IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
AMERICAN SIGNATURE, INC., *et al.*,[1]	Case No. 25-12105 (JKS)
Debtors.	(Jointly Administered)

Objection Deadline: September 17, 2026 at 4:00 p.m. (ET)
Hearing Date: Only if Objections are Filed

DEBTORS' SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN REDUCE AND ALLOW CLAIMS, RECLASSIFY CLAIMS, AND NO LIABILITY CLAIMS

THIS OBJECTION SEEKS TO MODIFY CERTAIN FILED PROOFS OF CLAIM. CLAIMANTS RECEIVING THIS OBJECTION SHOULD CAREFULLY REVIEW THIS OBJECTION AND THE EXHIBITS AND SCHEDULES ATTACHED HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIMS. CLAIMANTS RECEIVING THIS OBJECTION SHOULD LOCATE THEIR NAMES AND CLAIMS ON SCHEDULE 1-3 TO EXHIBIT A ATTACHED HERETO.

THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS' RIGHTS, OR THE RIGHTS OF OTHER PARTIES IN INTEREST, TO PURSUE FURTHER SUBSTANTIVE OR NON-SUBSTANTIVE OBJECTIONS AGAINST THE CLAIMS ADDRESSED HEREIN.

The Debtors appointed under the confirmed chapter 11 Plan (defined below) in these chapter 11 cases of the debtors (collectively, the "Debtors")[2] respectfully represents as follows in support of this objection ("Objection"):

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

[2] Capitalized terms used but not defined herein shall have the meanings set forth in the confirmed *Amended Joint Chapter 11 Plan of Oldco Tire Distributors, Inc. and Its Debtor Affiliates (Technical Modifications)* (the "Plan"), attached as Exhibit A to the *Findings of Fact, Conclusions of Law, and Order Approving the Debtors' Disclosure Statement for, and Confirming the Amended Joint Chapter 11 Plan of Oldco Tire Distributors, Inc. and its Debtor Affiliates (Technical Modifications)* [Docket No. 968] (the "Confirmation Order").

Relief Requested

1. By this Objection, pursuant to sections 501 and 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), the Debtors seek entry of the proposed form of order attached hereto as **Exhibit A** (the "Proposed Order"), modifying the claims listed on **Schedule 1-3**, annexed thereto.

2. The Debtors have determined that each proof of claim listed on **Schedule 1** to **Exhibit A** is a claim which overstates the amount owed by the Debtors' estates (the Reduce and Allow Claims"). Accordingly, the Debtors seek to disallow in part the Reduce and Allow Claims and reduce and allow such claims in the amounts indicated therein. Any remaining unsecured portion of the Reduce and Allow Claims identified on **Schedule 1** to **Exhibit A** shall remain on the claims register, subject to the Debtors' or other party-in-interest's further objections on any substantive or non-substantive grounds.

3. The Debtors have determined that each proof of claim listed on **Schedule 2** to **Exhibit A** (the Reclassify Claims") improperly asserts (in whole or in part) an administrative claim and should be reclassified as general unsecured claims. Accordingly, the Debtors seek to reclassify the Reclassify Claims as a general unsecured claim while reserving the right to later object to the remaining general unsecured claim on any grounds. The unsecured portion of the Reclassify Claims identified on **Schedule 2** to **Exhibit A** shall remain on the claims register, subject to the Debtors' or other party-in-interest's further objections on any substantive or non-substantive grounds.

4. The Debtors have determined that each proof of claim listed on **Schedule 3** to **Exhibit A** attached information and documentation that does not adequately present a valid claim against the Debtors' estates and each claim does not have a basis in the Debtors' books and records (the "No Liability Claims"). Accordingly, the Debtors seek to disallow the No Liability Claims in their entirety.

5. In support of this Objection, the Debtors submit the declaration of Rudolph Morando, Co-Chief Restructuring Officer of American Signature, Inc. and its affiliated Debtors (the "Morando Declaration"), annexed hereto as **Exhibit B**.

Jurisdiction

6. The United States Bankruptcy Court for the District of Delaware (the "Court") has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware, dated February 29, 2012 and Article IV.K of the Plan. This is a core proceeding pursuant to 28 U.S.C. § 157(b) and, pursuant to Local Rule 9013–1(f), the Debtors consents to the entry of a final order by the Court in connection with this Objection to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments consistent with Article III of the United States Constitution. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

7. The statutory and rule bases for the relief sought herein are sections 501 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1.

Background

8. On November 22, 2025 (the "Petition Date"), each Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their

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

The Bar Dates

9. The Debtors filed their statements of financial affairs and schedules of assets and liabilities (the "Schedules") with the Court on December 20, 2025. The statutory meeting of creditors under section 341 of the Bankruptcy Code was conducted on January 9, 2026.

10. On March 17, 2026, the Court entered an order setting the general claims bar date for April 30, 2026, the governmental bar date for May 21, 2026, and an administrative claims bar date for April 30, 2026 [Docket No. 617] (the "Bar Date Order")

11. In accordance with the Bar Date Order, the Debtors caused notice of the General Bar Date and proof of claim forms to be served on, among others, the Debtors' known creditors and other known parties in interest as of the Petition Date.

The Claims Process

12. The Claims Register in these cases has been prepared and maintained by Kurtzman Carson Consultants, LLC dba Verita Global ("Verita" or "Claims Agent"), the Debtors' court-appointed claims and noticing agent. The Debtors, with the assistance of advisors, is actively reviewing and reconciling the Proofs of Claim. The ongoing claims

reconciliation process involves the collective effort of the Debtors, counsel to the Debtors, the Debtors' restructuring advisor, and Verita.

Basis for Relief Requested

13. Section 502(a) of the Bankruptcy Code provides, in pertinent part, that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . . objects." 11 U.S.C. § 502(a). Once an objection to a claim is filed, the Court, after notice and hearing, shall determine the allowed amount of the claim. 11 U.S.C. § 502(b). Section 502(b)(1) of the Bankruptcy Code provides, in relevant part, that a claim may not be allowed to the extent that it "is unenforceable against the debtor and property of the debtor, under any agreement or applicable law." 11 U.S.C. § 502(b).

14. An objection to a proof of claim must be made in writing, and the claimant must be provided with not less than thirty days' notice of the hearing to be held in respect of such objection. *See* FED. R. BANKR. P. 3007(a). Pursuant to Bankruptcy Rule 3007(d), omnibus objections to more than one claim may be filed on the bases enumerated therein, which include, among other things, that such claims "[do] not comply with applicable rules, and the objection states that the objector is unable to determine the validity of the claim because of the noncompliance." Fed. R. Bankr. P. 3007(d)(5)-(6). In addition, pursuant to section 101 of the Bankruptcy Code, a creditor holds a claim against a bankruptcy estate only to the extent that it has a "right to payment" for the asserted liability. *See* 11 U.S.C. §§ 101(5), 101(10).[3] By contrast, there is no right to payment — and therefore no claim — to the extent that the asserted liability is not due and owing by a debtor.

[3] Section 101(10) of the Bankruptcy Code defines a "creditor" in pertinent part as "an entity that has a claim against the debtor." 11 U.S.C. § 101(10). Section 101(5) in turn defines a "claim" as a "right to payment" or "the right to an equitable remedy for breach of performance if such breach gives rise to a right for payment." 11 U.S.C. § 101(5).

