

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 AN ORDER AUTHORIZING THE
DEBTORS TO RETAIN AND EMPLOY SSG ADVISORS, LLC AS
INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF THE
PETITION DATE AND WAIVING CERTAIN TIME-KEEPING 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"): (i) authorizing the Debtors to employ and retain SSG Advisors, LLC ("SSG") as investment banker to the Debtors as of the Petition Date (as defined below) in accordance with the engagement agreement attached hereto as **Exhibit B** (the "Engagement Agreement")³ (ii) modifying certain information requirements of Rule 2016-2 of the Local Rules

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 Engagement Agreement in this Application are qualified by the express terms of the Engagement Agreement, which shall govern if there is any conflict between the Engagement



of the United States Bankruptcy Court for the District of Delaware (the “Local Rules”); and (iii) granting related relief. In support of this Application, the Debtors submit the Declaration of Teresa C. Kohl (the “Kohl 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), 328, and 1107(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Local Rules 2014-1 and 2016-2(h).

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

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

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.

SSG’s Qualifications

7. SSG helps middle market companies and their stakeholders in special situations transactions. Since its founding, SSG has completed over 500 investment banking assignments.

8. SSG’s professionals have expertise in mergers and acquisitions, private placements, financial transactions, valuations, and financial advisory services. Moreover, SSG has substantial expertise advising troubled companies in numerous situations, including in connection with asset sales and related issues. As a result, SSG is well suited to serve as the Debtors’ investment banker in connection with these cases.

9. SSG’s professionals have extensive experience in matters involving complex financial restructuring. Specifically, SSG has served as an investment banker for debtors and other parties in a large number of bankruptcy cases in this district, including: *In re Brightmark Plastics*

Renewal, LLC, et al., Case No. 25-10472 (LSS); *In re F21 OpCo, LLC, et al.*, Case No. 25-10469 (MFW); *In re Ideanomics Inc., et al.*, Case No. 24-12728 (CTG); *In re Fluid Market Inc. d/b/a Fluid Truck, et al.*, Case No. 24-12363 (CTG); *In re BIOLASE, Inc., et al.*, Case No. 24-12245 (KBO); *In re ICON Aircraft, Inc.*, Case No. 24-10703 (CTG); *In re Burgess BioPower, LLC*, Case No. 24-10235 (LSS); *In re InVivo Therapeutics Corporation*, Case No. 24-10137 (MFW); *In re ContraFect Corporation*, Case No. 23-11943 (LSS); *In re Gelesis Holdings, Inc.*, Case No. 23-11787 (BLS); *In re Infinity Pharmaceuticals, Inc.*, Case No. 23-11640 (BLS); *In re Pegasus Home Fashions, Inc.*, Case No. 23-11235 (MFW); *In re Christmas Tree Shops, LLC*, Case No. 23-10576 (TMH); *In re EFS Parlin Holdings, LLC*, Case No. 23-10539 (JTD); *In re Nova Wildcat Shur-Line Holdings, Inc.*, Case No. 23-10114 (CTG); *In re Allena Pharmaceuticals, Inc.*, Case No. 22-10842 (KBO); *In re Electric Last Mile, Inc.*, Case No. 22-10538 (MFW); *In re Retrotope, Inc.*, Case No. 22-10228 (JTD); *In re Avadim Health, Inc.*, Case No. 21-10883 (CTG); *In re Connections Community Support Programs, P.C.*, Case No. 21-10723 (MRW); *In re PBS Brand Co., LLC*, Case No. 20-13157 (KSS); *In re PQ New York, Inc.*, Case No. 20-11266 (JTD); *In re Sustainable Restaurant Holdings, Inc.*, Case No. 20-11087 (JTD); *In re Cedar Haven Acquisition, LLC*, Case No. 19-11736 (JKS); *In re THG Holdings LLC*, Case No. 19-11689 (JTD); *In re St. Christopher's Healthcare, LLC*, Case No. 19-11468 (KG); *In re Center City Healthcare, LLC d/b/a Hahnemann Univ. Hosp.*, Case No. 19-11466 (KG); *In re 1515-GEEnergy Holding Co. LLC*, Case No. 19-10303 (LSS); *In re Samuels Jewelers, Inc.*, Case No. 18-11818 (KJC); *In re Argos Therapeutics, Inc.*, Case No. 18-12714 (KJC); *In re ABT Molecular Imaging, Inc.*, Case No. 18-11398 (CSS); *In re Nighthawk Royalties LLC*, Case No. 18-10989 (BLS); *In re Vitamin World, Inc.*, Case No. 17-11933 (KJC); *In re Peekay Acquisition, LLC*, Case No. 17-11722 (BLS); *In re Short Bark Indus., Inc.*, Case No. 17-11502 (KG); *In re Unilife Corp.*, Case No. 17-10805 (LSS).

As a result, the Debtors believe that SSG is well qualified to provide investment banking services and represent the Debtors' interests in these cases.

10. As set forth in the Kohl Declaration, SSG was engaged to provide investment banking services pursuant to the Engagement Agreement. Since execution of the Engagement Agreement, SSG has reviewed critical documents and worked with the Debtors and their senior management and other professionals to become familiar with the Debtors' corporate and capital structure, management, operations, and various other aspects of their business. SSG's existing and extensive knowledge of the Debtors and their assets and operations places it in the best position to continue providing the Debtors with investment banking services, especially considering the tight timeline to effectuate a sale of the Debtors' assets.

Services to Be Provided

11. The professional services that SSG will render to the Debtors in these cases will include:

- a. advising the Debtors on, and assisting the Debtors in preparing an information memorandum describing the Debtors, their management, and financial status for use in discussions with prospective purchasers and to assist in the due diligence process for a potential sale transaction;
- b. assisting the Debtors in developing a list of suitable potential buyers who will be contacted on a discreet and confidential basis after approval by the Debtors;
- c. coordinating the execution of confidentiality agreements for potential buyers wishing to review the information memorandum;
- d. assisting the Debtors in coordinating management calls and site visits for interested buyers and working with management to develop presentations for such calls and visits;
- e. soliciting competitive offers from potential buyers;
- f. advising and assisting the Debtors in structuring a sale transaction, negotiating a sale transaction agreement with potential buyers and evaluating the proposals from potential buyers; and

- g. assisting the Debtors, their attorneys and accountants, as necessary, through closing of a sale transaction on a best efforts basis.

12. The Debtors submit that these services are necessary to assist the Debtors in maximizing the value of their estates. SSG's resources, capabilities, and experience are necessary and important to the Debtors' chapter 11 efforts. As a highly-qualified investment banker, SSG fulfills a critical need that complements the services offered by the Debtors' other professionals. The services provided by SSG will not duplicate the services provided by the Debtors' other retained professionals, and SSG will use reasonable efforts to coordinate with the other professionals to avoid unnecessary duplication of services.

