
SO ORDERED,



Selene D. Maddox

Judge Selene D. Maddox

United States Bankruptcy Judge

The Order of the Court is set forth below. The case docket reflects the date entered.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF MISSISSIPPI
ABERDEEN DIVISION**

In re:)
)
)
UNITED FURNITURE INDUSTRIES, INC., *et al.*¹) Case No. 22-13422-SDM
) Chapter 11
Debtors.) Jointly Administered
)
)

TORIA NEAL, JAMES PUGH and
KALVIN HOGAN, on Behalf of Themselves
And All Others Similarly Situated

PLAINTIFFS

V.

Adv. Proc. No. 23-01005-SDM
Substantively Consolidated

UNITED FURNITURE INDUSTRIES, INC., *et al.*

DEFENDANTS

**AGREED ORDER APPROVING SETTLEMENT AGREEMENTS
UNDER BANKRUPTCY RULE 9019**

¹ The Debtors in these Chapter 11 cases, and the last four digits of each Debtor's federal tax identification number, are as follows: United Furniture Industries, Inc. (2576); United Furniture Industries NC, LLC.(9015); United Furniture Industries CA, Inc. (9966); FW Acquisition, LLC (2133); Furniture Wood, Inc. (9186);United Wood Products, Inc. (1061); Associated Bunk Bed Company (0569); UFI Royal Development, LLC (8143); UFI Exporter, Inc. (6518); UFI Transportation, LLC (9471); and LS Logistics, LLC (7004).

THIS MATTER came on before the Court on the Joint Motion for Final Approval of Settlement Agreements (the “Joint Motion”) filed by Plaintiffs Toria Neal, James Pugh, and Calvin Hogan, and Defendants United Furniture Industries, Inc. (“UFI”), David A. Belford, Stage Capital, LLC, The David A. Belford Separate Property Trust, and The David A. Belford Irrevocable Trust (Plaintiffs, UFI, and Non-UFI Defendants collectively “the Parties”). Dkt. 1382. The Court, having jurisdiction to consider the Joint Motion, and having considered the Joint Motion, the Settlement Agreements, and the proffers made at the Final Fairness Hearing held on October 7, 2025, and at the Final Approval Hearing held on October 28, 2025, DOES HEREBY FIND AS FOLLOWS:

A. The Settlement Agreements provide for a class action settlement of the WARN Act and Related Employment Claims asserted in *Neal et. al. v. United Furniture Industries, Inc. et al.*, Adversary Proceeding No. 23-01005-SDM (the “Adversary Proceeding”) and resolve all claims against both UFI² and the Non-UFI Defendants. *See* Dkt. 1348-1; Dkt.1348-2. The Court has considered the (i) allegations, information, arguments, and authorities provided by the Parties in connection with the pleadings previously filed in this case; (ii) information, arguments, and authorities provided by the Parties in the Joint Motion; and (iii) the terms of the Settlement Agreements.

B. On June 30, 2025, the Court entered an Order preliminarily approving the Settlement Agreements. Dkt. 1359.

² On March 24, 2024, the Court entered an Order which confirmed a Plan of Liquidation (“Plan”) for UFI, established a liquidating trust and appointed the Chapter 11 Trustee, Derek Henderson, as the Liquidating Trustee (“Trustee”). Dkt. 1043. In general, the Plan authorizes the Trustee to continue administering the Debtors’ estates, which includes contesting unsecured claims that are disputed and unliquidated. Under the Plan, the “WARN Act and Related Employment Claims” are classified as “Disputed Claims” (Class 4) to be resolved in the Adversary Proceeding. Dkt. 881 at pp. 8-10. According to Trustee’s counsel, the process of administering the Debtors’ estates is on-going and may involve additional litigation to recoup losses to the estate resulting from the Adversary Proceeding.

C. At the Final Fairness Hearing held on October 7, 2025, the Court granted final approval of the Settlement Agreements under Fed.R.Civ.P. 23 and Bankruptcy Rule 7023 based on its determination that the same are fair, equitable and in the best interests of the Class. Dkt. 1384.

D. At the Final Approval Hearing held on October 28, 2025, the Court granted final approval of the Settlement Agreements under Bankruptcy Rule 9019 based on its determination that the same are fair, equitable and in the best interests of the estate.

E. The Court has considered the following factors in evaluating the Settlement Agreements under Bankruptcy Rule 9019: (i) the probability of success and outcome if the subject claims were litigated to a conclusion; (ii) the complexity, expense and duration of litigation; (iii) the interests of creditors; (iv) arm's length bargaining; (v) objections, if any, to the settlement; and (vi) the nature and scope of releases to insiders.

F. Through the Settlement Agreement with the Non-UFI Defendants [Dkt. 1348-1], the Non-UFI Defendants have agreed to make a direct payment of \$3.5 million dollars to the Class. The Court finds that this aspect of the settlement is in the best interest of the estate because it entails a payment from non-estate sources.

G. Through the Settlement Agreement with UFI, Class Counsel and the Trustee have agreed that the Class shall have an Allowed Claim for purposes of the Plan in the amount of \$15,000,000.00 as WARN damages. The Settlement Agreement does not resolve and leaves open the issue of whether this Allowed Claim shall be treated under the Plan as a Class 1A Priority Claim (subject to the applicable dollar amount limitation under Section 507 of the Bankruptcy Code) or as a Class 6 Unsecured Claim. This issue is currently on appeal and has not yet been finally adjudicated in the Adversary Proceeding. As explained in the Joint Motion, under either

scenario, the amount ultimately recoverable by the Class on account of this Allowed Claim will depend on the priority determination and the amount of funds available in the estate at the conclusion of the Trustee's final administration. Dkt. 1382 at p. 7. Class Counsel and the Trustee have also agreed that the California Sub-Class shall have an Allowed Claim in the amount of \$73,522 for accrued paid time off, which shall be treated as a Class 1A Priority Claim under the Plan. The amount ultimately recoverable by the Subclass will likewise depend on the priority determination of the WARN damages and the amount of funds available in the estate at the conclusion of the Trustee's final administration.