The Reduce and Allow Claims

15. As more fully explained in the Morando Declaration, based upon a careful review and analysis of the Reduce and Allow Claims, the Debtors' books and records, and the Claims Register, the Debtors have determined that each of the Reduce and Allow Claims listed on **Schedule 1** to **Exhibit A** is a claim which overstates the amount owed by the Debtors' estates. Certain of the Reduce and Allow Claims received postpetition payments, so the filed amounts listed on each of the Reduce and Allow Claims are no longer valid and should be reduced to account for such payments. Accordingly, the Debtors seek to disallow in part the Reduce and Allow Clams and reduce and allow such claims in the amounts indicated therein.

The Reclassify Claims

16. As more fully explained in the Morando Declaration, based upon a careful review and analysis of the Reclassify Claims, the Debtors' books and records, and the Claims Register, the Debtors have determined that each of the Reclassify Claims listed on **Schedule 2** to **Exhibit A** improperly assert that the claims have an administrative status, but do not meet the requirements of a proper administrative claims pursuant to Bankruptcy Code sections 503(b)(1) or 365(d)(3). As such, each of the Improperly Classified Claims should be reclassified as a general unsecured claim.

The No Liability Claims

17. As set forth in the Morando Declaration, based upon a careful review and analysis of the No Liability Claims, the Debtors' books and records, and the Claims Register, the Debtors submits that it is appropriate to disallow the No Liability Claims in their entirety. Each of the No Liability Claims on **Schedule 3** to **Exhibit A** do not sufficient evidence of a valid claim against the Debtors' estates. Moreover, the Debtors' books and records do not provide a

basis for allowance of any portion of the No Liability Claims. Failure to disallow the No Liability Claims will result in the holders of the No Liability Claims to receive a recovery from the estates to which they are not entitled to, to the detriment of the legitimate stakeholders in the Debtors' estates. Accordingly, to avoid the possibility of unwarranted recoveries and to maintain an accurate claims register, the Debtors submit that the No Liability Claims should be disallowed.

Responses to this Objection

18. To contest the Debtors' determinations with respect to the Reduce and Allow Claims, Reclassify Claims, and No Liability Claims included in this Objection, a claimant must file and serve a written response to this Objection (a "Response") so that it is received no later than **September 17, 2026 at 4:00 p.m. (Prevailing Eastern Time)** (the "Response Deadline"). Each Response to this Objection must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware: 824 Market Street, 3rd Floor, Wilmington, Delaware 19801, and served upon the following entities, so as to be actually received by no later than the Response Deadline:

PACHULSKI STANG ZIEHL & JONES LLP
Laura Davis Jones (DE Bar No. 2436)
Timothy P. Cairns (DE Bar No. 4228)
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
tcairns@pszjlaw.com

19. Each Response to this Objection must, at a minimum, contain the following information:

i. a caption setting forth the name of the Court, the name of the Debtor, the lead case number, or the remaining case number (as applicable), and the title of the Objection to which the Response is directed;

ii. the name of the claimant, the claim number, and a description of the basis for the amount of the claim;

iii. the specific factual basis and supporting legal argument upon which the party will rely in opposing this Objection;

iv. all documentation and other evidence, to the extent it was not included with the Proof of Claim previously filed with the clerk or Claims Agent, upon which the claimant will rely to support the basis for and amounts asserted in the Proof of Claim and in opposing this Objection; and

v. the name, address, telephone number, fax number or email address of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to such Claim on behalf of the claimant.

20. If a claimant fails to timely file and serve a Response by the Response Deadline, the Debtors will present to the Court an appropriate modifying the Reduce and Allow Claims, Reclassify Claims, and No Liability Claims without further notice to the claimant or a hearing.

21. The Debtors may file and serve a reply to any Response in accordance with the Local Rules. The Debtors reserves the right to seek an adjournment of the hearing on any Response to this Objection, which adjournment will be noted on the notice of agenda for the hearing.

Separate Contested Matters

22. To the extent a Response is filed regarding any claim listed in this Objection and the Debtors are unable to resolve the Response, the objection by the Debtors to such claim

asserted herein shall constitute a separate contested matter as contemplated by Bankruptcy Rule 9014. Any order entered by the Court regarding an objection asserted in this Objection shall be deemed a separate order with respect to each claim subject thereto.

Compliance with Local Rule 3007-1

23. To the best of the Debtors' knowledge and belief, this Objection and related exhibits comply with Local Rule 3007-1. To the extent this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

Reservation of Rights

24. The Debtors hereby reserve the right to object in the future to any of the Proofs of Claim listed in this Objection on any ground, including, but not limited to 11 U.S.C. § 502(d), and to amend, modify, or supplement this Objection, including, without limitation, to object to amended or newly-filed claims.

25. Notwithstanding anything contained in this Objection or the attached exhibits and schedules, nothing herein shall be construed as a waiver of any rights that the Debtors may have to exercise rights of setoff against holders of such claims.

Notice

26. Notice of this Objection has been provided to the following parties, or their counsel, if known: (a) the Office of the United States Trustee; (b) the Committee; (c) each of the claimants whose claim is subject to this Objection; and (d) all parties who have requested service of notices in these chapter 11 cases pursuant to Bankruptcy Rule 2002. The Debtors respectfully submit that such notice is sufficient under the circumstances.

No Previous Request

27. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

WHEREFORE the Debtors respectfully request entry of the Proposed Order granting the relief requested herein and such other and further relief as the Court may deem just and appropriate.

Dated: August 27, 2026

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
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Counsel for the Debtors and Debtors in Possession

PLEASE CAREFULLY REVIEW THIS OBJECTION AND THE ATTACHMENTS HERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS YOUR CLAIM.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
AMERICAN SIGNATURE, INC., *et al.*,[1]	Case No. 25-12105 (JKS)
Debtors.	(Jointly Administered)

Objection Deadline: September 17, 2026 at 4:00 p.m. (ET)
Hearing Date: Only if Objections are Filed

NOTICE OF DEBTORS' SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN REDUCE AND ALLOW CLAIMS, RECLASSIFY CLAIMS, AND NO LIABILITY CLAIMS

PLEASE TAKE NOTICE that the above-captioned debtors (collectively, the "Debtors") filed the *Debtors' Second (Substantive) Omnibus Objection to Certain Reduce and Allow Claims, Reclassify Claims, and No Liability Claims* (the "Objection") with the United States Bankruptcy Court for the District of Delaware (the "Court"). **Your claim(s) may be disallowed and expunged as a result of the Objection. Therefore, you should read the attached Objection carefully.**

PLEASE TAKE FURTHER NOTICE THAT YOUR RIGHTS MAY BE AFFECTED BY THE OBJECTION AND BY ANY FURTHER CLAIM OBJECTION THAT MAY BE FILED BY THE DEBTORS OR OTHERWISE. THE RELIEF SOUGHT HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS' RIGHT TO PURSUE

[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.

FURTHER OBJECTIONS AGAINST YOUR CLAIM(S) SUBJECT TO THE OBJECTION IN ACCORDANCE WITH APPLICABLE LAW AND APPLICABLE ORDERS OF THE BANKRUPTCY COURT.

PLEASE TAKE FURTHER NOTICE that if the holder of a claim is the subject of the Objection and wishes to respond to the Objection, the holder must file a written response with: (i) Office of the Clerk of the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 and (ii) Pachulski Stang Ziehl & Jones LLP, 919 North Market Street, 17th Floor, P.O. Box 8705 (Attn: Laura Davis Jones, Esq. (ljones@pszjlaw.com) and Timothy P. Cairns, Esq. (tcairns@pszjlaw.com)); so as to be received on or before **September 17, 2026 at 4:00 p.m. (prevailing Eastern Time)**.

