

United States Bankruptcy Court
Southern District of Florida

In re **Emanuel Louis Cohen**,
 Debtor

Case No. **14-23125**

Chapter **11**

SUMMARY OF SCHEDULES - AMENDED

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts of all claims from Schedules D, E, and F to determine the total amount of the debtor's liabilities. Individual debtors must also complete the "Statistical Summary of Certain Liabilities and Related Data" if they file a case under chapter 7, 11, or 13.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	3,500,000.00		
B - Personal Property	Yes	6	3,199,546.49		
C - Property Claimed as Exempt	Yes	2			
D - Creditors Holding Secured Claims	Yes	1		2,600,857.97	
E - Creditors Holding Unsecured Priority Claims (Total of Claims on Schedule E)	Yes	2		0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	3		11,500,641.98	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	2			
I - Current Income of Individual Debtor(s)	Yes	2			8,372.00
J - Current Expenditures of Individual Debtor(s)	Yes	2			30,243.54
Total Number of Sheets of ALL Schedules		22			
Total Assets			6,699,546.49		
Total Liabilities				14,101,499.95	

United States Bankruptcy Court
Southern District of Florida

In re **Emanuel Louis Cohen**,
 Debtor

Case No. **14-23125**

Chapter **11**

STATISTICAL SUMMARY OF CERTAIN LIABILITIES AND RELATED DATA (28 U.S.C. § 159)

If you are an individual debtor whose debts are primarily consumer debts, as defined in § 101(8) of the Bankruptcy Code (11 U.S.C. § 101(8)), filing a case under chapter 7, 11 or 13, you must report all information requested below.

- ☐ Check this box if you are an individual debtor whose debts are NOT primarily consumer debts. You are not required to report any information here.

This information is for statistical purposes only under 28 U.S.C. § 159.

Summarize the following types of liabilities, as reported in the Schedules, and total them.

Type of Liability	Amount
Domestic Support Obligations (from Schedule E)	
Taxes and Certain Other Debts Owed to Governmental Units (from Schedule E)	
Claims for Death or Personal Injury While Debtor Was Intoxicated (from Schedule E) (whether disputed or undisputed)	
Student Loan Obligations (from Schedule F)	
Domestic Support, Separation Agreement, and Divorce Decree Obligations Not Reported on Schedule E	
Obligations to Pension or Profit-Sharing, and Other Similar Obligations (from Schedule F)	
TOTAL	

State the following:

Average Income (from Schedule I, Line 12)	
Average Expenses (from Schedule J, Line 22)	
Current Monthly Income (from Form 22A Line 12; OR, Form 22B Line 11; OR, Form 22C Line 20)	

State the following:

1. Total from Schedule D, "UNSECURED PORTION, IF ANY" column		
2. Total from Schedule E, "AMOUNT ENTITLED TO PRIORITY" column		
3. Total from Schedule E, "AMOUNT NOT ENTITLED TO PRIORITY, IF ANY" column		
4. Total from Schedule F		
5. Total of non-priority unsecured debt (sum of 1, 3, and 4)		

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories, place an "x" in the appropriate position in the column labeled "None." If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, both, or the marital community own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petitioner is filed, state the amount of any exemptions claimed only in Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property." If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand		Cash in wallet	-	0.00
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.		Wells Fargo checking acct # 7188	J	6,063.35
		Wells Fargo checking acct # 5726	J	24,985.70
		Wells Fargo checking acct # 5739	J	8,695.26
		Wells Fargo checking acct # 3251	J	5,852.18
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.		Household goods & furnishings	J	134,150.00
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.		Approx 1500 Various CDs	-	200.00
6. Wearing apparel.		Debtor's clothing no value to estate	-	0.00
7. Furs and jewelry.		7 watches - \$4,600.00 1 ring - \$50.00 1 bracelet - \$200.00	-	4,850.00
8. Firearms and sports, photographic, and other hobby equipment.		Smith Wesson model 19 - \$500.00 Ruger \$500.00	-	1,000.00
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		Debtor is the beneficiary of AXA Life Insurance policy owned by non-filing spouse face value \$500,000.00 less any loans	-	0.00
10. Annuities. Itemize and name each issuer.	X			
Sub-Total > (Total of this page)				185,796.49

