

B1 (Official Form 1) (04/13)

UNITED STATES BANKRUPTCY COURT District of Delaware		VOLUNTARY PETITION
Name of Debtor (if individual, enter Last, First, Middle): ZOE USA HOLDINGS, INC.		Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names):		All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all): 26-0011964		Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all):
Street Address of Debtor (No. and Street, City, and State): C/O CSC 2711 Centerville Rd Wilmington DE ZIP CODE 19808		Street Address of Joint Debtor (No. and Street, City, and State): ZIP CODE
County of Residence or of the Principal Place of Business: New Castle County		County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address): 1835 Market Street, Suite 2950 Philadelphia, PA ZIP CODE 19103		Mailing Address of Joint Debtor (if different from street address): ZIP CODE
Location of Principal Assets of Business Debtor (if different from street address above): 1835 Market Street, Suite 2950, Philadelphia, PA ZIP CODE 19103		
Type of Debtor (Form of Organization) (Check one box.) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box.) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101(51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box.) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	Tax-Exempt Entity (Check box, if applicable.) <input type="checkbox"/> Debtor is a tax-exempt organization under title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box.) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.
Filing Fee (Check one box.) <input checked="" type="checkbox"/> Full Filing Fee attached. <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.		Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). Check all applicable boxes: <input checked="" type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
Statistical/Administrative Information <input checked="" type="checkbox"/> Debtor estimates that funds will be available for distribution to unsecured creditors. <input type="checkbox"/> Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.		THIS SPACE IS FOR COURT USE ONLY
Estimated Number of Creditors <input checked="" type="checkbox"/> 1-49 <input type="checkbox"/> 50-99 <input type="checkbox"/> 100-199 <input type="checkbox"/> 200-999 <input type="checkbox"/> 1,000-5,000 <input type="checkbox"/> 5,001-10,000 <input type="checkbox"/> 10,001-25,000 <input type="checkbox"/> 25,001-50,000 <input type="checkbox"/> 50,001-100,000 <input type="checkbox"/> Over 100,000		
Estimated Assets <input checked="" type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		
Estimated Liabilities <input checked="" type="checkbox"/> \$0 to \$50,000 <input type="checkbox"/> \$50,001 to \$100,000 <input type="checkbox"/> \$100,001 to \$500,000 <input type="checkbox"/> \$500,001 to \$1 million <input type="checkbox"/> \$1,000,001 to \$10 million <input type="checkbox"/> \$10,000,001 to \$50 million <input type="checkbox"/> \$50,000,001 to \$100 million <input type="checkbox"/> \$100,000,001 to \$500 million <input type="checkbox"/> \$500,000,001 to \$1 billion <input type="checkbox"/> More than \$1 billion		

Voluntary Petition <i>(This page must be completed and filed in every case.)</i>		Name of Debtor(s): ZOE USA HOLDINGS, INC.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet.)			
Location Where Filed:	Case Number:	Date Filed:	
Location Where Filed:	Case Number:	Date Filed:	
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet.)			
Name of Debtor: See attachment 1	Case Number: As assigned	Date Filed: Date hereof	
District: District of Delaware	Relationship: Affiliate	Judge: As assigned	
<p style="text-align: center;">Exhibit A</p> <p>(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)</p> <p><input type="checkbox"/> Exhibit A is attached and made a part of this petition.</p>	<p style="text-align: center;">Exhibit B</p> <p>(To be completed if debtor is an individual whose debts are primarily consumer debts.)</p> <p>I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I have delivered to the debtor the notice required by 11 U.S.C. § 342(b).</p> <p>X _____ Signature of Attorney for Debtor(s) (Date)</p>		
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D, completed and signed by the debtor, is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D, also completed and signed by the joint debtor, is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box.)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes.)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			
_____ (Name of landlord that obtained judgment)			
_____ (Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

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<p>Voluntary Petition <i>(This page must be completed and filed in every case.)</i></p>	<p>Name of Debtor(s): ZOE USA HOLDINGS LLC</p>
Signatures	
<p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12 or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. § 342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Debtor</p> <p>X _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (if not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. § 1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. § 1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p>X _____ (Signature of Foreign Representative)</p> <p>_____ (Printed Name of Foreign Representative)</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p>X _____ Signature of Attorney for Debtor(s) Josef W. Mintz (No. 5644)</p> <p>_____ Printed Name of Attorney for Debtor(s) Blank Rome LLP</p> <p>_____ Firm Name</p> <p>1201 N. Market Street Wilmington DE 19801</p> <p>_____ Address (302) 425-6400</p> <p>_____ Telephone Number</p> <p>_____ Date 10/31/14</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (if the bankruptcy petition preparer is not an individual, state the Social-Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.) (Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p>X _____ Signature</p> <p>_____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social-Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual.</p> <p>If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. § 110; 18 U.S.C. § 156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests the relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p>X _____ Signature of Authorized Individual James P. Shinehouse</p> <p>_____ Printed Name of Authorized Individual Director, President</p> <p>_____ Title of Authorized Individual</p> <p>_____ Date 10/31/14</p>	

