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Kevin Reilly, Shepherd Pryor, J.E. Rick Bunka, and  
8 Janet Grove  
9

10 UNITED STATES BANKRUPTCY COURT  
11 CENTRAL DISTRICT OF CALIFORNIA  
12 SANTA ANA DIVISION  
13

14 In re )  
15 ANNA'S LINENS, INC., )  
16 Debtor. )  
17 )  
18 )  
19 )  
20 )  
21 )  
22 )  
23 )  
24 )  
25 )  
26 )  
27 )

Case No. 8:15-bk-013008-TA

Chapter 7

**CORRECTED <sup>1</sup>DECLARATION OF  
CYNTHIA M. COHEN IN RESPONSE  
TO "SUPPLEMENTAL  
DECLARATION OF KAREN SUE  
NAYLOR"**

Hearing  
Date: May 8, 2018  
Time: 11:00 a.m.  
Place: Courtroom 5B

28 <sup>1</sup> Corrected to add hearing date.

1 I, Cynthia M. Cohen, declare:

2 1. I am an attorney admitted to practice in the State of California and before this Court. I  
3 am a partner in Glaser Weil Fink Howard Avchen & Shapiro LLP, counsel for defendants Alan  
4 Gladstone, Scott Gladstone, Loren Pannier, Kevin Reilly, Shepherd Pryor, J.E. Rick Bunka, and  
5 Janet Grove (collectively, the “Individual Defendants”) in the adversary proceeding known as  
6 *Naylor, et al. v. Salus Capital Partners, LLC, et al.*, Adv. Case No. 8:15-ap-01482-TA, (the  
7 “Adversary Proceeding”). I make this declaration in response to the “Supplemental Declaration of  
8 Karen Sue Naylor” (the “Naylor Declaration”) submitted as part of the reply [Dkt. No. 2169] to the  
9 pleadings filed by the Individual Defendants in opposition to the motion of the Trustee seeking  
10 approval of a proposed Settlement Agreement between the Trustee, P & A Marketing, Inc., Panda  
11 Home Fashions LLC, Shewak Lajwanti Home Fashions, Inc., and Welcome Industrial Corporation,  
12 (collectively, the “Plaintiffs”), on the one hand, and Salus Capital Partners, LLC, Salus CLO 2012-  
13 1, Ltd., DCP Linens Lender, LLC, Downtown Capital Partners, LLC, and Fidelity & Guaranty Life  
14 Insurance Company, on the other hand.

15 2. All facts set forth herein are true of my own knowledge.

16 3. I am submitting this declaration because the Naylor Declaration regarding settlement  
17 communications between the Plaintiffs and the Individual Defendants are in violation of Fed. R.  
18 Evid. 408 and her accusation that the “Individual Defendants” “rebuffed settlement overtures”  
19 (Naylor Declaration ¶9) misrepresents what occurred.

20 4. On February 14, 2018, I received a letter from Plaintiff’s counsel containing a settlement  
21 demand. I am not attaching the letter to my declaration because it contains abbreviated excerpts  
22 from documents that are not in evidence (some of which have not been provided to me because they  
23 are allegedly subject to “confidentiality” claim by one or more of the Lender Defendants) and  
24 because it contains the actual settlement demand and assumptions and contentions of Plaintiffs’  
25 counsel that allegedly support it and, therefore, I believe that submitting that letter clearly would  
26 violate Fed. R. Evid. 408.

27 5. On March 7, 2018, I sent Plaintiff’s counsel a response to his February 14, 2018 letter.  
28 My letter explained why his demand could not be accepted and why no counteroffer was being

1 made at that time. My letter did not "rebuff" his overtures. It explained that I needed to receive  
2 evidentiary support for the damages claimed by the Vendor Plaintiffs and legal authority to support  
3 his contention that the Individual Defendants should be responsible for monies paid to or for the  
4 benefit of the Lender Defendants.

5 6. Attached hereto as Exhibit 1 is a true and correct copy of my March 7, 2018 letter  
6 responding to the settlement demand. I have redacted the letter to omit the amount of the settlement  
7 demand and my analysis of the documentary excerpts in Plaintiffs' counsel's letter for the same  
8 reason I am not submitting the letter from Plaintiff's counsel.

9 I declare, under penalty of perjury under the laws of the State of California and the United  
10 States of America, that the foregoing is true and correct and, if called as a witness, I could and  
11 would testify by competently to the facts set forth herein.

12 Executed at Los Angeles, California this 4th day of May, 2018.

13  
14   
Cynthia M. Cohen

Glaser Weil

# Exhibit 1



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310.553.3000 TEL  
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Cynthia M. Cohen

March 7, 2018

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**Email**  
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**By Email And First Class Mail**

**CONFIDENTIAL SETTLEMENT COMMUNICATION**  
**INADMISSIBLE PURSUANT TO FED. R. EVID. 408**

Steven T. Gubner, Esq.  
Brutzkus Gubner Rozansky Seror Weber LLP  
21650 Oxnard Street, Suite 500  
Woodland Hills, CA 91367

**Re: *Naylor, et al. v. Salus Capital Partners, LLC, et al.***  
**Adv. No. 8:15-ap-01482-TA**

Dear Steve:

This will respond to your letter of February 14, 2018.

