtors are necessary for the Debtors to maximize the value of their estates. Therefore, I believe that A&G is able to act as the Debtors' real estate consultant and advisor in connection with the Leases in these cases.

Professional Compensation

12. Subject to the Court's approval, the Debtors will compensate A&G in accordance with the terms and conditions previously agreed to and set forth in the Services Agreement, including Schedule B thereto. It is contemplated that A&G shall be compensated as follows:

- a. Retainer. The Company shall pay A&G a retainer (the "Retainer") in the amount of one hundred thousand dollars (\$100,000) upon execution of the Services Agreement. A&G may, but shall not be required to, apply the Retainer against invoices issued by A&G to the Company. The Company shall replenish the Retainer to the extent applied within five (5) business days of the date of the invoice. Furthermore, to the extent any invoice exceeds the amount of any Retainer applied, in addition to replenishing the Retainer, the Company shall pay the

difference between the invoice amount and the Retainer to A&G within five (5) business days of the date of the invoice.

- b. Lease Terminations. For each Lease Termination obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee (the “Lease Termination Fee” in the amount of four percent (4%) of the Occupancy Cost Savings and Gross Proceeds, per Lease (with any broker fee to be paid by A&G); *provided, however*, if a Lease Termination involves a sublease or assignment, A&G shall earn and be paid a fee in the amount of four percent (4%) of the total base rent to be paid by (a) the sublessee for the initial term of the sublease, or (b) the assignee for the entire Lease Term, including base rent for any options exercised by the sublessee or assignee upon execution of the sublease or assignment, as the case may be (collectively, the “Base Lease Income”); *and provided further*, that in the event a subtenant or assignee of a Lease is procured through such subtenant or assignee’s broker, the Lease Termination Fee shall equal to six percent (6%) of all Base Lease Income, out of which A&G shall pay such broker’s commission and retain the balance as compensation to A&G.
- c. Monetary Lease Modifications. For each Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of four percent (4%) of the Occupancy Cost Savings, per Lease.
- d. Non-Monetary Lease Modifications. For each Non-Monetary Lease Modification obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of \$1,500, except that for any Lease extensions, the fee shall be the greater of \$2,500 and four percent (4%) of Occupancy Cost Savings for the extended Lease term.
- e. Early Termination Rights. For each Early Termination Right obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of one-half (½) of one (1) month’s Gross Occupancy Cost, per Lease.
- f. Property Sales. For each Property Sale obtained by A&G on behalf of the Company to an entity unaffiliated with the Schottenstein Property Group (“SGP”), A&G shall earn and be paid a fee of three percent (3%) of the Gross Proceeds thereof. For each Property Sale obtained by A&G on behalf of the Company to an entity affiliated with SGP (an “SGP Entity”), A&G shall earn and be paid a minimum fee of \$350,000 (the “Minimum Sale Fee”), *provided, however*, in the event an SGP Entity is the “stalking horse” bidder of any Property or Properties (the “Stalking Horse Bid”), competitive bidding against the Stalking Horse Bid ensues and the SGP Entity emerges as the successful bidder for the Property or Properties (the “Successful Bid”), A&G shall earn and be paid a fee in the amount of the Minimum Sale Fee plus three percent (3%) of the difference between the Gross Proceeds set forth in the Stalking Horse Bid and the Gross Proceeds set forth in the Successful Bid.

- g. Lease Sales. For each Lease Sale obtained by A&G on behalf of the Company, A&G shall earn and be paid a fee in the amount of three percent (3%) of the Gross Proceeds, with a minimum fee of seven hundred fifty dollars (\$750) per Lease.
- h. Landlord Consents. If requested by the Company, for each consent obtained by A&G to extend the Company's time to assume or reject a Lease as a part of any applicable Chapter 11 case, A&G shall earn and be paid a fee in the amount of five hundred dollars (\$500) per Lease.
- i. Valuations. A&G shall earn and be paid a fee of \$500 per Lease.

13. A&G also intends to seek reimbursement for its reasonable, documented out-of-pocket expenses (including, but not limited to, legal, mailing, travel and ancillary marketing expenses) incurred in connection with its retention and provision of the Services; *provided* that the Debtors shall have no obligation to reimburse A&G for outside legal fees and expenses in excess of \$5,000 without prior approval. Any reimbursable expenses shall be paid to A&G within 10 business days after the Debtors' receipt of an invoice.