H. The Court finds that the UFI Settlement Agreement is fair, equitable and in the best interest of the estate based on its consideration of the relevant factors. The Court agrees that, in light of the Court's pre-trial rulings as to WARN liability and the parties' stipulation as to damages, litigating the remaining issues through trial would have been costly to the estate and was not likely to yield a better outcome for the estate. The settlement strikes a reasonable balance between the interests of the Class and the general unsecured creditors of the estate. The settlement gives the Class an Allowed Claim for a sum certain, but it makes any payments contingent on the priority determination and the availability of funds after the final administration of the estate. The Court notes that both Settlement Agreements were the result of extensive negotiations, which included two mediation sessions, and no objections to the settlement terms were filed by any interested parties. Finally, the Court notes that the Trustee is not releasing any claims the estate may have against UFI's insiders or other potentially liable third-parties, and thus, the UFI Settlement Agreement does not limit or restrict the Trustee's ability or discretion to pursue any such potential claims on behalf of the estate.

IT IS THEREFORE ORDERED AND ADJUDGED, AS FOLLOWS:

1. The Joint Motion for Final Approval is hereby GRANTED, and the Settlement Agreements are hereby APPROVED pursuant to Fed. R. Bankr. P. 9019.
2. The Trustee is hereby authorized and directed to sign the UFI Settlement Agreement.
3. The parties are hereby directed to perform their respective obligations under the Settlement Agreements.
4. The Court awards Class Counsel attorneys' fees in the percentage requested which shall be deducted from any settlement payments from the Trustee in accordance with UFI Settlement Agreement.
5. The Court incorporates herein, as applicable, its prior Order granting Final Approval of the Settlement Agreements under Bankruptcy Rule 7023 and Fed.R.Civ.P. 23. Dkt. 1394.

IT IS SO ORDERED.

** END OF ORDER **

Order submitted by:

/s/ William "Jack" Simpson
William "Jack" Simpson
Simpson, PLLC
100 S Main Street
Booneville, MS 38829
Phone: (662) 913-7811
jack@simpson-pllc.com

Casey L. Lott
Langston & Lott, PLLC
100 South Main Street
Booneville, MS 38829
Phone: (662) 728-9733
clott@langstonlott.com

Philip C. Hearn, Esq.
Charles C. Cole, Esq.
Hearn Law Firm, PLLC
Post Office Box 5009
Jackson, Mississippi 39296

Mike Farrell
Law Office of Mike Farrell PLLC
5659 Brayden Circle
Hoover, Alabama 35244
mike@farell-law.net

Co-Lead Counsel for Plaintiff-Class

/s/ Geoffrey S. Trotier
Geoffrey S. Trotier, *admitted pro hac vice*
Husch Blackwell LLP
511 N. Broadway, Suite 1100
Milwaukee, WI 53202-5502
Telephone: (414) 978-5437
Facsimile: (414) 223-5000
Email: geoff.trotier@huschblackwell.com

Michael P. Coury (MS 103809)
600 Poplar Avenue, Suite 400
Memphis, TN 38119-3955
Telephone: (901) 525-1322
Facsimile: (901) 525-2389
Email: mcoury@glanker.com

***Attorneys for Stage Capital, LLC,
David A. Belford, individually
The David A. Belford Separate Property Trust
The David A. Belford Irrevocable Trust***

/s/ W. Thomas McCraney, III
W. Thomas McCraney, III, MS Bar No. 10171
Douglas C. Noble, MS Bar No. 10526
McCraney Montagnet Quin & Noble, PLLC
602 Steed Road, Suite 200
Ridgeland, MS 39157
Telephone: (601) 707-5725
tmccraney@mmqnlaw.com
dnoble@mmqnlaw.com

Derek A. Henderson, MS Bar No. 2260
Anna Claire Henderson, MS Bar No. 106230
1765-1 Lelia Drive, Suite 103
Jackson, MS 39216
Telephone: (601) 948-3167
derek@derekhendersonlaw.com
annaclaire@derekhendersonlaw.com

Attorneys for Derek A. Henderson, Liquidating Trustee

In re:
United Furniture Industries, Inc.
Debtor

Case No. 22-13422-SDM
Chapter 11

CERTIFICATE OF NOTICE

District/off: 0537-1

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Date Rcvd: Nov 03, 2025

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The following symbols are used throughout this certificate:

Symbol Definition

+ Addresses marked '+' were corrected by inserting the ZIP, adding the last four digits to complete the zip +4, or replacing an incorrect ZIP. USPS regulations require that automation-compatible mail display the correct ZIP.

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Nov 05, 2025:

Recip ID	Recipient Name and Address
tr	+ Derek A Henderson, 1765-A Lelia Dr, Ste 103, Jackson, MS 39216-4820

TOTAL: 1

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
Electronic transmission includes sending notices via email (Email/text and Email/PDF), and electronic data interchange (EDI).

NONE

BYPASSED RECIPIENTS

The following addresses were not sent this bankruptcy notice due to an undeliverable address, *duplicate of an address listed above, *P duplicate of a preferred address, or ## out of date forwarding orders with USPS.

NONE

NOTICE CERTIFICATION

I, Gustava Winters, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.

Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed .R. Bank. P.2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.

