

Fill in this information to identify your case:

United States Bankruptcy Court for the:

MIDDLE DISTRICT OF FLORIDA

Case number *(if known)* _____ Chapter 11 Check if this an amended filing**Official Form 201****Voluntary Petition for Non-Individuals Filing for Bankruptcy**

4/16

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Wigginton Enterprises, LLC

2. All other names debtor used in the last 8 years

Include any assumed names, trade names and *doing business as* names3. Debtor's federal Employer Identification Number (EIN) 47-4723755

4. Debtor's address

Principal place of business

Mailing address, if different from principal place of business

1400 Colonial Blvd., Suite 29
Fort Myers, FL 33907

Number, Street, City, State & ZIP Code

P.O. Box, Number, Street, City, State & ZIP Code

Lee

County

Location of principal assets, if different from principal place of business

Number, Street, City, State & ZIP Code

5. Debtor's website (URL) _____

6. Type of debtor

 Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP)) Partnership (excluding LLP) Other. Specify: _____

Debtor **Wigginton Enterprises, LLC**
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
 See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____
 District _____ When _____ Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor	Maryland K. Wigginton and Mark E. Wigginton	Relationship	Manager of Debtor
District	Middle District of Florida	When	4/07/17
		Case number, if known	9:17-bk-2984

Debtor Wigginton Enterprises, LLC
Name

Case number (if known) _____

11. Why is the case filed in this district? *Check all that apply:*

Debtor has had its domicile, 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.

A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? *(Check all that apply.)*

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
 What is the hazard? _____

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other _____

Where is the property? _____
Number, Street, City, State & ZIP Code

Is the property insured?

No

Yes. Insurance agency _____
 Contact name _____
 Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds *Check one:*

Funds will be available for distribution to unsecured creditors.

After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

<input checked="" type="checkbox"/> 1-49	<input type="checkbox"/> 1,000-5,000	<input type="checkbox"/> 25,001-50,000
<input type="checkbox"/> 50-99	<input type="checkbox"/> 5001-10,000	<input type="checkbox"/> 50,001-100,000
<input type="checkbox"/> 100-199	<input type="checkbox"/> 10,001-25,000	<input type="checkbox"/> More than 100,000
<input type="checkbox"/> 200-999		

15. Estimated Assets

<input type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input checked="" type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

16. Estimated liabilities

<input type="checkbox"/> \$0 - \$50,000	<input type="checkbox"/> \$1,000,001 - \$10 million	<input type="checkbox"/> \$500,000,001 - \$1 billion
<input type="checkbox"/> \$50,001 - \$100,000	<input type="checkbox"/> \$10,000,001 - \$50 million	<input type="checkbox"/> \$1,000,000,001 - \$10 billion
<input type="checkbox"/> \$100,001 - \$500,000	<input type="checkbox"/> \$50,000,001 - \$100 million	<input type="checkbox"/> \$10,000,000,001 - \$50 billion
<input checked="" type="checkbox"/> \$500,001 - \$1 million	<input type="checkbox"/> \$100,000,001 - \$500 million	<input type="checkbox"/> More than \$50 billion

Debtor **Wigginton Enterprises, LLC**
Name

Case number (if known)

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I have been authorized to file this petition on behalf of the debtor.

I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **November 9, 2017**
MM / DD / YYYY

X /s/ Maryland K. Wigginton
Signature of authorized representative of debtor

Title **Manager**

Maryland K. Wigginton
Printed name

18. Signature of attorney

X /s/ Richard Johnston, Jr.
Signature of attorney for debtor

Date **November 9, 2017**
MM / DD / YYYY

Richard Johnston, Jr. 0340995
Printed name

JOHNSTON LAW, PLLC
Firm name

**7370 College Parkway
Suite 207
Fort Myers, FL 33907**
Number, Street, City, State & ZIP Code

Contact phone _____ Email address _____

0340995
Bar number and State

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

Official Form 202

Declaration Under Penalty of Perjury for Non-Individual Debtors

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- Schedule H: Codebtors* (Official Form 206H)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- Amended Schedule*
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on November 9, 2017

X /s/ Maryland K. Wigginton
Signature of individual signing on behalf of debtor

Maryland K. Wigginton
Printed name

Manager
Position or relationship to debtor

Fill in this information to identify the case:

Debtor name **Wigginton Enterprises, LLC**
 United States Bankruptcy Court for the: **MIDDLE DISTRICT OF FLORIDA**
 Case number (if known): _____

Check if this is an
 amended filing

Official Form 204**Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders**

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
DFS/Web Bank PO Box 81607 Austin, TX 78708		Credit card				\$4,469.00
GPA USA, Inc. 1260 Barclay Blvd. Buffalo Grove, IL 60089		Consulting-Business Debt	Disputed			\$14,546.23
Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114		Withholding for 3rd Qtr. 2016 (\$23,979.43 original taxes and \$5,380.72 in interest and penalties)				\$29,360.15
Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114		Withholding 4th Qtr 2016 (\$20,414.96 in original taxes and \$3,697.73 in interest and penalties)				\$24,112.69
Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114		1st Qtr 2017 941 taxes				\$9,200.00
Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114		Interest and Penalties on 2nd Qtr 2016				\$3,608.49

Debtor **Wigginton Enterprises, LLC**
Name

Case number (if known)

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114		2016 940 taxes				\$1,160.00
Linda Brown 1632 Fair House Road Spring Hill, TN 37174		Commissions owed through September, 2017				\$3,349.18
Linda Brown 1632 Fair House Road Spring Hill, TN 37174		Estimated October 2017 commissions owed and mileage reimbursement				\$1,750.00
Priority Payment Systems PO Box 246 Alpharetta, GA 30009		Wholesale payments				\$0.00
Regions Bank P.O. Box 110007 Birmingham, AL 37228		Overdraft on line of credit account ending in 4663				\$11,957.72
Regions Bank P.O. Box 110007 Birmingham, AL 37228		Unsecured Loan	Disputed			\$8,511.00
Regions Bank Commercial Loan Processing PO Box 11407 Birmingham, AL 35246		Inventory, work in progress, equipment, patterns, cash, receivables		\$425,385.60	\$35,948.00	\$389,437.60
Regions Bank Purchasing Card P.O. Box 11407 AL 35264		Credit card				\$46,071.75
Richard Pogin 14311 Harbour Links Ct Unit C Fort Myers, FL 33908		First working capital loan				\$148,779.03
Richard Pogin 14311 Harbour Links Ct Unit C Fort Myers, FL 33908		Second working capital loan				\$37,513.37

Debtor **Wigginton Enterprises, LLC**
Name _____

Case number (if known) _____

Name of creditor and complete mailing address, including zip code	Name, telephone number and email address of creditor contact	Nature of claim (for example, trade debts, bank loans, professional services,	Indicate if claim is contingent, unliquidated, or disputed	Amount of claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
Richard Pogin 14311 Harbour Links Ct Unit C Fort Myers, FL 33908		Advanced retainer to attorney.				\$18,395.00
Strategic Funding Source 211-D Bulifants Blvd. Williamsburg, VA 23188		Loan	Unliquidated Disputed	\$87,000.00	\$0.00	\$87,000.00

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets

1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

1a. Real property:	
Copy line 88 from <i>Schedule A/B</i>	\$ <u>0.00</u>
1b. Total personal property:	
Copy line 91A from <i>Schedule A/B</i>	\$ <u>60,318.44</u>
1c. Total of all property:	
Copy line 92 from <i>Schedule A/B</i>	\$ <u>60,318.44</u>

Part 2: Summary of Liabilities

2. Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)	
Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i>	\$ <u>512,385.60</u>
3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)	
3a. Total claim amounts of priority unsecured claims:	
Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i>	\$ <u>72,540.51</u>
3b. Total amount of claims of nonpriority amount of unsecured claims:	
Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i>	+\$ <u>290,243.10</u>
4. Total liabilities	
Lines 2 + 3a + 3b	\$ <u>875,169.21</u>

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

Official Form 206A/B
Schedule A/B: Assets - Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor

Current value of debtor's interest

3.	Checking, savings, money market, or financial brokerage accounts (Identify all)			
	Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	
3.1.	Suncoast Schools Federal Credit Union	Savings	5155	\$5.00
3.2.	Suncoast Schools Federal Credit Union	Checking account	5155	\$1.44
3.3.	Suncoast Schools Federal Credit Union	Payroll account	5155	\$0.00
3.4.	Chase Bank	Checking	9953	\$13,384.00

4. Other cash equivalents (Identify all)

5. Total of Part 1.

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$13,390.44

Part 2: Deposits and Prepayments

6. Does the debtor have any deposits or prepayments?

- No. Go to Part 3.
- Yes Fill in the information below.

Debtor Wigginton Enterprises, LLC
Name

Case number (If known) _____

7. **Deposits, including security deposits and utility deposits**
Description, including name of holder of deposit

7.1. **Dress Deposits** **\$10,000.00**

8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**
Description, including name of holder of prepayment

9. **Total of Part 2.**

Add lines 7 through 8. Copy the total to line 81.

\$10,000.00

Part 3: Accounts receivable

10. **Does the debtor have any accounts receivable?**

- No. Go to Part 4.
- Yes Fill in the information below.

