UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
BARCALOUNGER CORPORATION, et al.,[1]	)	Case No. 10-11637 (BLS)
	)	
Debtors.	)	Jointly Administered
	)	

CERTIFICATE OF SERVICE

Courtney E. Barr, an attorney, hereby certifies that before 4:00 p.m. on March 15, 2011, she caused true and correct copies of the **Eighth Monthly Fee Application of Locke Lord Bissell & Liddell for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from February 1, 2011 through February 28, 2011** and the **Notice of Application** related thereto, both attached hereto as Exhibit A, to be served by prepaid, first-class U.S. Mail upon the parties listed on Exhibit B.

Dated: Chicago, Illinois
March 16, 2011

Respectfully submitted,

LOCKE LORD BISSELL & LIDDELL LLP
/s/ *Courtney E. Barr*
Courtney E. Barr (Admitted Pro Hac Vice)
111 S. Wacker Drive
Chicago, Illinois 60606-4410
Telephone: (312) 443-0700
Fax: (312) 443-0336

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Barcalounger Corporation (9018); and American of Martinsville, Inc. (6836). The location of the Debtors' corporate headquarters and service address is: 128 East Church Street, Martinsville, Virginia 24112.

EXHIBIT A

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
BARCALOUNGER CORPORATION, et al.,[1]	)	Case No. 10-11637 (BLS)
	)	
Debtors.	)	Jointly Administered
	)	
	)	**Objection Deadline: April 4, 2011 at 4:00 p.m. (ET)**
	)	**Hearing Date: Only if an objection is filed.**

EIGHTH MONTHLY FEE APPLICATION OF LOCKE LORD BISSELL & LIDDELL LLP FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES AS CO-COUNSEL TO THE DEBTORS FOR THE PERIOD FROM FEBRUARY 1, 2011 THROUGH FEBRUARY 28, 2011

Name of Applicant:	Locke Lord Bissell & Liddell LLP
Authorized to Provide Professional Services to:	Barcalounger Corporation and American of Martinsville, Inc. (the "Debtors")
Date of Retention:	*nunc pro tunc* to May 19, 2010
Period for Which Compensation and Reimbursement is Sought:	February 1, 2011 through February 28, 2011
Amount of Compensation Sought as Actual, Reasonable and Necessary:	$5,841.20 (80% of $7,301.50)
Amount of Expense Reimbursement Sought as Actual, Reasonable and Necessary:	$237.84

No time expended for preparation of this fee application is requested herein but will be requested in the Applicant's subsequent fee applications.

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Barcalounger Corporation (9018); and American of Martinsville, Inc. (6836). The location of the Debtors' corporate headquarters and service address is: 128 East Church Street, Martinsville, Virginia 24112.

This is the eighth monthly fee application filed by Locke Lord Bissell & Liddell LLP in this case. A summary of the first seven monthly fee applications and the first interim fee application is as follows:

Date & Docket No. Filed	**Period Covered**	**Requested Fees**	**Requested Expenses**	**CNO Date & Docket No.**	**Amount of Fees Authorized to be Paid**	**Amount of Expenses Authorized to be Paid (100%)**	**Unapproved Holdback (20% of Monthly Fees)**
8/20/2010 [**Monthly**] [215]	5/19/2010 – 7/31/2010	$521,455	$15,874.84	CNO 9/13/2010 [236]	$417,156	$15,874.84	$104,299
9/15/2010 [**Monthly**] [247]	8/1/2010 – 8/31/2010	$161,785	$10,114.05	CNO 10/7/2010 [279]	$129,416	$10,114.05	$32,369
9/17/2010 [**Interim**] [255]	5/19/2010 – 8/31/2010	$683,240	$25,988.89	Order 10/13/2010 [304]	$683,240	$25,988.89	($136,668)
SUBTOTAL		**$683,240**	**$25,988.89**		**$683,240**	**$25,988.89**	**$0**
10/15/2010 [**Monthly**] [309]	9/1/2010 – 9/30/2010	$91,026	$241.91	CNO 11/8/2010 [328]	$72,820.80	$241.91	$18,205.20
11/15/2010 [**Monthly**] [338]	10/1/2010 – 10/31/2010	$30,010	$404.43	CNO 12/8/2010 [363]	$24,008	$404.43	$6,002
12/15/2010 [**Monthly**] [369]	11/1/2010 - 11/30/2010	$5,052	$.24	CNO 1/6/2010 [388]	$4,041.60	$.24	$1,010.40
1/14/2011 [**Monthly**] [397]	12/1/2010 – 12/31/2010	$3,212	$29.88	CNO 2/7/2011 [413]	$2,569.60	$29.88	$642.40
2/15/2011 [**Monthly**] [421]	1/1/2011 – 1/31/2011	$2,034.50	$18.04	CNO 3/9/2011 [433]	$1,627.60	$18.04	$406.90
TOTAL		**$814,574.50**	**$26,683.39**		**$788,307.60**	**$26,683.39**	**$26,266.90**