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

 In re: : Chapter 11
 :
 ZOE USA HOLDINGS, INC. et al.¹ : Case No. 14-_____()
 :
 Debtors. : (Joint Administration Requested)

**CONSOLIDATED LIST OF CREDITORS HOLDING THE
LARGEST UNSECURED CLAIMS ON A CONSOLIDATED BASIS**

Following is the consolidated list of the creditors holding the largest unsecured claims against debtor Zoe USA Holdings, Inc. and its affiliates (collectively, the “Debtors”)² identified on Annex A to the Chapter 11 petitions filed contemporaneously herewith. The list is prepared in accordance with Rule 1007(d) of the Federal Rules of Bankruptcy Procedure for filing in these chapters 11 cases. The list has been prepared on a consolidated basis, based upon the books and records of the Debtors, all of which have contemporaneously commenced chapter 11 cases in this Court. The information presented in the list shall not constitute an admission by, nor is it binding on, any of the Debtors. All rights are reserved.

This list does not include secured creditors, unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the consolidated largest unsecured claims.

	(1)	(2)	(3)	(4)	(5)
	<i>Name of creditor and complete mailing address including zip code</i>	<i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>Amount of claim [if secured, also state value of security]</i>
1.	IDF Hotels (UK) & Resorts Ltd. 10 Fleet Place London EC4M7 UK	IDF Hotels (UK) & Resorts Ltd. 10 Fleet Place London EC4M7 UK			2,371,039.48

¹ The Debtors and the last four digits of their respective tax identification numbers are: Zoe USA Holdings, Inc., a Delaware corporation (1964); MKEL Holdings LLC, a Delaware limited liability company (1104); Zoe Hotels, Inc., a New York corporation (9974); and Zoe Lodging, Inc., a Delaware corporation (3428).

² The Debtors are filing their schedules of assets and liabilities (the “Schedules”) concurrently herewith. To the extent the information set forth below differs from that contained in the Schedules, the Schedules shall control.

2.	Zoe Acquisition Company I Ltd. 10 Fleet Place London EC4M7 UK	Zoe Acquisition Company I Ltd. 10 Fleet Place London EC4M7 UK			1,041,037.91
3.	City of Chicago Dept. of Revenue 121 North LaSalle Street Chicago, IL 60602	City of Chicago Dept. of Revenue 121 North LaSalle Street Chicago, IL 60602		Contingent Unliquidated Disputed	Unknown
4.	Corporation Service Company 2711 Centerville Rd. Suite 400 Wilmington, DE 19808	Corporation Service Company 2711 Centerville Rd. Suite 400 Wilmington, DE 19808		Contingent Unliquidated Disputed	Unknown
5.	Diamond Rock Hospitality Sean Mahoney 6903 Rockledge Dr., Suite 800 Bethesda, MD 20817	Diamond Rock Hospitality Sean Mahoney 6903 Rockledge Dr., Suite 800 Bethesda, MD 20817		Contingent Unliquidated Disputed	Unknown
6.	Ernst & Young LLP 5 Times Square New York, NY 10036	Ernst & Young LLP 5 Times Square New York, NY 10036		Contingent Unliquidated Disputed	Unknown
7.	Internal Revenue Service Center Cincinnati, OH 45999-0012	Internal Revenue Service Center Cincinnati, OH 45999-0012		Contingent Unliquidated Disputed	Unknown
8.	Iron Mountain Denise O'Connor, Operations Supervisor 333 S. Swift Road Addison, IL 60108	Iron Mountain Denise O'Connor, Operations Supervisor 333 S. Swift Road Addison, IL 60108		Contingent Unliquidated Disputed	Unknown
9.	Karyn Marasco (Guitierrez) 200 Hawks Hill Road New Canaan, CT 06840	Karyn Marasco (Guitierrez) 200 Hawks Hill Road New Canaan, CT 06840		Contingent Unliquidated Disputed	Unknown
10.	Lodging Capital Partners, LLC David Sims, Principal 430 West Erie St., Suite 501 Chicago, IL 60610	Lodging Capital Partners, LLC David Sims, Principal 430 West Erie St., Suite 501 Chicago, IL 60610		Contingent Unliquidated Disputed	Unknown
11.	Marsh USA, Inc. 1717 Arch Street Philadelphia, PA 19103	Marsh USA, Inc. 1717 Arch Street Philadelphia, PA 19103		Contingent Unliquidated Disputed	Unknown
12.	New York City Department of Finance P.O. Box 5060 Kingston, NY 12402-5060	New York City Department of Finance P.O. Box 5060 Kingston, NY 12402-5060		Contingent Unliquidated Disputed	Unknown
13.	New York State Department of Taxation and Finance P.O. Box 22095 Albany, NY 12201-2095	New York State Department of Taxation and Finance P.O. Box 22095 Albany, NY 12201-2095		Contingent Unliquidated Disputed	Unknown
14.	Proskauer Rose LLP 1585 Broadway New York, NY 10036	Proskauer Rose LLP 1585 Broadway New York, NY 10036		Contingent Unliquidated Disputed	Unknown
15.	Starman Hotel Holdings L.L.C. c/o The Corporation Trust Center 1209 Orange Street Wilmington, DE 19801	Starman Hotel Holdings L.L.C. c/o The Corporation Trust Center 1209 Orange Street Wilmington, DE 19801		Contingent Unliquidated Disputed	Unknown
16.	Starwood Hotels & Resorts c/o Starwood Capital Group 591 W. Putnam Ave. Greenwich, CT 06830	Starwood Hotels & Resorts c/o Starwood Capital Group 591 W. Putnam Ave. Greenwich, CT 06830		Contingent Unliquidated Disputed	Unknown

