

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re:

NOBLE HOUSE HOME FURNISHINGS LLC, et
al.,

Debtors.¹

Chapter 11

Case No. 23-90773 (CML)

(Jointly Administered)

**GLOBAL NOTES AND STATEMENTS OF LIMITATIONS, METHODOLOGY,
AND DISCLAIMERS REGARDING DEBTORS' SCHEDULES OF ASSETS
AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Noble House Home Furnishings LLC, and its debtor affiliates in the above-captioned chapter 11 cases (the “**Chapter 11 Cases**”) filed on September 11, 2023, as debtors and debtors in possession (collectively, the “**Debtors**”), are filing their respective Schedules of Assets and Liabilities (each, a “**Schedule**,” and collectively, the “**Schedules**”) and Statements of Financial Affairs (each, a “**Statement**” and collectively, the “**Statements**”) in the United States Bankruptcy Court for the Southern District of Texas (the “**Bankruptcy Court**”) pursuant to section 521 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”).

These *Global Notes and Statements of Limitations, Methodology, and Disclaimer Regarding Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs* (the “**Global Notes**”) pertain to, and are incorporated by reference in, and comprise an integral part of all of the Schedules and Statements. The Global Notes are in addition to the specific notes set forth below with respect to the Schedules and Statements (the “**Specific Notes**,” and, together with the Global Notes, the “**Notes**”). These Notes should be referred to, and referenced in connection with, any review of the Schedules and Statements.

The Schedules and Statements have been signed by Gayla Bella, Chief Financial Officer of the Debtors. Ms. Bella is an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Ms. Bella necessarily relied upon the efforts, statements, and representations of the Debtors' other personnel and advisors. Ms. Bella has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and respective creditor addresses.

¹ The Debtors in these Chapter 11 Cases, along with the last four digits of each Debtor's federal tax identification numbers, are: Noble House Home Furnishings LLC (1671); Best Selling Home Decor Furniture, LLC (5580), Le Pouf, LLC (8197), NH Services LLC (9626), and Heavy Metal, Inc. (3124). The Debtors' service address in these Chapter 11 cases is 700 Milam Street, Suite 1300, Houston, TX 77002.

The Schedules and Statements are unaudited and subject to potential adjustment. In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of preparation. The Debtors have made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances; however, subsequent information or discovery may result in material changes to the Schedules and Statements and errors or omissions may exist.

The Debtors and their agents, attorneys, and advisors do not guarantee or warrant the accuracy, or completeness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein or the Schedules and Statements. In no event shall the Debtors or their agents, attorneys, and advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, and advisors are advised of the possibility of such damages. The Debtors and their agents, attorneys, and advisors expressly do not undertake any obligation to update, modify, revise, or re—categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law or order of the Bankruptcy Court.

The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including the right to dispute or otherwise assert offsets or defenses to any claim reflected on the Schedules and Statements as to amount, liability, classification, identity of Debtor, or to otherwise subsequently designate any claim as “disputed,” “contingent,” or “unliquidated.” Furthermore, nothing contained in the Schedules, Statements, or Notes shall constitute a waiver of any of the Debtors’ rights or an admission with respect to their Chapter 11 Cases, including any issues involving objections to claims, substantive consolidation, equitable subordination, defenses, characterization or recharacterization of contracts and leases, assumption or rejection of contracts and leases under the provisions of chapter 3 of the Bankruptcy Code, causes of action arising under the provisions of chapter 5 of the Bankruptcy Code, or any other relevant applicable laws to recover assets or avoid transfers.

A. Global Notes and Overview of Methodology

The Schedules, Statements, and Notes should not be relied upon by any persons for information relating to current or future financial conditions, events, or performance of any of the Debtors or their affiliates.

1. **Description of the Chapter 11 Cases.** On September 11, 2023 (the “**Petition Date**”), each of the Debtors commenced a voluntary case under chapter 11 of the Bankruptcy Code. On September 12, 2023, the Bankruptcy Court entered an order authorizing the joint administration of the chapter 11 cases pursuant to Bankruptcy Rule 1015(b) [Docket No. 22]. Notwithstanding the joint administration of the Debtors’ cases for procedural purposes, each Debtor has filed its own Schedules and Statements.

2. **Basis of Presentation.** Prior to the Petition Date, in the ordinary course of business, the Debtors prepared consolidated financial statements for financial reporting purposes on a monthly basis. The Schedules and Statements are unaudited and are the result of the Debtors' reasonable efforts to report certain financial information of each Debtor on an unconsolidated basis. The Schedules and Statements neither purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States ("**GAAP**") nor are they intended to be fully reconciled with the financial statements of each Debtor. The Debtors used reasonable efforts to attribute the assets and liabilities, certain required financial information, and various cash disbursements to each particular Debtor entity. Because the Debtors' accounting systems, policies, and practices were developed for consolidated reporting purposes rather than for reporting by legal entity, however, it is possible that not all assets and liabilities have been recorded with the correct legal entity on the Schedules and Statements.