The LLBL professionals rendering services in these cases during the Compensation Period are:

Name of Professional Person	Position with the Applicant	Department	Hourly Billing Rate	Total Billed Hours	Total Compensation
Laurence A. Hansen	Partner	Tax	$705	5.3	$3,736.50
Brian A. Raynor	Associate	Bankruptcy	$310	11.5	$3,565.00
TOTAL				**16.8**	**$7,301.50**
				Blended Rate:	**$434.61**

COMPENSATION BY PROJECT CATEGORY

PROJECT CATEGORY	TOTAL BILLED HOURS	TOTAL FEES REQUESTED
Case Administration	0	$0
Asset Analysis and Recovery	0	$0
Asset Disposition	0	$0
Relief from Stay/Adequate Protection Proceedings	0	$0
Meetings of and Communication with Creditors	0	$0
Fee/Employment Applications	3.1	$961
Fee/Employment Objections	0	$0
Avoidance Action Analysis	0	$0
Assumption/Rejection of Leases and Contracts	0	$0
Other Contested Matters	8.4	$2,604
Non-Working Travel	0	$0
Business Operations	0	$0
Employee Benefits/ Pensions	0	$0
Financing/Cash Collections	0	$0
Tax Issues	5.3	$3,736.50
Real Estate	0	$0
Board of Directors Matters	0	$0
Claims Administration and Objections	0	$0
Plan and Disclosure Statement	0	$0
General Bankruptcy Advice/Opinions	0	$0
Restructuring	0	$0
Total:	**16.8**	**$7,301.50**

EXPENSE SUMMARY

EXPENSE CATEGORY (Examples)	SERVICE PROVIDER (if applicable)	TOTAL EXPENSES
Telephone		$2.72
FedEx Shipments		$20.82
Photocopies		$.80
Lexis Research		$210.78
Internet Research	PACER	$2.72
Total:		**$237.84**

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
BARCALOUNGER CORPORATION, et al.,[1]	)	Case No. 10-11637 (BLS)
	)	
Debtors.	)	Jointly Administered
	)	
	)	**Objection Deadline: April 4, 2011 at 4:00 p.m. (ET)**
	)	**Hearing Date: Only if an objection is filed.**

EIGHTH MONTHLY FEE APPLICATION OF LOCKE LORD BISSELL & LIDDELL LLP FOR COMPENSATION AND REIMBURSEMENT OF EXPENSES AS CO-COUNSEL TO THE DEBTORS FOR THE PERIOD FROM FEBRUARY 1, 2011 THROUGH FEBRUARY 28, 2011

Locke Lord Bissell & Liddell LLP ("LLBL"), co-counsel to Barcalounger Corporation and American of Martinsville, Inc. (collectively, the "Debtors") in the above-captioned cases, hereby submits its Eighth Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from February 1, 2011 through February 28, 2011 (the "Application") pursuant to sections 330 and 331 of the United States Code (the "Bankruptcy Code"), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and the Local Rules of Practice and Procedure for the United States Bankruptcy Court for the District of Delaware (the "Local Rules"). By this Application, LLBL seeks (i) compensation in the amount of $5,841.20 (80% of $7,301.50) for the reasonable and necessary legal services LLBL rendered to the Debtors from February 1, 2011 through February 28, 2011 (the "Compensation Period"); and (ii) reimbursement for the actual and necessary expenses that LLBL incurred in the amount of $237.84 during the Compensation Period. In support hereof, LLBL respectfully states:

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Barcalounger Corporation (9018); and American of Martinsville, Inc. (6836). The location of the Debtors' corporate headquarters and service address is: 128 East Church Street, Martinsville, Virginia 24112.

I.
JURISDICTION AND VENUE

1. This Court has jurisdiction over this Application pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(A) and (B). Venue of these cases and this Application is proper in this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

2. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code. The relief requested herein is also appropriate under the Administrative Order Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals (the "Interim Compensation Procedures Order") [Docket No. 86] entered by the Court in the above-captioned cases.

II.
BACKGROUND

3. On May 19, 2010 (the "Petition Date"), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the United States Bankruptcy Court for the District of Delaware (the "Court") commencing the above-captioned chapter 11 cases. The factual background regarding the Debtors, including their business operations, their capital and debt structure, and the events leading to the filing of these bankruptcy cases, is set forth in detail in Declaration in Support of the Chapter 11 Petitions and the First Day Pleadings dated May 19, 2010 (the "First Day Declaration") [Docket No. 3].[2]

4. The Debtors have continued in possession of their respective properties and have continued to operate and maintain their business as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

[2] Capitalized terms used but not defined herein shall have the meaning ascribed to them in the First Day Declaration.

5. No trustee or examiner has been appointed in these cases. On May 28, 2010, the United States Trustee appointed an official committee of unsecured creditors (the "Committee").

6. On August 19, 2010, the Court entered an Order Approving Sale of Business-Related Assets Free and Clear of Claims, Liens, Encumbrances and Interests (the "Sale Order") [Docket No. 212]. The sale of substantially all of the Debtors' assets has been consummated.

III.
SERVICES RENDERED BY LLBL

7. On June 17, 2010, this Court entered an Order Authorizing Employment and Retention of Locke Lord Bissell & Liddell LLP as Attorneys for the Debtors Nunc Pro Tunc to the Petition Date (the "Retention Order") approving the retention of LLBL as counsel to the Debtors, *nunc pro tunc* to May 19, 2010 [Docket No. 88]. A true and correct copy of the Retention Order is attached hereto as Exhibit A.

8. On August 20, 2010, LLBL filed its First Consolidated Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from May 19, 2010 through July 31, 2010 [Docket No. 215].

9. On September 15, 2010, LLBL filed its Second Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from August 1, 2010 through August 31, 2010 [Docket No. 247].

10. On September 17, 2010, LLBL filed its First Interim Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses for the Period from May 19, 2010 through August 31, 2010 [Docket No. 255].

11. On October 15, 2010, LLBL filed its Third Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from September 1, 2010 through September 30, 2010 [Docket No. 309].

12. On November 15, 2010, LLBL filed its Fourth Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from October 1, 2010 through October 31, 2010 [Docket No. 338].

13. On December 15, 2010, LLBL filed its Fifth Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from November 1, 2010 through November 30, 2010 [Docket No. 369].

14. On January 14, 2011, LLBL filed its Sixth Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from December 1, 2010 through December 31, 2010 [Docket No. 397].

15. On February 15, 2011, LLBL filed its Seventh Monthly Fee Application of Locke Lord Bissell & Liddell LLP for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from January 1, 2011 through January 31, 2011 [Docket No. 421].

16. During the Compensation Period, LLBL continuously rendered services on behalf of the Debtors totaling 16.8 hours of professional time, for an average hourly rate of approximately $434.61. The total sum due to LLBL for professional services rendered on behalf of the Debtors for the Compensation Period is $7,301.50, 80% ($5,841.20) of which, pursuant to the Interim Compensation Procedures Order, will be due and payable immediately upon a filing

of a certificate of no objection to this Application.