Professional Compensation

13. In consideration for SSG's services and as more fully described in the Engagement Agreement, the Debtors propose to pay SSG the following compensation set forth in the Engagement Agreement (the "Fee and Expense Structure"), contingent on the Court's approval:

- a. Initial Fee. An initial fee (the "Initial Fee") of \$75,000, which was due upon signing the Engagement Agreement.
- b. Monthly Fees. Monthly fees (the "Monthly Fees") of \$50,000 per month payable beginning December 1, 2025 and on the first (1st) of each month thereafter throughout the Engagement Term (as is defined in the Engagement Agreement).
- c. Transaction Fee. Upon the consummation of a Sale and/or Restructuring to or with any party, SSG shall be entitled to a fee (the "Transaction Fee"), payable in cash, in federal funds via wire transfer or certified check, at and as a condition of closing such Sale and/or Restructuring and as a direct carveout from proceeds and cash, prior in right to any pre- and post-petition secured debt, equal to the following:
 - i. In the event of (x) a stalking horse credit bid by the secured creditors or any of their affiliates or (y) a stalking horse bid by any affiliate of the shareholders of the Company, or any of them, in each case without a qualified overbid, then SSG's Transaction Fee shall be \$350,000;
 - ii. In the event that a qualified overbid is received topping the stalking horse bid and/or credit bid, then SSG's Transaction Fee shall be the greater of (i) \$750,000 or (ii) three (3) percent of Total Consideration (as such term is hereafter defined).

- iii. In the event of a Restructuring with existing stakeholders, SSG's Transaction Fee shall be \$350,000.

For the avoidance of doubt, SSG shall only be paid one Transaction Fee, whichever is greater.

Notwithstanding the foregoing, in the event that ASI determines to terminate the Sale process and move to a liquidation of the inventory and other assets with no Sale or Restructuring Fee being paid, then SSG shall be entitled to an alternative Sale Fee ("Alternative Sale Fee") of \$350,000.

14. In addition and regardless of whether a transaction is consummated, the Debtors will reimburse SSG for all of SSG's reasonable out-of-pocket expenses incurred in connection with the Engagement Agreement.

15. The Fee and Expense Structure is comparable to the fees and expenses charged by similar firms for comparable engagements, both in and out of bankruptcy. The Fee and Expense Structure also is consistent with SSG's normal and customary billing practices for cases of this size and complexity that require the level and scope of services outlined above. SSG and the Debtors believe that the Fee and Expense Structure is reasonable.

16. SSG's strategic and financial expertise, capital markets knowledge, financing skills, restructuring capabilities, and mergers and acquisitions expertise, some or all of which may be required during the term of SSG's engagement, were important factors in negotiating the Fee and Expense Structure. The Debtors believe that the ultimate benefit of SSG's services hereunder cannot be measured by reference to the number of hours to be expended by SSG's professionals in the performance of such services.

17. SSG has not shared or agreed to share any compensation to be paid by the Debtors with any other person, other than other principals and employees of SSG, in accordance with section 504 of the Bankruptcy Code.

18. SSG's final application for compensation and expenses will be paid by the Debtors, pursuant to the terms of the Engagement Agreement, in accordance with the procedures established by the Court. For the avoidance of doubt, SSG shall be paid its Monthly Fees without the need for monthly or interim applications for compensation; provided, however, SSG will submit monthly fee invoices to the U.S. Trustee, describing in narrative fashion the work performed during the monthly period by each professional working on the engagement. SSG will submit the monthly fee invoices to the U.S. Trustee by the twentieth (20th) day of each calendar month.

19. To the extent that SSG uses the services of independent contractors or subcontractors (collectively, the "Contractors") in these cases, SSG shall (i) pass through the cost of such Contractors at the same rate that SSG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflicts checks as required for SSG; and (iv) file with this Court the disclosures required by Bankruptcy Rule 2014.

20. Due to SSG's commitment to the level of time and effort necessary to address any issues as they arise, and the market prices for SSG's services for engagements of this nature both in and out of chapter 11, the Debtors believe that the Fee and Expense Structure is market-based and fair and reasonable.

SSG's Disinterestedness

21. To the best of the Debtors' knowledge, neither SSG nor any of its employees: (a) is a creditor or an insider of the Debtors; (b) is or was, within two years before the Petition Date, a director, officer, or employee of the Debtors; or (c) has an interest materially adverse to the interest of the Debtors' estates or of any class of creditors, by reason of any direct or indirect relationship in connection with, or interest in, the Debtors, or for any other reason.

22. As detailed in the Kohl Declaration, SSG has conducted a search of its client databases with respect to the Debtors and parties in interest in these cases based on the list attached

at Exhibit 1 to the Kohl Declaration. The results of that search are set forth in Exhibit 2 to the Kohl Declaration. Based on the results of the search, SSG has informed the Debtors that SSG does not hold or represent any interest adverse to the Debtors' estates, except as may be set forth in the Kohl Declaration, and that SSG is a "disinterested person" within the meaning of section 101(14) of the Bankruptcy Code.

23. SSG has also informed the Debtors that it 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, SSG will supplement its disclosure to the Court.

24. Accordingly, the Debtors believe that SSG is "disinterested" as such term is defined in section 101(14) of the Bankruptcy Code.

Indemnification

25. The Engagement Agreement contains standard indemnification language with respect to SSG's services including, without limitation, an agreement by the Debtors to indemnify SSG and its affiliates, partners, directors, officers, employees and agents (each, an "Indemnified Party" and collectively, the "Indemnified Parties") from and against all claims, liabilities, losses, expenses and damages arising out of or in connection with the engagement of SSG that is the subject of the Engagement Agreement, except to the extent caused by gross negligence or willful misconduct of any Indemnified Party.

26. SSG believes that the indemnification provisions contained in the Engagement Agreement, as amended in the proposed order attached to this Application, are customary and reasonable for SSG and comparable firms providing financial advisory services, and as would be modified pursuant to the foregoing limitations, reflect the qualifications and limitations on indemnification provisions that are customary in this district.

27. Moreover, the terms and conditions of the indemnification provisions were negotiated by the Debtors and SSG at arm's length and in good faith. The provisions contained in the Engagement Agreement, viewed in conjunction with the other terms of SSG's proposed retention, are reasonable and in the best interest of the Debtors, their estates, and all parties in interest in light of the fact that the Debtors require SSG's services to successfully restructure. Accordingly, as part of this Application, the Debtors request the Court approve the indemnification provisions as set forth in the Engagement Agreement, as may be amended by the proposed order attached to this Application.

Request for Waiver of Certain Time-Keeping Requirements of Local Rule 2016-2

28. It is not the general practice of investment banking firms, including SSG, to keep detailed time records similar to those customarily kept by attorneys and required by Local Rule 2016-2(d). Because SSG does not ordinarily maintain contemporaneous time records in one-tenth hour increments, provide or conform to a schedule of hourly rates for its professionals, and SSG's proposed compensation is based on fixed fees, pursuant to Local Rule 2016-2(h) the Debtors request that SSG be excused from compliance with the requirements under Local Rule 2016-2(d). Instead, SSG proposes to maintain records of services rendered to the Debtors, including summary descriptions of those services, the time expended in providing those services in half-hour increments and the identity of the individuals who provided services. SSG will include such records in its fee applications. Bankruptcy courts in this district have approved similar waivers. *See, e.g., In re Nova Wildcat Shur-Line Holdings, Inc.*, Case No. 23-10114 (CTG); *In re RTI Holding Company, LLC*, Case No. 20-12456 (JTD) (Bankr. D. Del. Nov. 9, 2020); *In re M&G USA Corp.*, Case No. 17-12307 (BLS) (Bankr. D. Del. Dec. 1, 2017).

29. SSG will also maintain detailed records of any actual and necessary costs and expenses incurred in connection with the services provided to the Debtors.

Basis for Relief

30. Section 327(a) of the Bankruptcy Code allows a 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 [debtor-in-possession] in carrying out [its] duties under this title.” Section 101(14) of the Bankruptcy Code defines “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 2 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.