Part 4: Investments

13. **Does the debtor own any investments?**

- No. Go to Part 5.
- Yes Fill in the information below.

Part 5: Inventory, excluding agriculture assets

18. **Does the debtor own any inventory (excluding agriculture assets)?**

- No. Go to Part 6.
- Yes Fill in the information below.

	General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19.	Raw materials Thread; boas; ribbon; beading; fabric; Swarovski crystals, ehinestones; and all other embellishments - See annexed Read & Kelley appraisal	10/10/17	\$2,500.00	Appraisal	\$2,500.00
20.	Work in progress Assorted used or not finished dresses and costumes - See annexed Read & Kelley appraisal	10/10/17	\$2,000.00	Appraisal	\$2,000.00
21.	Finished goods, including goods held for resale 73 finished dresses and costumes - See annexed Read & Kelley appraisal	10/10/2017	\$16,800.00	Appraisal	\$16,800.00

Debtor Wigginton Enterprises, LLC Case number (If known) _____
Name

22.	Other inventory or supplies Assorted bras, boxes of gloves, belts and body suits - See annexed Read & Kelley appraisal	<u>10/10/17</u>	<u>\$150.00</u>	<u>Appraisal</u>	<u>\$150.00</u>
	Used men's shirts, jackets, vests and pants - See annexed Read & Kelley appraisal	<u>10/10/17</u>	<u>\$250.00</u>	<u>Appraisal</u>	<u>\$250.00</u>
	Plastic mannequins half torsos; box of mannequin parts; mannequins and sewing forms - See annexed Read & Kelley appraisal	<u>10/10/17</u>	<u>\$775.00</u>	<u>Appraisal</u>	<u>\$775.00</u>
	Brown paper patterns and photo books - See annexed Read & Kelley appraisal	<u>10/10/17</u>	<u>\$100.00</u>	<u>Appraisal</u>	<u>\$100.00</u>
	Used suit cases - See annexed Read & Kelley appraisal	<u>10/10/17</u>	<u>\$20.00</u>	<u>Appraisal</u>	<u>\$20.00</u>

23. **Total of Part 5.** \$22,595.00
 Add lines 19 through 22. Copy the total to line 84.

24. **Is any of the property listed in Part 5 perishable?**
 No
 Yes

25. **Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**
 No
 Yes. Book value _____ Valuation method _____ Current Value _____

26. **Has any of the property listed in Part 5 been appraised by a professional within the last year?**
 No
 Yes

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)

27. **Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**
 No. Go to Part 7.
 Yes Fill in the information below.

Part 7: Office furniture, fixtures, and equipment; and collectibles

38. **Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**
 No. Go to Part 8.
 Yes Fill in the information below.

Debtor Wigginton Enterprises, LLC Case number (If known) _____
Name

	General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39.	Office furniture Floor standing and wall hanging racks - See annexed Read & Kelley appraisal	\$320.00	Appraisal	\$320.00
	Assorted laminate work tables, files, storage boxes and desks throughout - See annexed Read & Kelley appraisal	\$660.00	Appraisal	\$660.00
	Bench, round table, mirrors and decorative items - See annexed Read & Kelley appraisal	\$100.00	Appraisal	\$100.00
40.	Office fixtures			
41.	Office equipment, including all computer equipment and communication systems equipment and software Numonica Accugrid, Ioline 600a plotter, unknown working condition, obsolete - See annexed Read & Kelley appraisal	\$100.00	Appraisal	\$100.00
	Vissani refrigerator and Danby refrigerators - See annexed Read & Kelley appraisal	\$110.00	Appraisal	\$110.00
	Microwave, coffee machine and water machine - See annexed Read & Kelley appraisal	\$60.00	Appraisal	\$60.00
	7 assorted desktops and notebook computers - See annexed Read & Kelley appraisal	\$700.00	Appraisal	\$700.00
	Canon EOS 70D camera and tripod - See annexed Read & Kelley appraisal	\$133.00	Appraisal	\$133.00
	Five (5) Brother LX2763 sewing machines - See annexed Read & Kelley appraisal	\$175.00	Appraisal	\$175.00
	Zoje Gemsy Serger - See annexed Read & Kelley appraisal	\$145.00	Appraisal	\$145.00
	Brother XL2600i (sewing machine) - See annexed Read & Kelley appraisal	\$35.00	Appraisal	\$35.00
	Juki MO8-12 (serger) - See annexed Read & Kelley appraisal	\$195.00	Appraisal	\$195.00
	Yamato serger - See annexed Read & Kelley appraisal	\$500.00	Appraisal	\$500.00
	Rumoldi serger - See annexed Read & Kelley	\$525.00	Appraisal	\$525.00

Debtor Wigginton Enterprises, LLC Case number (If known) _____
Name

appraisal

Brother 1635d serger - See annexed Read & Kelley appraisal	\$100.00	Appraisal	\$100.00
Steamer - See annexed Read & Kelley appraisal	\$25.00	Appraisal	\$25.00
Kansai-special (sewing machine) - See annexed Read & Kelley appraisal	\$450.00	Appraisal	\$450.00

42. **Collectibles** *Examples:* Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

43. **Total of Part 7.** Add lines 39 through 42. Copy the total to line 86. **\$4,333.00**

44. **Is a depreciation schedule available for any of the property listed in Part 7?**
 No
 Yes

45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**
 No
 Yes

Part 8: Machinery, equipment, and vehicles

46. **Does the debtor own or lease any machinery, equipment, or vehicles?**
 No. Go to Part 9.
 Yes Fill in the information below.

Part 9: Real property

54. **Does the debtor own or lease any real property?**
 No. Go to Part 10.
 Yes Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.)	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1. Leases through ALC Commercial II, LLC for Units 29 and 258 - described in detail on Schedule G	Lease	Unknown		Unknown

Debtor Wigginton Enterprises, LLC
Name

Case number (If known) _____

56. **Total of Part 9.**

Add the current value on lines 55.1 through 55.6 and entries from any additional sheets. Copy the total to line 88.

\$0.00

57. **Is a depreciation schedule available for any of the property listed in Part 9?**

- No
 Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**

- No
 Yes

Part 10: Intangibles and intellectual property

59. **Does the debtor have any interests in intangibles or intellectual property?**

- No. Go to Part 11.
 Yes Fill in the information below.

	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. Patents, copyrights, trademarks, and trade secrets			
61. Internet domain names and websites <u>Website designs</u>	<u>\$3,000.00</u>		<u>\$3,000.00</u>
62. Licenses, franchises, and royalties			
63. Customer lists, mailing lists, or other compilations <u>Client lists</u>	<u>\$2,000.00</u>		<u>\$2,000.00</u>
64. Other intangibles, or intellectual property <u>Trade Names</u>	<u>\$3,000.00</u>		<u>\$3,000.00</u>
65. Goodwill <u>Goodwill within the ballroom dancing industry</u>	<u>\$2,000.00</u>		<u>\$2,000.00</u>

66. **Total of Part 10.**

Add lines 60 through 65. Copy the total to line 89.

\$10,000.00

67. **Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107?)

- No
 Yes

68. **Is there an amortization or other similar schedule available for any of the property listed in Part 10?**

- No
 Yes

69. **Has any of the property listed in Part 10 been appraised by a professional within the last year?**

- No
 Yes

Part 11: All other assets

Debtor Wigginton Enterprises, LLC
Name

Case number (if known) _____

70. Does the debtor own any other assets that have not yet been reported on this form?

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.
- Yes Fill in the information below.

Debtor Wigginton Enterprises, LLC
Name

Case number (if known) _____

Part 12: Summary

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1</i>	<u>\$13,390.44</u>	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	<u>\$10,000.00</u>	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	<u>\$0.00</u>	
83. Investments. <i>Copy line 17, Part 4.</i>	<u>\$0.00</u>	
84. Inventory. <i>Copy line 23, Part 5.</i>	<u>\$22,595.00</u>	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	<u>\$4,333.00</u>	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	<u>\$0.00</u>	
88. Real property. <i>Copy line 56, Part 9.....></i>		<u>\$0.00</u>
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	<u>\$10,000.00</u>	
90. All other assets. <i>Copy line 78, Part 11.</i>	+ <u>\$0.00</u>	
91. Total. Add lines 80 through 90 for each column	<u>\$60,318.44</u>	+ 91b. <u>\$0.00</u>
92. Total of all property on Schedule A/B. Add lines 91a+91b=92		<u>\$60,318.44</u>



W E Design
1400 Colonial Blvd., Suite 29
Fort Myers, Florida 33907

October 10, 2017

Dear Madam:

As you requested, Read and Kelley Estate Services, LLC, conducted a summary appraisal of personal property on September 27, 2017, at your business located at 1400 Colonial Blvd., Suite 29, Fort Myers, Florida 33914. It is understood that the property included in this report belongs to WE Design and the employees were present during the inspection. Values are effective as of the date of inspection and this report consists of seven pages.

The object of this appraisal was to determine Fair Market Value for use by the United States Bankruptcy Court in the administration of this case. Any other use renders this appraisal null and void. Values stated do not reflect any expenses that may be incurred should these items be sold, such as advertising costs or selling commissions.