17. In accordance with section 330 of the Bankruptcy Code, the fees requested are fair and reasonable considering: (i) the complexity of these chapter 11 cases; (ii) the time expended; (iii) the nature and extent of the services rendered; (iv) the value of such services, and (v) the costs of comparable services other than in a case under the Bankruptcy Code.

18. Attached hereto as Exhibit B is LLBL's full and detailed statement for the Compensation Period setting forth: (i) a detailed description of the services rendered by each LLBL attorney and paraprofessional, stating the number of hours (in increments of one-tenth of an hour) spent by each individual providing the services, and listing a corresponding project code for each time entry; (ii) a detailed list of costs incurred by LLBL on behalf of the Debtors; and (iii) a summary of services provided by LLBL to the Debtors sorted by project code. In addition, attached hereto as Exhibit C is a description of the bankruptcy group project codes used by LLBL in recording time spent on the Debtors' bankruptcy cases.

19. The following is a separate description of each of LLBL's principal categories of activities during the Compensation Period, which generally describe the tasks performed.

A. Fee/Employment Applications—B160

(Hours: 3.1; Fees: $961)

20. Services rendered by LLBL in this category generally include: (i) drafting LLBL's Seventh Monthly Fee Application; and (ii) preparing LLBL's Final Fee Application.

B. Other Contested Matters—B190

(Hours: 8.4; Fees: $2,604)

21. Services rendered by LLBL in this category generally include: (i) drafting a motion to dismiss the Debtors' chapter 11 cases; and (ii) drafting a motion to convert the Debtors' chapter 11 cases.

C. Tax Issues—B240

(Hours: 5.3; Fees: $3,736.50)

22. Services rendered by LLBL in this category generally the analysis of outstanding tax liability issues.

IV.
ACTUAL AND NECESSARY EXPENSES INCURRED BY LLBL

23. LLBL customarily charges its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that particular client. LLBL charges its clients only the amount actually incurred by it in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, overtime expenses, computer assisted legal research, photocopying, airfare, meals and lodging. In accordance with Rule 2016-2(e)(iii) of the Local Rules, all copying charges are billed at no more than $0.10 per page.

24. LLBL expended costs on behalf of the Debtors during the Compensation Period in the sum of $237.84, 100% of which will be due and payable immediately upon the filing of a certificate of no objection to this Application. A detailed itemization and description of the disbursements made by LLBL on the Debtors' behalf during the Compensation Period is included in the statement attached hereto as Exhibit B.

V.
REPRESENTATIONS

25. Although every effort has been made to include all fees and expenses incurred during the Compensation Period, some fees and expenses might not be included in this Application due to delays caused by accounting and processing. LLBL reserves the right to make further application to this Court for allowance of such fees and expenses not included herein. Subsequent fee applications will be filed in accordance with the Bankruptcy Code, the

Bankruptcy Rules, the Local Rules, and the Interim Compensation Procedures Order.

26. The undersigned hereby attests that he has reviewed the requirements of Local Rule 2016-2 and this Application conforms to such requirements.

WHEREFORE, LLBL hereby requests allowance for professional services rendered in the amount of $7,301.50, 80% ($5,841.20) of which is to be paid upon the filing of a certificate of no objection to this Application, and the sum of $237.84 for reimbursement of actual and necessary costs expended as counsel to the Debtors for the period from February 1, 2011 through February 28, 2011.

Dated: Chicago, Illinois
March 15, 2011

Respectfully submitted,

LOCKE LORD BISSELL & LIDDELL LLP
/s/ David W. Wirt
David W. Wirt (Admitted Pro Hac Vice)
Aaron C. Smith (Admitted Pro Hac Vice)
Courtney E. Barr (Admitted Pro Hac Vice)
111 S. Wacker Drive
Chicago, Illinois 60606-4410
Telephone: (312) 443-0700
Fax: (312) 443-0336

CO-COUNSEL FOR THE DEBTORS

UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
	)	
BARCALOUNGER CORPORATION, et al.,[1]	)	Case No. 10-11637 (BLS)
	)	
Debtors.	)	Jointly Administered
	)	
	)	**Objection Deadline: April 4, 2011 at 4:00 p.m. (ET)**
	)	**Hearing Date: Only if an objection is filed.**

NOTICE OF APPLICATION

TO: Office of the United States Trustee, Counsel to the Committee, Counsel to the Pre- and Post-Petition Lender, and all parties requesting notice pursuant to Bankruptcy Rule 2002.