31. Pursuant to section 328 of the Bankruptcy Code, the Debtors seek the Court’s approval of the terms of SSG’s retention as specified in the Engagement Agreement, including the professional fee and expense structure. Section 328(a) of the Bankruptcy Code allows a debtor, with the court’s approval, to “employ or authorize the employment of a professional person under section 327 or 1103 . . . 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.” Moreover, under section 1107(b) of the Bankruptcy Code, a person is not disqualified for employment under section 327 solely because of such person’s employment or representation of a debtor before the commencement of the case.

32. The Fee and Expense Structure is consistent with the fee structure typically used by SSG and other leading investment bankers that do not bill their clients on an hourly basis. Similar fixed and contingency fee arrangements have been approved and implemented by the courts in similar cases in this district. *See, e.g., In re Independent Pet Partners Holdings, LLC,*

Case No. 23-10153 (LSS) (Bankr. D. Del. Apr. 4, 2023); *In re Perkins & Marie Callender's LLC*, Case No. 19-11743 (KG) (Bankr. D. Del. Sept. 11, 2019); *In re FTD Companies, Inc.*, Case No. 19-11240 (LSS) (Bankr. D. Del. July 2, 2019); *In re ExGen Texas Power, LLC*, Case No. 17-12377 (BLS) (Bankr. D. Del. Dec. 13, 2017); *In re Samuels Jewelers, Inc.*, Case No. 18-11818 (KJC) (Bankr. D. Del. Sept. 13, 2018); *In re Peekay Acquisition, LLC*, Case No. 1711722 (BLS) (Bankr. D. Del. Sept. 5, 2017); *In re Paragon Offshore, PLC*, Case No. 16-10386 (CSS) (Bankr. D. Del. Mar. 11, 2016). In addition, the Debtors understand that indemnification, contribution, and reimbursement provisions like those in the Engagement Agreement are customary and reasonable for in and out of court investment banking engagements. *See United Artists Theatre Co. v. Walton (In re United Artists Theatre Co.)*, 315 F.3d 217, 234 (3d Cir. 2003) (finding indemnification agreement between debtor and financial advisor reasonable under section 328 of the Bankruptcy Code).

33. The Debtors believe the Fee and Expense Structure and any indemnification provisions in the Engagement Agreement are reasonable terms and conditions of employment and should be approved under section 328(a) of the Bankruptcy Code, in light of (a) industry practice, (b) market rates charged for comparable services both in and out of chapter 11, and (c) SSG's substantial experience in providing investment banking services.

34. The proposed terms and conditions of SSG's employment are reasonable, customary and in the best interest of the Debtors' estates and creditors. Moreover, under section 1107(b) of the Bankruptcy Code, SSG's prepetition relationship with the Debtors is not an impediment to SSG's post-petition retention.

Request for Waiver of Bankruptcy Rule 6004(h)

35. 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 SSG, 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

36. 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

37. 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 AN ORDER AUTHORIZING
THE DEBTORS TO RETAIN AND EMPLOY SSG ADVISORS, LLC AS
INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF THE
PETITION DATE AND WAIVING CERTAIN TIME-KEEPING 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 an Order Authorizing the Debtors to Retain and Employ SSG Advisors, LLC as Investment Banker to the Debtors Effective as of the Petition Date and Waiving Certain Time-Keeping 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 investment banker to the Debtors: SSG Advisors, LLC, 300 Barr Harbor Drive, Suite 420, West Conshohocken, PA 19428, Attn: Teresa C. Kohl (tkohl@ssgca.com) and J. Scott Victor (jsvictor@ssgca.com); (iii) 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); (iv) 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); (v) 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); (vi) 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 (vii) 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.

[Remainder of Page Intentionally Left Blank]

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., <i>et al.</i> , ¹ <div style="text-align: center;">Debtors.</div>)))))))	Chapter 11 Case No. 25-12105 (JKS) (Jointly Administered) Ref. Docket No. _____
---	---------------------------------	---

**ORDER AUTHORIZING THE DEBTORS TO RETAIN AND EMPLOY SSG
ADVISORS, LLC AS INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF
THE PETITION DATE AND WAIVING CERTAIN TIME-KEEPING 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”) authorizing the Debtors to (i) employ and retain SSG Advisors, LLC (“SSG”) as investment banker to the Debtors as of the Petition Date in accordance with the Engagement Agreement; (ii) modifying certain information requirements of Local Rule 2016-2; and (iii) granting related relief, all as more fully set forth in the Application; and upon consideration of the Kohl 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 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

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.

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), 328, and 1107(b) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rules 2014-1 and 2016-2(h), the Debtors are authorized to retain and employ SSG as investment banker to the Debtors in accordance with the terms and conditions of the Engagement Agreement, effective as of the Petition Date.
3. The terms of the Engagement Agreement are approved in all respects except as limited or modified herein.
4. All of SSG's compensation set forth in the Engagement Agreement, including, without limitation, the Fee and Expense Structure, is approved pursuant to section 328(a) of the Bankruptcy Code, and SSG shall be compensated and reimbursed pursuant to section 328(a) of the Bankruptcy Code in accordance with the terms of the Engagement Agreement, subject to the procedures set forth in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any other applicable orders of the Court.
5. None of the fees payable to SSG shall constitute a "bonus" or enhancement under applicable law.
6. SSG shall file a fee application for final allowance of compensation for services and reimbursement of expenses pursuant to the procedures set forth in section 330 and 331 of the

Bankruptcy Code; *provided, however*, the final fee application filed by SSG shall be subject to review only pursuant to the standard of review set forth in section 328 of the Bankruptcy Code and not subject to the standard of review set forth in section 330 of the Bankruptcy Code.

7. Notwithstanding any provision to the contrary in this Order, the U.S. Trustee shall have the right to object to SSG's request(s) for interim and final compensation based on the reasonableness standard provided in section 330 of the Bankruptcy Code, not section 328(a) of the Bankruptcy Code. This Order and the record relating to the Court's consideration of the Application shall not prejudice or otherwise affect the rights of the U.S. Trustee to challenge the reasonableness of SSG's fees under the standard set forth in the preceding sentence. Accordingly, nothing in this Order or the record shall constitute a finding of fact or conclusion of law binding the U.S. Trustee, on appeal or otherwise, with respect to the reasonableness of SSG's fees.

8. SSG is granted a waiver of the information requirements relating to compensation requests set forth in Local Rule 2016-2(d) as requested in the Application. Among other things, SSG shall maintain records of services rendered for the Debtors, including summary descriptions of those services, the time expended in providing those services in half-hour increments, and the identity of the individuals who provided those services. SSG shall include such records in its final fee application. For the avoidance of doubt, SSG shall be paid its Monthly Fees without the need for monthly or interim applications for compensation; *provided, however*, SSG must submit monthly fee invoices to the U.S. Trustee, describing in narrative fashion the work performed during the monthly period by each professional working on the engagement. SSG must submit the monthly fee invoices to the U.S. Trustee by the twentieth (20th) day of each calendar month.

9. To the extent that SSG uses the services of independent contractors or subcontractors (collectively, the "Contractors") in these cases, SSG shall (i) pass through the cost

of such Contractors at the same rate that SSG pays the Contractors; (ii) seek reimbursement for actual costs only; (iii) ensure that the Contractors are subject to the same conflicts checks as required for SSG; and (iv) file with this Court the disclosures required by Bankruptcy Rule 2014.

