

**United States Bankruptcy Court  
District of Maryland (Baltimore Division)**

In re HC Accents & Associates, Inc.

Debtor(s)

Case No. 05-43857DK

Chapter 11

**SUMMARY OF SCHEDULES**

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 from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

NAME OF SCHEDULE	ATTACHED (YES/NO)	NO. OF SHEETS	AMOUNTS SCHEDULED		
			ASSETS	LIABILITIES	OTHER
A - Real Property	Yes	1	0.00		
B - Personal Property	Yes	5	Unknown		
C - Property Claimed as Exempt	No	0			
D - Creditors Holding Secured Claims	Yes	1		57,730,000.00	
E - Creditors Holding Unsecured Priority Claims	Yes	1		0.00	
F - Creditors Holding Unsecured Nonpriority Claims	Yes	1		0.00	
G - Executory Contracts and Unexpired Leases	Yes	1			
H - Codebtors	Yes	2			
I - Current Income of Individual Debtor(s)	No	0			N/A
J - Current Expenditures of Individual Debtor(s)	No	0			N/A
Total Number of Sheets of ALL Schedules		12			
		Total Assets	Unknown		
			Total Liabilities	57,730,000.00	

## Schedules of Assets and Liabilities

### General Notes

**Note 1:** The Schedules of Assets and Liabilities (the “Schedules”) have been prepared by the Debtor’s management and are unaudited. While management of the Debtor has made every reasonable effort to ensure that the Schedules are accurate and complete based upon information that was available at the time of preparation, the subsequent receipt of information may result in material changes in financial data contained in the Schedules and inadvertent errors or omissions may exist. To the extent the Debtor discovers additional information that may suggest a material difference, the Debtor will amend the Schedules to reflect such changes. Accordingly, the Debtor reserves all rights to amend its Schedules as may be necessary or appropriate.

**Note 2:** It would be prohibitively expensive and unduly burdensome to obtain current market valuations of the Debtor’s property interests. Accordingly, unless otherwise indicated, the Schedules and the Summary of Schedules reflect the net book values, rather than current market values, of the Debtor’s assets and may not reflect the net realizable value.

**Note 3:** The Schedules do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles, nor are they intended to fully reconcile to any financial statements otherwise prepared and/or distributed by the Debtor.

**Note 4:** Any failure to designate a claim on the Schedules as “disputed,” “contingent” or “unliquidated” does not constitute an admission by the Debtor that such amount is not “disputed,” “contingent” or “unliquidated.” The Debtor reserves the right to dispute, or to assert offsets or defenses to, any claim reflected on its Schedules as to amount, liability or classification or to otherwise subsequently designate any claim as “disputed,” “contingent” or “unliquidated.” Listing a claim does not constitute an admission of liability by the Debtor.

**Note 5:** Listing a claim (i) in Schedule D as “secured,” (ii) in Schedule E as “priority” or (iii) in Schedule F as “unsecured nonpriority,” or listing a contract in Schedule G as “executory” or “unexpired,” does not constitute an admission by the Debtor of the legal rights of the claimant or a waiver of the Debtor’s right to recharacterize or reclassify such claim or contract.

**Note 6:** Prior to the Commencement Date, the Debtor routinely engaged in intercompany transactions, which were evidenced by intercompany loans. If upon further review and investigation any intercompany loan balances listed in the Schedules require updating, the Debtor will update such balances in accordance with Rule 1009 of the Federal Rules of Bankruptcy Procedure, as appropriate.

**Note 7:** The claims of individual creditors for, among other things, goods, products, services or taxes are listed as the amounts entered on the Debtor’s books and records and may not reflect credits, allowances or other adjustments due from such creditors to the

Debtor. The Debtor reserves all of its rights respecting such credits, allowances or other adjustments.

**Note 8:** Pursuant to certain first-day orders issued by the Court, the Debtor was authorized to pay various outstanding prepetition claims, such as certain employee wages and benefit claims, tax claims, customer claims, shipping claims and warehousing claims. If the Debtor had any such claims on the Commencement Date that have been subsequently paid pursuant to Court order, that fact has been noted as applicable on the respective Schedules.