3. **Reporting Date.** Unless otherwise noted in specific responses, the Schedules and Statements reflect the Debtors' books and records as of the close of business on September 11, 2023, or the latest available record date.

4. **Current Values.** The assets and liabilities of each Debtor are listed on the basis of the net book value of the asset or liability in the respective Debtor's accounting books and records. Unless otherwise noted, the carrying value on each of the Debtor's books, rather than the current market value, is reflected in the Schedules and Statements.

5. **Confidentiality.** There may be instances when personal information was not included or was redacted due to the nature of an agreement between a Debtor and a third party or concerns to protect the privacy of an individual. Pursuant to the *Order (I) Authorizing the Debtors to Redact Certain Personally Identifiable Information, (II) Approving the Form and Manner of Notifying Creditors of the Commencement of the Chapter 11 Cases and Other Information, and (III) Granting Related Relief* [Docket No. 49], the Debtors are authorized to redact certain personally identifiable information from their Schedules and Statements.

6. **Consolidated Entity Accounts Payable and Disbursement Systems.** As described in the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing Maintenance of Existing Bank Accounts; (II) Authorizing Continuance of Existing Cash Management System; (III) Granting Limited Waiver of Section 345(b) Deposit Requirements; (IV) Authorizing Continued Performance of Intercompany Transactions and Funding; and (V) Granting Related Relief* [Docket No. 7] (the "**Cash Management Motion**"), the Debtors utilize a centralized cash management system in the ordinary course of business to collect, concentrate, and disburse funds generated by their operations. In the ordinary course of business, the Debtors maintained business relationships among each other, which result in intercompany receivables and payables (the "**Intercompany Claims**") arising from intercompany transactions (the "**Intercompany Transactions**"). Additional information regarding the Intercompany Claims and Intercompany Transactions is described in the Cash Management Motion. Historically the Debtors have engaged in intercompany transactions with their Debtor and non-Debtor affiliates in the ordinary course and therefore, have been excluded from these filings. Material additional work is necessary to fully analyze all of the intercompany transactions. The Debtors, and each of the Debtor's non-debtor affiliated entities, each reserve all of their respective rights with respect to any intercompany accounts payable and receivable.

7. **Accuracy.** The financial information disclosed herein was not prepared in accordance with federal or state securities laws or other applicable non-bankruptcy law or in lieu of complying with any periodic reporting requirements thereunder. Persons and entities trading in or otherwise purchasing, selling, or transferring the claims against or equity interests in the Debtors should evaluate this financial information in light of the purposes for which it was prepared.

8. **Undetermined Amounts.** Claim amounts that could not readily be quantified by the Debtors are scheduled as “undetermined,” “unknown,” or “N/A.” The description of an amount as “undetermined,” “unknown,” or “N/A” is not intended to reflect upon the materiality of the amount.

9. **Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and post-petition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and post-petition periods may change. Accordingly, the Debtors reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary or appropriate.

10. **Intellectual Property Rights.** Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. The Debtors have made every effort to attribute intellectual property to the rightful Debtor owner, however, in some instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

11. **Insiders.** For purposes of the Schedules and Statements, the Debtors define “insiders” pursuant to section 101(31) of the Bankruptcy Code as: (a) officers that are either (i) Section 16-related officers or (ii) select leaders with effective authority of each debtor entity; (b) directors; (c) persons in control of the Debtors; (d) relatives of the Debtors’ directors, officers (as defined herein), or persons in control of the Debtors; and (e) debtor/non-Debtor affiliates of the foregoing. Moreover, the Debtors do not take any position with respect to: (a) any insider’s influence over the control of the Debtors; (b) the management responsibilities or functions of any such insider; (c) the decision making or corporate authority of any such insider; or (d) whether the Debtors or any such insider could successfully argue that he or she is not an “insider” under applicable law or with respect to any theories of liability or for any other purpose. The listing of a party as an “insider” is not intended to be nor should it be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, Claim, right, or defense, and all such rights, Claims, and defenses are hereby expressly reserved.

12. **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements and exclude items identified

as “unknown” or “undetermined” or “N/A.” If there are unknown or undetermined amounts, the actual totals may be materially different from the listed totals.

13. **Currency.** All amounts shown in the Schedules and Statements are in U.S. Dollars, unless otherwise indicated.