This report is intended for use only by you, our client, and the United States Bankruptcy Court. Use of this report by others is not intended, nor is this report an indication of, or a certificate of title or ownership. The identification of the interest of the party(ies) involved is simply that represented to the appraiser by such party and no inquiry or investigation will be made nor is any opinion to be given as to the truth of such representation. If this report is reproduced, copied, or otherwise used, it must be done so in its entirety including the cover document and all attachments.

The appraisal report has been structured to comply with the Internal Revenue Code pertaining to Bankruptcy. The definition of Fair Market Value as set forth in that section of the Code is as follows: "The price in terms of money which a property would bring in a competitive and open market under conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus."

In this appraisal, value has been established by the market data approach. This method of valuation involves comparison of the property with similar items which have sold within the market that considered most common for each item. Markets considered and the recent sales prices reviewed for items comparable to those listed include but are not limited to, auctions, used furniture stores, used electronics and appliance stores, yard sales, flea markets, pawn shops, internet on-line sales and auctions, personal observation, recognized price guides, classified advertisements as well as reviewed sales by dealers and retailers. Market analysis appears normal for this time of year. Because quality, condition, desirability and

Post Office Box 3111, North Fort Myers, FL 33918

obsolescence affect the appropriate market where items could be purchased by the public, different markets may have considered for different items of property. All information concerning this report is regarded as confidential. Read and Kelley Estate Services, LLC will retain a copy of this document for no less than 24 months, however, any digital photographs taken will not be kept. Furthermore, we will not allow others to have access to this report unless ordered to do so by a court of law or in the event that the Trustee in your case requests a copy.

In general the condition of the items was good. Any further alterations are so noted in the appraisal report. This appraisal is based on readily apparent identity of the items appraised, and any electronic or mechanical devices or equipment is assumed to be in good working order unless otherwise noted. It is understood that in the appraisal and valuation of motorized vehicles for the purpose of bankruptcy, Read and Kelley Estates Services, LLC are bound by the requirements as to the determination of value of the persons or entities to whom the report ultimately goes. Furthermore, unless confirmed scientific proof is presented to this appraiser, no value assumptions will be considered regarding mold damage or Chinese drywall damage not visible to the naked eye. Any value assessments that were based solely or in part on information given to the appraiser while on site may or may not be accurate depending on the validity of the information provided.

All wood designations are based only on visual examination without benefit of laboratory analysis, which is necessary for conclusive identification. Therefore, all stated wood identities and associated values are conditional on an "appears to be" basis. Furthermore, no employee associated with Read and Kelley Estate Services, LLC represents themselves to be a certified Fine Art Appraiser or function as, authenticators, and all framed art work, prints, posters and picture values are based only on superficial visual examination. In the evaluation of antiques, artwork, or collectibles, any items lacking Proof of Authenticity papers will be valued accordingly. None were removed from their frames for verification or authentication which is necessary for conclusive identification. Therefore, all stated art identities and associated values are conditional on an "appears to be" basis within the parameters of our experience.

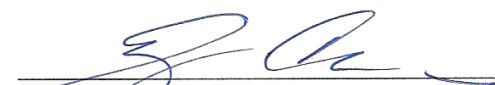
No employee associated with Read and Kelley Estate Services, LLC in any way represents themselves to be a certified gemologist and any and all jewelry values stated are based on secondary market estimates. Furthermore gemstones are not removed from their settings to be precisely measured and all size measurements are approximate. Jewelry values in this appraisal may be based on readily apparent identity of the items appraised and some stated identities are based only on the reliability of the MIZAR Diamond Tech Pro diamond tester and/ or the Acculab brand scale that I carry to determine weight and authenticity. Items of jewelry stamped as 10, 14 or 18 K gold are accepted as such, other items are tested with acid and results are only as reliable as the acid test provides. Gold and / or silver values may be based in full or part on spot prices from the date the items were researched.

The values expressed herein are based on the appraiser's best judgment and opinion and are not a warranty that the items will realize those values if offered for sale. The values expressed are based on current information on the date the appraisal was made. No opinion is expressed as to any past or future values. Qualifications to execute this appraisal are included in this report and may also be viewed at personalpropertyappraiser.net.

INVENTORY

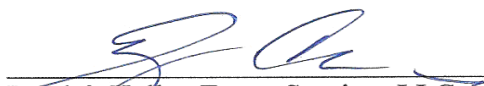
1. Assorted used or not finished dresses and costumes	2,000.00
2. 73 finished dresses and costumes	16,800.00
3. Assorted bras, boxes of used gloves, belts, and body suits	150.00
4. Used men's shirts, jackets, vests, and pants	250.00
5. Plastic mannequin half torsos, box of mannequin parts, mannequins and sewing forms	775.00
6. Brown paper patterns & photo books	100.00
7. Used suit cases	20.00
8. Floor standing and wall hanging racks	320.00
9. Numonics Accugrid, Ioline 600a plotter, unknown working condition, obsolete	100.00
10. Vissani refrigerator and Danby refrigerators	110.00
11. Microwave, coffee machine and water machine	60.00
12. Seven assorted desk tops and notebook computers	700.00
13. Thread, boas, ribbon, beading, fabric, Swarovski crystals rhinestones and all other embellishments,	2,500.00
14. Assorted laminate work tables, files, storage boxes and desks throughout	660.00
15. Canon EOS 70D camera & tripod	133.00
16. Five Brother LX2763 sewing machines	175.00
17. Zoje Gemsy Serger	145.00
18. Brother XL2600i	35.00
19. Juki MO8-12	195.00
20. Yamato serger	500.00
21. Rumoldi serger	525.00
22. Brother 1635d serger	100.00
23. Steamer	25.00
24. Kansai Special	450.00
25. Bench, round table, mirrors and decorative items	100.00

TOTAL VALUE OF INVENTORY**\$26,928.00**


 Read & Kelley Estate Services LLC
 by, Joy Augustine
 GPPA, AOA-AM, CEA, ABA

APPRAISAL CERTIFICATION

- Statements of fact contained in this report are true and correct. The opinions stated, are based on a full and fair consideration of all the facts available on the date the appraisal was made.
- The reported analysis, opinions, and conclusions are limited only by the reported critical assumptions and limiting conditions, and personal unbiased professional analysis, opinions and conclusions.
- Read and Kelley Estate Services, LLC, has no undisclosed past, present or future interest in the appraised items or in any proceeds to be derived therefrom, and have no personal interest or bias with respect to the parties involved.
- Neither employment nor compensation for this appraisal were contingent upon the reporting of a predetermined value that favors the client, on the amount of the value estimate, on the attainment of stipulated results, or the occurrence of a subsequent event.
- Unless noted elsewhere an employee of Read and Kelley Estate Services, LLC, has personally inspected the listed property that is the subject of this report.
- Unless noted elsewhere, no one provided significant professional assistance to Read and Kelley Estate Services, LLC.
- This appraisal has been prepared in conformity with and is subject to the International Society of Appraisers' *Appraisal Report Writing Standard* and to the ISA Code of Ethics. In addition our analysis, opinions and conclusions were developed, and this report has been prepared in conformity with, The Appraisal Foundations' *Uniform Standard of Professional Appraisal Practice* (USPAP). Any departure from these standards were discussed with the client in advance and are noted in the report.
- Both the ISA and the AMI have mandatory re-qualification requirements for all their members. Appraisers employed by Read and Kelley Estate Services, LLC, are in full compliance with those regulations.


Read & Kelley Estate Services LLC
by, Joy Augustine
GPPA, AOA-AM, CEA, ABA

QUALIFICATIONS

Joy Augustine, ISA-AM, GPPA, CEA, AOA-AM, ABA-AM

Graduate of University of Maryland University College / International Society of Appraisers Core Courses, 1997

101 - Appraisal principles and Business Practice

102 - Appraisal Ethics, ISA Standards, USPAP, Identification/Authentication, Research and Legal Issues

103 - Legal Aspects of Appraising, Case Studies, Expert Witness, Practical Appraisal Report Writing

Graduate of University of Maryland University College/ International Society of Appraisers Specialty Course, 2000

201 - Antiques and Residential Contents

Accredited member of the International Society of Appraisers

Admitted, International Society of Appraisers Certification Program

Graduate Auction Marketing Institute Graduate Personal Property Appraiser Program, 2002

101 - Responsibilities of appraiser; USPAP, factors affecting value, trends, functions of an appraisal, identification, valuation, legal aspects, research methods

201 - Plant Machinery and Equipment, identification, research and documentation for appraisals of plant machinery and equipment

Accredited NAA Graduate Personal Property Appraiser, 2002

Certified Equine Appraiser - American Society of Equine Appraisers

Member International Gem Society

Charter President and Accredited member AABA, American Association of Bankruptcy Appraisers

Accredited member , AOA, Association of Online Appraisers

Member of ACNA, *Antique Collector National Association*

Member NAC, *National Association of Collectors*

Member in good standing, FAGCA, *Fenton Art Glass Collectors of America*, Fostoria Glass Collectors, Inc., Waterford Collectors Society, Royal Doulton Company International Collectors Club

Member Southwest Florida Bankruptcy Professional Association

Graduate Savon Retail Furniture Education, St. Petersburg, FL

Certified auction Ring Master

Licensed Consultant, appraisal

Experience in orderly liquidation, estate liquidation

Experience in retail jewelry and furniture

Experienced expert witness, Federal and State Courts

Experienced dealer in household goods, jewelry and electronics

Experienced dealer in antiques and collectibles

Experienced buyer/vendor, on-line auctioning

Consultant in appraisal of outdoor advertising structures

Maintain extensive library and data base on antiques, collectibles, audio-visual electronics