**Note 9:** The Debtor estimates that prior to October 16, 2005, it accrued certain current expenses and other long-term liabilities that either are not payable at this time or have not yet been reported and, therefore, are not otherwise set forth in the Schedules. The accrued liabilities, for which the Debtor has accrued reserves, relate to, among other things, the Debtor's workers' compensation plans, vacation policies, litigation, environmental programs and federal, state and local taxes.

**Note 10:** Unless otherwise indicated, all amounts are listed as of immediately prior to the Commencement Date on October 16, 2005.

In re **HC Accents & Associates, Inc.**

Case No. **05-43857DK**

Debtor

### SCHEDULE A. REAL PROPERTY

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

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

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. (See Schedule D.) If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or if a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

Description and Location of Property	Nature of Debtor's Interest in Property	Husband, Wife, Joint, or Community	Current Market Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption	Amount of Secured Claim
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**None**

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

Total > **0.00**

(Report also on Summary of Schedules)

0 continuation sheets attached to the Schedule of Real Property

Debtor(s)

**SCHEDULE B — PERSONAL PROPERTY**

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, or both 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 petition 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."

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Market Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
1. Cash on hand	X			
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.	X			
3. Security deposits with public utilities, telephone companies, landlords, and others.	X			
4. Household goods and furnishings, including audio, video, and computer equipment.	X			
5. Books, pictures and other art objects, antiques, stamp, coin, record, tape, compact disc, and other collections or collectibles.	X			
6. Wearing apparel.	X			
7. Furs and jewelry.	X			
8. Firearms and sports, photographic, and other hobby equipment.	X			
9. Interests in insurance policies. Name insurance company of each policy and itemize surrender or refund value of each.		Auto Insurance Policy No. 73533569 Federal Insurance Company c/o Dave Wilson 200 St. Paul Place, 23rd Floor Baltimore, MD 21202	-	Unknown
		Auto Insurance Policy No. S1730361 Selective Insurance Company of South Carolina c/o George Cherrie PO Box 25333 Lehigh Valley, PA 18002	-	Unknown

4 continuation sheets attached to the Schedule of Personal Property

Sub-Total → 0.00  
(Total of this page)

Debtor(s)

**SCHEDULE B — PERSONAL PROPERTY**

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Market Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Cargo Insurance Policy No. 3OCTPUP1365K3 Hartford Fire Insurance Company c/o Hank Hoffman 690 Asylum Ave. Hartford, CT 06105	-	Unknown
		Directors & Officers Liability Insurance Policy No. 81487749 Chubb Group of Insurance Companies c/o Dave Wilson 200 St. Paul Place, 23rd Floor Baltimore, MD 21202	-	Unknown
		Excess Directors & Officers Liability Insurance Policy No. DOXG2135522004 ACE American Insurance Company c/o Sarah Bae One Beaver Valley Rd. Wilmington, DE 19803	-	Unknown
		Package Insurance Policy No. S1730361 Selective Insurance Company of South Craolina 40 Wantage Avenue Branchville, NJ 07890	-	Unknown
		Products Liability Insurance Policy No. 35798970 Chubb Group of Insurance Companies c/o Dave Wilson 200 St. Paul Place, 23rd Floor Baltimore, MD 21202	-	Unknown
		International Insurance Policy No. 7351715BAL Chubb Group of Insurance Companies c/o Dave Wilson 200 St. Paul Place, 23rd Floor Baltimore, MD 21202	-	Unknown
		Umbrella Insurance Policy No. 79788076 Chubb Group of Insurance Companies c/o Dave Wilson 200 St. Paul Place, 23rd Floor Baltimore, MD 21202	-	Unknown

Sheet 1 of 4 continuation sheets attached to the Schedule of Personal Property

Sub-Total → 0.00  
(Total of this page)

Debtor(s)