Date: Nov 05, 2025

Signature: /s/Gustava Winters

CM/ECF NOTICE OF ELECTRONIC FILING

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on November 3, 2025 at the address(es) listed below:

Name	Email Address
Allen J. Guon	on behalf of Creditor FXI Inc. aguon@cozen.com, allen-guon-6333@ecf.pacerpro.com;cknez@cozen.com
Allison Yager	on behalf of Creditor HIGCOV-SCLC-DC1 LLC allison.yager@katten.com
Amanda Green Alexander	on behalf of Defendant Jerome's Furniture Warehouse aga@alexanderlawpa.com paralegal@alexanderlawpa.com;dot@alexanderlawpa.com;lawclerk@alexanderlawpa.com;aa@alexanderlawpa.com;billingdepart ment@alexanderlawpa.com
Andrew R. Wilson	on behalf of Creditor Raffel Systems LLC awilson@blswlaw.com, blsw@ecf.courtdrive.com
Andrew R. Wilson	on behalf of Defendant Adams-Pierce Furniture Co. Inc. awilson@blswlaw.com, blsw@ecf.courtdrive.com

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User: autodocke
Form ID: pdf0003

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Total Noticed: 1

Andrew R. Wilson
on behalf of Defendant R.T.G. Furniture Corp. awilson@blswlaw.com blsw@ecf.courtdrive.com

Andrew R. Wilson
on behalf of Defendant Salem Leasing Corporation awilson@blswlaw.com blsw@ecf.courtdrive.com

Andrew R. Wilson
on behalf of Defendant Furniture Mattresses & More awilson@blswlaw.com, blsw@ecf.courtdrive.com

Anna Claire Henderson
on behalf of Plaintiff Derek A Henderson annaclaire@derekhendersonlaw.com

Anna Claire Henderson
on behalf of Plaintiff Derek A. Henderson annaclaire@derekhendersonlaw.com

Anna Claire Henderson
on behalf of Plaintiff Derek Henderson annaclaire@derekhendersonlaw.com

Anna Claire Henderson
on behalf of Trustee Derek A Henderson annaclaire@derekhendersonlaw.com

Bart M. Adams
on behalf of Defendant Brittlend Sales & Recycling LLC bartecf@akinsadams.com

Brandon Augustus Brown
on behalf of Creditor Committee Official Committee of Unsecured Creditors bbrown@stewartrobbins.com
bbrown@ecf.courtdrive.com;kheard@ecf.courtdrive.com;kheard@stewartrobbins.com

Brian C Smith
on behalf of Defendant Rent-A-Box Inc. briansmith@watkinseager.com, mryan@watkinseager.com

Brian C Smith
on behalf of Creditor Transport Trailer Service Inc. briansmith@watkinseager.com, mryan@watkinseager.com

Brian C Smith
on behalf of Counter-Claimant Rent-A-Box Inc. briansmith@watkinseager.com, mryan@watkinseager.com

Brian C Smith
on behalf of Creditor Star Systems LLC briansmith@watkinseager.com mryan@watkinseager.com

Brian C Smith
on behalf of Creditor Rent A Box Inc. briansmith@watkinseager.com, mryan@watkinseager.com

Brian C Smith
on behalf of Creditor Rent-A-Box Inc. bsmith@watkinseager.com, mryan@watkinseager.com

Brian C Smith
on behalf of 3rd Party Plaintiff Transport Trailer Service Inc. briansmith@watkinseager.com, mryan@watkinseager.com

Brittan Webb Robinson
on behalf of Creditor Prime Alliance Bank Inc. brobinson@stonehiggsdrexler.com, bwilliams@stonehiggsdrexler.com

Brooke Watford Altazan
on behalf of Creditor Committee Official Committee of Unsecured Creditors baltazan@stewartrobbins.com
kheard@stewartrobbins.com;kheard@ecf.courtdrive.com

Casey Langston Lott
on behalf of Creditor Toria Neal clott@langstonlott.com

Casey Langston Lott
on behalf of Plaintiff Toria Neal clott@langstonlott.com

Casey Langston Lott
on behalf of Plaintiff Heather Hutchins clott@langstonlott.com

Casey Langston Lott
on behalf of Plaintiff Calvin Hogan clott@langstonlott.com

Casey Langston Lott
on behalf of Plaintiff James Pugh clott@langstonlott.com

Chad J. Hammons
on behalf of Creditor BMO Harris Bank N/A chammons@joneswalker.com mgreen@joneswalker.com

Chad J. Hammons
on behalf of Creditor Katherine Carlson chammons@joneswalker.com mgreen@joneswalker.com

Charles F. Barbour
on behalf of Creditor Triumph Financial Services LLC cbarbour@blswlaw.com

Craig M. Geno
on behalf of Defendant Midway Woodworking LLC cmgeno@cmgenolaw.com,
kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

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User: autodocke

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Craig M. Geno
on behalf of Plaintiff Frances Denise Alomari cmgeno@cmgenolaw.com kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

Craig M. Geno
on behalf of Defendant Seagrove Lumber LLC cmgeno@cmgenolaw.com,
kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

Craig M. Geno
on behalf of Creditor Frances Denise Alomari cmgeno@cmgenolaw.com kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

Craig M. Geno
on behalf of Defendant Bel Furniture I Inc. cmgeno@cmgenolaw.com, kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

Craig M. Geno
on behalf of Defendant Bel Furniture Inc. cmgeno@cmgenolaw.com, kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

Craig M. Geno
on behalf of Interested Party Frances Denise Alomari cmgeno@cmgenolaw.com
kcarter@cmgenolaw.com,cmgeno@ecf.courtdrive.com

