

Fill in this information to identify the case:	
United States Bankruptcy Court for the:	
District of Delaware	
(State)	
Case number (if known): _____	Chapter <u>11</u>

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/19

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 the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's Name Art Van Furniture, LLC

2. All other names debtor used in the last 8 years _____

 Include any assumed names, trade names, and *doing business as* names

3. Debtor's federal Employer Identification Number (EIN) 38-1749205

4. Debtor's address

	Principal place of business	Mailing address, if different from principal place of business
	<u>6500 East 14 Mile Road</u>	_____
	Number Street	Number Street
	_____	P.O. Box _____
	<u>Warren, Michigan 48092</u>	_____
	City State Zip Code	City State Zip Code
		Location of principal assets, if different from principal place of business
	<u>Macomb County</u>	_____
	County	Number Street

		City State Zip Code

5. Debtor's website (URL) www.artvan.com

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: _____

Debtor Art Van Furniture, LLC
Name

Case number (if known) _____

7. Describe debtor's business

A. Check One:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.
4421 (Furniture Stores)

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check One:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625 (amount subject to adjustment on 4/01/22 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

No

Yes.

District _____

When _____

MM/DD/YYYY

Case number _____

If more than 2 cases, attach a separate list.

District _____

When _____

MM/DD/YYYY

Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No

Yes.

Debtor See Rider 1

Relationship Affiliate

District District of Delaware

When 03/08/2020

List all cases. If more than 1, attach a separate list.

Case number, if known _____

MM / DD / YYYY

Debtor Art Van Furniture, LLC
Name

Case number (if known) _____

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property?

	Number	Street	

	City	State	Zip Code

Is the property insured?

- No
- Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors¹

- | | | |
|----------------------------------|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5,001-10,000 | <input checked="" type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input type="checkbox"/> 200-999 | | |

15. Estimated assets

- | | | |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

¹ The Debtors' estimated assets, liabilities, and number of creditors noted here are provided on a consolidated basis.

Debtor Art Van Furniture, LLC
Name

Case number (if known) _____

16. Estimated liabilities
- | | | |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING – Bankruptcy fraud is a serious crime. Making a false statement 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.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition 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 03/08/2020
MM/ DD / YYYY

/s/ David Ladd
Signature of authorized representative of debtor

David Ladd
Printed name

Title Chief Financial Officer

18. Signature of attorney

/s/ Michael J. Barrie
Signature of attorney for debtor

Date 03/08/2020
MM/DD/YYYY

Michael J. Barrie

Benesch, Friedlander, Coplan & Aronoff LLP

Firm name

Suite 801 222 Delaware Avenue

Number Street

Wilmington

City

Delaware

State

19801

ZIP Code

(302)-442-7010

Contact phone

mbarrie@beneschlaw.com

Email address

4684

Bar number

Delaware

State

Fill in this information to identify the case:	
United States Bankruptcy Court for the:	
District of Delaware	
(State)	
Case number (if known): _____	Chapter <u>11</u>

Check if this is an amended filing

Rider 1
Pending Bankruptcy Cases Filed by the Debtor and Affiliates of the Debtor

On the date hereof, each of the entities listed below (collectively, the “Debtors”) filed a petition in the United States Bankruptcy Court for the District of Delaware for relief under chapter 11 of title 11 of the United States Code. The Debtors have moved for joint administration of these cases under the case number assigned to the chapter 11 case of Art Van Furniture, LLC.

Art Van Furniture, LLC
Art Van Furniture of Canada, LLC
AV Pure Sleep Franchising, LLC
AVCE, LLC
AVF Franchising, LLC
AVF Holding Company, Inc.
AVF Holdings I, LLC
AVF Holdings II, LLC
AVF Parent, LLC
Levin Parent, LLC
LF Trucking, Inc.
Sam Levin, Inc.
Comfort Mattress, LLC

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:))	Chapter 11
ART VAN FURNITURE, LLC,))	Case No. 20-_____ (___)
Debtor.))	