**SCHEDULE B — PERSONAL PROPERTY**

(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Market Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
		Worker's Compensation Insurance Policy No. WC72174 Selective Insurance Company c/o George Cherrie PO Box 25333 Lehigh Valley, PA 18002	-	Unknown
		Fiduciary Liability Insurance Policy No. 68009627 Federal Insurance Company c/o Dave Wilson 200 St. Paul Place, 23rd Floor Baltimore, MD 21202	-	Unknown
		ERISA Insurance Policy No. 104111194 Travelers Casualty & Surety Company of America 770 Pennsylvania Drive, Suite 110 Exton, PA 19341	-	Unknown
10. Annuities. Itemize and name each issuer.	X			
11. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans. Itemize.	X			
12. Stock and interests in incorporated and unincorporated businesses. Itemize.	X			
13. Interests in partnerships or joint ventures. Itemize.	X			
14. Government and corporate bonds and other negotiable and nonnegotiable instruments.	X			
15. Accounts receivable.	X			
16. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X			
17. Other liquidated debts owing debtor including tax refunds. Give particulars.		Tax Refund for Tax Year Ending 2004 Georgia Department of Revenue Processing Center PO Box 740397 Atlanta, GA 30374-0397	-	Unknown

Debtor(s)

**SCHEDULE B — PERSONAL PROPERTY**  
(Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Market Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
18. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule of Real Property.	X			
19. Contingent and noncontingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X			
20. 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.		Net Operating Losses	-	Unknown
21. Patents, copyrights, and other intellectual property. Give particulars.	X			
22. Licenses, franchises, and other general intangibles. Give particulars.	X			
23. Automobiles, trucks, trailers, and other vehicles and accessories.		1989 Ford F10 Pickup Truck 75 Cunningham Road Gettysburg, PA 17325	-	0.00
		1997 Ford Expedition 350 South Street McSherrystown, PA 17344	-	0.00
24. Boats, motors, and accessories.	X			
25. Aircraft and accessories.	X			
26. Office equipment, furnishings, and supplies.	X			
27. Machinery, fixtures, equipment, and supplies used in business.		Miscellaneous Warehouse/Shipping Supplies/Equipment	-	Unknown
28. Inventory.	X			
29. Animals.	X			
30. Crops - growing or harvested. Give particulars.	X			
31. Farming equipment and implements.	X			

Sheet 3 of 4 continuation sheets attached to the Schedule of Personal PropertySub-Total →  
(Total of this page)

0.00

**SCHEDULE B — PERSONAL PROPERTY**  
 (Continuation Sheet)

Type of Property	N O N E	Description and Location of Property	Husband, Wife, Joint, or Community	Current Market Value of Debtor's Interest in Property, without Deducting any Secured Claim or Exemption
32. Farm supplies, chemicals, and feed.	X			
33. Other personal property of any kind not already listed.	X			

Sheet 4 of 4 continuation sheets attached to the Schedule of Personal Property

Sub-Total → (Total of this page)	0.00
Total → (Report also on Summary of Schedules)	Unknown

### **General Notes for Schedule D**

Except as otherwise agreed pursuant to a stipulation, agreed order or order entered by the Court that is or becomes final, the Debtor reserves its rights to dispute or challenge the validity, perfection or immunity from avoidance of any lien purported to be granted or perfected in any asset to a secured creditor listed on Schedule D. Moreover, although the Debtor may have scheduled a claim as a secured claim, the Debtor reserves all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim. The descriptions provided in Schedule D are intended only to be a summary. Nothing in these General Notes or the Schedules shall be deemed a modification or interpretation of the terms of any loan agreement or related document.

Debtor(s)

### SCHEDULE D — CREDITORS HOLDING SECURED CLAIMS

State the name, mailing address, including zip code, and account number, if any, of all entities holding claims secured by property of the debtor as of the date of filing of the petition. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust, and other security interests. List creditors in alphabetical order to the extent practicable. If all secured 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 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.

Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS, INCLUDING ZIP CODE	C O D E B T O R	H U S B A N D, W I F E, J O I N T O R C O M M U N I T Y	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND MARKET VALUE OF PROPERTY SUBJECT TO LIEN	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 WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION IF ANY
Account No.  Bank of America, NA as Admin Agent Mailcode CA5-701-05-19 1455 Market Street, 5th Floor San Francisco, CA 94103  and  Bank of America, NA Mailcode CA5-701-05-19 1455 Market Street, 5th Floor San Francisco, CA 94103	X	-	Substantially all of the Debtor's Assets				\$ 4,440,000.00	\$ Unknown
Account No.  Bank of America, NA as Admin Agent Mailcode CA5-701-05-19 1455 Market Street, 5th Floor San Francisco, CA 94103  and  D.E. Shaw Laminar Lending, Inc. 120 West 45th St, 39th Fl Tower 45 New York, NY 10036	X	-	Substantially all of the Debtor's Assets				\$ 53,290,000.00	\$ Unknown
Account No.							\$	\$
Account No.							\$	\$

0 continuation sheets attached

Subtotal → (Total of this page)	\$ 57,730,000.00
Total → (Report on Summary of Schedules)	\$ 57,730,000.00

In re HC Accents & Associates, Inc.

