

EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE MIDDLE DISTRICT OF TENNESSEE
NASHVILLE DIVISION

In Re:)
) Case No. 307-09024
SOFA EXPRESS, INC.,) Chapter 11
) Hon. George C. Paine
Debtor.)

**DECLARATION OF KENNETH SCOTT PASQUITH IN SUPPORT OF THE
UNSECURED CREDITORS' COMMITTEE'S TWENTY-SECOND
OMNIBUS OBJECTION TO CLAIMS – CUSTOMER DEPOSIT CLAIMS**

I, **Kenneth Scott Pasquith**, hereby declare under penalty of perjury that the following statements are true to the best of my knowledge, information and belief:

1. I am the Chief Financial Officer (“CFO”) of Sofa Express, Inc. (the “Debtor”). I have been the CFO since July 2003, which is when I was hired by the Debtor. I have held no other positions with the Debtor.

2. I helped prepare the Debtor’s Schedules, filed in the above-captioned case. At the time the Debtor filed its bankruptcy case, the Debtor had customer deposits for furniture orders that were not completed. Pursuant to the Order Authorizing the Debtor to Continue its Customer Programs and Honor Prepetition Commitments related thereto [Docket No. 88], the Debtor was authorized to refund any deposits or pay any amounts owed to its customers and was also authorized to honor prepetition commitments to its customers pending the liquidation of its assets. The Debtor refunded deposits and paid amounts to its customers in early 2008. Additionally, during this time, the Debtor fulfilled certain customer furniture orders that had not been completed prior to the filing of the bankruptcy petition.

3. I have reviewed the Unsecured Creditors’ Committee’s Twenty-Second Omnibus Objection to Claims – Customer Deposit Claims (“Objection”) and Exhibit A attached thereto.

4. I verify that the facts stated in the Objection and Exhibit A are true and correct to best of my knowledge, information and belief.

5. I further verify that the grounds for the objections to Claims as stated in the Objection and Exhibit A are sound and based on information known to the Debtor as of the filing of the Objection.

/s/ Kenneth Scott Pasquith
Kenneth Scott Pasquith