PLEASE TAKE FURTHER NOTICE that responses to the Objection must contain, at minimum, the following: (a) a caption setting forth the name of the Bankruptcy Court, the above referenced case number, or remaining case number (as applicable), and the title of the Objection to which the response is directed; (b) the name of the claimant, his/her/its claim number, and a description of the basis for the amount of the claim; (c) the specific factual basis and supporting legal argument upon which the claimant will rely in opposing this Objection; (d) any supporting documentation, to the extent it was not included with the Proof of Claim previously filed with the clerk or claims agent, upon which the claimant will rely to support the basis for and amounts asserted in the Proof of Claim; and (e) the name, address, email address, telephone number, and fax number of the person(s) (which may be the claimant or the claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the Objection to the disputed claim on behalf of the claimant.

PLEASE TAKE FURTHER NOTICE that if no response to the Objection is timely filed and received in accordance with the above procedures, an order may be entered sustaining the Objection without further notice or a hearing. If a response is properly filed, served and received in accordance with the above procedures and such response is not resolved, a hearing to consider such response and the Objection may be held before the Honorable J. Kate Stickles at the Court, 824 North Market Street, 5th Floor, Courtroom 6, Wilmington, Delaware 19801 on a date and time to be determined. Only a response made in writing and timely filed and received will be considered by the Court at the hearing.

IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY SUSTAIN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING.

Dated: August 27, 2026

PACHULSKI STANG ZIEHL & JONES LLP

/s/ Laura Davis Jones

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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:	Chapter 11
AMERICAN SIGNATURE, INC., *et al.*,[1]	Case No. 25-12105 (JKS)
Debtors.	(Jointly Administered)
	Docket Ref. No. ___

ORDER SUSTAINING DEBTORS' SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN REDUCE AND ALLOW CLAIMS, RECLASSIFY CLAIMS, AND NO LIABILITY CLAIMS

Upon consideration of the *Debtors' Second (Substantive) Omnibus Objection to Certain Reduce and Allow Claims, Reclassify Claims, and No Liability Claims* (the "Objection")[2] pursuant to sections 501 and 502 of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Rule 3007-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules"), for entry of an order modifying the claims listed on **Schedule 1-3**, all as more fully set forth in the Objection; and upon consideration of the Morando Declaration; and this Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and consideration of the Objection and the requested relief being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this

[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 herein defined shall have the meanings ascribed to such terms in the Objection.

Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided to the parties listed therein, and it appearing that no other or further notice need be provided; and this Court having reviewed the Objection; and this Court having determined that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and it appearing that the relief requested in the Objection is in the best interests of the Debtors, the Debtors' estates, creditors, and all parties in interest; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor,

IT IS HEREBY ORDERED THAT:

1. The Objection is granted as provided herein.

2. Pursuant to sections 501 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1, each Reduce and Allow Claim listed on **Schedule 1** annexed hereto is modified and allowed in the amount stated on **Schedule 1**. The portion of the claims identified on **Schedule 1** reclassified as general unsecured claims shall remain on the claims register, subject to the Debtors' or other party-in-interest's further objections on any substantive or non-substantive grounds.

3. Each of the claims identified on **Schedule 2** attached hereto is reclassified as a general unsecured claim. The reclassified claims identified on **Schedule 2** attached hereto shall remain on the claims register, subject to the Debtors' or other party-in-interest's further objections on any substantive or non-substantive grounds.

4. Each of the claims identified on **Schedule 3** attached hereto is disallowed in its entirety.

5. The Claims Register in these cases shall be modified in accordance with this Order.

6. This Order has no res judicata, estoppel, or other effect on the validity, allowance, or disallowance of any claim referenced and/or identified in the Objection that is not listed on **Schedule 1-3** annexed hereto, and all rights to object to or defend against such claims on any basis are expressly reserved.

7. Should one or more of the grounds of objection stated in the Objection be dismissed, the Debtors' rights to object on any other grounds that the Debtors discovers during the pendency of these chapter 11 cases are preserved.

8. Each of the claims and the objections by the Debtors to such claims, as set forth on **Schedule 1-3** hereto, constitutes a separate contested matter as contemplated by Bankruptcy Rule 9014 and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each such Claim. Any stay of this Order pending appeal by any claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters listed in the Objection or this Order.

9. The Debtors and the claims and noticing agent, Verita, and the Clerk of this Court are authorized to take all steps necessary or appropriate to carry out this Order.