14. To the extent A&G uses the services of independent contractors (the "Contractors") in these chapter 11 cases pursuant to the Services Agreement, A&G shall be responsible for the performance of and payment of any fees to such Contractors independently of the Fee Structure between the Debtors and A&G. A&G will not pass through the cost of such Contractors to the Debtors and will not seek reimbursement from the Debtors. A&G will ensure that the Contractors are subject to conflict checks with respect to the parties related to their involvement in the chapter 11 cases.

15. I believe that the compensation structure described above and set forth in the Services Agreement is comparable to compensation generally charged by real estate advisors of similar stature to A&G for comparable engagements, both in and out of bankruptcy. Furthermore, the proposed compensation structure is also consistent with A&G's normal and customary billing

practices for cases of comparable size and complexity that require the level and scope of services to be provided in these chapter 11 cases.

Payment of Fees and Expenses

16. A&G understands that fees and expenses in these chapter 11 cases shall be subject to final approval of the Court upon proper application by A&G in accordance with procedures for the allowance of final compensation applicable to professionals in these chapter 11 cases, and in accordance with the requirements of the Bankruptcy Code. However, inasmuch as A&G is being retained under section 328 of the Bankruptcy Code and A&G's compensation is results-oriented and directly related to the benefits received by the Debtors' estate as a result of the lease modifications, early termination rights and landlord consents, A&G has informed the Debtors that it is not its practice to keep detailed time records similar to those customarily kept by attorneys and other professionals who are compensated on an hourly basis. It is standard practice in A&G's industry for professionals providing services relating to lease modifications, early termination rights, and landlord consents to be compensated on a flat fee percentage basis, rather than on an incremental hourly basis, for such services. Consistent with industry practice, A&G intends to bill the Debtors on a flat fee percentage basis for the Services as set forth in the Services Agreement.

17. Therefore, I submit that the requirement to file detailed time records and periodic fee applications in accordance with sections 330 and 331 of the Bankruptcy Code, and in compliance with Bankruptcy Rule 2016 is unnecessary and burdensome under the circumstances. I request that these requirements be waived. A&G will, however, file a final fee application in accordance with applicable Bankruptcy Rules, the Local Rules, and any orders of this Court upon completion of their Services for review pursuant to section 328 of the Bankruptcy Code.

Disinterestedness of Professionals

18. In connection with the Debtors' proposed retention of A&G in these chapter 11 cases, A&G has reviewed the list of parties in interest provided by the Debtors (the "Potential Parties in Interest"). Such parties are listed on **Schedule 1** attached hereto. A&G undertook a comprehensive review of these parties to determine whether it has any conflicts or other relationship that might cause it to not be disinterested or to hold or represent an interest adverse to the Debtors. There are no connections to disclose other than as follows:

- a. **Kimco.** By way of background, A&G was formed in January 2012. A&G is a private New York limited liability company whose majority members are me and Emilio Amendola. One of the other members of A&G is LI Realty Investments, LLC ("LI Realty"). LI Realty became a minority member in A&G for the sole purpose of serving as a capital source for A&G, if needed, for potential real estate investment transactions. A&G will not be tapping that financing source for any purpose in these cases. Kimco Realty Corp. or direct or indirect affiliates ("Kimco") is one of the Debtors' landlords. Upon information and belief, Kimco Realty Services II, Inc. ("Kimco Realty") is a minority member of LI Realty. Upon further information and belief, Kimco Realty is an affiliate of Kimco. No Kimco employee, principal, officer or director is an employee, principal, officer, or director of A&G, participates in A&G's management in any fashion, has access to any of A&G's systems or corporate information, or exercises any control over A&G (and vice versa). Kimco Realty's indirect minority interest in A&G is wholly unrelated to these chapter 11 cases and A&G, on behalf of the Debtors, can be adverse to Kimco (and its affiliates) in these chapter 11 cases.