On-line for sales and auction results

Attended private showings and lectures on glass art production in Zelezny Brod, Czech Republic

Attended private showing and discussions at *North Bohemian Museum* in Liberec, Czech Republic

Published author; Czechoslovakian Collectors Guild International,

Glass Arts Society Journal 2000, Family Values Magazine, Guidepost Magazine

Featured, Fort Myers News Press Sunday Business Section, March 21, 1999

Featured, News and Views Issue 728

Featured lecturer, The Glass Arts Society Annual Conference, Brooklyn, NY, 2000

Recognized authority on Zelezny Brodsko glass figurine

Registered, Maloney's Resource Directory

Registered, I.S.A. Membership Directory

Registered, International Society of Appraisers online referral service

SELECTED CLIENT LIST

- Attorney Diane Jensen, Trustee United States Bankruptcy Court, Fort Myers, FL
- Attorney Luis Rivera, Trustee United States Bankruptcy Court, Fort Myers, FL
- Attorney Robert Tardif, Trustee United States Bankruptcy Court, Fort Myers, FL
- Attorney Shari Streit Jansen, Trustee United States Bankruptcy Court, Sarasota, FL
- Gerard A. McHale, Jr., P.A., Chapter 11 Trustee, United States Bankruptcy Court, Fort Myers, FL
- Andrea P. Bauman, Trustee United States Bankruptcy Court, Highland City, FL
- Attorney Douglas Menchise, Trustee, United States Bankruptcy Court, Clearwater, FL
- Attorney Stephen Meininger, Trustee United States Bankruptcy Court, Tampa FL
- Attorney Traci Strickland, Trustee United States Bankruptcy Court, Tampa, FL
- Attorney V. John Brook, Trustee United States Bankruptcy Court, Saint Petersburg, FL
- Angela L. Welch Esposito, Trustee United States Bankruptcy Court, Odessa, FL
- Attorney Beth Ann Scharrer, Trustee United States Bankruptcy Court, Seminole, FL
- Lauren P. Greene, Trustee United States Bankruptcy Court, Seminole, FL
- Carolyn Chaney, Trustee United States Bankruptcy Court, St. Petersburg, FL
- Attorney Stephany Carr, Naples, FL
- Attorney Richard Johnston, Fort Myers, FL
- Attorney Greg Champeau, Fort Myers, FL
- Phoenix Law Firm, Fort Myers, FL
- Attorney Michael Rich, Fort Myers, FL
- Attorney Patrick Neale, Naples, FL
- Attorney Jeffrey Leasure, Fort Myers, FL
- Attorney Richard Hollander, Naples, FL
- Dellutri Law Firm, Fort Myers, FL
- Attorney Mark Martella, Port Charlotte
- Attorney Joseph C Trunkett, Fort Myers, FL
- Attorney Mary Valask Snell, Fort Myers, FL
- Attorney Roger Waltemyer, Fort Myers, FL
- Attorney Allen Griffith, Fort Myers, FL
- Attorney Kim Levy, Fort Myers, FL
- Attorney Philip Burnett, Fort Myers, FL
- Attorney Melissa Skeen, Fort Myers, FL
- Attorney Tricia Spivey, Fort Myers, FL
- Attorney Mark D. Hildreth, Sarasota, FL
- Attorney Alan Watkins, Tampa, FL
- Attorney Louis Amato, Naples, FL
- Attorney Diane Preston Moore, Naples, FL
- Herbert Weinberg Attorney for the Trustee, Boston, MA
- Northern Trust Bank, Fort Myers, FL
- Raymond James Trust Company, Fort Myers, FL
- Barnett Bank Trust Company, Fort Myers, FL
- SouthTrust Bank, Trust Department, Naples, FL
- State Farm Insurance, Pembroke Pines, FL
- First Union Bank, Special Assets Department, Miami Springs, FL
- PaineWebber Inc., Miami, FL
- Sea Crest School, Naples, FL
- First Baptist Church of Lehigh Acres FL
- Christ Lutheran Church, Cape Coral, FL
- Iberia Bank, Naples, FL
- Florida Gulf Bank, New Orleans, LA
- Craig, Cavanaugh, Cavanaugh and Kirby, Naples, FL
- National Cooperative Bank, Washington, D.C
- Grace United Methodist Church, Cape Coral, FL

APPROACH TO VALUE

The Market Comparison Approach:

The market comparison approach compares and contrasts the property under appraisal with recent offerings and sales of similar property. This approach is usually the most appropriate valuation approach used in determining value for property. It is the most common method used to estimate the value of personal, portable, tangible property. By definition, this approach should result in the most accurate representation of fair market value. The basis of this approach is that the estimated value of the property is best determined by gathering market data on previous transactions where identical assets have changed hands and then applying the previous transactions to the property presently being appraised.

The Income or Revenue Approach:

To use the income approach to value, an appraiser treats the property as an investment entity, on the basis that the value of an asset is equal to the present value of the future financial benefits that will accrue to the owner of that asset. Certain classes of property have potential earning power that can be forecast, based on previous earnings of the property sold to buyers on the open market. This approach requires a forecast of both future revenues and expenses, on which to calculate a projected level of net income. The ratio of net income to present value reflects the level of risk inherent in the venture.

The Cost Approach:

To use the cost approach to value, an appraiser uses today's replacement cost of equivalent or identical property as a basis for evaluation. This is the cost to replace the asset with another of similar age, quality, origin, appearance, provenance, and condition, within a reasonable length of time in an appropriate market. In using this approach, the appraiser reasons that the value of an asset is equal to the amount required to produce another desirable asset of at least equal amount and quality. This approach involves the cost of reproduction, independent of the benefit of having the original asset at hand. Appraisal Definitions

Fair Market Value:

is the amount expressed in terms of money, as of a certain date, that may reasonably be expected to exchange between a willing buyer and a willing seller, with equity to both, neither under any compulsion to buy or sell, and both fully aware of all relevant facts.

Fair Market Value In Use:

is the amount expressed in terms of money, as of a certain date, that may reasonably be expected to exchange between a willing buyer and a willing seller, with equity to both, neither under any compulsion to buy or sell, and both fully aware of all relevant facts. It further includes installation, as of a specific date, and assuming that the earnings support the value reported.

Orderly Liquidation Value or Dealer Value:

is the amount of gross proceeds which could be expected from the sale of the appraised assets, held under orderly sale conditions, given a reasonable period of time in which to find a purchaser(s) considering a completed sale of all assets, "as is and where is," with the buyer assuming all costs of removal, with all sales made free and clear of all liens and encumbrances, with the seller acting under compulsion.

Forced Liquidation Value or Auction Value:

is the estimated gross dollar amount which could be typically realized at a properly advertised and conducted public auction held under forced sale conditions, with a sense of urgency, and under present day economic conditions.

Insurable Replacement Cost New:

is the replacement cost new as defined in the insurance policy less the cost new of the items specifically excluded in the policy, if any. Insurable Depreciated Replacement Cost is the insurance replacement cost less accrued depreciation considered for insurance purposes.

Replacement Cost New:

is the current cost at today's prices of replacing an existing property with one of equal utility, although the same materials or the same design may not be used, reflecting changes in technology, design, building techniques and costs. Depreciated Replacement Cost is the replacement cost of an item less accrued depreciation.

Reproduction Cost New:

is the cost, at today's prices, to build an exact replica of the property being valued. It assumes that the same quantity and quality of material and labor is utilized as when the property was actually built.

Salvage Value:

is the expected residual value of an asset at the end of its economic life.

Scrap Value:

is the amount that may be realized if property is sold for its material content, as opposed to further productive use.

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

Part 1: List Creditors Who Have Secured Claims

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A	Column B
		Amount of claim	Value of collateral that supports this claim
		Do not deduct the value of collateral.	
<p>2.1 Regions Bank</p> <p>Creditor's Name Commercial Loan Processing PO Box 11407 Birmingham, AL 35246</p> <p>Creditor's mailing address</p> <p>Creditor's email address, if known</p> <p>Date debt was incurred 8/13/2015</p> <p>Last 4 digits of account number 5021</p> <p>Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.</p>	<p>Describe debtor's property that is subject to a lien Inventory, work in progress, equipment, patterns, cash, receivables</p> <p>Describe the lien Agreement, Commercial loan</p> <p>Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)</p> <p>As of the petition filing date, the claim is: Check all that apply <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p>	<p>\$425,385.60</p>	<p>\$35,948.00</p>
<p>2.2 Strategic Funding Source</p> <p>Creditor's Name 211-D Bulifants Blvd. Williamsburg, VA 23188</p> <p>Creditor's mailing address</p> <p>Creditor's email address, if known</p> <p>Date debt was incurred 12/06/2016</p> <p>Last 4 digits of account number 7631</p> <p>Do multiple creditors have an interest in the same property?</p>	<p>Describe debtor's property that is subject to a lien Loan</p> <p>Describe the lien</p> <p>Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)</p> <p>As of the petition filing date, the claim is: Check all that apply</p>	<p>\$87,000.00</p>	<p>\$0.00</p>

Debtor Wigginton Enterprises, LLC Case number (if know) _____
Name

- No Contingent
 Yes. Specify each creditor, including this creditor and its relative priority. Unliquidated
 Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any. \$512,385.60

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
Colonial Network Funding 520 Silicon Dr., Suite 110 Southlake, TX 76092	Line <u>2.2</u>	
Garden Funding P.O. Box 12926 Birmingham, AL 35202	Line <u>2.2</u>	
SBA Post Office Box 740192 Atlanta, GA 30374-0192	Line <u>2.1</u>	
SBA 801 Tom Martin Drive Suite 120 Birmingham, AL 35211	Line <u>2.1</u>	
W. Patrick Ayers Burr & Forman LLP 201 N. Franklin Street Suite 3200 Tampa, FL 33602	Line <u>2.1</u>	

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

Official Form 206E/F
Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

No. Go to Part 2.

Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

		Total claim	Priority amount	
2.1	Priority creditor's name and mailing address Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114 Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Interest and Penalties on 2nd Qtr 2016 Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,608.49	\$3,608.49
2.2	Priority creditor's name and mailing address Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114 Date or dates debt was incurred Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Withholding for 3rd Qtr. 2016 (\$23,979.43 original taxes and \$5,380.72 in interest and penalties) Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$29,360.15	\$29,360.15

Debtor	Wigginton Enterprises, LLC <small>Name</small>	Case number (if known)	
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2.3	Priority creditor's name and mailing address Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$24,112.69	\$24,112.69
Date or dates debt was incurred		Basis for the claim: Withholding 4th Qtr 2016 (\$20,414.96 in original taxes and \$3,697.73 in interest and penalties)		
Last 4 digits of account number		Is the claim subject to offset?		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.4	Priority creditor's name and mailing address Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$1,160.00	\$1,160.00
Date or dates debt was incurred		Basis for the claim: 2016 940 taxes		
Last 4 digits of account number		Is the claim subject to offset?		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.5	Priority creditor's name and mailing address Internal Revenue Service Bankruptcy Notification P.O. Box 21126 Philadelphia, PA 19114	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$9,200.00	\$9,200.00
Date or dates debt was incurred		Basis for the claim: 1st Qtr 2017 941 taxes		
Last 4 digits of account number		Is the claim subject to offset?		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.6	Priority creditor's name and mailing address Linda Brown 1632 Fair House Road Spring Hill, TN 37174	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$3,349.18	\$3,349.18
Date or dates debt was incurred		Basis for the claim: Commissions owed through September, 2017		
Last 4 digits of account number		Is the claim subject to offset?		
Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)		<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Debtor	Wigginton Enterprises, LLC <small>Name</small>	Case number (if known)	
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2.7	Priority creditor's name and mailing address Linda Brown 1632 Fair House Road Spring Hill, TN 37174	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$1,750.00 \$1,750.00
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Date or dates debt was incurred	Basis for the claim: Estimated October 2017 commissions owed and mileage reimbursement
---------------------------------	--

Last 4 digits of account number	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
---------------------------------	---

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

			Amount of claim
3.1	Nonpriority creditor's name and mailing address ALS Commercial II LLC 1400 Colonial Blvd. 201 Fort Myers, FL 33907 Date(s) debt was incurred _ Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Contingent lease obligations for Units 29 and 258 Royal Palm Square Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$0.00
3.2	Nonpriority creditor's name and mailing address DFS/Web Bank PO Box 81607 Austin, TX 78708 Date(s) debt was incurred 10/1/2008 Last 4 digits of account number 6274	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Credit card Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,469.00
3.3	Nonpriority creditor's name and mailing address GPA USA, Inc. 1260 Barclay Blvd. Buffalo Grove, IL 60089 Date(s) debt was incurred _ Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Consulting-Business Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$14,546.23
3.4	Nonpriority creditor's name and mailing address Priority Payment Systems PO Box 246 Alpharetta, GA 30009 Date(s) debt was incurred _ Last 4 digits of account number _	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Wholesale payments Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	Unknown
3.5	Nonpriority creditor's name and mailing address Regions Bank P.O. Box 110007 Birmingham, AL 37228 Date(s) debt was incurred 05/25/2016 Last 4 digits of account number 0455	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Unsecured Loan Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$8,511.00

Debtor Wigginton Enterprises, LLC Case number (if known) _____
Name

3.6	Nonpriority creditor's name and mailing address Regions Bank Purchasing Card P.O. Box 11407 AL 35264 Date(s) debt was incurred <u>8/31/17</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Credit card</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$46,071.75
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3.7	Nonpriority creditor's name and mailing address Regions Bank P.O. Box 110007 Birmingham, AL 37228 Date(s) debt was incurred <u> </u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Overdraft on line of credit account ending in 4663</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$11,957.72
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3.8	Nonpriority creditor's name and mailing address Richard Pogin 14311 Harbour Links Ct Unit C Fort Myers, FL 33908 Date(s) debt was incurred <u> </u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Second working capital loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$37,513.37
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3.9	Nonpriority creditor's name and mailing address Richard Pogin 14311 Harbour Links Ct Unit C Fort Myers, FL 33908 Date(s) debt was incurred <u> </u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>First working captial loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$148,779.03
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3.10	Nonpriority creditor's name and mailing address Richard Pogin 14311 Harbour Links Ct Unit C Fort Myers, FL 33908 Date(s) debt was incurred <u>11/09/2017</u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Advanced retainer to attorney.</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$18,395.00
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Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Appelles 3700 Corporate Drive Suite 240 Columbus, OH 43231	Line <u>3.7</u> <input type="checkbox"/> Not listed. Explain <u> </u>	<u>1381</u>
4.2	Johnson Law Firm 115 W Front St Bloomington, IL 61701	Line <u>3.3</u> <input type="checkbox"/> Not listed. Explain <u> </u>	-

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

Debtor Wigginton Enterprises, LLC
Name

Case number (if known) _____

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2
 Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ <u>72,540.51</u>
5b. +	\$ <u>290,243.10</u>
5c.	\$ <u>362,783.61</u>



W E Design
1400 Colonial Blvd., Suite 29
Fort Myers, Florida 33907

October 10, 2017

Dear Madam:

As you requested, Read and Kelley Estate Services, LLC, conducted a summary appraisal of personal property on September 27, 2017, at your business located at 1400 Colonial Blvd., Suite 29, Fort Myers, Florida 33914. It is understood that the property included in this report belongs to WE Design and the employees were present during the inspection. Values are effective as of the date of inspection and this report consists of seven pages.

The object of this appraisal was to determine Fair Market Value for use by the United States Bankruptcy Court in the administration of this case. Any other use renders this appraisal null and void. Values stated do not reflect any expenses that may be incurred should these items be sold, such as advertising costs or selling commissions.

This report is intended for use only by you, our client, and the United States Bankruptcy Court. Use of this report by others is not intended, nor is this report an indication of, or a certificate of title or ownership. The identification of the interest of the party(ies) involved is simply that represented to the appraiser by such party and no inquiry or investigation will be made nor is any opinion to be given as to the truth of such representation. If this report is reproduced, copied, or otherwise used, it must be done so in its entirety including the cover document and all attachments.

The appraisal report has been structured to comply with the Internal Revenue Code pertaining to Bankruptcy. The definition of Fair Market Value as set forth in that section of the Code is as follows: "The price in terms of money which a property would bring in a competitive and open market under conditions requisite to a fair sale, the buyer and seller, each acting prudently, knowledgeably, and assuming the price is not affected by undue stimulus."

In this appraisal, value has been established by the market data approach. This method of valuation involves comparison of the property with similar items which have sold within the market that considered most common for each item. Markets considered and the recent sales prices reviewed for items comparable to those listed include but are not limited to, auctions, used furniture stores, used electronics and appliance stores, yard sales, flea markets, pawn shops, internet on-line sales and auctions, personal observation, recognized price guides, classified advertisements as well as reviewed sales by dealers and retailers. Market analysis appears normal for this time of year. Because quality, condition, desirability and

Post Office Box 3111, North Fort Myers, FL 33918

obsolescence affect the appropriate market where items could be purchased by the public, different markets may have considered for different items of property. All information concerning this report is regarded as confidential. Read and Kelley Estate Services, LLC will retain a copy of this document for no less than 24 months, however, any digital photographs taken will not be kept. Furthermore, we will not allow others to have access to this report unless ordered to do so by a court of law or in the event that the Trustee in your case requests a copy.

In general the condition of the items was good. Any further alterations are so noted in the appraisal report. This appraisal is based on readily apparent identity of the items appraised, and any electronic or mechanical devices or equipment is assumed to be in good working order unless otherwise noted. It is understood that in the appraisal and valuation of motorized vehicles for the purpose of bankruptcy, Read and Kelley Estates Services, LLC are bound by the requirements as to the determination of value of the persons or entities to whom the report ultimately goes. Furthermore, unless confirmed scientific proof is presented to this appraiser, no value assumptions will be considered regarding mold damage or Chinese drywall damage not visible to the naked eye. Any value assessments that were based solely or in part on information given to the appraiser while on site may or may not be accurate depending on the validity of the information provided.