PLEASE TAKE NOTICE that Locke Lord Bissell & Liddell LLP ("LLBL"), co-counsel to the debtors and debtors in possession in the above-captioned cases (the "Debtors"), has filed its Eighth Monthly Fee Application for Compensation and Reimbursement of Expenses as Co-Counsel to the Debtors for the Period from February 1, 2011 through February 28, 2011 (the "Application") with the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court"), 824 Market Street, Wilmington, Delaware 19801.

PLEASE TAKE FURTHER NOTICE that any responses or objections to the Application must be filed with the Bankruptcy Court in accordance with the local rules and the Administrative Order Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals Pursuant to Sections 331 and 105(a) of the Bankruptcy Code [Docket No. 86] (the "Administrative Order") and served upon so as to be received by the undersigned counsel on or before **April 4, 2011 at 4:00 p.m. (Eastern Time)** (the "Objection Deadline").

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: Barcalounger Corporation (9018); and American of Martinsville, Inc. (6836). The location of the Debtors' corporate headquarters and service address is: 128 East Church Street, Martinsville, Virginia 24112.

PLEASE TAKE FURTHER NOTICE that if any responses or objections to the Application are timely filed, served and received, a hearing on the Application will be held at a date and time convenient to the Bankruptcy Court. Only those objections made in writing and timely filed and received in accordance with the Administrative Order and the procedures set forth herein will be considered by the Bankruptcy Court at such hearing.

PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND IN ACCORDANCE WITH THIS NOTICE, THE APPLICATION WILL BE DEEMED APPROVED AND THE APPLICANT WILL BE ENTITLED TO PAYMENT OF 80% OF ITS REQUESTED FEES AND 100% OF ITS REQUESTED EXPENSES WITHOUT FURTHER NOTICE OR HEARING.

Dated: Chicago, Illinois
March 15, 2011

Respectfully submitted,

LOCKE LORD BISSELL & LIDDELL LLP
/s/ David W. Wirt

David W. Wirt (Admitted Pro Hac Vice)
Aaron C. Smith (Admitted Pro Hac Vice)
Courtney E. Barr (Admitted Pro Hac Vice)
111 S. Wacker Drive
Chicago, Illinois 60606-4410
Telephone: (312) 443-0700
Fax: (312) 443-0336