Case No. 05-43857DK

Debtor

## SCHEDULE E. CREDITORS HOLDING UNSECURED PRIORITY CLAIMS

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name, mailing address, including zip code, and last four digits of the account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the 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 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 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 claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

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

**TYPES OF PRIORITY CLAIMS** (Check the appropriate box(es) below if claims in that category are listed on the attached sheets.)

**Extensions of credit in an involuntary case**

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. § 507(a)(2).

**Wages, salaries, and commissions**

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$10,000\* per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507 (a)(3), as amended by § 1401 of Pub L. 109-8.

**Contributions to employee benefit plans**

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. § 507(a)(4).

**Certain farmers and fishermen**

Claims of certain farmers and fishermen, up to \$4,925\* per farmer or fisherman, against the debtor, as provided in 11 U.S.C. § 507(a)(5).

**Deposits by individuals**

Claims of individuals up to \$2,225\* for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. § 507(a)(6).

**Alimony, Maintenance, or Support**

Claims of a spouse, former spouse, or child of the debtor for alimony, maintenance, or support, to the extent provided in 11 U.S.C. § 507(a)(7).

**Taxes and Certain Other Debts Owed to Governmental Units**

Taxes, customs duties, and penalties owing to federal, state, and local governmental units as set forth in 11 U.S.C § 507(a)(8).

**Commitments to Maintain the Capital of an Insured Depository Institution**

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. § 507(a)(9).

\*Amounts are subject to adjustment on April 1, 2007, and every three years thereafter with respect to cases commenced on or after the date of adjustment.

0 continuation sheets attached

## **General Notes for Schedule F**

As a result of the Debtors' centralized cash management system substantially all of the cash of the Debtors is swept into a concentration account in the name of The Boyds Collection Ltd., LP, and substantially all disbursements are made from accounts maintained by The Boyds Collection Ltd., LP. To the extent that the Debtor is obligated to other general unsecured creditors, such obligations are reflected on Schedule F filed in The Boyds Collection Ltd., LP, Case No. 05-43805, a Jointly Administered Case.

In re HC Accents & Associates, Inc.

Case No. 05-43857DK

Debtor

### 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. 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 husband, wife, both of them, or the marital community maybe 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.

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

CREDITOR'S NAME, AND MAILING ADDRESS INCLUDING ZIP CODE, AND ACCOUNT NUMBER (See instructions above.)	C O D E B T 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.						
Account No.						
Account No.						
Account No.						
Subtotal (Total of this page)						
Total (Report on Summary of Schedules)						<b>0.00</b>

0 continuation sheets attached

In re HC Accents & Associates, Inc.

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## SCHEDULE G. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

Describe all executory contracts of any nature and all unexpired leases of real or personal property. Include any timeshare interests. State nature of debtor's interest in contract, i.e., "Purchaser," "Agent," etc. State whether debtor is the lessor or lessee of a lease. Provide the names and complete mailing addresses of all other parties to each lease or contract described.

NOTE: A party listed on this schedule will not receive notice of the filing of this case unless the party is also scheduled in the appropriate schedule of creditors.

Check this box if debtor has no executory contracts or unexpired leases.

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Name and Mailing Address, Including Zip Code,  
of Other Parties to Lease or Contract

Description of Contract or Lease and Nature of Debtor's Interest.  
State whether lease is for nonresidential real property.  
State contract number of any government contract.

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0 continuation sheets attached to Schedule of Executory Contracts and Unexpired Leases

In re HC Accents & Associates, Inc.

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Debtor

## SCHEDULE H. CODEBTORS

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. In community property states, a married debtor not filing a joint case should report the name and address of the nondebtor spouse on this schedule. Include all names used by the nondebtor spouse during the six years immediately preceding the commencement of this case.

Check this box if debtor has no codebtors.