All wood designations are based only on visual examination without benefit of laboratory analysis, which is necessary for conclusive identification. Therefore, all stated wood identities and associated values are conditional on an "appears to be" basis. Furthermore, no employee associated with Read and Kelley Estate Services, LLC represents themselves to be a certified Fine Art Appraiser or function as, authenticators, and all framed art work, prints, posters and picture values are based only on superficial visual examination. In the evaluation of antiques, artwork, or collectibles, any items lacking Proof of Authenticity papers will be valued accordingly. None were removed from their frames for verification or authentication which is necessary for conclusive identification. Therefore, all stated art identities and associated values are conditional on an "appears to be" basis within the parameters of our experience.

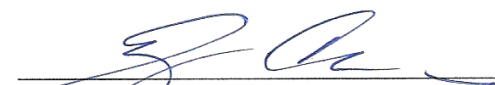
No employee associated with Read and Kelley Estate Services, LLC in any way represents themselves to be a certified gemologist and any and all jewelry values stated are based on secondary market estimates. Furthermore gemstones are not removed from their settings to be precisely measured and all size measurements are approximate. Jewelry values in this appraisal may be based on readily apparent identity of the items appraised and some stated identities are based only on the reliability of the MIZAR Diamond Tech Pro diamond tester and/ or the Acculab brand scale that I carry to determine weight and authenticity. Items of jewelry stamped as 10, 14 or 18 K gold are accepted as such, other items are tested with acid and results are only as reliable as the acid test provides. Gold and / or silver values may be based in full or part on spot prices from the date the items were researched.

The values expressed herein are based on the appraiser's best judgment and opinion and are not a warranty that the items will realize those values if offered for sale. The values expressed are based on current information on the date the appraisal was made. No opinion is expressed as to any past or future values. Qualifications to execute this appraisal are included in this report and may also be viewed at personalpropertyappraiser.net.

INVENTORY

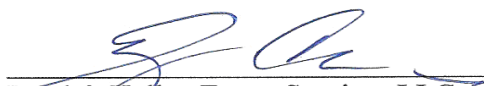
1. Assorted used or not finished dresses and costumes	2,000.00
2. 73 finished dresses and costumes	16,800.00
3. Assorted bras, boxes of used gloves, belts, and body suits	150.00
4. Used men's shirts, jackets, vests, and pants	250.00
5. Plastic mannequin half torsos, box of mannequin parts, mannequins and sewing forms	775.00
6. Brown paper patterns & photo books	100.00
7. Used suit cases	20.00
8. Floor standing and wall hanging racks	320.00
9. Numonics Accugrid, Ioline 600a plotter, unknown working condition, obsolete	100.00
10. Vissani refrigerator and Danby refrigerators	110.00
11. Microwave, coffee machine and water machine	60.00
12. Seven assorted desk tops and notebook computers	700.00
13. Thread, boas, ribbon, beading, fabric, Swarovski crystals rhinestones and all other embellishments,	2,500.00
14. Assorted laminate work tables, files, storage boxes and desks throughout	660.00
15. Canon EOS 70D camera & tripod	133.00
16. Five Brother LX2763 sewing machines	175.00
17. Zoje Gemsy Serger	145.00
18. Brother XL2600i	35.00
19. Juki MO8-12	195.00
20. Yamato serger	500.00
21. Rumoldi serger	525.00
22. Brother 1635d serger	100.00
23. Steamer	25.00
24. Kansai Special	450.00
25. Bench, round table, mirrors and decorative items	100.00

TOTAL VALUE OF INVENTORY**\$26,928.00**


 Read & Kelley Estate Services LLC
 by, Joy Augustine
 GPPA, AOA-AM, CEA, ABA

APPRAISAL CERTIFICATION

- Statements of fact contained in this report are true and correct. The opinions stated, are based on a full and fair consideration of all the facts available on the date the appraisal was made.
- The reported analysis, opinions, and conclusions are limited only by the reported critical assumptions and limiting conditions, and personal unbiased professional analysis, opinions and conclusions.
- Read and Kelley Estate Services, LLC, has no undisclosed past, present or future interest in the appraised items or in any proceeds to be derived therefrom, and have no personal interest or bias with respect to the parties involved.
- Neither employment nor compensation for this appraisal were contingent upon the reporting of a predetermined value that favors the client, on the amount of the value estimate, on the attainment of stipulated results, or the occurrence of a subsequent event.
- Unless noted elsewhere an employee of Read and Kelley Estate Services, LLC, has personally inspected the listed property that is the subject of this report.
- Unless noted elsewhere, no one provided significant professional assistance to Read and Kelley Estate Services, LLC.
- This appraisal has been prepared in conformity with and is subject to the International Society of Appraisers' *Appraisal Report Writing Standard* and to the ISA Code of Ethics. In addition our analysis, opinions and conclusions were developed, and this report has been prepared in conformity with, The Appraisal Foundations' *Uniform Standard of Professional Appraisal Practice* (USPAP). Any departure from these standards were discussed with the client in advance and are noted in the report.
- Both the ISA and the AMI have mandatory re-qualification requirements for all their members. Appraisers employed by Read and Kelley Estate Services, LLC, are in full compliance with those regulations.


Read & Kelley Estate Services LLC
by, Joy Augustine
GPPA, AOA-AM, CEA, ABA

QUALIFICATIONS

Joy Augustine, ISA-AM, GPPA, CEA, AOA-AM, ABA-AM

Graduate of University of Maryland University College / International Society of Appraisers Core Courses, 1997

101 - Appraisal principles and Business Practice

102 - Appraisal Ethics, ISA Standards, USPAP, Identification/Authentication, Research and Legal Issues

103 - Legal Aspects of Appraising, Case Studies, Expert Witness, Practical Appraisal Report Writing

Graduate of University of Maryland University College/ International Society of Appraisers Specialty Course, 2000

201 - Antiques and Residential Contents

Accredited member of the International Society of Appraisers

Admitted, International Society of Appraisers Certification Program

Graduate Auction Marketing Institute Graduate Personal Property Appraiser Program, 2002

101 - Responsibilities of appraiser; USPAP, factors affecting value, trends, functions of an appraisal, identification, valuation, legal aspects, research methods

201 - Plant Machinery and Equipment, identification, research and documentation for appraisals of plant machinery and equipment

Accredited NAA Graduate Personal Property Appraiser, 2002

Certified Equine Appraiser - American Society of Equine Appraisers

Member International Gem Society

Charter President and Accredited member AABA, American Association of Bankruptcy Appraisers

Accredited member , AOA, Association of Online Appraisers

Member of ACNA, *Antique Collector National Association*

Member NAC, *National Association of Collectors*

Member in good standing, FAGCA, *Fenton Art Glass Collectors of America*, Fostoria Glass Collectors, Inc., Waterford Collectors Society, Royal Doulton Company International Collectors Club

Member Southwest Florida Bankruptcy Professional Association

Graduate Savon Retail Furniture Education, St. Petersburg, FL

Certified auction Ring Master

Licensed Consultant, appraisal

Experience in orderly liquidation, estate liquidation

Experience in retail jewelry and furniture

Experienced expert witness, Federal and State Courts

Experienced dealer in household goods, jewelry and electronics

Experienced dealer in antiques and collectibles

Experienced buyer/vendor, on-line auctioning

Consultant in appraisal of outdoor advertising structures

Maintain extensive library and data base on antiques, collectibles, audio-visual electronics

On-line for sales and auction results

Attended private showings and lectures on glass art production in Zelezny Brod, Czech Republic

Attended private showing and discussions at *North Bohemian Museum* in Liberec, Czech Republic