LIST OF EQUITY SECURITY HOLDERS¹

Debtor	Equity Holders	Address of Equity Holder	Percentage of Equity Held
Art Van Furniture, LLC	AVF Parent, LLC	6500 East 14 Mile Road Warren, Michigan 48092	100%

¹ This list serves as the disclosure required to be made by the debtor pursuant to Rule 1007 of the Federal Rules of Bankruptcy Procedure. All equity positions listed indicate the record holder of such equity as of the date of commencement of the chapter 11 case.

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:))	Chapter 11
ART VAN FURNITURE, LLC))	Case No. 20-_____ (___)
Debtor.))	

CORPORATE OWNERSHIP STATEMENT

Pursuant to Rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure, the following are corporations, other than a government unit, that directly or indirectly own 10% or more of any class of the debtor's equity interest:

Shareholder	Approximate Percentage of Shares Held
AVF Parent, LLC	100%

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

)	Chapter 11
In re:)	
ART VAN FURNITURE, LLC)	Case No. 20-_____()
Debtor.)	

CERTIFICATION OF CREDITOR MATRIX

Pursuant to Rule 1007-2 of the Local Rules of Bankruptcy Practice and Procedure for the United States Bankruptcy Court for the District of Delaware, the above-captioned debtor and its affiliated debtors in possession (collectively, the "Debtors")¹ hereby certify that the *Creditor Matrix* submitted herewith contains the names and addresses of the Debtors' creditors. To the best of the Debtors' knowledge, the *Creditor Matrix* is complete, correct, and consistent with Debtors' books and records.

The information contained herein is based upon a review of the Debtors' books and records as of the petition date. However, no comprehensive legal and/or factual investigations with regard to possible defenses to any claims set forth in the *Creditor Matrix* have been completed. Therefore, the listing does not, and should not, be deemed to constitute: (1) a waiver of any defense to any listed claims; (2) an acknowledgement of the allowability of any listed claims; and/or (3) a waiver of any other right or legal position of the Debtors.

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, include: Art Van Furniture, LLC (9205); AVF Holding Company, Inc. (0291); AVCE, LLC (2509); AVF Holdings I, LLC (2537); AVF Holdings II, LLC (7472); AVF Parent, LLC (3451); Levin Parent, LLC (8052); Art Van Furniture of Canada, LLC (9491); AV Pure Sleep Franchising, LLC (8968); AVF Franchising, LLC (6325); LF Trucking, Inc. (1484); Sam Levin, Inc. (5198); and Comfort Mattress LLC (4463). The location of the Debtors' service address in these chapter 11 cases is: 6500 East 14 Mile Road, Warren Michigan 48092.

Fill in this information to identify the case and this filing:	
Debtor Name	Art Van Furniture, LLC
United States Bankruptcy Court for the:	District of Delaware (State)
Case number (if known):	

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

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.



Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets-Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals (Official Form 206Sum)
- Amended Schedule
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration List of Equity Security Holders, Corporate Ownership Statement, and Certification of Creditor Matrix

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

Executed on

03/08/2020
MM/ DD/YYYY

/s/ David Ladd

Signature of individual signing on behalf of debtor

David Ladd

Printed name

Chief Financial Officer

Position or relationship to debtor

Fill in this information to identify the case:
 Debtor name Art Van Furniture, LLC et al.
 United States Bankruptcy Court for the: District of Delaware
 Case number (if known): _____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: Consolidated List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders 12/15