- b. **SB Capital Group LLC.** Another minority member in LI Realty is SB Capital Group LLC. Upon information and belief, SB Capital Group LLC is affiliated with Schottenstein Property Group, which is affiliated with Schottenstein Realty LLC. Upon further information and belief, Schottenstein Realty LLC and its subsidiaries and affiliates, including Schottenstein Property Group, owned by the Schottenstein family, are the landlords for 32 of the Debtors' retail store locations. No SB Capital Group or Schottenstein employee, principal, officer, or director is an employee, principal, officer, or director of A&G, participates in A&G's management in any fashion, has access to any of A&G's systems or corporate information, or exercises any control over A&G, and vice versa. SB Capital Group LLC's indirect minority interest in A&G is wholly unrelated to these chapter 11 cases and A&G, on behalf of the Debtors, can be adverse to Schottenstein (and its affiliates) in these cases.
- c. **Schottenstein Entities.** Upon information and belief, the Debtors are, indirectly, wholly owned by the Schottenstein family, including through various trusts. SB360 Capital Partners, LLC ("SB360"), the Debtors' consultant with respect to its current liquidation of 33 stores (and which is also expected to be delegated responsibility for conducting additional liquidation sales if the Stalking Horse Bid is successful), is wholly owned by SB360 Holdings, LLC ("Holdings"). 60 percent of Holdings is owned by the Schottenstein family and the balance is owned by non-Schottenstein family interests. Jay Schottenstein is Chairman and CEO of SB360 and was the Chairman of the Board of Directors of the Debtors prepetition. SB360 is also affiliated with other transaction counterparties parties in these chapter 11 cases. Specifically, Second Avenue Capital Partners LLC ("SACP"), the Debtors'

debtor-in-possession agent and lender and the administrative agent, collateral agent, and lender under the Debtors' prepetition ABL facility, is also owned by Holdings. SB360 also holds a minority membership interest in a limited liability company that owns a minority stake in A&G. ASI Purchaser, LLC (the Stalking Horse Bidder), and SEI, Inc. (the Stalking Horse Bidder's guarantor) are, directly or indirectly, wholly owned by the Schottenstein family. In addition, certain of the Debtors' leased stores and distribution centers are owned by entities affiliated with the Schottenstein family, and additional transaction counterparties with the Debtors are beneficially owned by, or affiliated with, the Schottenstein family.

19. To the best of my knowledge and belief, A&G (a) does not hold any interest materially adverse to the Debtors' estates, (b) has no connection with the Debtors, their creditors or other parties in interest herein, and (c) is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code (as modified by section 1107(b) of the Bankruptcy Code).

20. To the best of my knowledge, information, and belief, insofar as I have been able to ascertain after reasonable inquiry, A&G has not been retained to assist any entity or person other than the Debtors on matters relating to, or in direct connection with, these chapter 11 cases, except as otherwise disclosed herein. A&G will, however, continue to provide professional services to entities or persons that may be creditors of the Debtors or Potential Parties in Interest in these chapter 11 cases, *provided* that such services do not relate to, or have any direct connection with these chapter 11 cases or the Debtors.

21. Neither I nor any other professional of A&G who will work on this engagement, to the best of my knowledge after reasonable inquiry, is related or connected to any United States

Bankruptcy Judge for the District of Delaware, the U.S. Trustee, or any persons employed by the U.S. Trustee.

22. As part of its diverse practice, A&G appears in numerous cases, proceedings, and transactions that involve many different professionals, including attorneys, accountants, and financial consultants, who may represent claimants and parties in interest in these chapter 11 cases. Also, A&G has performed in the past, and may perform in the future, real estate consulting and advisory services for various attorneys and law firms, and has been represented by several attorneys and law firms, some of whom may be involved in this proceeding. In addition, A&G may have in the past, may currently, and may in the future, work with or against other professionals involved in these cases in matters unrelated to the Debtors and these chapter 11 cases.

23. A&G is not a “creditor” with respect to any fees and expenses of the Debtors within the meaning of section 101(10) of the Bankruptcy Code. Further, neither I nor any other member of the A&G team serving the Debtors, to the best of my knowledge, is a holder of any outstanding debt instrument of the Debtors.

24. Consequently, to the best of my knowledge, A&G is “disinterested” as that term is defined in section 101(14) of the Bankruptcy Code as modified by section 1107(b) of the Bankruptcy Code, in that:

- a. neither A&G nor any professional at A&G working on this engagement is or was a creditor, equity security holder or insider of the Debtors;
- b. neither A&G nor any professional at A&G working on this engagement is or was, within two (2) years before the commencement of these Chapter 11 Cases, a director, officer, or employee of the Debtors; and
- c. A&G has no interest materially adverse to the interests of the estate or of any class of creditors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors.

25. Despite the efforts described above to identify and disclose connections with the Potential Parties in Interest in these chapter 11 cases, because the Debtors are a large enterprise with numerous creditors and other relationships, A&G is unable to state with certainty that every client representation or other connection of A&G has been disclosed. If A&G discovers additional information requiring disclosure, A&G will file supplemental disclosures with the Court as promptly as possible. A&G further understands that it has a duty to continue to check for conflicts and connections, and in the event that any new facts or relationships subsequently are discovered during the pendency of these chapter 11 cases, A&G will supplement this Declaration and file the same with the Court. This Declaration is provided in accordance with section 327(a) of the Bankruptcy Code and Bankruptcy Rule 2014.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct.