10. The Debtors shall be bound by the indemnification, contribution, reimbursement, exculpation, and other provisions of the Engagement Agreement and will indemnify and hold harmless SSG and the other Indemnified Parties (as defined in the Engagement Agreement), pursuant to the Engagement Agreement, subject to the following:

- a. The Indemnified Parties (as defined in the Engagement Agreement) shall not be entitled to indemnification, contribution, or reimbursement pursuant to the Engagement Agreement for services, unless such services and the indemnification, contribution, or reimbursement are approved by this Court;
- b. The Debtors shall have no obligation to indemnify any Indemnified Party, or provide contribution or reimbursement to any Indemnified Party, for any claim or expense that is either: (i) judicially determined (the determination having become final) to have arisen from any Indemnified Party's gross negligence, fraud, willful misconduct, breach of fiduciary duty, if any, bad faith or self-dealing; (ii) for a contractual dispute in which the Debtors allege the breach of any Indemnified Party's contractual obligations, unless the Court determines that indemnification, contribution, or reimbursement would be permissible pursuant to *In re United Artists Theatre Company*, 315 F.3d 217 (3d Cir. 2003); or (iii) settled prior to a judicial determination as to the exclusions set forth in the clauses (i) and (ii) above, but determined by this Court, after notice and a hearing, to be a claim or expense for which the Indemnified Party should not receive indemnity, contribution, or reimbursement under the terms of the Engagement Agreement; and
- c. If, before the earlier of (i) the entry of an order confirming a chapter 11 plan in these cases (such order having become a final order no longer subject to appeal) and (ii) the entry of an order closing these cases, any of the Indemnified Parties believes that it is entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution, and/or reimbursement obligations under the Engagement Agreement (as modified by this Order), including, without limitation, the advancement of defense costs, such Indemnified Party must file an application in this Court, and the Debtors must not pay any such amounts to such Indemnified Party before the entry of an order by this Court approving the payment. This subparagraph (c) is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by the Indemnified Parties for indemnification, contribution, or reimbursement, and is not a provision limiting the duration of the Debtors' obligation to indemnify the Indemnified Parties. All parties in interest shall retain the right to object to any

demand by the Indemnified Parties for indemnification, contribution, or reimbursement.

11. Any limitation of liability pursuant to the terms and conditions set forth in the Engagement Agreement, or otherwise, are hereby eliminated for the duration of these cases.

12. The relief granted herein shall be binding upon any chapter 11 trustee appointed in these chapter 11 cases, or upon any chapter 7 trustee appointed in the event of a subsequent conversion of these chapter 11 cases to cases under chapter 7.

13. SSG shall use its best efforts to avoid any duplication of services provided by any of the Debtors' other retained professionals in these cases.

14. To the extent there is any inconsistency between this Order, the Kohl Declaration, the Engagement Agreement, and the Application, this Order shall govern.

15. Notice of the Application is deemed to be good and sufficient notice of such Application, and the requirements of Bankruptcy Rule 6004(a) and the Local Rules are satisfied by such notice.

16. Notwithstanding Bankruptcy Rule 6004(h), to the extent applicable, this Order shall be effective and enforceable immediately upon its entry.

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

18. 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

Engagement Agreement



SSG[®]
ADVISORS, LLC

November 10, 2025

EXECUTION VERSION

Mr. Rudy Morando
Co-Chief Restructuring Officer
Mr. Stephen Coulombe
Co-Chief Restructuring Officer
American Signature, Inc.
4300 E. 5th Ave
Columbus, Ohio 43219

Dear Mr. Morando and Mr. Coulombe:

This agreement ("Engagement Agreement") will serve as the contract between American Signature, Inc. ("ASI" or the "Company") and SSG Advisors, LLC ("SSG") regarding the retention of SSG as exclusive investment banker to ASI for the purposes outlined in this Engagement Agreement. SSG's responsibilities hereunder involve providing investment banking services to the Company, on an exclusive basis, focusing on (i) a Sale, and/or (ii) a Restructuring (collectively "Transaction", as further defined below).

A. SSG's Role:

1. Sale Services

- Advise on and assist the Company in the preparation of an information memorandum describing the Company and its operations, management, and financial status for use in discussions with prospective purchasers and assist in the due diligence process for a potential Sale Transaction;
- Create and manage an electronic data room with diligence materials about the Company;
- Assist the Company in developing a list of suitable potential buyers who will be contacted on a discreet and confidential basis after approval by the Company;
- Coordinate the execution of confidentiality agreements for potential buyers wishing to review the information memorandum and gain access to the data room;
- Assist the Company in coordinating management calls and site visits for interested buyers and work with the management team to develop appropriate presentations for such calls and visits;
- Solicit competitive offers from potential buyers;

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 2

- Advise and assist the Company in structuring the Sale Transaction, negotiating the Sale Transaction agreements with potential buyers and evaluating the proposals from potential buyers, including, without limitation, advising and negotiating with respect to Sale Transaction structures;
- Provide testimony in support of the Sale Transaction, as necessary;
- Otherwise assist the Company, its attorneys and advisors, as necessary, through closing on a best efforts basis, including solicitation of third-party Debtor-in-Possession financing in the event of a Chapter 11 bankruptcy proceeding and testimony thereon.

2. Restructuring Services

- SSG shall assist the Company in the negotiation with various stakeholders in the Company (the "Existing Stakeholders"), including, but not limited to any of the Company's shareholders, lenders, landlords, and general unsecured creditors in regard to a possible Restructuring of existing claims and equity as well as corporate governance.

In performing the services described above, the Company will furnish or cause to be furnished to SSG such information as SSG reasonably believes appropriate to the execution of its engagement hereunder (all such information so furnished being the "Information"). The Company represents to SSG that all Information furnished by it or its agents will be complete and correct in all material respects, to the best of its knowledge, and that until the expiration of SSG's engagement hereunder, it will advise SSG promptly of the occurrence of any event or any other change known by it or its agents that results in the Information ceasing to be complete and correct in all material respects. The Company recognizes and confirms that SSG: (a) will use and rely primarily on the Information and on information available from generally recognized public sources in performing the services contemplated hereby without having independently verified any of the same; (b) does not assume responsibility for accurateness or completeness of the Information and such other information; and (c) will not make an appraisal of any of the assets or liabilities of the Company. For the purposes of this Engagement Agreement, "known to," "to the knowledge of" or similar phrases means the actual knowledge, after due inquiry, of the executive officers of ASI.

The Company agrees that SSG shall be its exclusive investment banker in connection with any Sale and/or Restructuring Transaction undertaken with respect to the Company during the Engagement Term, as defined below, of this Engagement Agreement. The Company agrees that, during the Engagement Term, SSG shall assist and advise the Company in its negotiations with all prospective purchasers and investors in connection with any Sale and/or Restructuring Transaction. In that regard, the Company agrees to identify to SSG: (a) all prospective purchasers and investors who have been in contact with the Company prior to the date hereof and (b) all prospective purchasers and investors who come in contact with the Company during the Engagement Term.

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 3

SSG will consult with and advise the Company with respect to the financial aspects of any proposed Sale and/or Restructuring Transaction, including price, terms, and conditions of a Sale and/or Restructuring Transaction. SSG will not, however, have any authority to bind the Company with respect to any proposed Sale and/or Restructuring Transaction. Likewise, nothing contained herein shall require the Company to accept the terms of any proposal and the Company shall at all times have the right in its sole and absolute discretion to reject any proposed Sale and/or Restructuring Transaction regardless of the terms proposed.