3 continuation sheets attached to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X			
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Give particulars.	X			
13. Stock and interests in incorporated and unincorporated businesses. Itemize.		DIT, Inc Filed chapter 11 (case no. 14-23126-EPK). Debtor does not believe this business has any value to his estate. Debtor has 100% interest	-	0.00
		Salon's Best, Inc Filed chapter 11 (case no. 14-23129-PGH). Debtor does not believe this business has any value to his estate. Debtor has 100% interest	-	0.00
		Tu Bears Debtor has 100% interest Liabilities exceed assets	-	0.00
		STS Sales Inc Debtor has 100% interest Not operating	-	0.00
		High Point Debtor has 100% interest Not operating	-	0.00
14. Interests in partnerships or joint ventures. Itemize.	X			
15. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
16. Accounts receivable.	X			
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			

Sub-Total > **0.00**
(Total of this page)

Sheet **1** of **3** continuation sheets attached
to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
18. Other liquidated debts owed to debtor including tax refunds. Give particulars.		DIT, Inc Debt is uncollectible	-	3,000,000.00
		potential 2013 tax refund	J	Unknown
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.		Emanuel L. Cohen Revocable Trust Agreement no value to estate	-	0.00
20. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X			
22. Patents, copyrights, and other intellectual property. Give particulars.	X			
23. Licenses, franchises, and other general intangibles. Give particulars.	X			
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.	X			
25. Automobiles, trucks, trailers, and other vehicles and accessories.		2008 Chevy Suburban Vehicle in possession of Tom Thompson	-	13,750.00
26. Boats, motors, and accessories.	X			
27. Aircraft and accessories.	X			
28. Office equipment, furnishings, and supplies.	X			

Sub-Total > **3,013,750.00**
(Total of this page)

Sheet 2 of 3 continuation sheets attached
to the Schedule of Personal Property

B6B (Official Form 6B) (12/07) - Cont.

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE B - PERSONAL PROPERTY - AMENDED

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
29. Machinery, fixtures, equipment, and supplies used in business.	X			
30. Inventory.	X			
31. Animals.	X			
32. Crops - growing or harvested. Give particulars.	X			
33. Farming equipment and implements.	X			
34. Farm supplies, chemicals, and feed.	X			
35. Other personal property of any kind not already listed. Itemize.		Debtor receives \$2,372.00/monthly Social Security benefits	-	0.00

Sub-Total > **0.00**
(Total of this page)
Total > **3,199,546.49**

(Report also on Summary of Schedules)

Sheet **3** of **3** continuation sheets attached
to the Schedule of Personal Property

NAME: Emanuel CohenDATE: June 15, 2014

SCHEDULE B – PERSONAL PROPERTY
ITEM 4 – HOUSEHOLD GOODS AND FURNISHINGS

Please fill in the quantity to the left of the appropriate item which is contained in your home. Blank lines are provided for items not listed at the end of each list. To the right of each item, please fill in the market value of each item. Use additional pages, if needed.

LIVING ROOM

✓ Sofa \$3000
 ✓ Armchair \$500
 ✓ Loveseat \$1500
 ✓ Cocktail Table \$500
 ✓ End Table \$500
 ✓ Picture \$7000
 ✓ Lamp \$7000
 Credenza \$
 Bookcase \$
 Desk \$
 Wall Unit \$
 Bar \$
 Piano \$
 Organ \$
 Recliner \$
 ✓ Painting \$10,000
 Plant \$

Total \$ 25,800Approx. age 15 yrs**KITCHEN**

✓ Dinette Table \$5000
 ✓ & Chairs \$
 ✓ Microwave \$500
 Toaster Oven \$
 ✓ Dishes, Pots/ \$2000
 Pans, Silverware, etc.
 ✓ TV (Size 36) \$300
 \$
 \$

Total \$ 8000Approx. age 2-4 yrs**FAMILY ROOM**

Sofa Bed \$
 ✓ Sofa \$5000
 ✓ Chair \$1500
 ✓ Loveseat \$5000
 Coffee Table \$
 Cocktail Table \$
 Desk \$
 ✓ Lamp \$750
 Bookcase \$
 ✓ Ent. Center \$5000
 Stereo \$

✓ TV (Size 58) \$3500
 Bridge Table \$
 & Chairs \$
 ✓ Painting \$1000
 Plant \$
 Recliner \$
 CD Player \$

Total \$ 18,750Approx. age 15 yrs**DINING ROOM**

✓ Dining Table \$3000
 ✓ Dining Chair \$4000
 ✓ Breakfront \$3000
 ✓ Buffet \$10,000
 China Cabinet \$
 Picture \$
 Plant \$
 Armoire \$