D. Andrew Phillips
on behalf of Defendant ABC Appliance Inc. d/b/a ABC Warehouse aPhillips@mitchellmcNutt.com,
dharwell@mitchellmcNutt.com

D. Andrew Phillips
on behalf of Creditor Renasant Bank aPhillips@mitchellmcNutt.com dharwell@mitchellmcNutt.com

D. Andrew Phillips
on behalf of Defendant American Wholesale Furniture Inc. aPhillips@mitchellmcNutt.com, dharwell@mitchellmcNutt.com

D. Andrew Phillips
on behalf of Creditor BNA Bank aPhillips@mitchellmcNutt.com dharwell@mitchellmcNutt.com

D. Andrew Phillips
on behalf of Creditor ABC Appliance Inc. d/b/a ABC Warehouse aPhillips@mitchellmcNutt.com, dharwell@mitchellmcNutt.com

David Lemke
on behalf of Interested Party Phoenix Acquisition LLC david.lemke@hkLaw.com,
cathy.thomas@hkLaw.com;chris.cronk@hkLaw.com

David S. Humphreys
on behalf of Creditor American Trailer Rental Group LLC David@mwhlawoffice.com

David Winston Houston, IV
on behalf of Defendant Hickory Springs Manufacturing Company d/b/a HSM Solutions dhouston@burr.com
mmayes@burr.com;tneely@burr.com

Derek A. Henderson
on behalf of Trustee Derek A. Henderson derek@derekhendersonlaw.com
melissa@derekhendersonlaw.com;annaclaire@derekhendersonlaw.com

Derek A. Henderson
on behalf of Trustee Derek A Henderson derek@derekhendersonlaw.com
melissa@derekhendersonlaw.com;annaclaire@derekhendersonlaw.com

Douglas C. Noble
on behalf of Plaintiff Derek A. Henderson dnoble@mmqlaw.com hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor UFI Royal Development LLC dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor UFI Transportation LLC dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor United Wood Products Inc. dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor United Furniture Industries CA Inc. dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Trustee Derek A Henderson dnoble@mmqnlaw.com hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor FW Acquisition LLC dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor UFI Exporter Inc. dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor Furniture Wood Inc. dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble

District/off: 0537-1
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User: autodocke
Form ID: pdf0003

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Total Noticed: 1

on behalf of Debtor Associated Bunk Bed Company dnoble@mmqlaw.com hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor LS Logistics LLC dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Plaintiff Derek Henderson dnoble@mmqnlaw.com hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Debtor United Furniture Industries NC LLC dnoble@mmqlaw.com, hbreland@mmqnlaw.com

Douglas C. Noble
on behalf of Trustee Derek A. Henderson dnoble@mmqlaw.com hbreland@mmqnlaw.com

Edward E. Lawler, Jr.
on behalf of Creditor 21st Mortgage elawler@mckaylawler.com kfriday@mckaylawler.com

Edward E. Lawler, Jr.
on behalf of Creditor KepWood LLC elawler@mckaylawler.com, kfriday@mckaylawler.com

Edward Franklin Childress
on behalf of Trustee Derek A. Henderson fchildress@bakerdonelson.com

Edward Franklin Childress
on behalf of Plaintiff Derek Henderson fchildress@bakerdonelson.com

Edward Franklin Childress
on behalf of Plaintiff Derek A. Henderson fchildress@bakerdonelson.com

Eric Ray
on behalf of Interested Party Phoenix Acquisition LLC etray@hklaw.com, brooke.freeman@hklaw.com

Eric Ray
on behalf of Defendant Bob's Discount Furniture LLC etray@hklaw.com, brooke.freeman@hklaw.com

Eric Ray
on behalf of Creditor Bob's Discount Furniture LLC etray@hklaw.com, brooke.freeman@hklaw.com

Eric F. Hatten
on behalf of Defendant Vantage Logistics Corporation ehatten@thecarsonlawgroup.com
amcknight@thecarsonlawgroup.com;smcmullan@thecarsonlawgroup.com

Eric F. Hatten
on behalf of Defendant Elite Comfort Solutions LLC ehatten@thecarsonlawgroup.com,
amcknight@thecarsonlawgroup.com;smcmullan@thecarsonlawgroup.com

Eric F. Hatten
on behalf of Creditor IHFC Properties SPE LLC ehatten@thecarsonlawgroup.com
amcknight@thecarsonlawgroup.com;smcmullan@thecarsonlawgroup.com

Eric F. Hatten
on behalf of Creditor American Trailer Rental Group LLC ehatten@thecarsonlawgroup.com,
amcknight@thecarsonlawgroup.com;smcmullan@thecarsonlawgroup.com

Erno D. Lindner
on behalf of Creditor U.S. Bank National Association d/b/a U.S. Bank Equipment Finance elindner@bakerdonelson.com
dspiegel@bakerdonelson.com

Evan Nicholas Parrott
on behalf of Interested Party Hilco Wholesale Solutions LLC eparrott@maynardnexsen.com,
amongomery@maynardnexsen.com

Evan Nicholas Parrott
on behalf of Creditor Fastening Solutions Inc. eparrott@maynardnexsen.com, amongomery@maynardnexsen.com

Evan Nicholas Parrott
on behalf of Interested Party Hilco Commercial Industrial LLC eparrott@maynardnexsen.com,
amongomery@maynardnexsen.com

Evan Nicholas Parrott
on behalf of Interested Party Hilco Receivables LLC eparrott@maynardnexsen.com, amongomery@maynardnexsen.com

Evan Nicholas Parrott
on behalf of Interested Party SB360 Capital Partners LLC eparrott@maynardnexsen.com, amongomery@maynardnexsen.com

Garrett Alan Anderson
on behalf of Creditor Norton Lilly Logistics LLC ganderson@fletcher-sippel.com