17.	State of Delaware Division of Corporations John G. Townsend Bldg. 401 Federal St., Suite 4 Dover, DE 19901	State of Delaware Division of Corporations John G. Townsend Bldg. 401 Federal St., Suite 4 Dover, DE 19901		Contingent Unliquidated Disputed	Unknown
18.	Winston & Strawn LLP 200 Park Avenue New York, NY 10166-4193	Winston & Strawn LLP 200 Park Avenue New York, NY 10166-4193		Contingent Unliquidated Disputed	Unknown
19.	SBE Hotel Group Arash Azarbarzin, President 8000 Beverly Blvd. Los Angeles, CA 90048	SBE Hotel Group Arash Azarbarzin, President 8000 Beverly Blvd. Los Angeles, CA 90048		Contingent Unliquidated Disputed	Unknown
20.	ACE European Group Ltd. ACE Building 100 Leadenhall Street London EC3A3BP United Kingdom	ACE European Group Ltd. ACE Building 100 Leadenhall Street London EC3A3BP United Kingdom		Contingent Unliquidated Disputed	Unknown
21.	Canada Revenue Agency 1050 Notre Dame Avenue Sudbury, Ontario K1A1A8 Canada	Canada Revenue Agency 1050 Notre Dame Avenue Sudbury, Ontario K1A1A8 Canada		Contingent Unliquidated Disputed	Unknown
22.	Deloitte 500-1 City Centre Drive Mississauga, Ontario L5B1M2 Canada	Deloitte 500-1 City Centre Drive Mississauga, Ontario L5B1M2 Canada		Contingent Unliquidated Disputed	Unknown
23.	King Edward Realty, Inc. c/o Skyline International Development Corp., 90 Eglinton Ave. East, Ste. 800 Toronto, Ontario M4P2Y3 Canada	King Edward Realty, Inc. c/o Skyline International Development Corp., 90 Eglinton Ave. East, Ste. 800 Toronto, Ontario M4P2Y3 Canada		Contingent Unliquidated Disputed	Unknown
24.	LB SCG King Edward ULC c/o Starwood Capital Group 591 W. Putnam Ave. Greenwich, CT 06830	LB SCG King Edward ULC c/o Starwood Capital Group 591 W. Putnam Ave. Greenwich, CT 06830		Contingent Unliquidated Disputed	Unknown
25.	McCarthy Tetrault LLP Suite 5300 TD Bank Tower Toronto, Ontario M5K1E6 Canada	McCarthy Tetrault LLP Suite 5300 TD Bank Tower Toronto, Ontario M5K1E6 Canada		Contingent Unliquidated Disputed	Unknown
26.	Ministry of Finance 33 King Street West Oshawa, Ontario L1H8H5 Canada	Ministry of Finance 33 King Street West Oshawa, Ontario L1H8H5 Canada		Contingent Unliquidated Disputed	Unknown
27.	Peter E. Steinmetz, Q.C. 632 Silverbirch Drive Tiny Ontario L9MOM5 Canada	Peter E. Steinmetz, Q.C. 632 Silverbirch Drive Tiny Ontario L9MOM5 Canada		Contingent Unliquidated Disputed	Unknown
28.	The Omni King Edward Hotel 37 King Street East, Toronto, Ontario M5C1E9 Canada	The Omni King Edward Hotel 37 King Street East, Toronto, Ontario M5C1E9 Canada		Contingent Unliquidated Disputed	Unknown