Total \$ 54,000Approx. age 15 yrs**PATIO**

Patio Table \$
 ✓ Patio Chairs \$800
 Umbrella \$
 Lounge \$
 Grill \$
 Sofa \$

Total \$ 800Approx. age 6 yrs**POOL AREA**

Lounge \$
 Chair \$
 Table \$
 Umbrella \$
 Pool Equip. \$

\$
 \$
 Total \$

Approx. age

MASTER BEDROOM

✓ Bed \$500
 Waterbed \$
 ✓ Headboard \$500
 Dresser \$
 ✓ Night Table \$400
 ✓ Lamp \$300
 Vanity \$
 ✓ Chair \$1000
 ✓ Picture \$300
 Footstool/ Chest \$
 ✓ TV (Size 40) \$500
 VCR \$

Total \$ 3500Approx. age 15 yrs**BEDROOM #2**

✓ Bed \$300
 Waterbed \$
 ✓ Headboard \$500
 Dresser \$
 ✓ Night Table \$400
 ✓ Lamp \$
 Vanity \$
 ✓ Chair \$300
 ✓ Picture \$300
 Footstool/ Chest \$
 ✓ TV (Size 36) \$500
 VCR \$

Total \$ 2300Approx. age 15 yrs**BEDROOM #3**

Bed \$
 Waterbed \$
 Headboard \$

1 Couch \$2300
 1 Dresser \$1800
 1 Night Table \$1800
 1 Lamp \$
 1 Vanity \$
 1 Chair \$1000
 1 Picture \$5000
 1 Footstool/
 Chest \$
 1 TV (Size 72") \$2500
 1 VCR \$

\$
 \$
 \$

Total \$ 6300
 Approx. age 3 years

1 BEDROOM #4
 1 Bed \$5000
 1 Waterbed \$
 1 Headboard \$
 1 Dresser \$
 1 Night Table \$3000
 1 Lamp \$7000
 1 Vanity \$
 1 Chair \$3300
 1 Picture \$7000
 1 Footstool/
 Chest \$
 1 TV (Size 36") \$500
 1 VCR \$

\$
 \$
 \$

Total \$ 11000
 Approx. age 10 years

ITEMS NOT OTHERWISE LISTED

Freezer \$
 Compactor \$
 TV (Size) \$
 Window A/C \$
 VCR \$
 Video Games,
 Tapes \$
 ✓ Vacuum
 Cleaner \$200
 ✓ Copy
 Machine \$300
 Typewriter \$
 Fax Machine \$
 ✓ Computer \$500
 Comp. \$
 Printer \$
 Comp. \$
 Scanner \$
 Baby
 Furniture,
 Toys,
 Playpen, etc \$

Sewing Mach \$
 Bicycle \$
 Hand Tools \$200
 Antiques \$
 Musical
 Instruments \$
 Metal File
 Cabinet \$
 Lawn Mower
 Other
 Garden
 Equip. \$
 Public
 Warehouse
 Contents \$
 \$
 \$

Total \$ 1200.00
 Approx. age 5 years

Total this page \$ 19000.00
 Plus total from
 Page 1 \$ 115,150.00

Item 4 Total \$ 134,150.00

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT - AMENDED

Debtor claims the exemptions to which debtor is entitled under:

(Check one box)