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

11. This Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SCHEDULE 1

Reduce and Allow Claims

American Signature, Inc.
Admin Expense Claim Objections - Reduce and Allow
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	Debtor	Creditor Name and Address	Date Filed	Claim No.	Claim Amount	Modified Claim Amount and Priority	Basis for Objection
1.)	American Signature, Inc.	Bungii LLC Kerri Thurston 11011 King St, Suite 280, Overland Park, KS 66210 Email: kerri.thurston@bungii.com	3/3/2026	8284	$42,573.60 (Admin)	$4,902.51 (Admin), $18,167.60 (General Unsecured)	Administrative claim reduced to reflect the payment of invoice #4518 made by the Debtors in the amount of $19,503.49. Claim includes multiple invoices for services provided prior to the Petition Date and entitled to only general unsecured claim status. The Debtors seek to reduce the amount of the administrative claim to $4,902.51 to allow payment only for services provided after the Petition Date. For services provided prior to the Petition Date, the Debtors seek to reclassify the claim as an general unsecured claim.
2.)	American Signature, Inc.	Canton Corners/Ford Road LLC Audrey L. Hornisher Clark Hill PLC, 901 Main Street, Suite 6000, Dallas, TX 75202 Email: ahornisher@clarkhill.com	5/20/2026	12380	$4,763.69 (Admin)	$278.03 (Admin), $2,761.23 (General Unsecured)	Administrative claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $14,035.56 on 5/5/2026 (ACH #41545). The Debtors object to the administrative claim to the extent it includes charges for services provided after the lease rejection date (3/31/2026), which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $278.03 and reclassify the remaining as a general unsecured claim.
3.)	American Signature, Inc.	CASTERA TRANSPORTATION SERVICES LLC. ROBERT CASTERA 13942 BUFFLEHEAD ST, CLARCKSBURG, MD 20871 Email: casteratransportation18@gmail.com	11/30/2025	83	$743,732.64 (Admin)	$188,963.51 (Admin), $554,769.13 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $188,963.51 and reclassify the remaining amount as a general unsecured claim.
4.)	American Signature, Inc.	Content Square Inc 60 Hudson Street, New York, NY 10013 Email: accounts.receivable@contentsquare.com	12/8/2025	964	$172,543.83 (Admin)	$18,137.09 (Admin), $154,406.74 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $18,137.09 and reclassify the remaining amount as a general unsecured claim.
5.)	American Signature, Inc.	Dundon Advisers LLC as Agent for PICC, Assignee of Country Wood Furniture Industries Co. Ltd. Matthew Dundon 565 Fifth Avenue, 16th Floor, New York, NY 10017 Email: md@dundon.com	4/28/2026	11487	$250,917.15 (Admin)	$63,515.29 (Admin), $187,401.86 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reduce the administrative claim to $63,515.29 and reclassify the remaining amounts as general unsecured claims.
6.)	American Signature, Inc.	Fox Television Stations, LLC Legal Department 1999 South Bundy Drive, Los Angeles, CA 90025 Email: lisa.rafferty@fox.com	2/24/2026	8057	$45,968.00 (Admin)	$16,753.50 (Admin), $29,214.50 (General Unsecured)	Claim includes multiple invoices for unaired advertisements and entitled to only general unsecured claim status. The Debtors seek to reduce the amount of the administrative claim to $16,753.50, allowing payment only for aired advertisements. For advertisements not aired, the Debtors seek to reclassify the claim as an general unsecured claim.
7.)	American Signature, Inc.	FR Montrose Crossing, LLC Attn Leslie C. Heilman c/o Ballard Spahr LLP, 222 Delaware Avenue, 10th Floor, Wilmington, DE 19801 Email: heilmanl@ballardspahr.com	4/30/2026	11572	$262,863.18 (Admin)	$38.11 (Admin), $217,622.15 (General Unsecured)	Administrative claim reduced to $38.11 reflect the payment of November 2025 stub rent made by the Debtors in the amount of $27,396.46 on 5/5/2026 (ACH #41541). Claim includes multiple invoices for services provided prior to the Petition Date and entitled to only general unsecured claim status. The Debtors seek to reduce the amount of the administrative claim to allow payment only for services provided after the Petition Date and reclassify $217,622.15 as general unsecured claims. For the January water and 2025 CAM charges, the claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no support in their books and records. Absent further support, the Debtors seek to expunge these charges from the claim.
8.)	American Signature, Inc.	Furniture Solutions Network, LLC Claude Bonvouloir 1700 Palm Beach Lakes Blvd Unit 1100, West Palm Beach, FL 33401-2012 Email: claude.bonvouloir@unitersgroup.com	12/30/2025	3595	$24,140.50 (Admin)	$810.00 (Admin), $23,330.50 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $810.00 and reclassify the remaining amount as a general unsecured claim.
9.)	American Signature, Inc.	GuidePoint Security, LLC 1900 Reston Metro Plaza, Suite 701, Reston, VA 20190 Email: jd.moss@guidepointsecurity.com	4/29/2026	11547	$251,572.26 (Admin)	$195,513.09 (Admin), $56,059.17 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided after the contract rejection date (3/31/2026), which are not entitled to priority under Section 503(b)(9). The Debtors further object to the interest charge in the amount of $14,544.84 as interest charges are not the responsibility of the Debtors. The Debtors seek to reduce the administrative claim to $195,513.09 and reclassify the remaining as a general unsecured claim.
10.)	American Signature, Inc.	Kyndryl, Inc. Attn Rocco A. Cavaliere, Esq. and Terence McLaughlin, Esq. Tarter Krinsky and Drogin LLP, 1350 Broadway 11th Floor, New York, NY 10018 Email: rcavaliere@tarterkrinsky.com; tmclaughlin@tarterkrinsky.com	4/30/2026	11762	$1,057,511.53 (Admin)	$137,455.76 (Admin), $751,560.74 (General Unsecured)	Administrative claim reduced to reflect the payment of invoice #6711050776 made by the Debtors in the amount of $168,495.03 during the week ending 5/23/2026. The Debtors object to the administrative claim to the extent it includes termination fees and post-rejection equipment charges, which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $137,455.76 and reclassify the remaining as a general unsecured claim.
11.)	American Signature, Inc.	NEST International, Inc. c/o Brown & Connery, LLP 6 North Broad Street, Suite 100, Woodbury, NJ 08096 Email: dludman@brownconnery.com	4/30/2026	11594	$50,480.04 (Admin)	$2,993.14 (Admin), $47,486.90 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $2,993.14 and reclassify the remaining amount as a general unsecured claim.
12.)	American Signature, Inc.	Penske Truck Leasing Co., L.P PO Box 563, Reading, PA 19603 Email: diane.hetrick@penske.com	4/10/2026	10276	$100,667.99 (Admin)	$78,971.55 (Admin), $21,696.44 (General Unsecured)	Claim seeks payment of administrative claims for amounts due pursuant to truck lease. The Debtors rejected the lease with claimant effective 3/31/26. The claim includes amounts due under the lease for periods prior to the Petition Date and after rejection of the contract. The Debtors seek to reduce the administrative claim to $78,971.55 to exclude claims for these periods, and to reclassify the reduced amounts to a general unsecured claim.
13.)	American Signature, Inc.	Schaumburg Associates LLC Tomasz A. Sobieraj SATC Law, 222 W. Adams Street, Suite 3050, Chicago, IL 60606 Email: tsobieraj@satclaw.com	4/14/2026	10658	$46,019.62 (Admin)	$24,334.65 (Admin), $2,409.44 (General Unsecured)	Claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $19,275.53 on 5/5/2026 (ACH #41524). The Claimant's claim proposes 9 days of stub rent in November, instead of the correct 8 days. The Debtors seek reduce the administrative claim to $24,334.65 and reclassify the remaining amount as general unsecured claim.

American Signature, Inc.
Admin Expense Claim Objections - Reduce and Allow
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	Debtor	Creditor Name and Address	Date Filed	Claim No.	Claim Amount	Modified Claim Amount and Priority	Basis for Objection
14.)	American Signature, Inc.	Star Leasing Company d/b/a Transportation Equipment Network Rebecca Ellwood 6767 Longshore Street, Ste. 200, Dublin, OH 43017 Email: Rebecca.Ellwood@tenleasing.com	4/30/2026	11869	$916,840.75 (Admin)	$808.82 (Admin), $7,489.26 (General Unsecured)	Administrative claim reduced to reflect the payment of invoice #24004283 made by the Debtors in the amount of $180.27 (ACH #41045). The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date, which are not entitled to priority under Section 503(b)(9). Claim also seeks payment for goods sold to non-Debtors Kroehler Furniture Mfg. Co and Luxury Delivery Services, Inc.; the Debtors have no liability for these claims. The Debtors seek to reduce the administrative claim to $808.82 and reclassify the remaining non-Kroehler or Luxury charges as general unsecured claims.
15.)	American Signature, Inc.	Tempur World, LLC and its Affiliates Including, but not Limited to, Tempur-Pedic North America, LLC, Sherwood Southeast LLC, and Sealy Mattress Manufacturing Company, LLC and Sealy Mattress Manufacturing Company, LLC Frost Brown Todd LLP, 3300 Great American Tower, Cincinnati, OH 45202 Email: rgold@fbtlaw.com	12/12/2025	1737	$1,620,710.00 (Admin)	$1,106,551.59 (Admin), $514,158.41 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. Preference payments in the amount of $440,830.79 offset the charges. The Debtors seek to reduce the administrative claim to $1,106,551.59 and reclassify the remaining as general unsecured claims.
16.)	American Signature, Inc.	The Real McKeever, LLC c/o Jon T. Powwers, Esq. c/o Jon T. Powwers, Esq., 140 Pearl Street Suite 100, Buffalo, NY 14202 Email: tpowers@hodgsonruss.com	4/30/2026	11579	$77,465.21 (Admin)	$40,529.62 (Admin), $32,109.86 (General Unsecured)	Administrative claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $4,825.73 on 5/5/2026 (ACH #41519). Claim includes multiple invoices for services provided prior to the Petition Date and entitled to only general unsecured claim status. The Debtors seek to reduce the amount of the administrative claim to $40,529.62 to allow payment only for services provided after the Petition Date. For services provided prior to the Petition Date, the Debtors seek to reclassify the claim as an general unsecured claim.
17.)	American Signature, Inc.	Utica Park Place Owner, LLC Audrey L. Hornisher Clark Hill PLC, 901 Main Street, Suite 6000, Dallas, TX 75202 Email: ahornisher@clarkhill.com	5/22/2026	12397	$21,167.27 (Admin)	$19,443.62 (Admin)	Administrative claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $13,789.18 on 5/5/2026 (ACH #41515). The Debtors agree with the Winter 2025 Tax charge.
18.)	American Signature, Inc.	Westview Center Associates L.C. c/o Andrew B. Schulwolf, Esq. 110 N. Washington Street No. 300, Rockville, MD 20850 Email: andrew@albertandschulwolf.com	4/30/2026	11586	$161,931.53 (Admin)	$47,295.12 (Admin), $94,620.71 (General Unsecured)	Administrative claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $20,015.70 on 5/5/2026 (ACH #41512). The Debtors object to the administrative claim to the extent it includes charges of services provided prior to the Petition Date and after rejection date (3/31/2026), which are not entitled to priority under Section 503(b)(9). The Debtors seek to reduce the administrative claim to $47,295.12 and reclassify the remaining as a general unsecured claim.
19.)	American Signature, Inc.	WESTVIEW CENTER ASSOCIATES, L.C. C/O ANDREW B. SCHULWOLF, ESQ. 110 N. WASHINGTON STREET NO. 300, ROCKVILLE, MD 20850 Email: andrew@albertandschulwolf.com	1/21/2026	5929	$26,634.92 (Admin)	$683.93 (Admin), $5,935.29 (General Unsecured)	Administrative claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $20,015.70 on 5/5/2026 (ACH #41512). Claim includes multiple invoices for services provided prior to the Petition Date and entitled to only general unsecured claim status. The Debtors seek to reduce the amount of the administrative claim to $683.93, allowing payment only for services provided after the Petition Date. For services provided prior to the Petition Date, the Debtors seek to reclassify the claim as an general unsecured claim.