14. **Payment of Prepetition Claims Pursuant to First Day Orders.** The Debtors have requested authority to pay certain outstanding prepetition claims pursuant to orders entered by this court after the initial hearing in these cases (collectively, the “**First Day Orders**”). The Schedules and Statements reflect the Debtors’ outstanding liabilities in their amounts owed as of the Petition Date which have been adjusted where the Debtors could identify amounts that have been paid. *If liabilities on account of prepetition wages and benefits have been satisfied in full, they are not listed on the Schedules and Statements unless otherwise noted.*

15. **Other Paid Claims.** If the Debtors have reached any post-petition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties.

16. **Setoffs.** The Debtors routinely incurred certain setoffs from customers and suppliers in the ordinary course of business. Setoffs in the ordinary course can result from various items including pricing discrepancies, customer programs, returns, and other disputes between the Debtors and their customers or suppliers. In the ordinary course of business, the Debtors would setoff invoices with credit memos. These routine setoffs were consistent with the ordinary course of business in the Debtors’ industry. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not always independently accounted for, and may be excluded from the Schedules and Statements.

17. **Debtors’ Reservation of Rights.** Nothing contained in the Schedules, Statements, or Notes shall constitute a waiver of rights with respect to these Chapter 11 Cases, including the following:

- a. Any failure to designate a claim listed on the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such amount is not “disputed,” “contingent,” or “unliquidated.” The Debtors reserve the right to dispute and to assert setoff rights, counterclaims, and defenses to any claim reflected on the Schedules as to amount, liability, and classification, and to otherwise subsequently designate any claim as “disputed,” “contingent,” or “unliquidated.”
- b. Notwithstanding that the Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.

- c. The listing of a claim or agreement (i) on Schedule D as “secured,” (ii) on Schedule E/F (Part 1) as “priority,” (iii) on Schedule E/F (Part 2) as “unsecured,” or (iv) on Schedule G as “executory” or “unexpired” does not constitute an admission by the Debtors of the legal rights of the claimant, the executory nature of the agreement under section 365 of the Bankruptcy Code, or a waiver of the Debtors’ rights to recharacterize or reclassify such claim or agreement pursuant to an amendment to a Schedule, a claim objection, or otherwise. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors’ assets in which such creditors may have a security interest has been undertaken. Except as provided in an order of the Bankruptcy Court, the Debtors reserve all rights to dispute and challenge the secured nature or amount of any such creditor’s claims or the characterization of the structure of any transaction, or any document or instrument related to such creditor’s claim.
- d. In the ordinary course of their businesses, the Debtors leased equipment and other assets from certain third-party lessors for use in their daily operations. The Debtors have made commercially reasonable efforts to list any such leases in Schedule G, and any current amounts due under such leases that were outstanding as of the Petition Date are listed on Schedule D or Schedule E/F. Except as otherwise noted herein, the property subject to any such lease is not reflected in Schedule A/B as either owned property or an asset of the Debtors, and neither is such property or assets of third parties within the control of the Debtors except where noted. Nothing in the Schedules is or shall be construed as an admission or determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all rights with respect to any of such issues, including the recharacterization thereof.
- e. The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors’ books and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtors. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including the right to assert claims objections or setoffs with respect to the same.
- f. The Debtors’ businesses were part of a complex enterprise. Although the Debtors have exercised their reasonable efforts to ensure the accuracy of their Schedules and Statements, they nevertheless may contain errors and omissions. The Debtors hereby reserve all of their rights to dispute the validity, status, and enforceability of any contracts, agreements, and leases identified in the Schedules and Statements, and to amend and supplement the Schedules and Statements as necessary.
- g. The Debtors further reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on the Schedules and Statements,

including the right to dispute and challenge the characterization or the structure of any transaction, document, and instrument related to a creditor's claim.

- h. The Debtors exercised their reasonable efforts to locate and identify guarantees and other secondary liability claims (the "**Guarantees**") in their executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. If such Guarantees have been identified, they are included in the relevant Schedules and Statements. Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements may have been omitted inadvertently. Thus, the Debtors reserve their rights to amend and supplement the Schedules and Statements if additional Guarantees are identified. In addition, the Debtors reserve the right to amend the Schedules and Statements to re-characterize and reclassify any such contract or claim.

18. **Global Notes Control.** If the Schedules or Statements differ from any of the foregoing Global Notes, the Global Notes shall control.