CO-COUNSEL FOR THE DEBTORS

EXHIBIT B

Barcalounger Corp

Total number of parties: 37

Exhibit A - Barcalounger

Svc Lst	Name and Address of Served Party	Mode of Service
42753	AKERMAN SENTERFITT, DAVID BRETT MARKS, (RE KERZNER), 350 E LAS OLAS BLVD, STE 1600, FT LAUDERDALE, FL, 33301	US Mail (1st Class)
42753	BANKRUPTCY ADMINISTRATION, CHRISTINE R ETHERIDGE, (RE IKON FINANCIAL SERVICES), 1738 BASS RD, PO BOX 13708, MACON, GA, 31208-3708	US Mail (1st Class)
42753	BANKRUPTCY UNIT, SHERYL L MOREAU, (RE· MISSOURI DEPARTMENT OF REVENUE), PO BOX 475, JEFFERSON CITY, MO, 65105-0475	US Mail (1st Class)
42753	BENESCH FRIEDLANDER COPLAN ARONOFF, RAYMOND LEMISCH, JENNIFER HOOVER, (RE CO-COUNSEL TO THE COMMITTEE), 222 DELAWARE AVE, STE 801, WILMINGTON, DE, 19801	US Mail (1st Class)
42753	CARPENTER CO, DAVID SAYRE, (RE. COMMITTEE OF UNSECURED CREDITORS), 5016 MONUMENT AVE, RICHMOND, VA, 23117	US Mail (1st Class)
42753	DELAWARE SECRETARY OF STATE, DIVISION OF CORPORATIONS, P O BOX 7040, DOVER, DE, 19903	US Mail (1st Class)
42753	DIVISION OF UNEMPLOYMENT INSURANCE, DEPARTMENT OF LABOR, 4425 N MARKET STREET, WILMINGTON, DE, 19903	US Mail (1st Class)
42753	ELLIOT GREENLEAF, R X ZAHRALDDIN-ARAVENA, K L DORSNEY, (RE GLOBE EXPRESS SERVICES LTD), 1105 NORTH MARKET ST, STE 1700, WILMINGTON, DE, 19801	US Mail (1st Class)
42753	GLOBE EXPRESS SERVICES, DANIEL ZALOMEK, (RE. COMMITTEE OF UNSECURED CREDITORS), 1800 ASSOCIATES LANE, STE E, CHARLOTTE, NC, 28217	US Mail (1st Class)
42753	HAHN & HESSEN LLP, G BACKENROTH ESQ & J LAUGHLIN ESQ, (RE· CAPITAL BUSINESS CREDIT LLC), 488 MADISON AVE, NEW YORK, NY, 10022	US Mail (1st Class)
42753	HAHN & HESSENN LLP, GILBERT BACKENROTH / JAMES LAUGHLIN, (RE COUNSEL TO THE LENDERS), 488 MADISON AVENUE, NEW YORK, NY, 10022	US Mail (1st Class)
42753	HAYNSWORTH SINKLER BOYD PA, WILLIAM H SHORT JR, (RE. SYSTEMTEC INC), PO BOX 11889, COLUMBIA, SC, 29211-1889	US Mail (1st Class)
42753	INTERNAL REVENUE SERVICE, INSOLVENCY UNIT, 31 HOPKINS PLAZA, ROOM 1155, BALTIMORE, MD, 21201	US Mail (1st Class)
42753	JAMES L BLANE PLLC, JAMES L BLANE ESQ, (RE GLOBE EXPRESS SERVICES LTD), 1057 E MOREHEAD ST, STE 100, CHARLOTTE, NC, 28204	US Mail (1st Class)
42753	LEATHER MIRACLES LLC, JENNIE WILLIAMS, (RE· COMMITTEE OF UNSECURED CREDITORS), PO BOX 2171, HICKORY, NC, 28601	US Mail (1st Class)
42753	LOCKE LORD BISSELL & LIDDELL LLP, AARON C SMITH, (RE COUNSEL TO THE DEBTORS), 111 S WACKER DRIVE, CHICAGO, IL, 60606-4410	US Mail (1st Class)
42753	LOCKE LORD BISSELL & LIDDELL LLP, COURTNEY E BARR, (RE COUNSEL TO THE DEBTORS), 111 S WACKER DRIVE, CHICAGO, IL, 60606-4410	US Mail (1st Class)
42753	LOCKE LORD BISSELL & LIDDELL LLP, DAVID W WIRT, (RE COUNSEL TO THE DEBTORS), 111 S WACKER DRIVE, CHICAGO, IL, 60606-4410	US Mail (1st Class)
42753	LOWENSTEIN SANDLER PC, BRUCE BUECHLER / TIMOTHY WHEELER, (RE· COUNSEL TO THE COMMITTEE), 65 LIVINGSTON AVENUE, ROSELAND, NJ, 07068	US Mail (1st Class)
42753	MOONART INTERNATIONAL INC, VIVIAN ZHOU, (RE COMMITTEE OF UNSECURED CREDITORS), W3 21/F 90 ZHONGSHAN EAST RD, IVANJING PR, CHINA	US Mail (1st Class)
42753	POLSINELLI SHUGHART PC, CHRISTOPHER A WARD, (RE COUNSEL TO THE DEBTORS), 222 DELAWARE AVENUE, SUITE 1101, WILMINGTON, DE, 19801	US Mail (1st Class)
42753	POLSINELLI SHUGHART PC, JUSTIN K EDELSON, (RE COUNSEL TO THE DEBTORS), 222 DELAWARE AVENUE, SUITE 1101, WILMINGTON, DE, 19801	US Mail (1st Class)
42753	ROSENTHAL MONHAIT & GODDESS PA, NORMAN M MONHAIT ESQ, (RE. CAPITAL BUSINESS CREDIT LLC), 919 N MARKET ST, STE 1401, WILMINGTON, DE, 19801	US Mail (1st Class)
42753	SECRETARY OF THE TREASURY, P O BOX 7040, DOVER, DE, 19903	US Mail (1st Class)
42753	SECURITIES & EXCHANGE COMMISSION, 15TH & PENNSYLVANIA AVE , NW, WASHINGTON, DC, 20020	US Mail (1st Class)
42753	SECURITIES & EXCHANGE COMMISSION, NATHAN FUCHS, 233 BROADWAY, NEW YORK, NY, 10279	US Mail (1st Class)
42753	SONNENSCHEIN NATH & ROSENTHAL LLP, PATRICK C MAXCY, (RE COUNSEL TO THE BUYER), 233 S. WACKER DRIVE, SUITE 7800, CHICAGO, IL, 60606-6404	US Mail (1st Class)
42753	SOUTHERN LOGISTICS LLC, JUDY HALL, (RE COMMITTEE OF UNSECURED CREDITORS), PO BOX 1308, MARTINSVILLE, VA, 24112	US Mail (1st Class)