B. SSG's Compensation

As compensation for providing the foregoing services, SSG shall receive the following:

1. Initial Fee. An initial fee (the "Initial Fee") equal to \$75,000 due upon signing this Engagement Agreement;
2. Monthly Fees. Monthly fees (the "Monthly Fees") of \$50,000 per month payable beginning December 1, 2025 and on the first (1st) of each month thereafter throughout the Engagement Term (as such term is hereafter defined). Each Monthly Fee is earned on the first (1st) day of each month, without proration.
3. Transaction Fee. Upon the consummation of a Sale and/or Restructuring to or with any party, SSG shall be entitled to a fee (the "Transaction Fee"), payable in cash, in federal funds via wire transfer or certified check, at and as a condition of closing such Sale and/or Restructuring and as a direct carveout from proceeds and cash, prior in right to any pre- and post-petition secured debt, equal to the following:
 - (a) In the event of (x) a stalking horse credit bid by the secured creditors or any of their affiliates or (y) a stalking horse bid by any affiliate of the shareholders of the Company, or any of them, in each case without a qualified overbid, then SSG's Transaction Fee shall be \$350,000;
 - (b) In the event that a qualified overbid is received topping the stalking horse bid and/or credit bid, then SSG's Transaction Fee shall be the greater of (i) \$750,000 or (ii) three (3) percent of Total Consideration (as such term is hereafter defined).
 - (c) In the event of a Restructuring with existing stakeholders, SSG's Transaction Fee shall be \$350,000.

For the avoidance of doubt, SSG shall only be paid one Transaction Fee, whichever is greater.

Notwithstanding the foregoing, in the event that ASI determines to terminate the Sale process and move to a liquidation of the inventory and other assets with no Sale or Restructuring Fee being paid, then SSG shall be entitled to an alternative Sale Fee ("Alternative Sale Fee") of \$350,000.

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 4

4. In addition to the foregoing Initial Fee, Monthly Fee and Transaction Fee noted above whether or not a Sale and/or Restructuring Transaction is consummated, SSG will be entitled to reimbursement for all of SSG's reasonable and documented out-of-pocket expenses incurred in connection with the subject matter of this Engagement Agreement.

C. **Definitions**

For the purpose of this Engagement Agreement:

Total Consideration shall mean the gross purchase price paid at the closing of the Sale for the equity, assets, or any portion of either, plus the assumption or payoff of indebtedness (secured and unsecured) of the Company.

For purposes of computing any fees payable to SSG hereunder, non-cash consideration shall be valued as follows: (a) publicly traded securities shall be valued in the manner specified in the definitive agreement for the Sale, or, if not so specified, at the average of their closing prices (as reported in The Wall Street Journal) for the five (5) trading days prior to the closing of the Sale; and (b) any other non-cash consideration shall be valued at the fair market value thereof as determined in good faith by the Company and SSG. If such aggregate consideration may be increased by contingent payments such as an "earnout" or other monetary agreement in the transaction, the portion of SSG's fee relating thereto shall be calculated and paid when and as such contingent payments or other monetary amounts are received.

Transaction shall mean a Sale or transfer, directly or indirectly, of all or a substantial portion, of the assets or equity of ASI to any party and/or Restructuring involving the reorganization of the Company's balance sheet.

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 5

D. Term of Engagement

This Engagement Agreement shall remain in force (the "Engagement Term") for a period of six (6) months from the date of signing this Engagement Agreement and may extended thereafter upon prior written consent of the parties. Either party may terminate this Engagement Agreement upon thirty (30) days prior written notice to the other; provided, however, that this Engagement Agreement shall automatically terminate immediately upon the closing of a Sale and/or Restructuring Transaction. Upon the termination of this Engagement Agreement, neither party shall have any further obligations to the other except that: (a) termination of the Engagement Agreement shall not affect SSG's right to indemnification under the Indemnification paragraph below; (b) the Company shall remain obligated to pay SSG any unpaid Monthly Fees and to reimburse SSG for any expenses incurred through the date of the termination of the Engagement Agreement; and (c) if a Sale and/or Restructuring Transaction is consummated within twelve (12) months ("Trailer Term") of the termination of this Engagement Agreement with a party with whom SSG had contact during the Engagement Term, the Company shall remain obligated to pay a Transaction Fee, as calculated above; *provided*, however, that if this Engagement Agreement has been terminated for gross negligence, bad faith, actual fraud, or willful misconduct by SSG in the performance of SSG's duties under this Engagement Agreement and such conduct is determined as gross negligence, bad faith, actual fraud, or willful misconduct by an order of a court on final judgment, the Company shall have no further obligations to pay any additional fees. Sections B, D, E, F and G (entitled Compensation, Term of Engagement, Indemnification, Miscellaneous, and Scope of SSG's Duties, respectively) of this Engagement Agreement shall survive the expiration or termination of this Engagement Agreement indefinitely.

E. Indemnification

The Company hereby acknowledges and agrees to the indemnification arrangements between the parties hereto as described on Attachment A hereto, which Attachment is incorporated herein and forms an integral part hereof.

F. Miscellaneous

No fee payable to any other financial advisor or finder by the Company in connection with the subject matter of this Engagement Agreement shall reduce or otherwise affect any fee payable to SSG hereunder. This Engagement Agreement sets forth the entire understanding of the parties relating to the subject matter hereof and supersedes and cancels any prior communications, understandings and agreements between the parties hereto. This Engagement Agreement cannot be modified or changed, nor can any of its provisions be waived, except by written agreement signed by both parties. The benefits of this Engagement Agreement shall inure to the respective successors and assigns of the parties hereto and of the Indemnified Parties and their respective successors, assigns and representatives, and the obligations and liabilities assumed in this Engagement Agreement by the parties hereto shall be binding upon their respective successors and assigns.

This Engagement Agreement may be executed in any number of counterparts, which counterparts, taken together, shall constitute one and the same Engagement Agreement.

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 6

G. Scope of Duties

The Company hereby acknowledges and agrees that: (a) it has retained SSG for the purposes set forth in the Engagement Agreement and that the rights and obligations of the parties hereto are contractual in nature, and (b) SSG has not made any warranties or guarantees of any nature with respect to the success or satisfactory conclusion of any Sale and/or Restructuring Transaction or as to the economic, financial or other results which may be obtained or experienced by the Company as a result thereof.

H. Bankruptcy Court Proceedings

In the event the Company files one or more Bankruptcy Cases during the Engagement Term, the Company shall use its commercially reasonable efforts to have SSG employed upon the same or substantially similar terms and shall have this Engagement Agreement and SSG's retention as the Company's exclusive investment banker approved by a Court of competent jurisdiction.

I. Other Matters

SSG has the right, following a Sale and/or Restructuring Transaction closing, to place advertisements in financial and other newspapers and journals and to send email advertising at its own expense describing its services to the Company hereunder.

In accordance with the requirements of the USA Patriot Act (Title III of Pub. L. 107-56 (signed into law October 26, 2001)), SSG is required to obtain, verify and record information that identifies its clients, which information may include the name and address of the Company, and its senior management team as well as other information that will allow SSG to properly identify its clients. Additionally, SSG maintains important disclosures on its web site www.ssgca.com. These disclosures may be updated periodically on an as-needed basis. The Company agrees to accept and receive all of these disclosures by electronically accessing the website referenced above and acknowledges that printed hard copies of these disclosures are available upon request by contacting SSG directly at (610) 940-1094.