B. Specific Notes for Schedules

1. **Schedule A/B.**

- a. **A/B.7.** Deposits listed are potentially subject to offset by counterparty. The bank accounts at Pacific Western Bank have been closed
- b. **A/B.8.** Prepayments are as of 8/31/23.
- c. **A/B.11.** Accounts receivable information listed on Schedule A/B, Part 3, Question 11 represents gross receivables as of September 11, 2023. These amounts do not include any amounts that may be owed to customers in the form of chargebacks, returns or other adjustments pursuant to the Debtor's customer program policies and day-to-day operating policies. In addition, amounts listed as potentially uncollectible include invoices that have been past due for greater than 90 days past their original due date. Receivables and payables among the Debtors and among the Debtors and their non-Debtor affiliates are reported on Schedule A/B and Schedule E/F, respectively, per the Debtors' books and records.
- d. **A/B.19-26.** Inventory pricing is listed at actual value. Inventory value excludes duty & tariff, drayage, quality control, which are only calculated and reconciled monthly. Packaging and warehouse supplies are not included in inventory and expensed as purchased. Although they are not included in inventory, the materials purchased 20 days prior to filing have been identified.
- e. **A/B.39 & 40.** In the Debtors' books and records, office furniture and fixtures are included in one trial balance amount. As such, in certain instances, the Debtors have not specifically reported office equipment by office furniture, office fixtures, and office equipment. After a reasonable effort, the Debtors

have not been able to identify all collectibles, artwork, and other memorabilia; however, it is possible that inadvertent errors or omissions may have occurred, or that property of de minimis value is not included in response to this question.

f. **A/B.39-45.** Data as of 8/31/23.

g. **A/B.70-77.** Despite exercising commercially reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules.

2. **Schedule D.** Certain of the claims listed on Schedule D, as well as the Guarantees of those claims listed on Schedule H, arose and were incurred on various dates; a determination of the date upon which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, not all of these dates are included for each such claim. To the best of the Debtors' knowledge, all claims listed on Schedule D arose or were incurred before the Petition Date. The amounts in Schedule D are consistent with the Debtors' stipulations set forth in the *Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Obtain Postpetition Financing and (B) Use Cash Collateral, (II) Granting Liens and Providing Superpriority Administrative Expense Claims, (III) Granting Adequate Protection to Prepetition ABL Parties, (IV) Modifying the Automatic Stay, (V) Scheduling a Final Hearing, and (VI) Granting Related Relief* [Docket No. 15] (the "**DIP Financing Motion**"), which are subject to investigation and challenge by the Official Committee of Unsecured Creditors or other parties in interest.

Except as otherwise agreed to or stated pursuant to a stipulation or order entered by the Bankruptcy Court that is or becomes final, including any final order approving the DIP Financing Motion, the Debtors and their estates, subject to the foregoing limitations, note as follows: (a) although the Debtors may have scheduled claims of various creditors as secured claims for informational purposes, no current valuation of the Debtors' assets in which such creditors may have a lien has been undertaken; (b) the descriptions provided on Schedule D only are intended to be a summary; and (c) the Debtors have not included on Schedule D claims that were secured by property for which the collateral was not in the Debtors' possession as of the Petition Date.

Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens.

In addition to funded debt obligations, the Debtors have also listed on Schedule D potential claims relating to leased equipment still in the Debtors' possession on the Petition Date. These claims are listed as 'undetermined' amounts, and are contingent and unliquidated, noting their potential security interest relates to their interest in the leased equipment.

Except as specifically stated herein, real property lessors, equipment lessors, utility companies, and other parties that may hold security deposits or other security interests have not been listed on Schedule D.

The Debtors have not listed on Schedule D any parties whose claims may be secured through rights of setoff, deposits, or advance payments posted by, or on behalf of, the Debtors, or judgment or statutory lien rights.

3. **Schedule E/F**

a. **Part 1.**

Certain of the claims listed on Schedule E/F (Part 1) arose and were incurred on multiple dates; a determination of the date upon which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, not all of these multiple dates are included for each such claim.

The liabilities listed on Schedule E/F (Part 1) do not reflect any analysis of such claims under sections 503 or 507 of the Bankruptcy Code. The Debtors reserve the right to dispute or challenge whether creditors listed on Schedule E/F are entitled to priority status pursuant to sections 503 or 507 of the Bankruptcy Code.

Claims owing to various taxing authorities to which the Debtors potentially may be liable are included on the Debtors' Schedule E/F. Certain claims, may also be subject to ongoing audits further creating difficulties in determining with certainty the amount of the remaining claims. Therefore, the Debtors have listed all such claims as contingent, unliquidated, and disputed, pending final resolution of ongoing audits or other outstanding issues.