Dated: December 17, 2025

A&G Realty Partners, LLC

By: /s/ Emilio Amendola

Name: Emilio Amendola

Title: Co-President

Schedule 1

Potential Parties in Interest

Debtors

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

Current and Former Affiliates

Kroehler Corporation
Kroehler Furniture Mfg. Co., Inc.
LDS Holdings, LLC
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
Jeffry 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

>5% Equity Holders

Jay L. Schottenstein
Schottenstein Stores Corporation

Lenders & Secured Creditors

PNC Bank, National Association
Second Avenue Capital Partners LLC

Lender Professionals

Choate, Hall & Stewart LLP
Richards, Layton & Finger P.A.

Banks

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

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

Debtor Professionals

C Street Advisory Group, LLC
Goodwin Procter LLP
Kutzman Carson Consultants LLC dba
Verita Global
Pachulski Stang Ziehl & Jones Llp
SSG Advisors, LLC

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

Landlord

1731 Central Park, LLC
 2015 Wesel Boulevard LLC
 2195 Harlem Road Leasing LLC
 4300 Venture 34910 LLC
 6100 Pacific, LLC
 7500 Brookpark LLC
 AILSA 5109, LLC
 Alex Hepper
 ALISUE LLC
 American Signature of Woodbridge, LLC
 Ann M. Busby
 ASI Owned
 ASI Sunrise, LLC
 B&G Properties Limited Partnership
 Balgot Realty Corporation
 Bel Air Plaza Limited Partnership
 Belden Park Delaware, LLC
 Blanding Partners, LLC
 BRE Retail Residual NC Owner L.P.
 Brian McDermott, M.D.
 Brixmor Holdings 10 SPE, LLC
 Brixmor Operating Partnership 2, LLC
 Brixmor Property Group
 Brixmor/IA Regency Park SC, LLC
 Broad Street FF, LLC
 Broadstone Net Lease, Inc.
 BV1 Alum Creek Drive Holdings, LLC
 Canton Corners Ford Road LLC
 Carl T Julio, Edward V & Anna Julio PTR
 Charles Triangle, LLC
 Chippewa Center, LLC
 Cobb Place Shops LLC
 Corvair Furniture Manufacturing Co., Inc.
 CPP River Falls II LLC
 CPP River Falls LLC
 Crossings at Hobart-I LLC
 CTO24 Carolina LLC
 Dabaja Fairlane North Properties LLC
 DDRTC Heritage Pavilion LLC
 Decar Realty, LLC
 DIAJEFF LLC
 Dr. Julian G. Busby, Jr.
 Easton Market SC, LLC
 EASTPOINT MALL

Elston Leavitt LLC
 Exeter 11266 Enterprise, LLC
 Federal Realty Investment Trust
 FR Montrose Crossing LLC
 Franklin Square Drive, LLC
 GPT Managed Holdings. LP
 Gregory Camarco
 GSA I SPE, LLC
 Hill Management Services, Inc.
 Holiday Station Properties, LLC
 HRE/MStreet Turner Hill, LLC
 JLP Beaver creek, LLC
 JLP-Baileys Cross Roads VA LLC
 JLP-BEAVERCREEK LLC
 JLP-Chesapeake LLC
 JLP-Cranberry, LLC
 JLP-FAIRVIEW HEIGHTS, LLC
 JLP-Florence KY, LLC
 JLP-Harvard Park LLC
 JLPK-Dale Mabry LLC
 JLP-Madison LLC
 JLP-Orland Park, LLC
 JLP-Plainfield LLC
 JLP-Richmond, LLC
 JLP-TOLEDO MONROE, LLC
 JLP-Youngstown, LLC
 Jubilee Coolsprings LLC
 Jubilee Limited Partnership
 Jubilee-Sawmill, LLC
 JV Venture Pointe Decelopment LLC
 Kaden T, LLC
 Kimco of Pennsylvania Trust
 Kimco Realty Corporation
 KRG Castleton Crossing, LLC
 KRG Eastgate Pavilion LLC
 KRG Town and Country Manchester LLC
 Krinsky & Castelli Properties. LLC Julian
 K. & Adrian C. et al
 Lakeside Capital Advisors, LP
 Lakeview Plaza (Orland), LLC
 Lucky JJC, Inc.
 Lynnhaven VC, LLC
 Maple Ridge Plaza Acquisitions
 Marcy D. Cellentani
 Market Square Owner, LLC
 Mishawaka Investments, LLC

