

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)
) (Jointly Administered)
Debtors.)
) **Hearing Date: February 4, 2003 at 3:30 p.m.**
) **Responses Due: January 28, 2003 at 4:00 p.m.**

DECLARATION OF PATRICK REGAN
IN SUPPORT OF DEBTORS' EIGHTH 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 (collectively, the “Debtors”). I am authorized to make this Declaration in support of the Debtors’ Eighth Omnibus Objection to Claims (Non-Substantive) (the “Eighth 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 Eighth 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 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 Eighth Omnibus Objection.

THE AMENDED 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 Eighth Omnibus Objection, I have determined that the claims against HomeLife listed on Exhibit A assert claims

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.

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

that are replaced by amended or redundant claims. The Debtors propose that the Surviving Claims noted on Exhibit A replace the initially filed or redundant claims, and that the initially filed or redundant claims be disallowed and expunged for all purposes.

THE DUPLICATE CLAIMS

6. 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 B to the Eighth Omnibus Objection, I have determined that the Claims against HomeLife listed on Exhibit B where the "Basis for Objection" is designated as "Duplicate" are claims that are duplicates of previously filed claims. The Debtors propose that the Claim Number noted on Exhibit B be replaced by the Remaining Claim Number, also listed on Exhibit B. The Debtors request that the Duplicate Claims be disallowed and expunged for all purposes.

THE LATE FILED CLAIMS

7. 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 C to the Eighth Omnibus Objection, I have determined that the Claims against HomeLife listed on Exhibit C where the "Basis for Objection" is designated as "Late Filed" are claims that were not filed before the Bar Date of January 28, 2002, despite timely receipt of the Bar Date notice. The Debtors request that the Late Filed Claims listed on Exhibit C be disallowed and expunged for all purposes.

THE NO SUPPORTING DOCUMENTATION CLAIMS

8. 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 D to the Eighth Omnibus Objection, I have determined that the Claims against HomeLife listed on Exhibit D where the "Basis for Objection" is designated as "No Supporting Documentation" are Claims for which the Debtors have received no supporting documentation, contrary to Section 502(b)(1) of the Bankruptcy Code. The Debtors request that the claims listed on Exhibit D be disallowed and expunged for all purposes.

Dated: January 3, 2003

/s/

Patrick Regan