SCHEDULE 2

Reclassify Claims

American Signature, Inc.
Admin Expense Claim Objections - Reclassified
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	Debtor	Creditor Name and Address	Date Filed	Claim No.	Claim Amount	Modified Claim Amount and Priority	Basis for Objection
1.)	American Signature, Inc.	Allegiance Staffing, Inc 5665 W 95th Street, Oak Lawn, IL 60453 Email: rramirez@jcldassociates.com	12/2/2025	271	$22,881.00 (Admin)	$0 (Admin), $22,881.00 (General Unsecured)	Claimant asserted claim for priority under 11 U.S.C. 503(b)(9) for staffing services provided to Debtor American Signature, Inc. Claims for staffing services are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim as a general unsecured claim.
2.)	American Signature, Inc.	Art Carpet LLC 232 S Industrial Blvd, Calhoun, GA 30701 Email: hilda@artcarpetusa.com	12/17/2025	2331	$74,992.33 (Admin)	$0 (Admin), $74,992.33 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify these claims as general unsecured claims.
3.)	American Signature, Inc.	CAB Assignee of Hangzhou Yangtse River Delta Textile Co Ltd 4340 Fulton Avenue Third Fl, Sherman Oaks, CA 91423 Email: wthomas@cabcollects.com	1/2/2026	3974	$194,206.12 (Admin)	$0 (Admin), $95,299.50 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. For the remaining charges, the claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no date of shipment or PO No. for #V20251002-1 and #V20251002-2 in their books and records. Absent further support, the Debtors seek to expunge these charges from the claim.
4.)	American Signature, Inc.	Charles County, Maryland Nicole C. Kenworthy c/o Meyers, Rodbell & Rosenbaum, P.A., 6801 Kenilworth Avenue, Suite 400, Riverdale, MD 20737-1385 Email: nkenworthy@mrrlaw.net	4/7/2026	10061	$6,574.48 (Admin)	$0 (Admin), $6,574.48 (General Unsecured)	The claim amount is for RET charges due after lease rejection date (3/31/2026) and entitled to only general unsecured claim status. For RET charges due after rejection date, the Debtors seek to reclassify the claim as an general unsecured claim.
5.)	American Signature, Inc.	Clean Innovations dba Susan Ungar 575 E Eleventh Ave, Columbus, OH 43211 Email: sungar@clean-innovations.com	1/23/2026	6052	$8,208.85 (Admin)	$0 (Admin), $8,208.85 (General Unsecured)	Claimant asserted claim for priority under 11 U.S.C. 503(b)(9) for goods sold to Debtor American Signature, Inc prior to the Petition Date. Claim is not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim as a general unsecured claim.
6.)	American Signature, Inc.	Constellation NewEnergy - Gas Division, LLC 1310 Point Street, Baltimore, MD 21231 Email: strategiccreditsolutions@constellation.com	4/9/2026	10234	$4,592.35 (Admin)	$0 (Admin), $4,592.35 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
7.)	American Signature, Inc.	Constellation NewEnergy, Inc. 1310 Point Street, Baltimore, MD 21231 Email: strategiccreditsolutions@constellation.com	4/8/2026	10098	$5,243.84 (Admin)	$0 (Admin), $5,243.84 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
8.)	American Signature, Inc.	Dancor Solutions, LLC 2155 Dublin Rd, Columbus, OH 43228 Email: dancor@bookandstreet.com	12/16/2025	2209	$254,669.12 (Admin)	$0 (Admin), $240,526.74 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. For invoice #N20677, the claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of invoice #N20677 allegedly owed in their books and records. Absent further support, the Debtors seek to expunge these charges from the claim.
9.)	American Signature, Inc.	DispatchTrack, LLC 300 Orchard City Drive Suite 110, Campbell, CA 95008 Email: accounting@dispatchtrack.com	12/19/2025	2569	$50,629.65 (Admin)	$0 (Admin), $37,128.41 (General Unsecured)	Administrative claim reduced to reflect the payment of post-petition charges of invoice #INV170808 in the amount of $13,501.24 on 2/9/2026 (SYS #47224). The remaining claim amount is for services provided prior to the Petition Date and entitled to only general unsecured claim status. For services provided prior to the Petition Date, the Debtors seek to reclassify the claim as an general unsecured claim.
10.)	American Signature, Inc.	EMCOR Hyre Electric Co. of Indiana c/o Tom VanderMeer 2655 Garfield Avenue, Highland, IN 46322 Email: tvandermeer@emcorhyre.com	2/24/2026	7996	$1,147.20 (Admin)	$0 (Admin), $1,147.20 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
11.)	American Signature, Inc.	Federal Realty OP LP Attn Leslie C. Heilman c/o Ballard Spahr LLP, 222 Delaware Avenue, 10th Floor, Wilmington, DE 19801 Email: heilmanl@ballardspahr.com	4/30/2026	11574	$28,362.11 (Admin)	$0 (Admin), $1,218.00 (General Unsecured)	Administrative claim reduced to reflect the payment of November 2025 stub rent made by the Debtors in the amount of $17,830.25 on 5/5/2026 (SYS #47429). The claim includes fire inspection charge provided after the rejection date (2/28/2026) and entitled to only general unsecured claim status. For services provided after the rejection date, the Debtors seek to reclassify the claim as an general unsecured claim. For the remaining charges, the claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge these charges from the claim.
12.)	American Signature, Inc.	Haining Deli Furniture Co., Ltd. c/o Peter Geldes Brown and Joseph, LLC, PO Box 249, Itasca, IL 60143 Email: lawyer@brownandjoseph.com	1/13/2026	5161	$582,439.12 (Admin)	$0 (Admin), $582,439.12 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify the claim as a general unsecured claim.
13.)	American Signature, Inc.	Interstate Truckway Ind dba Interstate Utility Trailer 1755 Dreman Ave, Cincinnati, OH 45223 Email: nick.fauss@interstatetrailer.com	1/9/2026	4642	$12,495.58 (Admin)	$0 (Admin), $12,495.58 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
14.)	American Signature, Inc.	Lamps Per Se Earl H Spencer 155 S Eastway Drive, Troutman, NC 28166 Email: earlthepearl@lpslamps.com	12/29/2025	3397	$157,563.71 (Admin)	$0 (Admin), $157,563.71 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify this claim as a general unsecured claim.