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

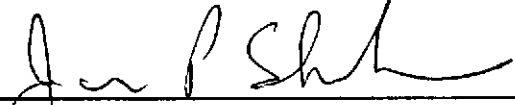
In re: : Chapter 11
: :
ZOE USA HOLDINGS, INC. et al.³ : Case No. 14- _____ ()
: :
Debtors. : (Joint Administration Requested)

**DECLARATION REGARDING CREDITORS HOLDING THE
LARGEST UNSECURED CLAIMS ON A CONSOLIDATED BASIS**

I, James Shinehouse, am an authorized officer of Zoe USA Holdings, Inc., and each of the other debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"), and in such capacities am familiar with the financial affairs of each of the Debtors. I declare under penalty of perjury that I have read and reviewed the foregoing *Consolidated List of Creditors Holding the Largest Unsecured Claims on a Consolidated Basis* and that the information included therein is true and correct to the best of my knowledge, information and belief.

Zoe USA Holdings, Inc., MKEL Holdings LLC, Zoe
Hotels, Inc., Zoe Lodging, Inc.,
Debtors and Debtors in Possession

Dated: October 31, 2014

By: 
James Shinehouse
President

³ The Debtors and the last four digits of their respective tax identification numbers are: Zoe USA Holdings, Inc., a Delaware corporation (1964); MKEL Holdings LLC, a Delaware limited liability company (1104); Zoe Hotels, Inc., a New York corporation (9974); and Zoe Lodging, Inc., a Delaware corporation (3428).

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

In re:	:	Chapter 11
	:	
ZOE USA HOLDINGS, INC. et al. ¹	:	Case No. 14-_____ ()
	:	
Debtors.	:	(Joint Administration Requested)
	:	

DEBTORS' CORPORATE OWNERSHIP STATEMENT

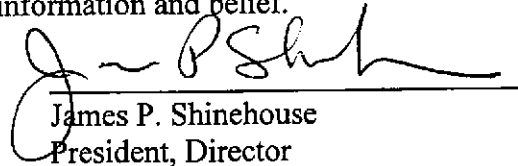
In accordance with Rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure and Del. Bankr. L.R. 1007-1(a), debtors state as follows:

1. Debtor MKEL Holdings LLC is owned 100% by Debtor Zoe Lodging, Inc.
2. Debtors Zoe USA Holdings, Inc. and Zoe Lodging, Inc. are each owned 100% by Debtor Zoe Hotels, Inc.
3. Debtor Zoe Hotels, Inc. is a wholly-owned subsidiary of non-debtor Zoe Acquisition Company I Limited ("ZAC I") and an indirect, wholly-owned subsidiary of non-debtor Newgate Capital Limited ("Newgate"). Each of ZAC I and Newgate are foreign entities organized under the laws of the United Kingdom and each such entity has been in an insolvency proceeding under British law since approximately 2003.

DECLARATION REGARDING STATEMENT OF CORPORATE OWNERSHIP

I, James P. Shinehouse, President of the above-captioned Debtor, declare under penalty of perjury that I have reviewed the foregoing "Debtors' Corporate Ownership Statement" and that it is true and correct to the best of my knowledge, information and belief.

Dated: October 31, 2014



James P. Shinehouse
President, Director

¹ The Debtors and the last four digits of their respective tax identification numbers are: Zoe USA Holdings, Inc., a Delaware corporation (1964); MKEL Holdings LLC, a Delaware limited liability company (1104); Zoe Hotels, Inc., a New York corporation (9974); and Zoe Lodging, Inc., a Delaware corporation (3428).