Exhibit A - Barcalounger

Svc Lst	Name and Address of Served Party	Mode of Service
42753	STATE OF DELAWARE, RANDY R WELLER, MS#25, ATTN DIVISION OF REVENUE, 820 N FRENCH STREET, 8TH FLOOR, WILMINGTON, DE, 19801-0820	US Mail (1st Class)
42753	STATE OF MICHIGAN DEPT OF TREASURY, HEATHER L DONALD, CADILLAC PLACE, STE 10-200, 3030 W GRAND BLVD, DETROIT, MI, 48202	US Mail (1st Class)
42753	SUNRISE TECHNOLOGIES INC, JOHN PENCE, (RE COMMITTEE OF UNSECURED CREDITORS), 111 N CHESTNUT ST, STE 300, WINSTON SALEM, NC, 27101	US Mail (1st Class)
42753	TAXING AUTHORITY CONSULTNG SRVS PC, JEFFREY SCHARF, MARK K AMES, (RE. HENRY COUNTY VIRGINIA), PO BOX 71476, RICHMOND, VA, 23255-1476	US Mail (1st Class)
42753	TN ATTORNEY GENERAL`S OFFICE, LAURA L MCCLOUD, (RE· TENNESSEE DEPARTMENT OF REVENUE), BANKRUPTCY DIVISION, PO BOX 20207, NASHVILLE, TN, 37202-0207	US Mail (1st Class)
42753	U S ATTORNEY GENERAL, ERIC H HOLDER JR, U S DEPARTMENT OF JUSTICE, 950 PENNSYLVANIA AVENUE, NW, WASHINGTON, DC, 20530-0001	US Mail (1st Class)
42753	UNITED STATES ATTORNEY`S OFFICE, ELLEN W. SLIGHTS, DISTRICT OF DELAWARE, P O BOX 2046, WILMINGTON, DE, 19899	US Mail (1st Class)
42753	UNIVERSAL AM-CAN, REBECCA C JOHNSON, (RE· COMMITTEE OF UNSECURED CREDITORS), 12755 E NINE MILE, WARREN, MI, 48089	US Mail (1st Class)
42753	US TRUSTEE FOR THE DISTRICT OF DE, JANE M LEAMY, ESQ , 844 KING STREEET, ROOM 207, LOCKBOX #35, WILMINGTON, DE, 19899-0035	US Mail (1st Class)

Subtotal for this group: 37