Published author; Czechoslovakian Collectors Guild International,

Glass Arts Society Journal 2000, Family Values Magazine, Guidepost Magazine

Featured, Fort Myers News Press Sunday Business Section, March 21, 1999

Featured, News and Views Issue 728

Featured lecturer, The Glass Arts Society Annual Conference, Brooklyn, NY, 2000

Recognized authority on Zelezny Brodsko glass figurine

Registered, Maloney's Resource Directory

Registered, I.S.A. Membership Directory

Registered, International Society of Appraisers online referral service

SELECTED CLIENT LIST

- Attorney Diane Jensen, Trustee United States Bankruptcy Court, Fort Myers, FL
- Attorney Luis Rivera, Trustee United States Bankruptcy Court, Fort Myers, FL
- Attorney Robert Tardif, Trustee United States Bankruptcy Court, Fort Myers, FL
- Attorney Shari Streit Jansen, Trustee United States Bankruptcy Court, Sarasota, FL
- Gerard A. McHale, Jr., P.A., Chapter 11 Trustee, United States Bankruptcy Court, Fort Myers, FL
- Andrea P. Bauman, Trustee United States Bankruptcy Court, Highland City, FL
- Attorney Douglas Menchise, Trustee, United States Bankruptcy Court, Clearwater, FL
- Attorney Stephen Meininger, Trustee United States Bankruptcy Court, Tampa FL
- Attorney Traci Strickland, Trustee United States Bankruptcy Court, Tampa, FL
- Attorney V. John Brook, Trustee United States Bankruptcy Court, Saint Petersburg, FL
- Angela L. Welch Esposito, Trustee United States Bankruptcy Court, Odessa, FL
- Attorney Beth Ann Scharrer, Trustee United States Bankruptcy Court, Seminole, FL
- Lauren P. Greene, Trustee United States Bankruptcy Court, Seminole, FL
- Carolyn Chaney, Trustee United States Bankruptcy Court, St. Petersburg, FL
- Attorney Stephany Carr, Naples, FL
- Attorney Richard Johnston, Fort Myers, FL
- Attorney Greg Champeau, Fort Myers, FL
- Phoenix Law Firm, Fort Myers, FL
- Attorney Michael Rich, Fort Myers, FL
- Attorney Patrick Neale, Naples, FL
- Attorney Jeffrey Leasure, Fort Myers, FL
- Attorney Richard Hollander, Naples, FL
- Dellutri Law Firm, Fort Myers, FL
- Attorney Mark Martella, Port Charlotte
- Attorney Joseph C Trunkett, Fort Myers, FL
- Attorney Mary Valask Snell, Fort Myers, FL
- Attorney Roger Waltemyer, Fort Myers, FL
- Attorney Allen Griffith, Fort Myers, FL
- Attorney Kim Levy, Fort Myers, FL
- Attorney Philip Burnett, Fort Myers, FL
- Attorney Melissa Skeen, Fort Myers, FL
- Attorney Tricia Spivey, Fort Myers, FL
- Attorney Mark D. Hildreth, Sarasota, FL
- Attorney Alan Watkins, Tampa, FL
- Attorney Louis Amato, Naples, FL
- Attorney Diane Preston Moore, Naples, FL
- Herbert Weinberg Attorney for the Trustee, Boston, MA
- Northern Trust Bank, Fort Myers, FL
- Raymond James Trust Company, Fort Myers, FL
- Barnett Bank Trust Company, Fort Myers, FL
- SouthTrust Bank, Trust Department, Naples, FL
- State Farm Insurance, Pembroke Pines, FL
- First Union Bank, Special Assets Department, Miami Springs, FL
- PaineWebber Inc., Miami, FL
- Sea Crest School, Naples, FL
- First Baptist Church of Lehigh Acres FL
- Christ Lutheran Church, Cape Coral, FL
- Iberia Bank, Naples, FL
- Florida Gulf Bank, New Orleans, LA
- Craig, Cavanaugh, Cavanaugh and Kirby, Naples, FL
- National Cooperative Bank, Washington, D.C
- Grace United Methodist Church, Cape Coral, FL

APPROACH TO VALUE

The Market Comparison Approach:

The market comparison approach compares and contrasts the property under appraisal with recent offerings and sales of similar property. This approach is usually the most appropriate valuation approach used in determining value for property. It is the most common method used to estimate the value of personal, portable, tangible property. By definition, this approach should result in the most accurate representation of fair market value. The basis of this approach is that the estimated value of the property is best determined by gathering market data on previous transactions where identical assets have changed hands and then applying the previous transactions to the property presently being appraised.

The Income or Revenue Approach:

To use the income approach to value, an appraiser treats the property as an investment entity, on the basis that the value of an asset is equal to the present value of the future financial benefits that will accrue to the owner of that asset. Certain classes of property have potential earning power that can be forecast, based on previous earnings of the property sold to buyers on the open market. This approach requires a forecast of both future revenues and expenses, on which to calculate a projected level of net income. The ratio of net income to present value reflects the level of risk inherent in the venture.

The Cost Approach:

To use the cost approach to value, an appraiser uses today's replacement cost of equivalent or identical property as a basis for evaluation. This is the cost to replace the asset with another of similar age, quality, origin, appearance, provenance, and condition, within a reasonable length of time in an appropriate market. In using this approach, the appraiser reasons that the value of an asset is equal to the amount required to produce another desirable asset of at least equal amount and quality. This approach involves the cost of reproduction, independent of the benefit of having the original asset at hand. Appraisal Definitions

Fair Market Value:

is the amount expressed in terms of money, as of a certain date, that may reasonably be expected to exchange between a willing buyer and a willing seller, with equity to both, neither under any compulsion to buy or sell, and both fully aware of all relevant facts.

Fair Market Value In Use:

is the amount expressed in terms of money, as of a certain date, that may reasonably be expected to exchange between a willing buyer and a willing seller, with equity to both, neither under any compulsion to buy or sell, and both fully aware of all relevant facts. It further includes installation, as of a specific date, and assuming that the earnings support the value reported.

Orderly Liquidation Value or Dealer Value:

is the amount of gross proceeds which could be expected from the sale of the appraised assets, held under orderly sale conditions, given a reasonable period of time in which to find a purchaser(s) considering a completed sale of all assets, "as is and where is," with the buyer assuming all costs of removal, with all sales made free and clear of all liens and encumbrances, with the seller acting under compulsion.

Forced Liquidation Value or Auction Value:

is the estimated gross dollar amount which could be typically realized at a properly advertised and conducted public auction held under forced sale conditions, with a sense of urgency, and under present day economic conditions.

Insurable Replacement Cost New:

is the replacement cost new as defined in the insurance policy less the cost new of the items specifically excluded in the policy, if any. Insurable Depreciated Replacement Cost is the insurance replacement cost less accrued depreciation considered for insurance purposes.

Replacement Cost New:

is the current cost at today's prices of replacing an existing property with one of equal utility, although the same materials or the same design may not be used, reflecting changes in technology, design, building techniques and costs. Depreciated Replacement Cost is the replacement cost of an item less accrued depreciation.

Reproduction Cost New:

is the cost, at today's prices, to build an exact replica of the property being valued. It assumes that the same quantity and quality of material and labor is utilized as when the property was actually built.

Salvage Value:

is the expected residual value of an asset at the end of its economic life.

Scrap Value:

is the amount that may be realized if property is sold for its material content, as opposed to further productive use.

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, number the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

No. Check this box and file this form with the debtor's other schedules. There is nothing else to report on this form.

Yes. Fill in all of the information below even if the contacts of leases are listed on *Schedule A/B: Assets - Real and Personal Property*

(Official Form 206A/B).

2. List all contracts and unexpired leases **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**

2.1.	State what the contract or lease is for and the nature of the debtor's interest State the term remaining List the contract number of any government contract	Executive Suite Lease of Unit 258 Royal Palm Square, 1400 Colonial Boulevard, Fort Myers, Florida 33907 15 months	ALS Commercial II LLC 1400 Colonial Blvd. Suite 35 Fort Myers, FL 33907
------	--	---	---

2.2.	State what the contract or lease is for and the nature of the debtor's interest State the term remaining List the contract number of any government contract	Lease of Suite 29, Royal Palm Square, 1400 Colonial Boulevard, Fort Myers, Florida 33907 - approx. 1,748 square feet 15 months	ALS Commercial II LLC 1400 Colonial Blvd. 21 Fort Myers, FL 33907
------	--	--	---

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC

United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

Case number (if known) _____

Check if this is an amended filing

**Official Form 206H
Schedule H: Your Codebtors**

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Do you have any codebtors?

- No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor

Column 2: Creditor

Name	Mailing Address	Name	Check all schedules that apply:
2.1 Designs by Lyn	1400 Colonial Blvd. Suite 29 Fort Myers, FL 33907-1053	GPA USA, Inc.	<input type="checkbox"/> D _____ <input checked="" type="checkbox"/> E/F <u>3.3</u> <input type="checkbox"/> G _____

Fill in this information to identify the case:

Debtor name Wigginton Enterprises, LLC
 United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA
 Case number (if known) _____

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2017 to Filing Date

Operating a business
 Other _____

\$641,126.17

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers--including expense reimbursements--to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

Creditor's Name and Address	Dates	Total amount of value	Reasons for payment or transfer <i>Check all that apply</i>
3.1. Florida Dept. of Revenue 5050 W. Tennessee Street Building C Tallahassee, FL 32399	7/25/2017	\$3,081.03	<input type="checkbox"/> Secured debt <input type="checkbox"/> Unsecured loan repayments <input type="checkbox"/> Suppliers or vendors <input type="checkbox"/> Services <input checked="" type="checkbox"/> Other <u>Sales & Use Tax - 6/26/17 Recorded Lien</u>

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments

Debtor **Wigginton Enterprises, LLC**

Case number (if known) _____

listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
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5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1. Regions Bank v. Wigginton Enterprises, LLC 17-CA-2021	Foreclosure of security interests and collection of promissory note	Circuit Court of the Twentieth Circuit 1700 Monroe Street Fort Myers, FL 33901	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Debtor **Wigginton Enterprises, LLC**

Case number (if known)

Description of the property lost and how the loss occurred	Amount of payments received for the loss <small>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received. List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).</small>	Dates of loss	Value of property lost
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Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None.

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1. JOHNSTON LAW, PLLC 7370 College Parkway Suite 207 Fort Myers, FL 33907	Attorney fees for work performed from 8.21/2017	10/4/2017	\$12,020.29
Email or website address richard@richardjohnstonlaw.com			
Who made the payment, if not debtor? Richard Pogin			
11.2. JOHNSTON LAW, PLLC 7370 College Parkway Suite 207 Fort Myers, FL 33907	Attorney Fees for legal services from 2/8/2017 through 8/18/2017	2/28, 5/18, 7/14, 8/21/2017	\$6,084.00
Email or website address richard@richardjohnstonlaw.com			
Who made the payment, if not debtor?			
11.3. JOHNSTON LAW, PLLC 7370 College Parkway Suite 207 Fort Myers, FL 33907	Attorney Fees and costs through date of filing plus retainer	11/9/17 Retainer	\$18,395.00
Email or website address			
Who made the payment, if not debtor? Richard Pogin			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

None.