MLRP Army Trail Trade Center, LLC
 Morse Road Company-I, LLC
 MPI Development Group LLC
 NC Center Ft. Wayne, LLC
 Niki Core I. LP.
 Niki Delano. LP.
 NNN REIT, Inc.
 PAARK Properties, LLC
 Pacific Square, LLC
 Park Associates
 PR Financing Limited Partnership
 RCC Chesapeake Center, LLC
 Realty Four, LLP
 Robert L. Stark Enterprises, Inc.
 Rosemont 2019, LLC
 RPT Aspen Place, LP
 Sandhill Columbia SC LLC
 Saul Holdings Limited Partnership
 SBV - Holland LLC
 SCF RC Funding IV LLC
 Schaumburg Associates LLC
 Schostak Brothers & Company, Inc.
 Schottenstein Property Group (SPG)
 Schottenstein Realty LLC
 SDG Dadeland Associates, Inc.
 SG-Mentor, LLC
 Sir Barton Place LLC
 Skyline Seven Real Estate
 Spark Realty Solutions, Inc.
 SPG ASI Polaris LLC
 Spirit Realty, L.P.
 Spotsylvania Crossing DE LLC
 SR Clarksville TN LLC
 SR Columbia SC LLC
 SR Louisville KY LLC
 SR Murfreesboro TN LLC
 SRL Crossings at Taylor LLC
 SRL East Main Center LLC
 SRLLC
 SSC Akron LLC
 SSC Burbank IL LLC
 SSC Calumet City IL LLC
 SSC Charlotte NC LLC
 SSC Market St Sandusky LLC
 SSC Monroeville PA LLC
 SSC Parkersburg WV LLC

SSC Pittsburgh PA LLC
 SSC Springdale LLC
 SSC St. Peters MO LLC
 St Clairsville Main Parcel, L.L.C
 Sterling Ponds LLC
 Stoltz Real Estate Partners
 Store SPE AVFII 2017-2, LLC
 SWTC Partners, LLC
 TALCA Daytona Beach, LLC
 The Kroenke Group
 The Real McKeever LLC
 THF Management, Inc.
 THF Silver Spring Development, LP
 TNG Happy Valley, LLC.
 Tropicaire Development, Inc.
 TRP-MCB Eastpoint, LLC
 Truss Greenwood IN LLC
 U.S. Transport Corporation
 United Properties Corp
 US Transport
 Utica Park Place Owner, LLC
 Walden/Dick/ WR-1
 Weingarten Nostat, LLC
 Weingarten Realty
 West Town Corners, LLC
 Westview Center Associates L.C.
 Woodbridge VA-JLP LLC
 WRI Camp Creek Marketplace II, LP
 YSJ, LLC
 Zamagias Properties

Top 30 Unsecured Creditors

ASHLEY FURNITURE INDUSTRIES
 CT MATTRESS BROTHER CO LTD
 DICKSON FURNITURE
 INTERNATIONAL
 EVEREST TECHNOLOGIES INC
 H317 LOGISTICS LLC
 HACKNEY HOME FURNISHINGS INC
 HAPPY FURNITURE(VIETNAM)CO LTD
 HOME MERIDIAN GROUP LLC
 IDEAITALIA CONTEMPORARY
 INTERCON INC
 KUKA (HK) TRADE CO LIMITED
 KYNDRYL INC
 LFN LIMITED

MAGNUSSEN HOME FURNISHINGS
 INC
 MAN WAH MCO
 MANHATTAN ASSOCIATES INC
 Mediterranean Shipping Co(Usa)
 MELLOW RIVER INC
 NAJARIAN FURNITURE CO INC
 PALMETTO HOME LLC
 Rapid Response Inc
 RIVERSIDE FURNITURE CORP
 Schottenstein Property Group (SPG)
 SEALY MATTRESS MANUFACTURING
 SHERWOOD SOUTHEAST LLC
 STEVE SILVER COMPANY
 TARGETCAST LLC
 TEMPUR-PEDIC NORTH AMERICA LLC
 UST Logistical Systems
 VOGUE HOME, LLC

Employee Benefit Providers

Anthem
 Anthem Blue Cross And Blue Shield
 BenefitHub
 Carelonrx Through Anthem
 Cigna
 Express Scripts
 Fidelity
 MetLife
 Prudential

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

U.S. Trustee's Office

Andrew R. 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.

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