Schedule E/F does not include certain deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are, however, reflected on the Debtor's books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Petition Date. The Bankruptcy Court granted the Debtors authority to pay or honor certain prepetition obligations for employee wages, salaries, and other compensation, reimbursable employee expenses, and employee benefits including accrued PTO up to predefined amounts. Unsecured claims related to accrued PTO that has not been paid or used postpetition have been listed on Schedule E as "Undetermined" in amount. *See Order Authorizing the Debtors to (I) Pay and/or Honor Prepetition Wages, Salaries, Incentive Payments, Employee Benefits, and Other Compensation; (II) Remit Withholding Obligations and Deductions; (III) Maintain Employee Compensation and Benefits Programs and Pay Related Administrative Obligations; and (IV) Have Applicable Banks And Other Financial Institutions Receive, Process, Honor, and Pay Certain Checks Presented for Payment and Honor Certain Fund Transfer Requests* [Docket No. 42] (the "**Wage and Benefits Order**").

b. **Part 2.**

The Debtors have exercised their commercially reasonable efforts to list all liabilities on Schedule E/F of each applicable Debtor. As a result of the Debtors' consolidated operations, however, the reader should review Schedule E/F for all Debtors in these cases for a complete understanding of the unsecured debts of the Debtors. Certain creditors listed on Schedule E/F may owe amounts to the Debtors, and, as such, the Debtors may have valid setoff and recoupment rights with respect to such amounts. The amounts listed on Schedule E/F may not reflect any such right of setoff or recoupment, and the Debtors reserve all rights to assert the same and to dispute and challenge any setoff or recoupment rights that may be asserted against the Debtors by a creditor. Additionally, certain creditors may assert mechanics, materialman's, or other similar liens against the Debtors for amounts listed on Schedule E/F. The Debtors reserve

their rights to dispute and challenge the validity, perfection, and immunity from avoidance of any lien purported to be perfected by a creditor listed on Schedule E/F of any Debtor. In addition, certain claims listed on Schedule E/F (Part 2) may be entitled to priority under section 503(b)(9) of the Bankruptcy Code.

The Debtors have included trade creditors and other government bodies on Schedule E/F, some of whose claims may have been satisfied, in whole or in part, pursuant to the First Day Orders. The Debtors have reflected the prepetition liabilities of such trade creditors and other government bodies as of the Petition Date which have been adjusted or removed entirely where the Debtors could identify amounts that have been paid. Moreover, Schedule E/F does not include certain balances including deferred liabilities, accruals, or general reserves. In certain instances these amounts may have been listed and classified as “Unknown” balances. The accruals primarily represent general estimates of liabilities and do not represent specific claims as of the Petition Date. The Debtors have made reasonable efforts to include as contingent, unliquidated, or disputed the claim of any party not included on the Debtors’ open accounts payable that is associated with an account that has an accrual or receipt not invoiced.

To the extent practicable, Schedule E/F is intended to reflect the balance as of the Petition Date. Despite the Debtors’ reasonable best efforts, to the extent an unsecured claim has been paid or may be paid, it is possible such claim is not included on Schedule E/F. Certain Debtors may pay additional claims listed on Schedule E/F during these chapter 11 cases pursuant to orders of the Bankruptcy Court, and the Debtors reserve all of their rights to update Schedule E/F to reflect such payments or to modify the claims register to account for the satisfaction of such claim. Additionally, Schedule E/F does not include any potential rejection damage claims of the counterparties to executory contracts and unexpired leases that may be rejected.

Schedule E/F is based on current invoices received from the company. Additional invoices pertaining to Pre-Petition liabilities may be received Post-Petition and may not have been included in this document.

4. **Schedule G.** Although reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases (collectively, the “**Agreements**”), review is ongoing and inadvertent errors, omissions, or overinclusion may have occurred. The Debtors may have entered into various other types of Agreements in the ordinary course of their businesses, such as indemnity agreements, supplemental agreements, and amendments/letter agreements that may not be set forth in Schedule G. In addition, as described herein, certain nondisclosure agreements or other confidential information has been omitted, as well as certain short-term purchase and sales orders given their large number and transitory nature. The Agreements listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letter and other documents, instruments, and agreements that may not be listed on Schedule G. Executory agreements that are oral in nature have not been included in Schedule G. Certain of the Agreements listed on Schedule G may have been entered into on behalf of more than one of the Debtors.

5. **Schedule H.** The Debtors are party to certain prepetition secured credit agreements that were executed by multiple Debtors. The obligations of guarantors under the prepetition

secured credit agreements are noted on Schedule H for each individual Debtor. Furthermore, the Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements. No claim set forth on the Schedules and Statements of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other Debtors.

C. Specific Notes for Statements

1. **Statement 3.** The payments disclosed in Statement 3 are based on payments made by the Debtors with payment dates from June 13, 2023, through September 11, 2023. The actual dates that cash cleared the Debtors' bank accounts may differ based on the form of payment. The Debtors' accounts payable system does not include the corresponding payment clear dates and compiling this data would have required a time-consuming manual review of individual bank statements. It is expected, however, that many payments included in Statement 3 have payment clear dates that are the same as payment dates (*e.g.*, wires and other forms of electronic payments).