A list of creditors holding the 30 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 30 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	The Sussman Agency 29200 Northwestern Highway Suite 130 Southfield, MI 48094	Attn: Alan Sussman Title: President Phone: (248) 353-5300 Email: alan@thesussmanagency.com Fax: (248) 353-3800	Trade Payable			\$ 7,818,533	
2	La-Z-Boy Chair Company One La-Z-Boy Drive Monroe, MI 48162	Attn: Darrell Edwards Title: Senior Vice President & Chief Operating Officer Phone: (734) 242-1444 Email: darrell.edwards@la-z-boy.com Fax: (734) 457-2005	Trade Payable			\$ 5,195,593	
3	Sealy Mattress Company 1 Office Parkway Sealy Drive Trinity, NC 27370	Attn: Scott Thompson Title: Chief Executive Officer Phone: (336) 861-3500 Email: scott.thompson@tempursealy.com	Trade Payable			\$ 4,139,554	
4	Kuka (HK) Trade Co., Limited RM 6 13A/F World Finance Ctr Harbour City South Twr 17 Canton Road Tsim Sha Tsui, Hong Kong	Phone: (+852) 2577-7721	Trade Payable			\$ 3,818,838	
5	United Furniture Industries 5380 Highway 145 South Tupelo, MS 38801	Attn: Gene Picree Title: Vice President of Manufacturing Phone: (662) 447-4135 Email: pierce@unitedfurnituresantarosa.com Fax: (662) 447-0103	Trade Payable			\$ 3,292,758	
6	Flexsteel Industries Inc. 385 Bell Street Dubuque, IA 52001	Attn: Jerry Dittmer Title: President & Chief Executive Officer Phone: (563) 556-7730 Email: jdittmer@flexsteel.com Fax: (563) 556-8345	Trade Payable			\$ 3,026,863	
7	Simmons Manufacturing Company, LLC 1 Concourse Parkway Northeast Suite 800 Atlanta, GA 30328	Attn: David Swift Title: Chairman & Chief Executive Officer Phone: (877) 399-9397 Email: dswift@sertasimmons.com	Trade Payable			\$ 2,907,759	

Debtor Art Van Furniture, LLC et al.

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
8 Tempur-Pedic Inc. 1000 Tempur Way Lexington, KY 40511	Attn: Scott Thompson Title: Chairman, President & Chief Executive Officer Phone: (336) 861-3500 Email: scott.thompson@tempursealy.com Fax: (859) 514-4422	Trade Payable				\$ 2,397,139
9 Southern Motion Inc. 298 Henry Southern Drive P.O. Box 1064 Pontotoc, MS 38863	Attn: Roger Bland Title: Chief Executive Officer Phone: (662) 488-4007 Email: rbland@southernmotion.com Fax: (662) 488-4000	Trade Payable				\$ 2,378,693
10 Stearns & Foster Company 1000 Tempur Way Lexington, KY 40511	Attn: Scott Thompson Title: Chairman, President & Chief Executive Officer Phone: (336) 861-3500 Email: scott.thompson@tempursealy.com	Trade Payable				\$ 2,366,240
11 H M Richards Inc. 414 Co Road 2790 Guntown, MS 38849	Attn: Joe A. Tarrant Jr. Title: Vice President of Operations Phone: (662) 365-9485 Email: jtarrant@hmrichards.com Fax: (662) 365-9490	Trade Payable				\$ 2,063,173
12 Franklin Corporation 600 Franklin Drive Houston, MS 38851	Attn: Hassell Franklin Title: Chief Executive Officer Phone: (662) 456-4286 Email: hassellfranklin@franklincorp.com Fax: (662) 456-3156	Trade Payable				\$ 1,911,637
13 Kuehne & Nagel Inc. Exchange PI 10 Jersey City, NJ 07302-3920	Attn: Detlef Trefzger Title: Chief Executive Officer Phone: (210) 413-5500 Email: detlef.trefzger@kuehne-nagel.com Fax: (201) 413-5777	Trade Payable				\$ 1,896,522
14 Serta Restokraft Mattress Co. 38025 Jaykay Drive Romulus, MI 48174	Attn: Bob Mahin Title: Vice President Phone: (734) 727-9000 Email: bmalin@serta.com Fax: (734) 326-1525	Trade Payable				\$ 1,749,982
15 England Furniture Inc. 145 England Drive New Tazewell, TN 37825	Phone: (423) 626-5211 Fax: (423) 626-9641	Trade Payable				\$ 1,732,285
16 Ashley Furniture Industries, Inc. 1 Ashley Way Arcadia, WI 54612-1218	Attn: Todd Wanek Title: President & Chief Executive Officer Phone: (608) 323-3377 Email: twanek@ashleyfurniture.com Fax: (608) 323-6139	Trade Payable				\$ 1,506,565
17 Simon Li Furniture 200 E. Commerce Avenue High Point, NC 27260	Attn: Simon Lichtenberg Title: Chief Executive Officer Phone: (336) 822 2710 Email: simonli@trayton.com	Trade Payable				\$ 1,504,196
18 Kingsdown Inc. 126 W. Holt Street Mebane, NC 27302-2622	Attn: Thomas McLean Title: Executive Vice President Phone: (919) 563-3531 Email: tunclean@kingsdown.com	Trade Payable				\$ 1,452,729
19 Fusion Furniture Inc. 957 Pontotoc County Industrial Pkwy Ecran, MS 38841	Attn: Bo Robbins Title: President Phone: (662) 489-1296 Email: brobbins@fusionfurnitureinc.com	Trade Payable				\$ 1,326,778