American Signature, Inc.
Admin Expense Claim Objections - Reclassified
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	Debtor	Creditor Name and Address	Date Filed	Claim No.	Claim Amount	Modified Claim Amount and Priority	Basis for Objection
15.)	American Signature, Inc.	Landstar Global 13410 Sutton Park Drive South, Jacksonville, FL 32224 Email: tscott@landstar.com	1/30/2026	6659	$73,008.79 (Admin)	$0 (Admin), $73,008.79 (General Unsecured)	Claim includes invoices for shipments made prior to the Petition Date and entitled to only general unsecured claim status. For shipments made prior to the Petition Date, the Debtors seek to reclassify the claim as an general unsecured claim.
16.)	American Signature, Inc.	Mary Alice Gaither Sparkle - Shine Cleaning Co., LLC 7600 Rolling Hill Road, Charlotte, NC 28227 Email: marygaither1127@gmail.com	2/5/2026	6949	$10,000.00 (Admin)	$0 (Admin), $10,000.00 (General Unsecured)	Claim was incorrectly filed as an administrative claim. Claim amounts are for employee wages. For employee wage claims, the Debtors seek to reclassify the claim as an general unsecured claim.
17.)	American Signature, Inc.	Mills James, Inc 3545 Fishinger Blvd, Columbus, OH 43026 Email: apiatt@mjp.com	12/11/2025	1502	$1,273,634.22 (Admin)	$0 (Admin), $1,273,634.22 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
18.)	American Signature, Inc.	Najarian Furniture Co., Inc. George Najarian 265 North Euclid Avenue, Pasadena, CA 91101 Email: gn@najarianfurniture.com	12/2/2025	343	$1,338,562.42 (Admin)	$0 (Admin), $1,338,562.42 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify the claim to a general unsecured claim.

American Signature, Inc.
Admin Expense Claim Objections - Reclassified
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	Debtor	Creditor Name and Address	Date Filed	Claim No.	Claim Amount	Modified Claim Amount and Priority	Basis for Objection
19.)	American Signature, Inc.	Pacific Accent Inc. 623 Doubleday Ave, Ontario, CA 91761 Email: tim@zestgarden.com	3/10/2026	8576	$46,864.40 (Admin)	$0 (Admin), $46,864.40 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify the claim to a general unsecured claim.
20.)	American Signature, Inc.	Prince Georges County, Maryland Nicole C. Kenworthy c/o Meyers, Rodbell & Rosenbaum, P.A., 6801 Kenilworth Avenue, Suite 400, Riverdale, MD 20737-1385 Email: nkenworthy@mrrlaw.net	4/7/2026	10062	$1,574.84 (Admin)	$0 (Admin), $1,574.84 (General Unsecured)	The claim amount is for RET charges due after lease assignment date (5/31/2026) and entitled to only general unsecured claim status. For RET charges due after assignment date, the Debtors seek to reclassify the claim as an general unsecured claim.
21.)	American Signature, Inc.	Rexel USA, Inc. d/b/a Capitol Light Kirk J. McCormick, Esq. Ruberto, Israel & Weiner, P.C., 255 State Street, 7th Floor, Boston, MA 2109 Email: kjm@riw.com	3/20/2026	8868	$17,241.19 (Admin)	$0 (Admin), $17,241.19 (General Unsecured)	Creditor provided electricity services for Debtor American Signature, Inc. Claim for services is not entitled to priority under Section 503(b)(9). Debtors seek to reclassify the claim as an general unsecured claim.
22.)	American Signature, Inc.	Riverside Furniture Corporation Attn Mary E. Brown 2120 S. Waldron Ste 5A, Fort Smith, AR 72903 Email: bbrown@riverside-furniture.com	12/2/2025	321	$852,112.31 (Admin)	$0 (Admin), $852,112.31 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify the claim to a general unsecured claim.
23.)	American Signature, Inc.	Riverside Furniture Corporation Attn Mary E. Brown 2120 S. Waldron Ste 5A, Fort Smith, AR 72903 Email: bbrown@riverside-furniture.com	4/6/2026	9913	$1,127,618.00 (Admin)	$0 (Admin), $278,903.49 (General Unsecured)	The Debtors object to invoices dated between 8/27/2025 through 9/14/2025 of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify these charges as general unsecured claims. Remaining charges are duplicative of claim #321 or do not have invoice support to opine.
24.)	American Signature, Inc.	ROBERT BEARDEN INC 2601 INDUSTRIAL PARK DRIVE, CAIRO, GA 39828 Email: billing@rbitrucking.com	1/7/2026	4161	$1,913.83 (Admin)	$0 (Admin), $1,913.83 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date, which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
25.)	American Signature, Inc.	Saint Charles County Tax Collector 201 N. Second St. Suite 134, Saint Charles, MO 63301 Email: CRevLegalNotices@sccmo.org	4/22/2026	11122	$667.05 (Admin)	$0 (Admin), $667.05 (General Unsecured)	The claim amount is for RET charges due after lease rejection date (3/31/2026) and entitled to only general unsecured claim status. For RET charges due after rejection date, the Debtors seek to reclassify the claim as an general unsecured claim.
26.)	American Signature, Inc.	Stefan Nicewicz 263 Spruce Hill Dr, Gahanna, OH 43230 Email: SNICEWICZ@MSN.COM	1/12/2026	4950	$46,075.70 (Admin)	$0 (Admin), $46,075.70 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
27.)	American Signature, Inc.	Sterling Staffing Services, Inc. 580 S. High St. Ste 250, Columbus, OH 43215 Email: ronda@sterlingcols.com	1/12/2026	4940	$4,016.25 (Admin)	$0 (Admin), $4,016.25 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
28.)	American Signature, Inc.	Sunpan Trading Importing USA Inc. 875 Middlefield Road, Toronto, ON M1V 4Z5 Canada Email: john@sunpan.com	12/9/2025	1181	$50,832.00 (Admin)	$0 (Admin), $50,832.00 (General Unsecured)	The Debtors object to charges for invoice #194836 of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors also object to charges for invoice #199620 of the administrative claims as the goods were not received per the Debtors' books and records. The Debtors seek to reclassify this claim as a general unsecured claim.
29.)	American Signature, Inc.	TargetCast LLC d/b/a Assembly Attn Margaret A. Vesper 222 Margaret Ave 10th Floor, Wilmington, DE 19801 Email: vesperm@ballardspahr.com	4/29/2026	11564	$6,572,655.02 (Admin)	$0 (Admin), $6,572,655.02 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.
30.)	American Signature, Inc.	Trade Partners LLC Attn Margaret A. Vesper Ballard Spahr LLP, 222 Delaware Ave 10th Floor, Wilmington, DE 19801 Email: vesperm@ballardspahr.com	4/29/2026	11563	$3,531,570.07 (Admin)	$0 (Admin), $2,843,384.80 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under 503(b)(9). The Debtors seek to reclassify $2,843,384.80 as general unsecured claims. For the remaining charges, the claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge these charges from the claim.
31.)	American Signature, Inc.	Uline 12575 Uline Dr, Pleasant Prairie, WI 53158 Email: arbankruptcy@uline.com	12/10/2025	359	$344.90 (Admin)	$0 (Admin), $344.90 (General Unsecured)	Claim includes invoices for goods provided prior to the Petition Date and entitled to only general unsecured claim status. For goods provided prior to the Petition Date, the Debtors seek to reclassify the claim as an general unsecured claim.
32.)	American Signature, Inc.	Uttermost Co Melissa Smith 3325 Grassy Hill Road, Rocky Mount, VA 24151 Email: msmith@uttermost.com	1/2/2026	3862	$71,589.19 (Admin)	$0 (Admin), $71,589.19 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify the claim as a general unsecured claim.
33.)	American Signature, Inc.	Wholesale Interiors, Inc. 222 W Roosevelt Rd, Lombard, IL 60148 Email: accounting@wholesale-interiors.com	12/2/2025	303	$29,628.75 (Admin)	$0 (Admin), $29,628.75 (General Unsecured)	The Debtors object to certain of the administrative claims asserted pursuant to Section 503(b)(9) because the goods related to such claims were not received by the Debtors in the 20 days prior to the Petition Date. The Debtors seek to reclassify the claim to a general unsecured claim.