NAME AND ADDRESS OF CODEBTOR	NAME AND ADDRESS OF CREDITOR
<b>Boyd's Bear and Company, LP</b> 350 South Street Mc Sherrystown, PA 17344	<b>D.E. Shaw Laminar Lending, Inc.</b> 120 West 45th St, 39th Fl Tower 45 New York, NY 10036
<b>Boyd's Bear and Company, LP</b> 350 South Street Mc Sherrystown, PA 17344	<b>Bank of America, N.A.</b> Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103
<b>Boyd's Operations, Inc.</b> 350 South Street Mc Sherrystown, PA 17344	<b>Bank of America, N.A.</b> Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103
<b>Boyd's Operations, Inc.</b> 350 South Street Mc Sherrystown, PA 17344	<b>D.E. Shaw Laminar Lending, Inc.</b> 120 West 45th St, 39th Fl Tower 45 New York, NY 10036
<b>J&amp;T Designs and Imaginations, Inc.</b> 350 South Street Mc Sherrystown, PA 17344	<b>Bank of America, N.A.</b> Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103
<b>J&amp;T Designs and Imaginations, Ltd.</b> 350 South Street Mc Sherrystown, PA 17344	<b>D.E. Shaw Laminar Lending, Inc.</b> 120 West 45th St, 39th Fl Tower 45 New York, NY 10036
<b>The Boyd's Collection - Branson LLC</b> 350 South Street Mc Sherrystown, PA 17344	<b>Bank of America, N.A.</b> Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103
<b>The Boyd's Collection - Branson LLC</b> 350 South Street Mc Sherrystown, PA 17344	<b>D.E. Shaw Laminar Lending, Inc.</b> 120 West 45th St, 39th Fl Tower 45 New York, NY 10036
<b>The Boyd's Collection - Myrtle Beach LLC</b> 350 South Street Mc Sherrystown, PA 17344	<b>Bank of America, N.A.</b> Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103

In re **HC Accents & Associates, Inc.**

Case No. **05-43857DK**

Debtor

## **SCHEDULE H. CODEBTORS**

(Continuation Sheet)

<b>NAME AND ADDRESS OF CODEBTOR</b>	<b>NAME AND ADDRESS OF CREDITOR</b>
<b>The Boyds Collection - Myrtle Beach LLC 350 South Street Mc Sherrystown, PA 17344</b>	<b>D.E. Shaw Laminar Lending, Inc. 120 West 45th St, 39th Fl Tower 45 New York, NY 10036</b>
<b>The Boyds Collection - Pigeon Forge LLC 350 South Street Mc Sherrystown, PA 17344</b>	<b>Bank of America, N.A. Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103</b>
<b>The Boyds Collection - Pigeon Forge LLC 350 South Street Mc Sherrystown, PA 17344</b>	<b>D.E. Shaw Laminar Lending, Inc. 120 West 45th St, 39th Fl Tower 45 New York, NY 10036</b>
<b>The Boyds Collection, Ltd. 350 South Street Mc Sherrystown, PA 17344</b>	<b>Bank of America, N.A. Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103</b>
<b>The Boyds Collection, Ltd. 350 South Street Mc Sherrystown, PA 17344</b>	<b>D.E. Shaw Laminar Lending, Inc. 120 West 45th St, 39th Fl Tower 45 New York, NY 10036</b>
<b>The Boyds Collection, Ltd., LP 350 South Street Mc Sherrystown, PA 17344</b>	<b>D.E. Shaw Laminar Lending, Inc. 120 West 45th St, 39th Fl Tower 45 New York, NY 10036</b>
<b>The Boyds Collection, Ltd., LP 350 South Street Mc Sherrystown, PA 17344</b>	<b>Bank of America, N.A. Mailcode CA5-701-05-19 1455 Market St, 5th FL San Francisco, CA 94103</b>

**United States Bankruptcy Court  
District of Maryland (Baltimore Division)**

In re HC Accents & Associates, Inc.

Debtor(s)

Case No. 05-43857DK

Chapter 11

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP**

I, the CFO, Sole Shareholder of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing summary and schedules, consisting of 13 sheets (total shown on summary page plus 1), and that they are true and correct to the best of my knowledge, information, and belief.

Date 12/14/05

Signature /s/ Joseph E. Macharsky  
*Joseph E. Macharsky*  
Joseph E. Macharsky  
CFO, Sole Shareholder

*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.*