Debtor Art Van Furniture, LLC et al.

Case number (if known) _____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
20	Elite Rewards 5111 Central Avenue St. Petersburg, FL 33710	Phone: (727) 290-2472	Trade Payable				\$ 1,323,676
21	Liberty Furniture Industries Inc. 6021 Greensboro Drive Atlanta, GA 30336	Attn: Jason Brian Title: Executive Vice President Phone: (404) 629-1003 Email: jasonbrian@libertyfurn.com	Trade Payable				\$ 1,140,744
22	Standard Furniture Manufacturing, LLC 801 US-31 Bay Minette, AL 36507	Attn: Tim Ussery Title: President Phone: (251) 937-6741 Email: tim.ussery@sfinco.com	Trade Payable				\$ 1,090,297
23	Ascion LLC 750 Denison Court Bloomfield Hills, MI 48302	Attn: Martin Rawls-Meehan Title: President & Chief Executive Officer Phone: (248) 409-5656 Email: martin@reverie.com Fax: (248) 409-5657	Trade Payable				\$ 1,089,345
24	A-America, Inc. 800 Milwaukee Avenue N. Algona, WA 98001	Attn: Fred G. Rohrbach Title: Chief Executive Officer Phone: (206) 575-3044	Trade Payable				\$ 1,034,630
25	Michael Nicholas Designs 2330 Raymer Avenue Fullerton, CA 92336	Attn: Mike Cimarusti Title: Chief Executive Officer Phone: (714) 562-8101 Email: mcimarusti@mndca.com	Trade Payable				\$ 946,875
26	Signal Restoration Services 2490 Industrial Row Drive Troy, MI 48084	Attn: Frank Torre Title: Managing Partner Phone: (248) 288-6300 Email: ftorre@signalrestoration.com	Trade Payable				\$ 946,567
27	New Classic Furniture 7351 McGuire Blvd. Fontana, CA 92336	Attn: Mitch Markowitz Title: Chief Executive Officer Phone: (909) 484-7676 Email: mitch.markowitz@newclassicfurniture.com Fax: (909) 484-2840	Trade Payable				\$ 834,149
28	Max Home LLC 101 Max Place Fulton, MS 38843	Attn: Larry Gentry Title: Chief Financial Officer Phone: (662) 862-9966 Fax: (662) 862-9969	Trade Payable				\$ 819,998
29	Jackson Furniture / Catnapper 1910 King Edward Avenue Cleveland, TN 37311	Attn: W. Ronald Jackson Title: President Phone: (423) 476-8544	Trade Payable				\$ 784,567
30	Bedgear, LLC 100 Bi-County Blvd. Suite 101 Farmingdale, NY 11735	Attn: Eugene Alletto Title: Chief Executive Officer Phone: (631) 414-7758 Email: ealletto@bedgear.com	Trade Payable				\$ 763,084

Note: Unsecured amounts contain projected estimates of pre-petition liability as of the Petition Date and are subject to change as accrued liabilities are invoiced.