2. **Statement 4.** For the purpose of this question, all payments are listed on the Statement of the Debtor that actually made the payment.

3. **Statement 6.** The Debtors routinely incur setoffs from third parties during the ordinary course of business. Set-offs in the ordinary course can result from various items including intercompany transactions, counterparty settlements, pricing/quantity discrepancies, and other transaction true-ups. These customary setoffs are consistent with the ordinary course of business in the Debtor's industry and can be particularly voluminous, making it unduly burdensome and costly for the Debtor to list all such setoffs. Consequently, ordinary course set-offs are excluded from the Debtors' responses to Statement 6. The Debtors reserve all rights to enforce or challenge any setoffs that have been or may have been asserted.

4. **Statement 7.** The Debtors have used reasonable efforts to report all legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the Debtors were involved in any capacity within one year before the Petition Date. The Debtors reserve their rights to assert that neither the Debtors nor any affiliate of the Debtors is an appropriate party to such actions or proceedings.

5. **Statement 10.** Amounts listed herein were for events that were reported or tracked for insurance purposes. *De minimis* losses are not separately tracked by the Debtors and were not included on Statement 10.

6. **Statement 11.** The Debtors have used reasonable efforts to identify payments for services of any entities who provided consultation concerning debt counseling or restructuring services, relief under the Bankruptcy Code or preparation of a petition in bankruptcy within one year immediately before the Petition Date, which are identified in the Debtors' response to Statement 11. Additional information regarding the Debtors' retention of professional service firms is and will be more fully described in the individual retention applications for those firms and any related orders.

7. **Statement 26(d).** Over the past two years, the Debtors have provided their financial statements via physical and electronic mail to various parties in the ordinary course of business, including current or potential secured lenders, government entities, shareholders, customers, and other interested parties. Recipients of financial information generally received consolidated accounts for the Debtors. The Debtors routinely provide financial information to current and potential banks, customers, suppliers, advisors, governmental authorities, landlords, investors, and other financial institutions in the ordinary course of business.

Fill in this information to identify the case:

Debtor Best Selling Home Decor Furniture, LLCUnited States Bankruptcy Court for the: Southern District of TexasCase number 23-90774
(if known)☐ Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/22

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☒ None**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$7,575. (This amount may be adjusted on 4/1/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☒ None**4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$7,575. (This amount may be adjusted on 4/1/25 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☒ None**5. Repossessions, foreclosures, and returns**

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None**6. Setoffs**

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None**Part 3: Legal Actions or Assignments****7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity within 1 year before filing this case.

☒ None

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None

Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**

☒ None

Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**

☒ None

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

☒ None

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.
Do not include transfers already listed on this statement.

☒ None

13. Transfers not already listed on this statement

List any transfers of money or other property—by sale, trade, or any other means—made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs.

Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None

Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

☒ No. Go to Part 9.

Part 9: Personal Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

☒ No.

☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☒ No. Go to Part 10.
☐ Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- ☒ None

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- ☒ None

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- ☒ None

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

- ☒ None

Part 12: Details About Environmental Information

For the purpose of Part 12, the following definitions apply:

- *Environmental law* means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).
- *Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.
- *Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- ☒ No
☐ Yes. Provide details below.

23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No
☐ Yes. Provide details below.

24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No
☐ Yes. Provide details below.

Part 13: Details About the Debtor's Business or Connections to Any Business

(Name)

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

☒ None

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☐ None

Name and address	Dates of service	
ANDERSON, JENNIFER L 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 10/31/2019	To 6/21/2023
BELLA, GAYLA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 2/25/2023	To PRESENT
CHOI, JANE 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 11/2/2020	To 2/9/2022
EFFENDI, GABRIELLA NADIA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 3/9/2022	To 9/29/2023
ESCALANTE, KIMBERLY 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 4/4/2019	To 10/4/2023
LIZARRAGA, JOANNA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 12/1/2021	To PRESENT
LOCSIN, DANIEL S 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 10/3/2005	To PRESENT
MAKDESI, MAYA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 1/20/2020	To 4/15/2022
MARINA MEDVEDEVA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 11/1/2018	To PRESENT
PHONGPRAMORN, ANCHALEE 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 7/18/2011	To PRESENT
RAGASA, SALOME 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 10/31/2016	To 12/31/2021
RYAN R. WEIRICH 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 10/9/2017	To 12/16/2022
SILIS, MERCEDES E 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 8/22/2016	To PRESENT
SUKHAROM, JUBBIE 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 3/8/2021	To PRESENT
TSAI, LARRY 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 11/21/2019	To 3/4/2022
VIDAL, WALDEMAR E 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 5/7/2018	To 3/8/2023
VOSKANYAN, TIGRAN 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 6/6/2022	To PRESENT
WANG, ZHOUNAN 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 8/30/2021	To 5/10/2023
WEIRICH, RYAN R 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 10/9/2017	To 12/16/2022

(Name)

Name and address	Dates of service
YAP, CHIN SHUAI 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 3/22/2021 To PRESENT
ZHANG, XI 21325 SUPERIOR STREET LOS ANGELES, CA 91311	From 5/2/2022 To PRESENT

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None

Name and address	Dates of service
MOSS ADAMS 21700 W. OXNARD ST #300 WOODLAND HILLS, CA 91367	From To PRESENT

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed .

☐ None

Name and address	If any books of account and records are unavailable, explain why
BELLA, GAYLA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
EFFENDI, GABRIELLA NADIA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
ESCALANTE, KIMBERLY 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
LIZARRAGA, JOANNA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
LOCSIN, DANIEL S 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
MEDVEDEVA, MARINA 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
PHONGPRAMORN, ANCHALEE 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
SILIS, MERCEDES E 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
SUKHAROM, JUBBIE 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
VOSKANYAN, TIGRAN 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
YAP, CHIN SHUAI 21325 SUPERIOR STREET LOS ANGELES, CA 91311	
ZHANG, XI 21325 SUPERIOR STREET LOS ANGELES, CA 91311	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None

Name and address

(Name)

Name and address

AEA PRIVATE DEBT
 JSCHMIDT@AEAINVESTORS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

ALLOMER CAPITAL
 JENNA@ALLOMERCAPITAL.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

AQUILINE
 TGRAVELY@AQUILINE.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

ARES COMMERCIAL FINANCE
 BROZUM@ARESMGMT.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

ASSOCIATED BANK
 WOODROW.BROADERS@ASSOCIATEDBANK.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

ATERIAN INVESTMENT PARTNERS
 MFIELDSTONE@ATERIANPARTNERS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BALMORAL FUNDS
 THAYNES@BALMORALFUNDS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BANK OF AMERICA, N.A.
 MARK.BLANKSTEIN@BOFA.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BANK OF THE WEST
 MATTHEW.WEIDLE@BANKOFTHEWEST.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BARDIN HILL
 PDESAI@BARDINHILL.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BAYSIDE CAPITAL, INC.
 SBRTAIN@BAYSIDE.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BISON CAPITAL
 BMOSSAIAN@BISONCAPITAL.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BLUE TORCH CAPITAL
 ELINDO@BLUETORCHCAPITAL.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

BMO HARRIS BANK
 WILLIAM.TEFFT@BMO.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

CADENCE BANK, N. A.
 GAINES.LIVINGSTON@CADENCEBANK.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

CALLODINE
 CSANDERS@CALLODINEFINANCE.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

CALTUS CAPITAL MANAGEMENT
 RSHUART@CALTUS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

(Name)

Name and address

CAPITAL ONE
CURTIS.HART@CAPITALONE.COM; ERIC.WIENER@CAPITALONE.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CAPITALVIEW INVESTMENT PARTNERS, L.P.
ANDREW@CAPITALVIEWIP.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CENTRE LANE
EHEPNER@CENTRELANEPARTNERS.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CHARLESBANK
JBEER@CHARLESBANK.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CHURCHILL ASSET MANAGEMENT
JASON.STRIFE@CHURCHILLAM.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CIBC
KEVIN.HARRINGTON@CIBC.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CIT GROUP, INC.
KENNETH.CAFFREY@CIT.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CITIZENS FINANCIAL GROUP
JENNIFER.CHAN@CITIZENSBANK.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CITY NATIONAL BANK
JENNIFER.BRAASCH@CNB.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CLASSIC HOME
SUNNY.KAUSHIK@CLASSICHOME.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

COLBECK CAPITAL MANAGEMENT
K.JOHNSON@COLBECK.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

COMVEST CREDIT PARTNERS
T.GOILA@COMVEST.COM; C.ODONNELL@COMVEST.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

COMVEST
K.LAHATTE@COMVEST.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

CSC GENERATION
GROSENBAUM@CSCSHARED.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

DRAGONFLY COMMERCE
FRASER@DRAGONFLYCOMMERCE.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

EASTWEST BANK
ERIC.CHICO@EASTWESTBANK.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

ECLIPSE BUSINESS CREDIT
SBERIAU@ECLIPSEBUSCAP.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

Name and address

FAWKES CAPITAL MANAGEMENT
XINYU@FAWKESCM.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

FGI FINANCE
TBITNER@FGIWW.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

FIFTH THIRD BANK
ELSA.BURTON@53.COM;
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

FIRMAMENT GROUP
BPETERS@FIRMAMENT.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