As your letter requested, I forwarded your letter to my clients who are the individual defendants in the above-styled adversary proceeding (the "Individual Defendants") and appropriate representatives of National Union Fire Insurance Company of Pittsburgh, PA and Zurich American Insurance Company (collectively, the "Insurers") and have discussed the demand in your letter with the Individual Defendants and each of the Insurers.

I also reviewed documents, excerpts of which were referenced in your letter, to the extent that I could find them. You will recall that I twice requested that you provide additional information on the documents from which the referenced excerpts were excerpted (either by giving me the Relativity Nos. of the documents if they were from the Bunka emails I produced to you or by providing me with PDF copies of the documents if they were not from the Bunka emails I produced to you). You did not provide the additional information or even bother to respond to my requests. Accordingly, I had to search for the documents in what was available to me. I searched our own documents and the Golubchik emails you produced to me. When I searched the Golubchik emails, I discovered that you did not honor your agreement to provide me with the Golubchik emails because what you produced to me were cutoff as of June 2015, although there clearly were emails after that date. Please provide me with the emails you agreed to produce but did not produce.

In light of the foregoing, I was not able to review every document excerpted in your letter, but I did review enough to evaluate your contention that the documents support the claims

Steven T. Gubner, Esq.  
March 7, 2018  
Page 2

alleged in the Second Amended Complaint and your letter. My evaluation has produced conclusions quite different from your contention. REDACTED

I also reviewed the allegations in your letter regarding damages allegedly suffered by the vendor plaintiffs and the estate. With regard to the damages allegedly suffered by the vendor plaintiffs, your letter provides no more evidentiary support than did the Second Amended Complaint. The only difference between your letter and the Second Amended Complaint is that the dollar amount in the former is lower than the dollar amount in the latter. In the absence of evidentiary support for the damages you allege were incurred by the vendors, we cannot take your damage allegations seriously. With regard to the damages allegedly suffered by the estate, your letter provides no legal authority to support what appears to be your view that the estate should or even can recover from the Individual Defendants, rather than from Salus or the other recipients or beneficiaries of the payments, the amounts your letter claims are damages suffered by the estate. My view on this is once again quite different from your contention and, without you providing me with legal authority to support your view, we cannot consider your view as having merit.

REDACTED

I have requested on more than one occasion that you make a reasonable settlement demand if you want to have serious settlement discussions. I reiterate that request now. Until we receive a reasonable demand or discovery generates evidence that supports your views on liability and damages rather than mine, I believe that settlement discussions continue to be premature. I remain open to settlement discussions should circumstances change.

Sincerely,



CYNTHIA M. COHEN  
of GLASER WEIL FINK HOWARD AVCHEN & SHAPIRO LLP

CMC:lm



## PROOF OF SERVICE OF DOCUMENT

I am over the age of 18 and not a party to this bankruptcy case or adversary proceeding. My business address is:

333 S. Hope St., Suite 2610, Los Angeles, CA 90071.

A true and correct copy of the foregoing document entitled (*specify*): **CORRECTED DECLARATION OF CYNTHIA M. COHEN IN RESPONSE TO "SUPPLEMENTAL DECLARATION OF KAREN SUE NAYLOR"** will be served or was served (a) on the judge in chambers in the form and manner required by LBR 5005-2(d); and (b) in the manner stated below:

1. **TO BE SERVED BY THE COURT VIA NOTICE OF ELECTRONIC FILING (NEF)**: Pursuant to controlling General Orders and LBR, the foregoing document will be served by the court via NEF and hyperlink to the document. On (*date*) May 4, 2018, I checked the CM/ECF docket for this bankruptcy case or adversary proceeding and determined that the following persons are on the Electronic Mail Notice List to receive NEF transmission at the email addresses stated below:

### SEE ATTACHED SERVICE LIST

☒ Service information continued on attached page

### 2. **SERVED BY UNITED STATES MAIL**:

On (*date*) May 4, 2018, I served the following persons and/or entities at the last known addresses in this bankruptcy case or adversary proceeding by placing a true and correct copy thereof in a sealed envelope in the United States mail, first class, postage prepaid, and addressed as follows. Listing the judge here constitutes a declaration that mailing to the judge will be completed no later than 24 hours after the document is filed.

### SEE ATTACHED SERVICE LIST

☒ Service information continued on attached page

3. **SERVED BY PERSONAL DELIVERY, OVERNIGHT MAIL, FACSIMILE TRANSMISSION OR EMAIL** (*state method for each person or entity served*): Pursuant to F.R.Civ.P. 5 and/or controlling LBR, on (*date*) May 4, 2018, I served the following persons and/or entities by personal delivery, overnight mail service, or (for those who consented in writing to such service method), by facsimile transmission and/or email as follows. Listing the judge here constitutes a declaration that personal delivery on, or overnight mail to, the judge will be completed no later than 24 hours after the document is filed.

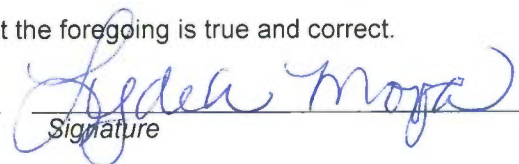
### SEE ATTACHED SERVICE LIST

☒ Service information continued on attached page

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct.

May 4, 2018  
Date

Lydia Moya  
Printed Name

  
Signature

## ELECTRONIC MAIL NOTICE LIST

The following is the list of parties who are currently on the list to receive email notice/service for this case.

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**SERVED BY OVERNIGHT MAIL**

Presiding Judge

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