☐ 11 U.S.C. § 522(b)(2)☒ 11 U.S.C. § 522(b)(3)☒ Check if debtor claims a homestead exemption that exceeds \$155,675. (Amount subject to adjustment on 4/1/16, and every three years thereafter with respect to cases commenced on or after the date of adjustment.)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
Real Property			
Debtor's residence	Fla. Const. art. X, § 4(a)(1); Fla. Stat. Ann. §§ 222.01 & 222.02	100%	3,500,000.00
600 SE 5th Avenue, Apt. 508S	11 U.S.C. § 522(b)(3)(B)	100%	
Boca Raton, FL 33432			
Debtor is retaining			
Checking, Savings, or Other Financial Accounts, Certificates of Deposit			
Wells Fargo checking acct # 7188	11 U.S.C. § 522(b)(3)(B)	100%	6,063.35
Wells Fargo checking acct # 5726	11 U.S.C. § 522(b)(3)(B)	100%	24,985.70
Wells Fargo checking acct # 5739	11 U.S.C. § 522(b)(3)(B)	100%	8,695.26
Wells Fargo checking acct # 3251	11 U.S.C. § 522(b)(3)(B)	100%	5,852.18
Household Goods and Furnishings			
Household goods & furnishings	11 U.S.C. § 522(b)(3)(B)	100%	134,150.00
Wearing Apparel			
Debtor's clothing	Fla. Const. art. X, § 4(a)(2)	100%	0.00
no value to estate			
Furs and Jewelry			
7 watches - \$4,600.00	Fla. Const. art. X, § 4(a)(2)	1,000.00	4,850.00
1 ring - \$50.00			
1 bracelet - \$200.00			
Interests in Insurance Policies			
Debtor is the beneficiary of AXA Life Insurance policy owned by non-filing spouse	Fla. Const. art. X, § 4(a)(2)	100%	0.00
face value \$500,000.00 less any loans			
Stock and Interests in Businesses			
DIT, Inc	Fla. Const. art. X, § 4(a)(2)	100%	0.00
Filed chapter 11 (case no. 14-23126-EPK).			
Debtor does not believe this business has any value to his estate.			
Debtor has 100% interest			
Salon's Best, Inc	Fla. Const. art. X, § 4(a)(2)	100%	0.00
Filed chapter 11 (case no. 14-23129-PGH).			
Debtor does not believe this business has any value to his estate.			
Debtor has 100% interest			
Tu Bears	Fla. Const. art. X, § 4(a)(2)	100%	0.00
Debtor has 100% interest			
Liabilities exceed assets			

B6C (Official Form 6C) (4/13) -- Cont.

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE C - PROPERTY CLAIMED AS EXEMPT - AMENDED

(Continuation Sheet)

Description of Property	Specify Law Providing Each Exemption	Value of Claimed Exemption	Current Value of Property Without Deducting Exemption
STS Sales Inc Debtor has 100% interest Not operating	Fla. Const. art. X, § 4(a)(2)	100%	0.00
High Point Debtor has 100% interest Not operating	Fla. Const. art. X, § 4(a)(2)	100%	0.00
<u>Other Liquidated Debts Owing Debtor Including Tax Refund</u> potential 2013 tax refund	11 U.S.C. § 522(b)(3)(B)	100%	Unknown
<u>Automobiles, Trucks, Trailers, and Other Vehicles</u> 2008 Chevy Suburban Vehicle in possession of Tom Thompson	Fla. Stat. Ann. § 222.25(1)	1,000.00	13,750.00
<u>Other Personal Property of Any Kind Not Already Listed</u> Debtor receives \$2,372.00/monthly Social Security benefits	42 U.S.C. § 407 42 USC Sec 401	100% 100%	0.00

B6F (Official Form 6F) (12/07)

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

AMENDED SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS

State the name, mailing address, including zip code, and last four digits of any account number, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the date of filing of the petition. The complete account number of any account the debtor has with the creditor is useful to the trustee and the creditor and may be provided if the debtor chooses to do so. If a minor child is a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m). Do not include claims listed in Schedules D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H - Codebtors. If a joint petition is filed, state whether the husband, wife, both of them, or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of all claims listed on this schedule in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules and, if the debtor is an individual with primarily consumer debts, report this total also on the Statistical Summary of Certain Liabilities and Related Data.

☐ Check this box if debtor has no creditors holding unsecured claims to report on this Schedule F.

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T O R H U S B A N D W I F E J O I N T C O M M U N I T Y	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM. IF CLAIM IS SUBJECT TO SETOFF, SO STATE.				
Account No. American Express POB 650448 Dallas, TX 75265-0448	-	2013-2014 consumer purchases				11,963.99
Account No. Bank Hapoalim BM New York c/o Peter H. Levitt, Esq Shutts & Bowen LLP 1500 Miami Ctr, 201 S Biscayne Blvd Miami, FL 33131	X	2012 Trade Debt	X	X	X	4,816,666.35
Account No. 6319 Citi Cards Processing Center Des Moines, IA 50363-0005	-	2013-2014 consumer purchases				44,493.98
Account No. 1489 Citi Cards Processing Center Des Moines, IA 50363-0005	X -	2013-2014 consumer purchases				13,517.66
Subtotal (Total of this page)						4,886,641.98

2 continuation sheets attached

B6F (Official Form 6F) (12/07) - Cont.