FIRST EAGLE INVESTMENT MANAGEMENT
LARRY.KLAFF@FIRSTEAGLE.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

FREEMAN SPOGLI & CO. (ARHAUS)
BBRUTOCAO@FREEMANSPOGLI.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GARMARK ADVISORS LLC
CLAYDEN@GARMARK.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GB MERCHANT PARTNERS
RRAY@GORDONBROTHERS.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GDA LUMA
GDEALBA@GDALUMA.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GEMSPRING CAPITAL
MATT@GEMSPRING.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GIBRALTAR BUSINESS CAPITAL
ADICHIARA@GIBRALTARBC.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GIGACLOUD TECH
IMAN.SCHROCK@GIGACLOUDTECH.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

GREAT ROCK
ANDERSON@GREATROCKCAPITAL.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

HPS INVESTMENT PARTNERS
KYLE.MAPES@HPSPARTNERS.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

HUNTINGTON NATIONAL BANK
EVAN.W.SWANK@HUNTINGTON.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

IRRADIANT
JYOUNG@IRRADIANTPARTNERS.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

J.P. MORGAN (ABL)
STEPHEN.D.CHRIST@CHASE.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

Name and address

KEYBANC CAPITAL MARKETS
JEF_FOWLER@KEYBANK.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

KEYSTONE NATIONAL GROUP
CSOLOMON@KEYSTONENATIONAL.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

KINGSWOOD CAPITAL
BSUCALDITO@KINGSWOOD-CAPITAL.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

KOHLBERG KRAVIS ROBERTS & CO.
ALEXANDER.FOREMAN@KKR.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

LEONARD GREEN & PARTNERS
SOLOMON@LEONARDGREEN.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

LINON HOME FURNITURE
JZIOZIS@LINON.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MANULIFE
WWINKELMANN@MANULIFE.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MARQUETTE BUSINESS CREDIT, INC.
TOM.OHARE@MARQUETTE.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MGG INVESTMENT GROUP
ECOHEN@MGGINV.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MID OCEAN CREDIT PARTNERS
TSPIRIDELLIS@MIDOCEANPARTNERS.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MIDCAP FINANCIAL SERVICES, LLC
JSHEKELL@MIDCAPFINANCIAL.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MIDDLEGROUND CAPITAL
LMULHOLLAND@MIDDLEGROUNDCAPITAL.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MONOMOY (KLAUSSNER HOME FURNISHINGS)
HTYSON@MCPFUNDS.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MONROE
PMALONE@MONROECAP.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

MORGAN STANLEY OPPORTUNISTIC CREDIT
CHRIS.J.BROWN@MORGANSTANLEY.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

NEXUS CAPITAL MANAGEMENT
CMCKHANN@NEXUSLP.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

NORTHSTAR
JLINGEN@NORTHSTARCAPITAL.COM
CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
REFINANCING / DIP OUTREACH

(Name)

Name and address

O3 INDUSTRIES
 SWALUKONIS@O3INDUS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

PACELINE
 JROSEN@PACELINEEQUITY.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

PATHLIGHT CAPITAL
 MTWOMEY@PATHLIGHTCAPITAL.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

PLATINUM EQUITY
 JCOSENTINO@PLATINUMEQUITY.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

PNC BUSINESS CREDIT
 BRIAN.CALDWELL@PNC.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

REGIONS BUSINESS CAPITAL
 BRIAN.MANN@REGIONS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

RESIDENT HOME
 RAN@RESIDENTHOME.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

RESTORE / HILCO
 DKEEFE@HILCOGLOBAL.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SAFAVIEH
 DARIUS.YARAGHI@SAFAVIEH.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SECOND AVENUE CAPITAL PARTNERS
 MGALLIVAN@SECONDAVECP.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SENTINEL
 SCHIRES@SENTINELPARTNERS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SIENA LENDING GROUP
 NPAYNE@SIENALENDING.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SLR
 JWELLS@SLRCREDITSSOLUTIONS.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SOLACE
 CBROTHERS@SOLACECAP.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

SOUND POINT CAPITAL MANAGEMENT, L.P.
 DROUS@SOUNDPOINTCAP.COM; MVALCOVIC@SOUNDPOINTCAP.COM
 CONTACT WHO SIGNED NDA INCLUSIVE OF SALE PROCESS /
 REFINANCING / DIP OUTREACH

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ None

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

☒ None

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

☒ None

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

☒ None

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

☐ None

Name of the parent corporation

Employer identification number of the parent corporation.

NOBLE HOUSE HOME FURNISHINGS LLC

45-4211671

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

☒ None

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

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

Executed on 10/20/2023.

X	/s/ Gayla Bella	Gayla Bella
	Signature of individual signing on behalf of the debtor	Printed Name
	Chief Financial Officer	
	Position or relationship to debtor	

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- ☒ No
☐ Yes