Garrett Alan Anderson
on behalf of Creditor Truist Equipment Finance Corp. ganderson@fletcher-sippel.com

Garrett Alan Anderson
on behalf of Creditor Williams Transfer & Storage Inc. ganderson@fletcher-sippel.com

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User: autodocke

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Total Noticed: 1

Geoffrey S. Trotier

on behalf of Defendant Separate Property Trust Created by David Belford geoff.trotier@huschblackwell.com
thalia.roidan@huschblackwell.com

Geoffrey S. Trotier

on behalf of Defendant Stage Capital LLC geoff.trotier@huschblackwell.com, thalia.roidan@huschblackwell.com

Geoffrey S. Trotier

on behalf of Defendant David A. Belford Irrevocable Trust geoff.trotier@huschblackwell.com
thalia.roidan@huschblackwell.com

Geoffrey S. Trotier

on behalf of Defendant David Belford geoff.trotier@huschblackwell.com thalia.roidan@huschblackwell.com

George Robert Parrott, II

on behalf of Creditor Transportation Alliance Bank Inc. robert.parrott@arlaw.com,
mary.cuenca@arlaw.com;vicki.owens@arlaw.com

Gerad M Abdalla, Jr

on behalf of Creditor Frances Denise Alomari gmabdall@hotmail.com

Gerad M Abdalla, Jr

on behalf of Plaintiff Frances Denise Alomari gmabdall@hotmail.com

Glenn Edward Glover

on behalf of Creditor c/o Glenn Glover Esq Pathward National Association gglover@bradley.com smusso@bradley.com

Gregory J. Walsh

on behalf of Creditor TOYOTA INDUSTRIES COMMERCIAL FINANCE INC greg@sundmakerfirm.com
jennifer@sundmakerfirm.com

Harper Rains Knight & Company, PA

ssmith@hrkcpa.com

Heidi S Milam

on behalf of Defendant Quality Furniture N Home Design Inc. heidi.milam@yahoo.com
heidismilam@gmail.com;rosetaylor2322@yahoo.com;s.hr70868@notify.bestcase.com

Ida Danielle Mashburn-Myrick

on behalf of Creditor Williams Transfer & Storage Inc. danielle.mashburn-myrick@phelps.com,
shannon.ashton@phelps.com;jessica.joseph@phelps.com

Ida Danielle Mashburn-Myrick

on behalf of Creditor Norton Lilly Logistics LLC danielle.mashburn-myrick@phelps.com,
shannon.ashton@phelps.com;jessica.joseph@phelps.com

Ida Danielle Mashburn-Myrick

on behalf of Creditor Truist Equipment Finance Corp. danielle.mashburn-myrick@phelps.com
shannon.ashton@phelps.com;jessica.joseph@phelps.com

Ida Danielle Mashburn-Myrick

on behalf of Defendant National Metalwares Inc. danielle.mashburn-myrick@phelps.com,
shannon.ashton@phelps.com;jessica.joseph@phelps.com

Jack Raisner

on behalf of Interested Party Dominick Alcantara et al. jar@raisnerroupinian.com, rrlp@ecf.courtdrive.com

Jack Raisner

on behalf of Plaintiff Jose Gamez jar@raisnerroupinian.com rrlp@ecf.courtdrive.com

Jack Raisner

on behalf of Plaintiff Mario Gonzalez jar@raisnerroupinian.com rrlp@ecf.courtdrive.com

Jack Raisner

on behalf of Plaintiff Dominic Alcantara jar@raisnerroupinian.com rrlp@ecf.courtdrive.com

Jack Raisner

on behalf of Plaintiff Terry Potts jar@raisnerroupinian.com rrlp@ecf.courtdrive.com

Jack Raisner

on behalf of Plaintiff Brad Gladney jar@raisnerroupinian.com rrlp@ecf.courtdrive.com

Jack H Hayes, Jr

on behalf of Creditor Rex Hardwood L.L.C. of Columbus jack@stoneandhayes.com

Jacob C Zweig

on behalf of Creditor Fleet Equipment Leasing LLC jzweig@evanspetree.com, mstevens@evanspetree.com

James A. McCullough, II

on behalf of Creditor M&T Capital and Leasing Corporation jmccullough@brunini.com jfarmer@brunini.com

James P. Wilson, Jr.

on behalf of Creditor Renasant Bank jwilson@mitchellmcnutt.com

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Date Rcvd: Nov 03, 2025

User: autodocke
Form ID: pdf0003

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Total Noticed: 1

hallie.heller@mitchellmcnutt.com;katelyn.gilliam@mitchellmcnutt.com

James T. Milam

on behalf of Defendant Westrock CP LLC jtm@milamlawpa.com

James T. Milam

on behalf of Creditor Huntington National Bank jtm@milamlawpa.com

Janice Brown

on behalf of Defendant Jerome's Furniture Warehouse jbrown@meyersnave.com

Jeff D. Rawlings

on behalf of Other Prof. Rawlings & MacInnis P.A. Notices@rawlingsmacinnis.net, Judy@rawlingsmacinnis.net

Jeffrey Ralph Blackwood

on behalf of Creditor CMA CGM jblackwood@bradley.com nnix@bab.com

Jesse S Vogtle, Jr

on behalf of Defendant Bob's Discount Furniture LLC jesse.vogtle@hklaw.com

Jim Waide

on behalf of Creditor Douglas Alan Hanby jdwa@waidelaw.com rpierce@waidelaw.com;rlw@waidelaw.com

Jim F. Spencer, Jr.

on behalf of Creditor Rent-A-Box Inc. jspencer@watkinseager.com, mryan@watkinseager.com