American Signature, Inc.
Admin Expense Claim Objections - Reclassified
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	Debtor	Creditor Name and Address	Date Filed	Claim No.	Claim Amount	Modified Claim Amount and Priority	Basis for Objection
34.)	American Signature, Inc.	Zolman Tire, Inc. DBA Best One Fleet Service South Bend 2014 E. McKinley Ave, Mishawaka, IN 46545 Email: michelleb@zolmantire.com	2/25/2026	8095	$6,089.97 (Admin)	$0 (Admin), $6,089.97 (General Unsecured)	The Debtors object to the administrative claim to the extent it includes charges for services provided prior to the Petition Date which are not entitled to priority under Section 503(b)(9). The Debtors seek to reclassify the claim to a general unsecured claim.

SCHEDULE 3

No Liability Claims

American Signature, Inc.
Admin Expense Claim Objections - No Liability
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	Debtor	Creditor Name and Address	Date Filed	Claim No. to be Disallowed and Expunged	Claim Amount	Basis for Objection
1.)	American Signature, Inc.	Allied Home LLC Bruce Palmore 6905 W Acco Street, Montebello, CA 90640 Email: brucep@alliedfeather.net	12/16/2025	2237	$55,722.73 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
2.)	American Signature, Inc.	Ampersand c/o CCR 20 Broad Hollow Rd., Suite 1002, Melville, NY 11747 Email: ccr@ccrcollect.com	4/8/2026	10177	$27,715.53 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
3.)	American Signature, Inc.	Arthur A. Oliver and Son Inc. 1904 Conover Blvd. East, Conover, NC 28613 Email: moliver@aaoliver.com	12/31/2025	3763	$42,054.56 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
4.)	American Signature, Inc.	BARBER MANUFACTURING COMPANY JACK BARBER 1824 BROWN ST, ANDERSON, IN 46018 Email: MLB@BARBERMFG.COM; jackbarb@BARBERMFG.COM	3/30/2026	9566	$83,715.40 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
5.)	American Signature, Inc.	CAB Assignee of Motomotion China Corporation 4340 Fulton Avenue Third Fl, Sherman Oaks, CA 91423 Email: wthomas@cabcollects.com	2/19/2026	7808	$26,891.00 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
6.)	American Signature, Inc.	CAB assignee of Remacro Machinery and Technology Wu Jiang Co Ltd 4340 Fulton Avenue Third Fl, Sherman Oaks, CA 91423 Email: wthomas@cabcollects.com	2/3/2026	6790	$70,535.00 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
7.)	American Signature, Inc.	CAB assignee of Zhejiang Miju Home Textile Co Ltd 4340 Fulton Avenue, Third Fl, Sherman Oaks, CA 91423 Email: wthomas@cabcollects.com	4/16/2026	10691	$164,456.12 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
8.)	American Signature, Inc.	CARPENTER CO. DAVID SAYRE 5016 MONUMENT AVE, RICHMOND, VA 23230-3620 Email: CORPARREMITTANCE@CARPENTER.COM; DAVID.SAYRE@CARPENTER.COM	4/21/2026	11340	$28,381.01 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
9.)	American Signature, Inc.	Channel Factory Keith Inouye 17700 Castleton Street, Suite 406, City of Industry, CA 91748 Email: usar@channelfactory.com	5/14/2026	12246	$150,916.00 (Admin)	Claim seeks payment for goods sold to non-Debtor Targetcast LLC. Debtors have no liability for claims against Targetcast.
10.)	American Signature, Inc.	CULP INC DIRECTOR OF CREDIT 1823 EASTCHESTER DR., SUITE 300, HIGH POINT, NC 27265 Email: ARREMIT@CULP.COM; MDMURRAY@CULP.COM	3/30/2026	9481	$29,918.57 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
11.)	American Signature, Inc.	Elston Leavitt, LLC Anthony M. Saccullo, Mark T. Hurford, and Mary E. Augustine A. M. Saccullo Legal, LLC, 27 Crimson King Drive, Bear, DE 19701 Email: ams@saccullolegal.com; mark@saccullolegal.com; meg@saccullolegal.com	1/16/2026	10709	$96,091.00 (Admin)	The claim includes charges related to the cure amount for store #160,which was assigned to Elston Leavitt, LLC pursuant to the order approving the sale on 2/25/2026. Such cure amounts are the responsibility of the assignee, not the Debtors. The Debtors seek to expunge these charges from the claim.
12.)	American Signature, Inc.	Euler Hermes N.A - Agent for Morgan Fabrics Corporation Attn Guy P Young Jr 100 International Dr 22nd Fl, Baltimore, MD 21202 Email: Insolvency@amer.allianz-trade.com	3/4/2026	8333	$8,988.27 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
13.)	American Signature, Inc.	Euler Hermes N.A - Agent for Riztex USA, Inc. 100 International Dr 22nd Floor, Baltimore, MD 21202 Email: Insolvency@allianz-trade.com	12/23/2025	3022	$3,066.00 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
14.)	American Signature, Inc.	Industrial Timber LLC 6441 Hendry Rd Suite B, Charlotte, NC 28269 Email: accounting@industrialtimber.com	12/9/2025	1107	$233,392.66 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
15.)	American Signature, Inc.	Interstate Foam and Supply, Inc. Attn Atty. Davis W. Sulllivan Michael Best and Friedrich LLP, 790 N. Water St., Suite 2500, Milwaukee, WI 53202 Email: davis.sullivan@michaelbest.com	4/30/2026	11845	$81,619.88 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
16.)	American Signature, Inc.	JAMES RIVER PETROLEUM 10487 LAKERIDGE PARKWAY, SUITE #100, ASHLAND, VA 23005 Email: REMIT@JRPENERGY.COM; jcortes-colon@JRPENERGY.COM	4/30/2026	11848	$200,678.12 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.