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

 In re: : Chapter 11
 :
 ZOE USA HOLDINGS, INC. et al.¹ : Case No. 14-_____()
 :
 Debtors. : (Joint Administration Requested)
 :

LIST OF EQUITY SECURITY HOLDERS

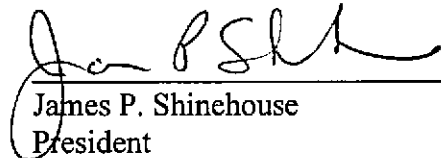
Following is the list of non-debtor equity security holders of each of the above-captioned debtors and debtors in possession in these chapter 11 cases (collectively, the "Debtors"). The list is prepared in accordance with Rule 1007(a)(3) of the Federal Rules of Bankruptcy Procedure and is based on the Debtors' books and records. The information presented in the list shall not constitute an admission by, nor is it binding on, Debtor or any of its affiliates. All rights are reserved.

Shareholder	Address	Kind of Interest	Percentage Ownership
Zoe Acquisition Company I, Ltd.	10 Fleet Place London EC4M7 UK	Common Stock of Zoe Hotels, Inc.	100%
Newgate Capital Limited	Kroll Limited 10 Fleet Place London, EC4M 7RB	Common Stock of Zoe Acquisition Company I, Ltd.	100%

DECLARATION REGARDING LIST OF EQUITY SECURITY HOLDERS

I, James P. Shinehouse, am an authorized officer of each of the Debtors, and in such capacities am familiar with the financial affairs of each of the Debtors. I declare under penalty of perjury that I have read and reviewed the foregoing List of Equity Holders and that the information included therein is true and correct to the best of my knowledge, information and belief.

Dated: October 31, 2014



 James P. Shinehouse
 President

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**ACTION TAKEN BY WRITTEN
CONSENT OF SOLE DIRECTOR OF ZOE USA HOLDINGS, INC.**

Effective as of the date written below, the undersigned being all of the members of the Board of Directors (the "Board") of Zoe USA Holdings, Inc. (the "Company"), a Delaware corporation, hereby consent in writing to the taking of the following actions and the adoption of the following resolutions without a meeting and agrees that such actions and resolutions have the same force and effect as though duly taken and adopted at a meeting duly called and legally held:

WHEREAS, the Board has fully considered the financial and operational aspects of the Company's business, the strategic alternatives available to the Company, and other information it believes to be pertinent; and

WHEREAS, the Board has had the benefit of meeting with advisors of the Company regarding the liabilities and liquidity situation of the Company and the strategic alternatives available to it;

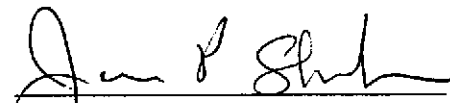
NOW, THEREFORE, BE IT RESOLVED, that it is in the best interests of the creditors of the Company, as well as in the interests of the Company, that a petition be filed by the Company in the U.S. Bankruptcy Court for the District of Delaware seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the "Bankruptcy Code");

FURTHER RESOLVED, that James P. Shinehouse, President of the Company and a member of the Board (the "Authorized Person") be, and hereby is, authorized on behalf of the Company to execute, verify and file any petition, schedules, lists, and other papers or documents, and to take and perform any and all further actions and steps that the Authorized Person deems necessary, desirable and proper in connection with the Company's chapter 11 case, to retain and employ all assistance by attorneys, financial advisors, accountants and other professionals that the Authorized Person may deem necessary or proper with a view to the successful administration of the chapter 11 case of the Company, with a view to the successful prosecution of such case;

FURTHER RESOLVED, that the Authorized Person is authorized and empowered to retain the law firm of Blank Rome LLP ("Blank Rome") as general bankruptcy counsel to the Company to represent and assist the Company in carrying out its duties under chapter 11 of the Bankruptcy Code, and to take any and all actions to advance the Company's rights in connection therewith, and the Authorized Person is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers, and to cause to be filed an appropriate application for authority to retain the services of Blank Rome; and

FURTHER RESOLVED, that the Authorized Person be, and hereby is, authorized on behalf of the Company to take any and all actions, to execute, deliver, certify, file and/or record and perform any and all documents, agreements, instruments, motions, affidavits, applications for approvals or rulings of governmental or regulatory authorities or certificates, to pay any necessary filing fees, and to take any and all actions and steps deemed by the Authorized Person to be necessary or desirable to carry out the purpose and intent of each of the foregoing resolutions and to effectuate a successful chapter 11 reorganization.

IN WITNESS WHEREOF, the undersigned, being all the members of the Board, have executed this Written Consent as of the 31st day of October, 2014.



Name: James P. Shinehouse