J. Securities Platform

All transactions involving the sale or purchase of any security (as defined by the Securities Exchange Act of 1934 or the rules and regulations promulgated there under) are offered through SSG Capital Advisors, LLC. ("SCA") which is an affiliated registered Broker-Dealer in good standing with the Financial Industry Regulatory Authority ("FINRA") and the Securities Investor Protection Corporation ("SIPC"). Principals of SSG are registered representatives of SCA. Therefore, SCA is included collectively as "SSG" with all the rights and obligations thereto under the terms of this Engagement Agreement.

To the extent a Transaction Fee is payable to SSG in connection with a Sale and/or Restructuring Transaction constituting the purchase or sale of any security (as defined by the Securities Exchange Act of 1934 or the rules and regulations promulgated there under), such Transaction Fee (excluding the Initial Fee and

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 7

Monthly Fees) shall be specifically paid to SCA. In addition to the Initial Fee and Monthly Fees, under no circumstances will the Company be obligated to pay any fees in an aggregate amount in excess of the Transaction Fee. Payment of the fee to SCA shall constitute and be deemed payment of the Transaction Fee under the Engagement Agreement.

Any amendment, modification or other changes to this Engagement Agreement must be in writing and signed by both parties to be enforceable.

Please indicate your acceptance of the foregoing by executing and returning the enclosed copy of this letter.

SSG ADVISORS, LLC

By: 
Teresa C. Kohl
Managing Director


J. Scott Victor
Managing Director

ACCEPTED:

AMERICAN SIGNATURE, INC.

By: 
Mr. Rudy Morando
Co-Chief Restructuring Officer

11/13/25
Date

Mr. Rudy Morando
Mr. Stephen Coulombe
November 10, 2025
Page 8

**ATTACHMENT A
INDEMNIFICATION PROVISIONS**

The Company agrees to indemnify, defend and hold harmless SSG or SCA, and their affiliates, the respective partners, members, directors, officers, agents and employees of SSG, SCA, and their affiliates and each other person, if any, controlling SSG, SCA, and their affiliates (the foregoing being referred to herein individually as an "Indemnified Party" and collectively as the "Indemnified Parties") from and against any and all losses, claims, damages, liabilities or costs, as and when incurred, to which such Indemnified Party may become subject to or which are asserted against any Indemnified Party, directly or indirectly, in any way related to SSG acting for the Company under the Engagement Agreement of which this Attachment A forms a part, including, without limitation, in connection with: (a) any act or omission by SSG related to its engagement as financial advisor under the Engagement Agreement; or (b) SSG's acceptance, or its performance or non-performance, of its obligations under said Engagement Agreement. The Company will reimburse the Indemnified Parties for any reasonable and documented legal or other expenses incurred by them, as and when incurred, in connection with investigating, preparing or defending any such losses, claims, damages or liabilities or any action in respect thereof, whether or not in connection with pending or threatened litigation, and whether or not any Indemnified Party is a party thereto; provided, however, that the Company shall not be liable under the foregoing indemnity agreement in respect of any liability to the extent that such liability is found in a final judgment by a court of competent jurisdiction, not subject to further appeal, to have resulted from SSG's gross negligence, bad faith, actual fraud, or willful misconduct in the performance of its duties under said Engagement Agreement (and in such event, expenses of SSG paid by the Company in advance that are reasonably attributable thereto shall be promptly reimbursed in full to the Company). The Company agrees that reliance by SSG on any publicly-available information, the information supplied by the Company to SSG in connection with said Engagement Agreement or any directions furnished by the Company shall not constitute gross negligence, bad faith or willful misconduct by SSG.

In order to provide for just and equitable contribution, if a claim for indemnification is made pursuant to said Engagement Agreement but it is found in a final judgment by a court of competent jurisdiction, not subject to further appeal, that such indemnification may not be enforced in such case, the Indemnified Parties, on the one hand, and the Company, on the other hand, shall each contribute to the amount paid or payable as a result of such losses, claims, damages or liabilities in such proportion as is appropriate to reflect the relative fault of the Indemnified Parties, on the one hand, and the Company, on the other hand, and the relative benefits to the Indemnified Parties, on the one hand, and the Company, on the other hand, arising out of the particular matter or transaction which gave rise to such loss, claim, damage, liability or costs, and all other relevant equitable considerations shall also be taken into account. No person found liable for a fraudulent misrepresentation shall be entitled to contribution from any person who is not also found liable for such fraudulent misrepresentation.

The provisions of this Attachment A shall survive any termination of said Engagement Agreement.

Exhibit C

Kohl 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 TERESA C. KOHL IN SUPPORT
OF DEBTORS' APPLICATION FOR AN ORDER AUTHORIZING THE
DEBTORS TO RETAIN AND EMPLOY SSG ADVISORS, LLC AS
INVESTMENT BANKER TO THE DEBTORS EFFECTIVE AS OF THE
PETITION DATE AND WAIVING CERTAIN TIME-KEEPING REQUIREMENTS**

I, Teresa C. Kohl, declare under penalty of perjury as follows:

1. I am a Managing Director of SSG Advisors, LLC ("SSG"), an investment banking firm that maintains offices at 300 Barr Harbor Drive, Suite 420, West Conshohocken, PA 19428, and I am duly authorized to make this declaration (the "Declaration") on behalf of SSG. I have over 28 years of experience in the restructuring industry and extensive experience: (i) marketing companies or their assets for sale, including companies in distress and debtors in bankruptcy cases; (ii) raising capital for special situation transactions; and (iii) restructuring companies' balance sheets both in and out of court.

2. This Declaration is submitted in support of the *Debtors' Application for an Order Authorizing the Debtors to Retain and Employ SSG Advisors, LLC as Investment Banker to the*

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.

Debtors Effective as of the Petition Date and Waiving Certain Time-Keeping Requirements (the “Application”).²

3. Except as otherwise stated herein, I have personal knowledge of the facts set forth herein and, if called as a witness, I could and would testify competently thereto. To the extent any information disclosed herein requires amendment or modification upon SSG’s completion of further review or as additional party in interest information becomes available to it, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

SSG’s Qualifications

4. I joined SSG in 2011. Prior to joining SSG, I held senior roles in financial restructuring and turnaround firms.

5. I hold a Bachelor of Science in Business Administration from Villanova University. I have more than 28 years of restructuring related experience and I am a Fellow of the American College of Bankruptcy.

6. SSG is an internationally recognized investment banking firm. Since its founding, SSG has completed over 500 investment banking assignments. SSG’s professionals have expertise in mergers and acquisitions, private placements, financial restructurings, valuations, and financial advisory services. Moreover, SSG has substantial expertise advising troubled companies, including in connection with distressed sales.

