

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:)	Chapter 11
)	
HOMELIFE CORPORATION, et al.,¹)	Case No. 01-2412 (JWV)
)	
Debtor.)	(Jointly Administered)
)	

DECLARATION OF PATRICK REGAN
IN SUPPORT OF DEBTORS' SIXTH OMNIBUS
OBJECTION TO CLAIMS (NON-SUBSTANTIVE)

Patrick Regan hereby declares:

1. I am the Chief Financial Officer of HomeLife Corporation (“HomeLife”), one of the above-captioned debtors and debtors in possession (the “Debtors”). I am authorized to make this Declaration in support of the Debtors’ Sixth Omnibus Objection to Claims (Non-Substantive)(the “Sixth Omnibus Objection”).

2. I am responsible for overseeing the claims review and objection process for the Debtors in these cases. In that capacity, I have reviewed the Sixth Omnibus Objection, and am directly or through other of the Debtors’ personnel and attorneys, familiar with the information contained therein, and in the exhibits annexed thereto.

3. Upon information and belief, the Debtors’ books and records accurately reflect, among other things, their liabilities (including the amounts thereof) owed to their creditors.

4. Under my supervision, considerable resources and time have been expended to ensure a high level of diligence in reviewing and reconciling the proofs of claim filed against the

¹ The Debtors consist of the following entities: HomeLife Corporation, HL Holding Corporation, HomeLife de Puerto Rico, Inc., Furniture Holding LLC, and HLC 1 LLC.

Debtors in these cases. These claims were carefully reviewed and analyzed by appropriate personnel, and in some cases, the Debtors' professional advisors, resulting in the identification of objectionable Claims² which are the subject of the Sixth Omnibus Objection.

The Amended or Superceded Claims

5. To the best of my knowledge and belief, after thoroughly reviewing the Debtors' books and records and the applicable proofs of claim listed on **Exhibit A** to the Sixth Omnibus Objection, I have determined that the claims against HomeLife listed on **Exhibit A** and listed as Claims to be Expunged have been amended or superceded by the later-filed claims which are listed as Surviving Claims.

6. In some instances, and where noted on **Exhibit A** as the "Reason for Proposed Disallowance," I have determined that Claims to be Expunged are redundant to earlier-filed claims which are listed as Surviving Claims.

7. The information contained in this Declaration is true and correct to the best of my knowledge and belief.

Dated: _____



Patrick Regan

² Capitalized terms not defined herein are as defined in the Sixth Omnibus Objection.