Jim F. Spencer, Jr.

on behalf of Defendant Rent-A-Box Inc. jspencer@watkinseager.com, mryan@watkinseager.com

Joanna C. Roberts

on behalf of Creditor TN Dept of Revenue Joanna.Roberts@ag.tn.gov

John D. Moore

on behalf of Interested Party John D Moore john@johndmoorepa.com jdm.ecfonly@ecf.courtdrive.com

John W. Barrett

on behalf of Creditor Frances Denise Alomari dbarrett@barrettlawgroup.com ntmaddux@barrettlawgroup.com

John W. Barrett

on behalf of Plaintiff Frances Denise Alomari dbarrett@barrettlawgroup.com ntmaddux@barrettlawgroup.com

Justin B. Little

on behalf of Creditor Fifth Third Bank jlittle@rllaw.com jbrown@rllaw.com

Justin B. Little

on behalf of Creditor Premier Trailer LLC jlittle@rllaw.com, jbrown@rllaw.com

Kevin A. Rogers

on behalf of Defendant Good Deal Charlie Inc. krogers@wellsmar.com, kthompson@wellsmarble.com

Kevin A. Rogers

on behalf of Creditor Good Deal Charlie Inc., d/b/a Overstock Furniture and Mattress krogers@wellsmar.com, kthompson@wellsmarble.com

Kevin A. Rogers

on behalf of Interested Party Mississippi Municipal Service Company krogers@wellsmar.com kthompson@wellsmarble.com

Kristina M. Johnson

on behalf of Creditor Dynamix Group Inc. kjohnson@joneswalker.com, kbrabston@joneswalker.com;kristi-johnson-0038@ecf.pacerpro.com

Kristina M. Johnson

on behalf of Creditor Topocean Consolidation Service Inc. kjohnson@joneswalker.com, kbrabston@joneswalker.com;kristi-johnson-0038@ecf.pacerpro.com

Kristina M. Johnson

on behalf of Defendant Retail Service Systems Incorporated kjohnson@joneswalker.com, kbrabston@joneswalker.com;kristi-johnson-0038@ecf.pacerpro.com

Kristina M. Johnson

on behalf of Creditor Diverse Staffing Services Inc. kjohnson@joneswalker.com, kbrabston@joneswalker.com;kristi-johnson-0038@ecf.pacerpro.com

Kristina M. Johnson

on behalf of Creditor Alpha Logix Inc kjohnson@joneswalker.com kbrabston@joneswalker.com;kristi-johnson-0038@ecf.pacerpro.com

Laura Elizabeth Nichols Fisher

on behalf of Creditor Renasant Bank bfisher@mitchellmcnutt.com dharwell@mitchellmcnutt.com

Lawrence J Hakim

on behalf of Creditor Dennis K. Tucker donna@mdarbylaw.com

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Leonard K Berman on behalf of Defendant ABC Appliance Inc. d/b/a ABC Warehouse aszostek@hainerberman.com

Leonard K Berman on behalf of Creditor ABC Appliance Inc. d/b/a ABC Warehouse aszostek@hainerberman.com

Les Alvis on behalf of Creditor Davidson County North Carolina lalvis@rccalaw.com, lesalvis@comcast.net

Les Alvis on behalf of Creditor City of Lexington North Carolina lalvis@rccalaw.com, lesalvis@comcast.net

Locke Houston Waldrop on behalf of Plaintiff Derek A Henderson lwaldrop@bakerdonelson.com mcleveland@bakerdonelson.com

Locke Houston Waldrop on behalf of Petitioning Creditor Wells Fargo Bank National Association lwaldrop@bakerdonelson.com, mcleveland@bakerdonelson.com

Locke Houston Waldrop on behalf of Trustee Derek A Henderson lwaldrop@bakerdonelson.com mcleveland@bakerdonelson.com

Locke Houston Waldrop on behalf of Plaintiff Derek Henderson lwaldrop@bakerdonelson.com mcleveland@bakerdonelson.com

Locke Houston Waldrop on behalf of Counter-Defendant Derek A. Henderson lwaldrop@bakerdonelson.com mcleveland@bakerdonelson.com

Locke Houston Waldrop on behalf of Trustee Derek A. Henderson lwaldrop@bakerdonelson.com mcleveland@bakerdonelson.com

Locke Houston Waldrop on behalf of Plaintiff Derek A. Henderson lwaldrop@bakerdonelson.com mcleveland@bakerdonelson.com

Lynnette R Warman on behalf of Creditor Dynamix Group Inc. lynnette.warman@pierferd.com

Mark J Chaney, III on behalf of Creditor Transportation Alliance Bank Inc. mark.chaney@arlaw.com

Matthew J Lee on behalf of Creditor Prime Alliance Bank Inc. mjl@replevin.com, ecf@writofseizure.com

Michael A Brandess on behalf of Creditor United Finance Services LLC michael.brandess@huschblackwell.com

Michael A Brandess on behalf of Creditor United Financial Services Inc. michael.brandess@huschblackwell.com

Michael D. Tapscott on behalf of Creditor Rent-A-Box Inc. mdt@hillenwicker.com, slm@hillenwicker.com

Michael P. Coury on behalf of Defendant Separate Property Trust Created by David Belford mcoury@glankler.com lbuttry@glankler.com

Michael P. Coury on behalf of Defendant Stage Capital LLC mcoury@glankler.com, lbuttry@glankler.com

Michael P. Coury on behalf of Creditor United Financial Services Inc. mcoury@glankler.com, lbuttry@glankler.com

Michael P. Coury on behalf of Defendant David A. Belford Irrevocable Trust mcoury@glankler.com lbuttry@glankler.com