7. SSG’s professionals have extensive experience in complex financial restructurings. SSG has served as an investment banker for debtors and other parties in many bankruptcy cases in the District of Delaware, including: *In re Brightmark Plastics Renewal, LLC., et al.*, Case No. 25-

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

10472 (LSS); *In re F21 OpCo, LLC, et al.*, Case No. 25-10469 (MFW); *In re Ideanomics Inc., et al.*, Case No. 24-12728 (CTG); *In re Fluid Market Inc. d/b/a Fluid Truck, et al.*, Case No. 24-12363 (CTG); *In re BIOLASE, Inc., et al.*, Case No. 24-12245 (KBO); *In re ICON Aircraft, Inc.*, Case No. 24-10703 (CTG); *In re Burgess BioPower, LLC*, Case No. 24-10235 (LSS); *In re InVivo Therapeutics Corporation*, Case No. 24-10137 (MFW); *In re ContraFect Corporation*, Case No. 23-11943 (LSS); *In re Gelesis Holdings, Inc.*, Case No. 23-11787 (BLS); *In re Infinity Pharmaceuticals, Inc.*, Case No. 23-11640 (BLS); *In re Pegasus Home Fashions, Inc.*, Case No. 23-11235 (MFW); *In re Christmas Tree Shops, LLC*, Case No. 23-10576 (TMH); *In re EFS Parlin Holdings, LLC*, Case No. 23-10539 (JTD); *In re Nova Wildcat Shur-Line Holdings, Inc.*, Case No. 23-10114 (CTG); *In re Allena Pharmaceuticals, Inc.*, Case No. 22-10842 (KBO); *In re Electric Last Mile, Inc.*, Case No. 22-10538 (MFW); *In re Retrotope, Inc.*, Case No. 22-10228 (JTD); *In re Avadim Health, Inc.*, Case No. 21-10883 (CTG); *In re Connections Community Support Programs, P.C.*, Case No. 21-10723 (MRW); *In re PBS Brand Co., LLC*, Case No. 20-13157 (KSS); *In re PQ New York, Inc.*, Case No. 20-11266 (JTD); *In re Sustainable Restaurant Holdings, Inc.*, Case No. 20-11087 (JTD); *In re Cedar Haven Acquisition, LLC*, Case No. 19-11736 (JKS); *In re THG Holdings LLC*, Case No. 19-11689 (JTD); *In re St. Christopher's Healthcare, LLC*, Case No. 19-11468 (KG); *In re Center City Healthcare, LLC d/b/a Hahnemann Univ. Hosp.*, Case No. 19-11466 (KG); *In re 1515-GEEnergy Holding Co. LLC*, Case No. 19-10303 (LSS); *In re Samuels Jewelers, Inc.*, Case No. 18-11818 (KJC); *In re Argos Therapeutics, Inc.*, Case No. 18-12714 (KJC); *In re ABT Molecular Imaging, Inc.*, Case No. 18-11398 (CSS); *In re Nighthawk Royalties LLC*, Case No. 18-10989 (BLS); *In re Vitamin World, Inc.*, Case No. 17-11933 (KJC); *In re Peekay Acquisition, LLC*, Case No. 17-11722 (BLS); *In re Short Bark Indus., Inc.*, Case No. 17-11502 (KG); *In re Unilife Corp.*, Case No. 17-10805 (LSS).

8. Through its representation of the Debtors, SSG has gained substantial knowledge regarding the Debtors' business and the various legal issues likely to arise in these cases. Accordingly, SSG is well-suited to provide the investment banking services to the Debtors that are contemplated by the Engagement Agreement and described herein.

Services to be Provided

9. Subject to the Court's approval, SSG will provide the following services to the Debtors in connection with these cases:

- a. advising the Debtors on, and assisting the Debtors in preparing an information memorandum describing the Debtors, their management, and financial status for use in discussions with prospective purchasers and to assist in the due diligence process for a potential sale transaction;
- b. assisting the Debtors in developing a list of suitable potential buyers who will be contacted on a discreet and confidential basis after approval by the Debtors;
- c. coordinating the execution of confidentiality agreements for potential buyers wishing to review the information memorandum;
- d. assisting the Debtors in coordinating management calls and site visits for interested buyers and working with management to develop presentations for such calls and visits;
- e. soliciting competitive offers from potential buyers;
- f. advising and assisting the Debtors in structuring a sale transaction, negotiating a sale transaction agreement with potential buyers and evaluating the proposals from potential buyers; and
- g. assisting the Debtors, their attorneys and accountants, as necessary, through closing of a sale transaction on a best efforts basis.

10. SSG will work with each of the Debtors' professionals to ensure no unnecessary duplication of effort or cost.

Professional Compensation

11. In consideration of the Services, and as more fully described in the Engagement Agreement, subject to the Court's approval, the Debtors have agreed to pay SSG the proposed

compensation (the “Fee and Expense Structure”) set forth in the Engagement Agreement, which is summarized below:

- a. Initial Fee. An initial fee (the “Initial Fee”) of \$75,000, which was due upon signing the Engagement Agreement.
- b. Monthly Fees. Monthly fees (the “Monthly Fees”) of \$50,000 per month payable beginning December 1, 2025 and on the first (1st) of each month thereafter throughout the Engagement Term (as is defined in the Engagement Agreement).
- d. Transaction Fee. Upon the consummation of a Sale and/or Restructuring to or with any party, SSG shall be entitled to a fee (the “Transaction Fee”), payable in cash, in federal funds via wire transfer or certified check, at and as a condition of closing such Sale and/or Restructuring and as a direct carveout from proceeds and cash, prior in right to any pre- and post-petition secured debt, equal to the following:
 - i. In the event of (x) a stalking horse credit bid by the secured creditors or any of their affiliates or (y) a stalking horse bid by any affiliate of the shareholders of the Company, or any of them, in each case without a qualified overbid, then SSG’s Transaction Fee shall be \$350,000;
 - ii. In the event that a qualified overbid is received topping the stalking horse bid and/or credit bid, then SSG’s Transaction Fee shall be the greater of (i) \$750,000 or (ii) three (3) percent of Total Consideration (as such term is hereafter defined).
 - iii. In the event of a Restructuring with existing stakeholders, SSG’s Transaction Fee shall be \$350,000.

For the avoidance of doubt, SSG shall only be paid one Transaction Fee, whichever is greater.

Notwithstanding the foregoing, in the event that ASI determines to terminate the Sale process and move to a liquidation of the inventory and other assets with no Sale or Restructuring Fee being paid, then SSG shall be entitled to an alternative Sale Fee (“Alternative Sale Fee”) of \$350,000.

12. In addition and regardless of whether a transaction is consummated, the Debtors will reimburse SSG for all of SSG’s reasonable out-of-pocket expenses incurred in connection with the Engagement Agreement.

13. The Fee and Expense Structure is comparable to the fees and expenses charged by similar firms for comparable engagements, both in and out of bankruptcy. The Fee and Expense

Structure also is consistent with SSG's normal and customary billing practices for cases of this size and complexity that require the level and scope of services outlined above. SSG and the Debtors believe that the Fee and Expense Structure is reasonable.

14. SSG's strategic and financial expertise, capital markets knowledge, financing skills, restructuring capabilities, and mergers and acquisitions expertise, some or all of which may be required during the term of SSG's engagement, were important factors in negotiating the Fee and Expense Structure.

15. SSG has obtained valuable institutional knowledge of the Debtors' businesses, financial affairs, and creditors since execution of the Engagement Agreement, and SSG is both well qualified and uniquely able to perform these services and assist the Debtors in these Chapter 11 Cases.

16. SSG has not shared or agreed to share any compensation to be paid by the Debtors with any other person, other than other principals and employees of SSG, in accordance with section 504 of the Bankruptcy Code.

17. Due to SSG's commitment to the variable level of time and effort necessary to address all such issues as they arise, and the market prices for SSG's services for engagements of this nature both in and out of chapter 11, the Fee and Expense Structure is market-based and fair and reasonable under the standards set forth in section 328(a) of the Bankruptcy Code.