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

AMENDED
SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community		C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H	W				
Account No.							
Harold Ickovics c/o Howard Bregman, Esq. Fox Rothschild LLP 222 Lakeview Avenue, Suite 700 West Palm Beach, FL 33401	X				X	X	3,700,000.00
Account No.							
Harvey Millstein 250 E 63 St New York, NY 10021	X				X	X	200,000.00
Account No.							
Kenco & Carol Cohen 140 E 72 St New York, NY 10021	X				X	X	900,000.00
Account No.							
Kenneth Karlstein 15 W 81 St New York, NY 10024	X				X	X	279,000.00
Account No.							
KTR Property Trust 300 Barr Harbor Dr Ste 150 Conshohocken, PA 19428	X -				X	X	0.00
Sheet no. <u>1</u> of <u>2</u> sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims							
Subtotal (Total of this page)							5,079,000.00

B6F (Official Form 6F) (12/07) - Cont.

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

AMENDED
SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS
 (Continuation Sheet)

CREDITOR'S NAME, MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B O R	Husband, Wife, Joint, or Community	C O N T I N G E N T	U N L I Q U I D A T E D	D I S P U T E D	AMOUNT OF CLAIM
		H W J C				
Account No.						
Lou Pell 1 W 72 St New York, NY 10021	X	2009-2014 Trade Debt	X	X	X	260,000.00
Account No.						
Peter Dosik 4400 Federal Hwy Boca Raton, FL	X	2009-2014 Trade Debt	X	X	X	375,000.00
Account No.						
Slatington POB 929 Boca Raton, FL 00033-3432	X	2009-2014 Trade Debt	X	X	X	900,000.00
Account No.						
Account No.						
Sheet no. 2 of 2 sheets attached to Schedule of Creditors Holding Unsecured Nonpriority Claims						Subtotal (Total of this page)
						1,535,000.00
						Total (Report on Summary of Schedules)
						11,500,641.98

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE H - CODEBTORS - AMENDED

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
D.I.T., Inc.	Bank Hapoalim BM New York c/o Peter H. Levitt, Esq Shutts & Bowen LLP 1500 Miami Ctr, 201 S Biscayne Blvd Miami, FL 33131
D.I.T., Inc.	Harold Ickovics c/o Howard Bregman, Esq. Fox Rothschild LLP 222 Lakeview Avenue, Suite 700 West Palm Beach, FL 33401
D.I.T., Inc.	Harvey Millstein 250 E 63 St New York, NY 10021
D.I.T., Inc.	Kenco & Carol Cohen 140 E 72 St New York, NY 10021
D.I.T., Inc.	Kenneth Karlstein 15 W 81 St New York, NY 10024
D.I.T., Inc.	KTR Property Trust 300 Barr Harbor Dr Ste 150 Conshohocken, PA 19428
D.I.T., Inc.	Lou Pell 1 W 72 St New York, NY 10021
D.I.T., Inc.	Peter Dosik 4400 Federal Hwy Boca Raton, FL
D.I.T., Inc.	Slatington POB 929 Boca Raton, FL 00033-3432
D.I.T., Inc.	Citi Cards Processing Center Des Moines, IA 50363-0005

In re **Emanuel Louis Cohen**Case No. **14-23125**

Debtor

SCHEDULE H - CODEBTORS - AMENDED

(Continuation Sheet)

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
Salon's Best	Bank Hapoalim BM New York c/o Peter H. Levitt, Esq Shutts & Bowen LLP 1500 Miami Ctr, 201 S Biscayne Blvd Miami, FL 33131
Salon's Best	Harold Ickovics c/o Howard Bregman, Esq. Fox Rothschild LLP 222 Lakeview Avenue, Suite 700 West Palm Beach, FL 33401
Salon's Best	Harvey Millstein 250 E 63 St New York, NY 10021
Salon's Best	Kenco & Carol Cohen 140 E 72 St New York, NY 10021
Salon's Best	Kenneth Karlstein 15 W 81 St New York, NY 10024
Salon's Best	Lou Pell 1 W 72 St New York, NY 10021
Salon's Best	Peter Dosik 4400 Federal Hwy Boca Raton, FL
Salon's Best	Slatington POB 929 Boca Raton, FL 00033-3432

B6 Declaration (Official Form 6 - Declaration). (12/07)

**United States Bankruptcy Court
Southern District of Florida**

In re **Emanuel Louis Cohen**

Debtor(s)

Case No. **14-23125**

Chapter **11**

DECLARATION CONCERNING DEBTOR'S SCHEDULES

DECLARATION UNDER PENALTY OF PERJURY BY INDIVIDUAL DEBTOR

I declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of **15** sheets, and that they are true and correct to the best of my knowledge, information, and belief.

Date **9/5/2014**

Signature /s/

Emanuel Louis Cohen

Debtor

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.