Michael P. Coury on behalf of Defendant David Belford mcoury@glankler.com lbuttry@glankler.com

Michael P. Coury on behalf of Creditor United Finance Services LLC mcoury@glankler.com, lbuttry@glankler.com

Mike Farrell on behalf of Plaintiff Heather Hutchins mike@farrell-law.net

Mike Farrell on behalf of Plaintiff Toria Neal mike@farrell-law.net

Mike Farrell on behalf of Creditor William Poe mike@farrell-law.net

Morgan L Allred on behalf of Interested Party Phoenix Acquisition LLC morgan.allred@hklaw.com

Morgan L Allred

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on behalf of Defendant Bob's Discount Furniture LLC morgan.allred@hkllaw.com

Nathan Simpson
on behalf of Defendant Mega Furniture LLC nsimpson@simpsonlawfirm.net, rboone@simpsonlawfirm.net

Nicholas J Smeltz
on behalf of Creditor Committee Official Committee of Unsecured Creditors nsmeltz@stewartrobbins.com
kheard@stewartrobbins.com;kheard@ecf.courtdrive.com

Paul Douglas Stewart, Jr
on behalf of Attorney Stewart Robbins Brown & Altazan LLC dstewart@stewartrobbins.com,
dstewart@ecf.courtdrive.com;kheard@stewartrobbins.com;kheard@ecf.courtdrive.com

Paul Douglas Stewart, Jr
on behalf of Creditor Committee Official Committee of Unsecured Creditors dstewart@stewartrobbins.com
dstewart@ecf.courtdrive.com;kheard@stewartrobbins.com;kheard@ecf.courtdrive.com

Paul Houston Stephenson, III
on behalf of Creditor Douglas Alan Hanby pstephenson@watkinseager.com mburroughs@watkinseager.com

Paul Houston Stephenson, III
on behalf of Creditor Larry W George pstephenson@watkinseager.com mburroughs@watkinseager.com

Philip C Hearn
on behalf of Plaintiff Jennifer Wilson philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Calvin Hogan philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Interested Party Willie Poe philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Issael Rangel philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Casia Cordova philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Creditor Toria Neal philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Heather Hutchins philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff James Pugh philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Jessica Stacy philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Creditor William Poe philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Rebecca Grant philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Juan Reyes philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Creditor Willie Poe philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Anthony Shattuck philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Philip C Hearn
on behalf of Plaintiff Ryan Wedel philip@hearnlawfirm.net amanda.hearnlaw@gmail.com

Preston Garner Vance
on behalf of Creditor CMA CGM gvance@bradley.com

R. Campbell Hillyer
on behalf of Defendant Norbord Inc. n/k/a West Fraser, Inc. cam.hillyer@butlersnow.com,
ecf.notices@butlersnow.com;velvet.johnson@butlersnow.com

R. Michael Bolen
on behalf of Plaintiff Dominic Alcantara rmb@hoodbolen.com wrh@hoodbolen.com

R. Michael Bolen
on behalf of Interested Party Dominick Alcantara et al. rmb@hoodbolen.com, wrh@hoodbolen.com

R. Michael Bolen
on behalf of Plaintiff Mario Gonzalez rmb@hoodbolen.com wrh@hoodbolen.com

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R. Michael Bolen
on behalf of Plaintiff Terry Potts rmb@hoodbolen.com wrh@hoodbolen.com

R. Michael Bolen
on behalf of Creditor Mario Gonzalez rmb@hoodbolen.com wrh@hoodbolen.com

R. Michael Bolen
on behalf of Creditor on behalf of themselves and all others similarly situated rmb@hoodbolen.com wrh@hoodbolen.com

R. Michael Bolen
on behalf of Plaintiff Jose Gamez rmb@hoodbolen.com wrh@hoodbolen.com

R. Michael Bolen
on behalf of Creditor Dominic Alcantara rmb@hoodbolen.com wrh@hoodbolen.com

R. Michael Bolen
on behalf of Plaintiff Brad Gladney rmb@hoodbolen.com wrh@hoodbolen.com

R. Spencer Clift, III
on behalf of Plaintiff Derek A. Henderson sclift@bakerdonelson.com sloft@bakerdonelson.com;fchildress@bakerdonelson.com

R. Spencer Clift, III
on behalf of Petitioning Creditor V & B International Inc. sclift@bakerdonelson.com,
sloft@bakerdonelson.com;fchildress@bakerdonelson.com

R. Spencer Clift, III
on behalf of Petitioning Creditor Wells Fargo Bank National Association sclift@bakerdonelson.com,
sloft@bakerdonelson.com;fchildress@bakerdonelson.com

R. Spencer Clift, III
on behalf of Plaintiff Derek A Henderson sclift@bakerdonelson.com sloft@bakerdonelson.com;fchildress@bakerdonelson.com

R. Spencer Clift, III
on behalf of Plaintiff Derek Henderson sclift@bakerdonelson.com sloft@bakerdonelson.com;fchildress@bakerdonelson.com

R. Spencer Clift, III
on behalf of Creditor Wells Fargo Bank National Association sclift@bakerdonelson.com,
sloft@bakerdonelson.com;fchildress@bakerdonelson.com

Ray Anthony Young, Jr
on behalf of Creditor Transportation Alliance Bank Inc. ray.young@arlaw.com

Richard R Barrett
on behalf of Creditor Frances Denise Alomari rrb@rrblawfirm.net

Richard R Barrett
on behalf of Plaintiff Frances Denise Alomari rrb@rrblawfirm.net

