

IN THE CIRCUIT COURT OF THE 11TH  
JUDICIAL CIRCUIT IN AND FOR  
MIAMI-DADE COUNTY, FLORIDA

In re Assignment for the Benefit of Creditors of: COMPLEX BUSINESS LITIGATION  
DIVISION

LINENS ‘N THINGS ONLINE, INC., a  
Delaware corporation,

Case No.

Assignor,

To:

JOSEPH J. LUZINSKI,

Assignee.

\_\_\_\_\_ /

**PETITION COMMENCING ASSIGNMENT FOR THE BENEFIT OF CREDITORS**

Joseph J. Luzinski (the “Assignee”), solely as the Assignee for the benefit of creditors of LINENS ‘N THINGS ONLINE, INC., a Delaware corporation, (the “Assignor”) and not individually, by and through his undersigned counsel and in accordance with Florida Statutes § 727.104(2)(b), files this Petition Commencing Assignment for the Benefit of Creditors, and states as follows:

1. This is a Petition for the Assignment for the Benefit of Creditors. This Court has jurisdiction of this case in accordance with the provisions of Chapter 727 of the Florida Statutes.
2. On April 4, 2024, the Assignee accepted delivery of an irrevocable Assignment for the benefit of creditors from the Assignor (the “Assignment”). A copy of the Assignment including the Verification of Assignment and Schedules by Assignor, Acceptance by Assignee, Schedule A (Creditor List), and Schedule B (List of Assets), is attached hereto as **Exhibit A**.
3. The Assignor has its principal place of business at 1680 Michigan Ave., Ste. 700, Miami Beach, Miami-Dade County, Florida 33139.



4. The Assignee's office is located at Development Specialists, Inc., 500 E. Broward Boulevard, Suite 1700, Fort Lauderdale, Broward County, Florida 33394.

5. The Assignor is indebted to creditors, is unable to pay its debts, and through this Assignment seeks to provide for the payment of said debts within its resources.

**WHEREFORE**, the Assignee respectfully requests the Court take jurisdiction of this Assignment for the Benefit of Creditors and for any further relief the Court deems just and proper.

Dated: April 10, 2024

BERGER SINGERMAN LLP  
*Proposed Counsel for Assignee*  
1450 Brickell Avenue, Suite 1900  
Miami, FL 33131  
Telephone: (305) 755-9500  
Facsimile: (305) 714-4340

By: /s/ Brian G. Rich

Paul Steven Singerman  
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Florida Bar No. 90946  
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# **EXHIBIT A**

**ASSIGNMENT FOR THE BENEFIT OF CREDITORS**

THIS ASSIGNMENT is made this \_\_\_ day of February, 2024, between LINENS 'N THINGS ONLINE, INC., with a principal place of business at 1680 Michigan Avenue, Suite 700, Miami Beach, FL 33139, hereinafter "Assignor", and Joseph J. Luzinski of Development Specialists Inc., with a principal place of business located at 500 West Cypress Creek Road, Suite 400, Fort Lauderdale, Florida 33309, hereinafter "Assignee".

WHEREAS, the Assignor has been engaged in the business of ecommerce.

WHEREAS, the Assignor is indebted to creditors, as set forth in Schedule A annexed hereto, is unable to pay its debts as they become due, and is desirous of providing for the payment of its debts, so far as it is possible by an assignment of all of its assets for that purpose.

NOW, THEREFORE, the Assignor, in consideration of the Assignee's acceptance of this Assignment, and for other good and valuable consideration, hereby grants, assigns, conveys, transfers, and sets over, unto the Assignee, his successors and assigns, all of its assets, except such assets as are exempt by law from levy and sale under an execution, including, but not limited to, all real property, fixtures, goods, stock, inventory, equipment, furniture, furnishings, accounts receivable, bank deposits, cash, promissory notes, cash value and proceeds of insurance policies, claims and demands belonging to the Assignor, and all books, records, and electronic data pertaining to all such assets, wherever such assets may be located, hereinafter the "Estate", as which assets are, to the best knowledge and belief of the Assignor, set forth on Schedule B annexed hereto.

The Assignee shall take possession of, and protect and preserve, all such assets and administer the Estate in accordance with the provisions of Chapter 727, Florida Statutes, and shall liquidate the assets of the Estate with reasonable dispatch and convert the Estate into money,

collect all claims and demands hereby assigned as may be collectible, and pay and discharge all reasonable expenses, costs, and disbursements in connection with the execution and administration of this Assignment from the proceeds of such liquidation and collections.

The Assignee shall then pay and discharge in full, to the extent that funds are available in the Estate after payment of administrative expenses, costs, and disbursements, all of the debts and liabilities now due from the Assignor, including interest on such debts and liabilities. If funds of the Estate shall not be sufficient to pay such debts and liabilities in full, the Assignee shall pay from funds of the Estate, such debts and liabilities, on a pro rata basis and in proportion to their priority as set forth in Section 727.114, Florida Statutes. If all debt and liabilities are paid in full, any funds of the Estate remaining shall be returned to the Assignor.

To accomplish the purpose of this Assignment, the Assignor hereby appoints the Assignee its true and lawful attorney, irrevocable, with full power and authority to do all acts and things which may be necessary to execute the Assignment hereby created; to demand and recover from all persons all assets of the Estate; to sue for the recovery of such assets; to execute, acknowledge, and deliver all necessary deeds, instruments, and conveyances; and to appoint one or more attorneys, under him to assist him in carrying out his duties under the Assignment.