Debtor **Wigginton Enterprises, LLC**

Case number (if known) _____

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address	Dates of occupancy From-To
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Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
 - diagnosing or treating injury, deformity, or disease, or
 - providing any surgical, psychiatric, drug treatment, or obstetric care?

- No. Go to Part 9.
- Yes. Fill in the information below.

Facility name and address	Nature of the business operation, including type of services the debtor provides	If debtor provides meals and housing, number of patients in debtor's care
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Part 9: Personally Identifiable Information

16. Does the debtor collect and retain personally identifiable information of customers?

- No.
- Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No. Go to Part 10.
- Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
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Debtor **Wigginton Enterprises, LLC**

Case number (if known)

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1. Regions Bank P.O. Box 110007 Nashville, TN 37228	XXXX-4663	<input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings <input type="checkbox"/> Money Market <input type="checkbox"/> Brokerage <input type="checkbox"/> Other__	11/22/2016 Closed by bank with negative balance of <\$11957.22>	Unknown

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
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Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

None

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).

Site means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.

Hazardous material means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.

- No.
- Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

Debtor **Wigginton Enterprises, LLC**

Case number (if known) _____

- No.
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- No.
- Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business

25. Other businesses in which the debtor has or has had an interest

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name address	Describe the nature of the business	Employer Identification number <small>Do not include Social Security number or ITIN.</small>	Dates business existed
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26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

- None

Name and address	Date of service From-To
26a.1. Jerry R. Moore, Jr., CPA Forrester, Hart, Belisle & Whitaker 1429 Colonial Blvd. Fort Myers, FL 33907-1060	approx November 2016 to present
26a.2. Trena J. Nipper 14370 Cemetery Road Fort Myers, FL 33905-7306	August 2015 to present

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

- None

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

- None

Name and address	If any books of account and records are unavailable, explain why
26c.1. Trena J. Nipper 14370 Cemetery Road Fort Myers, FL 33905-7306	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

- None

Debtor **Wigginton Enterprises, LLC**

Case number (if known) _____

Name and address _____

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No
- Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory
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28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- No
- Yes. Identify below.

30. Payments, distributions, or withdrawals credited or given to insiders

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No
- Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- No
- Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
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32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- No
- Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
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Debtor **Wigginton Enterprises, LLC**

Case number (if known) _____

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **November 9, 2017**

/s/ Maryland K. Wigginton
Signature of individual signing on behalf of the debtor

Maryland K. Wigginton
Printed name

Position or relationship to debtor **Manager**

Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy (Official Form 207)* attached?

- No
- Yes

**United States Bankruptcy Court
Middle District of Florida**

In re Wigginton Enterprises, LLC

Debtor(s)

Case No.
Chapter

11

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Maryland K. Wigginton 4340 Lazio Way #1306 Fort Myers, FL 33901			Membership

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the **Manager** of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date November 9, 2017

Signature /s/ Maryland K. Wigginton
Maryland K. Wigginton

*Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.*

**United States Bankruptcy Court
Middle District of Florida**

In re **Wigginton Enterprises, LLC**

Debtor(s)

Case No.

Chapter

11

VERIFICATION OF CREDITOR MATRIX

I, the Manager of the corporation named as the debtor in this case, hereby verify that the attached list of creditors is true and correct to the best of my knowledge.

Date: **November 9, 2017**

/s/ Maryland K. Wigginton

Maryland K. Wigginton/Manager

Signer/Title

ALS Commercial II LLC
1400 Colonial Blvd.
201
Fort Myers, FL 33907

Internal Revenue Service
Bankruptcy Notification
P.O. Box 21126
Philadelphia, PA 19114

SBA
801 Tom Martin Drive
Suite 120
Birmingham, AL 35211

ALS Commercial II LLC
1400 Colonial Blvd.
Suite 35
Fort Myers, FL 33907

Johnson Law Firm
115 W Front St
Bloomington, IL 61701

Strategic Funding Source
211-D Bulifants Blvd.
Williamsburg, VA 23188

ALS Commercial II LLC
1400 Colonial Blvd.
21
Fort Myers, FL 33907

Linda Brown
1632 Fair House Road
Spring Hill, TN 37174

W. Patrick Ayers
Burr & Forman LLP
201 N. Franklin Street
Suite 3200
Tampa, FL 33602

Appelles
3700 Corporate Drive
Suite 240
Columbus, OH 43231

Priority Payment Systems
PO Box 246
Alpharetta, GA 30009

Colonial Network Funding
520 Silicon Dr., Suite 110
Southlake, TX 76092

Regions Bank
P.O. Box 110007
Birmingham, AL 37228

Designs by Lyn
1400 Colonial Blvd.
Suite 29
Fort Myers, FL 33907-1053

Regions Bank
Commercial Loan Processing
PO Box 11407
Birmingham, AL 35246

DFS/Web Bank
PO Box 81607
Austin, TX 78708

Regions Bank
Purchasing Card
P.O. Box 11407
AL 35264

Garden Funding
P.O. Box 12926
Birmingham, AL 35202

Richard Pogin
14311 Harbour Links Ct
Unit C
Fort Myers, FL 33908

GPA USA, Inc.
1260 Barclay Blvd.
Buffalo Grove, IL 60089

SBA
Post Office Box 740192
Atlanta, GA 30374-0192

B2030 (Form 2030) (12/15)

**United States Bankruptcy Court
Middle District of Florida**

In re Wigginton Enterprises, LLC

Debtor(s)

Case No.

Chapter 11

DISCLOSURE OF COMPENSATION OF ATTORNEY FOR DEBTOR(S)

1. Pursuant to 11 U.S.C. § 329(a) and Fed. Bankr. P. 2016(b), I certify that I am the attorney for the above named debtor(s) and that compensation paid to me within one year before the filing of the petition in bankruptcy, or agreed to be paid to me, for services rendered or to be rendered on behalf of the debtor(s) in contemplation of or in connection with the bankruptcy case is as follows:

For legal services, I have agreed to accept	\$	<u>36,499.29</u>
Prior to the filing of this statement I have received	\$	<u>36,499.29</u>
Balance Due	\$	<u>0.00</u>

2. The source of the compensation paid to me was:

Debtor Other (specify): **Debtor paid \$6,084.00 pre-petition
Richard Pogin paid \$22,860.29 pre-petition**

3. The source of compensation to be paid to me is:

Debtor Other (specify): **Retainer of \$7,555.00 by Richard Pogin**

4. I have not agreed to share the above-disclosed compensation with any other person unless they are members and associates of my law firm.

I have agreed to share the above-disclosed compensation with a person or persons who are not members or associates of my law firm. A copy of the agreement, together with a list of the names of the people sharing in the compensation is attached.

5. In return for the above-disclosed fee, I have agreed to render legal service for all aspects of the bankruptcy case, including:

- a. Analysis of the debtor's financial situation, and rendering advice to the debtor in determining whether to file a petition in bankruptcy;
- b. Preparation and filing of any petition, schedules, statement of affairs and plan which may be required;
- c. Representation of the debtor at the meeting of creditors and confirmation hearing, and any adjourned hearings thereof;
- d. [Other provisions as needed]

The compensation amount being disclosed includes legal fees for services performed from February 2017 through date of filing.

6. By agreement with the debtor(s), the above-disclosed fee does not include the following service:

Representation of the debtors in any dischargeability actions, judicial lien avoidances, relief from stay actions or any other adversary proceeding or contested matter. Also, excluded are extensive negotiations on exemption issues, property valuation actions or proceedings and mortgage modification mediations.

CERTIFICATION

I certify that the foregoing is a complete statement of any agreement or arrangement for payment to me for representation of the debtor(s) in this bankruptcy proceeding.

November 9, 2017

Date

/s/ Richard Johnston, Jr.

Richard Johnston, Jr. 0340995

Signature of Attorney

JOHNSTON LAW, PLLC

7370 College Parkway

Suite 207

Fort Myers, FL 33907

Name of law firm

**United States Bankruptcy Court
Middle District of Florida**

In re **Wigginton Enterprises, LLC**

Debtor(s)

Case No.

Chapter

11

CORPORATE OWNERSHIP STATEMENT (RULE 7007.1)

Pursuant to Federal Rule of Bankruptcy Procedure 7007.1 and to enable the Judges to evaluate possible disqualification or recusal, the undersigned counsel for **Wigginton Enterprises, LLC** in the above captioned action, certifies that the following is a (are) corporation(s), other than the debtor or a governmental unit, that directly or indirectly own(s) 10% or more of any class of the corporation's(s') equity interests, or states that there are no entities to report under FRBP 7007.1:

None [*Check if applicable*]

November 9, 2017

Date

/s/ Richard Johnston, Jr.

Richard Johnston, Jr. 0340995

Signature of Attorney or Litigant

Counsel for **Wigginton Enterprises, LLC**

JOHNSTON LAW, PLLC

7370 College Parkway

Suite 207

Fort Myers, FL 33907