American Signature, Inc.
Admin Expense Claim Objections - No Liability
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	Debtor	Creditor Name and Address	Date Filed	Claim No. to be Disallowed and Expunged	Claim Amount	Basis for Objection
17.)	American Signature, Inc.	LANDSTAR RANGER 13410 SUTTON PARK DRIVE SOUTH, JACKSONVILLE, FL 32224 Email: tscott@landstar.com	1/30/2026	6528	$16,225.09 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
18.)	American Signature, Inc.	Michael Bromfield 607 Majesty Drive, Murfreesboro, TN 37129 Email: STONEBRIDGESERVICES1@GMAIL.COM	1/19/2026	7575	$3,839.42 (Admin)	Claim seeks payment for goods sold to non-Debtor NEST International. Debtors have no liability for claims against NEST International.
19.)	American Signature, Inc.	PrimeChoice Packaging, LLC PO Box 996, Conover, NC 28613 Email: lisat@primechoicepkg.com	1/6/2026	4271	$27,377.10 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
20.)	American Signature, Inc.	ProStaffing US, LLC Lisa Tepper PO Box 996, Conover, NC 28613 Email: lisa@prostaffing.us	1/8/2026	4455	$22,861.23 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
21.)	American Signature, Inc.	RAFFEL SYSTEMS LLC N112 W14600 MEQUON RD, GERMANTOWN, WI 53022 Email: ARAP@RAFFEL.COM; MHAYES@RAFFEL.COM	4/23/2026	11171	$19,182.32 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
22.)	American Signature, Inc.	Regency Fibers, LLC Attn Brian J. McLaughlin 222 Delaware Avenue Suite 1105, Wilmington, DE 19801 Email: brian.mclaughlin@offitkurman.com	4/28/2026	11405	$40,541.38 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
23.)	American Signature, Inc.	Reid Sales Co.LLC Harlan Reid 468 Lake Dr. 9, Lexington, NC 27292 Email: Reidsales.co@gmail.com	12/23/2025	2955	$32,440.73 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
24.)	American Signature, Inc.	Ren-wil Inc 9181 Boivin, Lasalle, QC H8R 2E8 Canada Email: sheku@renwil.com; ar@renwil.com	12/3/2025	421	$40,735.00 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.
25.)	American Signature, Inc.	VPC Group LLC James B. Sowka Seyfarth Shaw LLP, 233 South Wacker Drive Suite 8000, Chicago, IL 60606 Email: jsowka@seyfarth.com	4/17/2026	10777	$27,276.16 (Admin)	Claim seeks payment for goods sold to non-Debtor Kroehler Furniture Mfg. Co. Debtors have no liability for claims against Kroehler Furniture Mfg. Co.
26.)	American Signature, Inc.	Walden/Dick/WR-I FLA Susan E. Kaufman Law Office of Susan E. Kaufman, LLC, 919 North Market Street, Suite 460, Wilmington, DE 19801 Email: skaufman@skaufmanlaw.com	4/30/2026	11905	$107,069.79 (Admin)	The claim does not include sufficient invoices or other information to permit sufficient review by the Debtors. The Debtors have no record of the goods allegedly owed in their books and records. Absent further support, the Debtors seek to expunge the claim.

EXHIBIT B

Morando Declaration

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	Chapter 11
AMERICAN SIGNATURE, INC., *et al.*,[1]	Case No. 25-12105 (JKS)
Debtors.	(Jointly Administered)

DECLARATION OF RUDOLPH MORANDO IN SUPPORT OF DEBTORS'S SECOND (SUBSTANTIVE) OMNIBUS OBJECTION TO CERTAIN REDUCE AND ALLOW CLAIMS, RECLASSIFY CLAIMS AND UNLIQUIDATED CLAIMS

Rudolph Morando makes this Declaration pursuant to U.S.C. § 1746:

1. I am a Managing Director with Berkeley Research Group, LLC ("BRG") and have more than 20 years in management consulting and financial restructuring experience. BRG is a professional services firm with an office located at 2200 Powell Street, Suite 1200, Emeryville, California 94608.

2. I am the co-chief restructuring officer ("Co-CRO") of the above-captioned debtors and debtors in possession (the "Debtors"). I became the Debtors' Co-CRO along with Stephen Coulombe of BRG on or about November 8, 2025. Since that time, and in such capacity, I have become familiar with the business, financial affairs, and day-to-day operations of each of the Debtors.

[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.

3. I submit this declaration (the "Declaration") in support of the *Debtors' Second (Substantive) Omnibus Objection to Certain Reduce and Allow Claims, Reclassify Claims, and No Liability Claims* (the "Omnibus Objection").[2]

4. All statements in this Declaration are based upon my personal knowledge, my review (or the review of others under my supervision) of (a) business books and records kept by the Debtors in the ordinary course of business, (b) the relevant Proofs of Claim, (c) the Schedules, and/or (d) the official Claims Register filed in the Debtors' cases.

5. The Proofs of Claim subject to the Omnibus Objection were carefully reviewed and analyzed in good faith using due diligence by appropriate personnel of the Debtors' professionals. These efforts resulted in identifying the Reduce and Allow Claims, Reclassify Claims, and No Liability Claims identified in **Schedule 1-3** attached to the order approving the Omnibus Objection.

6. After a review of the books and records, and after consultation with counsel to the Debtors, I have determined that each of the Reduce and Allow Claims identified on **Schedule 1** attached to the order approving the Omnibus Objection is a claim which overstates the amount owed by the Debtors' estates. I understand that certain of the Reduce and Allow Claims received postpetition payments, so the filed amounts listed on each of the Reduce and Allow Claims are no longer valid and should be reduced to account for such payments. Accordingly, based upon my analysis, the Debtors seeks to disallow in part the Reduce and Allow Clams and reduce and allow such claims in the amounts indicated.

7. After a review of the books and records, and after consultation with counsel to the Debtors, I believe that each of the Reclassify Claims listed on **Schedule 2** attached to the order approving the Omnibus Objection does not meet the requirements of a proper administrative

[2] Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Omnibus Objection.

claim. For each of the Reclassify Claims, further justification for the objection is included within **Schedule 2**. Accordingly, based upon my analysis and the advice of counsel, the Debtors seek to reclassify each of the Reclassify Claims as a general unsecured claim.

8. After a review of the books and records, I have determined that each of the No Liability Claims on **Schedule 3** attached to the order approving the Omnibus Objection should be disallowed in their entirety. The No Liability Claims do not provide evidence of a valid claim against the Debtors' estates based upon a review of the Debtor's books and records. For each of the No Liability Claims, further justification for the objection is included within **Schedule 3**. Accordingly, based upon my analysis and the advice of counsel, the Debtors seek to disallow each of the No Liability Claims.

9. Based on the foregoing, and to the best of my knowledge, information and belief, the information contained in the Omnibus Objection and the exhibits and schedules attached thereto is true and accurate. Failure to modify the Reduce and Allow Claims, Reclassify Claims, and No Liability Claims will result in an improper recovery against the Debtors' estates for those claimants.

10. Accordingly, to ensure the accuracy of the Claims Register, the Debtors request that the Court modify the Reduce and Allow Claims, Reclassify Claims, and No Liability Claims listed on **Schedule 1-3** attached to the order approving the Omnibus Objection.

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

Dated: August 27, 2026

By: */s/ Rudolph Morando*
Rudolph Morando
Co-Chief Restructuring Officer
American Signature, Inc., *et al.*