Indemnification

18. The Engagement Agreement contains standard indemnification language with respect to SSG's services including, without limitation, an agreement by the Debtors to indemnify SSG and its affiliates, partners, directors, officers, employees and agents (each, an "Indemnified Party") and collectively, the "Indemnified Parties") from and against all claims, liabilities, losses,

expenses and damages arising out of or in connection with the engagement of SSG that is the subject of the Engagement Agreement, except to the extent caused by gross negligence or willful misconduct of any Indemnified Party.

19. SSG believes that the indemnification provisions contained in the Engagement Agreement, as amended in the proposed order attached to the Application, are customary and reasonable for SSG and comparable firms providing financial advisory services, and as would be modified pursuant to the foregoing limitations, reflect the qualifications and limitations on indemnification provisions that are customary in this district.

20. Moreover, the terms and conditions of the indemnification provisions were negotiated by the Debtors and SSG at arm's length and in good faith. The provisions contained in the Engagement Agreement, viewed in conjunction with the other terms of SSG's proposed retention, are reasonable and in the best interest of the Debtors, their estates, and all parties in interest in light of the fact that the Debtors require SSG's services to successfully restructure. Accordingly, as part of the Application, the Debtors request the Court approve the indemnification provisions as set forth in the Engagement Agreement, as may be amended by the proposed order attached to the Application.

Disinterestedness

21. In connection with its proposed retention by the Debtors in these cases, SSG undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtors. Specifically, SSG obtained from the Debtors' representatives the names of individuals and entities that may be parties in interest in these cases (the "Potential Parties in Interest"), which are listed on **Exhibit 1** attached hereto.

22. SSG has researched its client databases to determine connections with the Potential Parties in Interest. The results of the search of the Potential Parties in Interest are set forth in **Exhibit 2** hereto. To the best of SSG's knowledge, neither SSG nor any of its employees: (a) is a creditor or an insider of the Debtors; (b) is or was, within two years before the Petition Date, a director, officer, or employee of the Debtors; or (c) has an interest materially adverse to the interest of the Debtors' estates or of any class of creditors, by reason of any direct or indirect relationship in connection with, or interest in, the Debtors, or for any other reason. To the best of SSG's knowledge and belief, SSG has not represented any Potential Parties in Interest in connection with matters relating to the Debtors or their estates, assets, or businesses and will not represent other entities which are creditors of, or have other relationships to, the Debtors in matters relating to these cases.

23. In addition, SSG inquired whether any employees or partners at SSG, or any immediate family (spouse, minor children, or family members living in your household) of an employee or partner (i) have any connection to the Potential Parties in Interest; (ii) own any equity security of any of the Debtors; (iii) own any debt security of any of the Debtors; (iv) hold a general unsecured claim against any of the Debtors; (v) hold any other claim against any of the Debtors; or (vi) own more than one percent, manage or otherwise control, or have any influence over any of the Potential Parties in Interest. No affirmative response was received in response to any of these inquiries.

24. Further, SSG inquired whether any employees or partners at SSG, or any immediate family member of an employee or partner, (i) has, within the last two years, been an officer, director, or employee of any of the Debtors or (ii) holds an interest materially adverse to interests of the Debtors, or of any class of creditors or equity security holders, by reason of any direct or

indirect relationship to, connection with, or interest in, the Debtors, or for any other reason. I understand that no affirmative response was received in response to these inquiries.

25. Moreover, SSG inquired whether any employees or partners at SSG, or any immediate family member of an employee or partner, is related to (i) any bankruptcy judge for the District of Delaware or (ii) any employee of the United States Trustee for Region 3. I understand that no affirmative response was received in response to these inquiries.

26. SSG was retained prepetition and at that time received the Initial Fee upon signing the Engagement Agreement. As of the Petition Date, the Debtors did not owe SSG any fees or expenses incurred before to the Petition Date.

27. To the best of my knowledge, as set forth above, no individual assignment in which SSG is involved appeared on the Potential Parties in Interest, and accordingly, none of the entities listed on the Potential Parties in Interest accounts for more than 10% of SSG's gross revenue during the twelve month period before to the date hereof.

28. SSG provides investment banking and financial advisory services to a wide variety of clients. As a result, SSG has represented, and may in the future represent, certain Potential Parties in Interest in matters unrelated to these cases, either individually or as part of the representation of an ad hoc or official committee of creditors or interest holders. To the best of SSG's knowledge, information and belief, insofar as SSG has been able to ascertain after reasonable inquiry, none of these representations are adverse to the Debtors' interests.

29. Based on the foregoing, to the best of SSG's knowledge and belief, neither SSG nor I, nor any other employee of SSG that will provide services to the Debtors in connection with this engagement, has any connection with or holds any interest adverse to the Debtors, their estates, or the Potential Parties in Interest.

30. In addition, SSG has received no revenue in the last two years from any of the Potential Parties in Interest. Further, to the best of SSG's knowledge, there has been no outside business activities or private investments disclosed in SSG's compliance system for any of the Potential Parties in Interest.

31. To the best of SSG's knowledge, information, and belief, insofar as SSG has been able to ascertain after reasonable inquiry, except with respect to the Engagement Agreement, SSG has not been retained to assist any entity or person other than the Debtors on matters relating to, or in direct connection with, these cases. SSG will, however, continue to provide professional services to other entities or persons that may be creditors or equity security holders of the Debtors or interested parties in these cases; provided that such services do not relate to, or have any direct connection with, these cases or the Debtors. Additionally, in connection with its debt capital markets and special situations practices, in the ordinary course of business, SSG has and, may in the future, present investment opportunities to certain of the Potential Parties in Interest.

32. Accordingly, except as otherwise set forth herein, insofar as SSG has been able to determine, neither SSG, nor any employee of SSG holds or represents any interest adverse to the Debtors or their estates, and SSG is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b), in that SSG, and its professionals and employees:

- a. is not a creditor, an equity security holder, or an insider;
- b. is not and was not, within 2 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.

33. To the extent that SSG discovers any additional facts bearing in a material respect on its disinterestedness during the period of SSG's retention in connection with these cases, SSG will supplement this Declaration, as required by Bankruptcy Rule 2014(a).

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

Dated: December 17, 2025

SSG Advisors, LLC

By: /s/ Teresa C. Kohl

Name: Teresa C. Kohl

Title: Managing Director

Exhibit 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

Exhibit 2

Disclosure of Connections

1. SSG has worked with Pachulski Stang Ziehl & Jones LLP, counsel for the Debtors, in other unrelated matters.
2. SSG has worked with Berkeley Research Group, LLC, financial advisor to the Debtors, in other unrelated matters.
3. SSG has worked with Goodwin Procter LLP, proposed counsel to the Independent Director, in other unrelated matters.
4. SSG has worked with PNC Bank, National Association, secured lender to the Debtors, in other unrelated matters.
5. SSG has worked with Second Avenue Capital Partners LLC, DIP lender to the Debtors, in other unrelated matters.
6. SSG has worked with SB360 Capital Partners, LLC, in other unrelated matters.
7. SSG has worked with Choate Hall & Stewart LLP, in other unrelated matters.
8. SSG has worked with Richards, Layton & Finger, in other unrelated matters.
9. SSG has worked with A&G Real Estate Partners, real estate advisor to the Debtors in other unrelated matters.
10. SSG has worked with C Street Advisory Group, LLC, in other unrelated matters.
11. SSG has worked with Kurtzman Carson Consultants, LLC dba Verita Global, in other unrelated matters.