Ronald Keith Foreman
on behalf of Creditor KepWood LLC kforeman@mckaylawler.com

Ryan Allen Burgett
on behalf of Defendant David Belford ryan.burgett@huschblackwell.com
ryan-burgett-4182@ecf.pacerpro.com;serena.gray@huschblackwell.com

Ryan Allen Burgett
on behalf of Defendant Stage Capital LLC ryan.burgett@huschblackwell.com,
ryan-burgett-4182@ecf.pacerpro.com;serena.gray@huschblackwell.com

Ryan Allen Burgett
on behalf of Creditor United Financial Services Inc. ryan.burgett@huschblackwell.com,
ryan-burgett-4182@ecf.pacerpro.com;serena.gray@huschblackwell.com

Ryan Allen Burgett
on behalf of Defendant David A. Belford Irrevocable Trust ryan.burgett@huschblackwell.com
ryan-burgett-4182@ecf.pacerpro.com;serena.gray@huschblackwell.com

Ryan Allen Burgett
on behalf of Creditor United Finance Services LLC ryan.burgett@huschblackwell.com,
ryan-burgett-4182@ecf.pacerpro.com;serena.gray@huschblackwell.com

Ryan Allen Burgett
on behalf of Defendant Separate Property Trust Created by David Belford ryan.burgett@huschblackwell.com
ryan-burgett-4182@ecf.pacerpro.com;serena.gray@huschblackwell.com

Ryan James Richmond
on behalf of Defendant American Nonwovens Inc. ryan@s nw.law

Samantha K Brumbaugh
on behalf of Creditor Impackore LLC skb@iveymcclellan.com

Samantha K Brumbaugh
on behalf of Creditor DST Trading LLC skb@iveymcclellan.com

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Samantha K Brumbaugh on behalf of Creditor C-BOARD LLC skb@iveymcclellan.com

Sammye S. Tharp on behalf of U.S. Trustee U. S. Trustee Sammye.S.Tharp@usdoj.gov

Samuel D. Wright on behalf of Creditor Internal Revenue Service samuel.wright@usdoj.gov linda.hollowell@usdoj.gov;usamsn.ecf@usdoj.gov

Scott Opincar on behalf of Creditor United Finance Services LLC sopincar@mcdonaldhopkins.com, bkfilings@mcdonaldhopkins.com

Scott Opincar on behalf of Creditor United Financial Services Inc. sopincar@mcdonaldhopkins.com, bkfilings@mcdonaldhopkins.com

Stephen T. Masley on behalf of Defendant Menard Inc. smasley@hinshawlaw.com, jrichardson@hinshawlaw.com,HOUDocket@hinshawlaw.com,sgarcia@hinshawlaw.com,lweaver@hinshawlaw.com

Sylvie Derdeyn Robinson on behalf of Creditor MISSISSIPPI DEPARTMENT OF REVENUE bankruptcy.attorney@dor.ms.gov

Taurean D. Buchanan on behalf of Defendant Jerome's Furniture Warehouse tbuchanan@buchanan.law

Thomas Wicker on behalf of Creditor Rent-A-Box Inc. taw@hillenwicker.com, slm@hillenwicker.com

Thomas Wicker on behalf of Attorney Timothy G Trautman taw@hillenwicker.com slm@hillenwicker.com

Timothy J. Anzenberger on behalf of Creditor Big Lots Inc. tim.anzenberger@arlaw.com, amy.nichols@arlaw.com

Tyler Nathaniel Layne on behalf of Interested Party Phoenix Acquisition LLC tyler.layne@hklaw.com, annmarie.jezisek@hklaw.com;tina.boone@hklaw.com

U. S. Trustee USTPRegion05.AB.ECF@usdoj.gov

Virginia Katherine Flores on behalf of Defendant Jerome's Furniture Warehouse vflores@meyersnave.com

Ward T. McCraney, III on behalf of Trustee Derek A. Henderson tmccraney@mmqnlaw.com cholt@mmqnlaw.com

Ward T. McCraney, III on behalf of Trustee Derek A Henderson tmccraney@mmqnlaw.com cholt@mmqnlaw.com

Wayne Doss on behalf of Defendant Lisa Ragan Customs Brokerage wdoss@dosslawfirmpllc.com

William Collins Spencer, Jr on behalf of Defendant Van Buren Associates LLC bspencerjr13@gmail.com fwilemon@spencerlawms.com

William Collins Spencer, Jr on behalf of Creditor Van Buren Associates LLC bspencerjr13@gmail.com fwilemon@spencerlawms.com

William Jack Simpson on behalf of Plaintiff Calvin Hogan jsimpson@langstonlott.com

William Jack Simpson on behalf of Interested Party Jaime Mendoza jsimpson@langstonlott.com

William Jack Simpson on behalf of Plaintiff Toria Neal jsimpson@langstonlott.com

William Jack Simpson on behalf of Plaintiff Heather Hutchins jsimpson@langstonlott.com

William Jack Simpson on behalf of Creditor Toria Neal jsimpson@langstonlott.com

William Jack Simpson on behalf of Plaintiff James Pugh jsimpson@langstonlott.com

William S. Robbins on behalf of Creditor Committee Official Committee of Unsecured Creditors wrobbins@stewartrobbins.com wrobbins@ecf.courtdrive.com;kheard@stewartrobbins.com;kheard@ecf.courtdrive.com

William Stacy Kellum, III on behalf of Witness Todd Evans bill@kellumlawfirmpc.com elizabethscott@kellumlawfirmpc.com

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William Stacy Kellum, III

on behalf of Creditor Lynda Barr bill@kellumlawfirm.com elizabethscott@kellumlawfirm.com

William Stacy Kellum, III

on behalf of Creditor Todd Evans bill@kellumlawfirm.com elizabethscott@kellumlawfirm.com

TOTAL: 241