The Assignor hereby authorizes the Assignee to sign the name of the Assignor to any check, draft, promissory note, or other instrument in writing which is payable to the order of the Assignor, or to sign the name of the Assignor to any instrument in writing, whenever it shall be necessary to do so, to carry out the purpose of this Assignment.

The Assignee hereby accepts the trust created by the Assignment and agrees with the Assignor that the Assignee will faithfully and without delay carry out its duties under this Assignment.

WITNESSES:

Rick Field  
Brett Betz

ASSIGNOR:  
LINENS 'N THINGS ONLINE, INC.

Mona Burkinroad  
By: N/A Mona Burkinroad  
Title: Authorized Signatory

WITNESSES:

Mor Avin  
Bryana Grandison

ASSIGNEE:  
Joseph Luzinski

JK

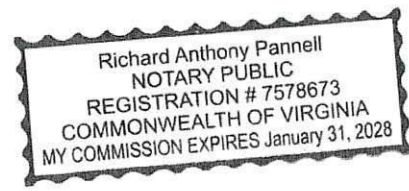
STATE OF VIRGINIA )

COUNTY OF AUGUSTA )

I hereby certify that on this 13<sup>th</sup> day of February 2024, an officer duly authorized in this State and County to take acknowledgments, personally appeared Maya Brown, Authorized Signatory, duly authorized for and on behalf of LINENS 'N THINGS ONLINE, INC. as **ASSIGNOR**, and not individually. He/she is personally known to me or has produced PRDL # [REDACTED] as identification, and who executed the foregoing instrument or he acknowledged before me that he/she executed same in such capacity.

My commission expires: 01/31/2028

Richard Anthony Pannell  
Notary Public

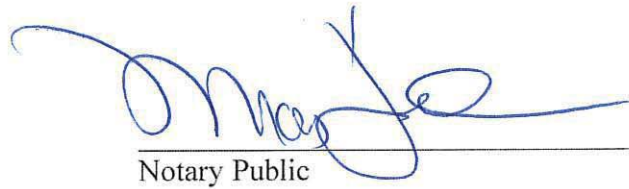


STATE OF FLORIDA )

COUNTY OF BROWARD )

I hereby certify that on this 4<sup>th</sup> day of April 2024 an officer duly authorized in this State and County to take acknowledgments, personally appeared Joseph Luzinski of Development Specialists Inc. as **ASSIGNEE**. He is personally known to me or has produced \_\_\_\_\_ as identification, who executed the foregoing instrument or acknowledged before me that he executed same.

My commission expires:

  
 \_\_\_\_\_  
 Notary Public





**VERIFICATION OF ASSIGNMENT AND SCHEDULES BY ASSIGNOR**

The undersigned, <sup>Maya Burkhead</sup> N/A, as Authorized Signatory of LINENS 'N THINGS ONLINE, INC., hereby verifies the Assignment for the Benefit of Creditors (the "Assignment") of all of its rights, title and interest in and to all of its assets, as indicated on the Schedules to that Assignment as filed with this Court on February \_\_\_, 2024, and further verifies each of the facts set forth in the Schedules annexed to the Assignment to the best of my knowledge and belief.


  
\_\_\_\_\_  
N/A Maya Burkhead  
Authorized Signatory of Assignor

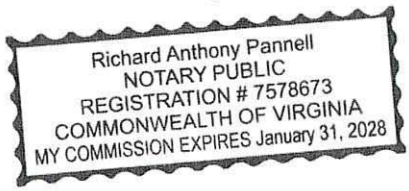
STATE OF VIRGINIA )

COUNTY OF AUGUSTA )

Sworn to and subscribed on this <sup>dn</sup> 13 day of February 2024, by <sup>Maya Burkhead</sup> N/A as Authorized Signatory of LINENS 'N THINGS ONLINE, INC., the Assignor, who is personally known to me or has produced <sup>PRDC#</sup> [REDACTED] as identification and who did take an oath as to the truth of the facts contained in the foregoing Assignment and Schedules.

My commission expires:  
01/31/2028

  
\_\_\_\_\_  
Notary Public



**ACCEPTANCE BY ASSIGNEE**

The undersigned, Joseph Luzinski of Development Specialists Inc., the Assignee herein, duly acknowledges that the Assignee accepts delivery of the Assignment and that he or she will duly perform the duties imposed upon the Assignee pursuant to chapter 727, Florida Statutes.

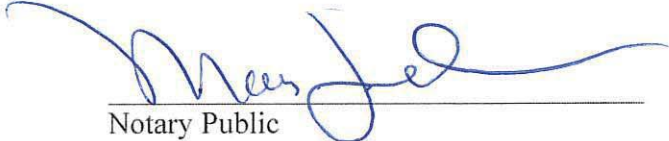
  
\_\_\_\_\_  
Joseph Luzinski, Assignee

STATE OF FLORIDA )

COUNTY OF BROWARD )

Sworn to and subscribed on this 4<sup>th</sup> day of April, 2024, by Joseph Luzinski of Development Specialists Inc., Assignee, who is personally known to me or has produced \_\_\_\_\_ as identification.

My commission expires:

  
\_\_\_\_\_  
Notary Public





**Schedule A1: Secured Creditors (as of 2.13.2024)**

None.

**Schedule A2: Wages Owed (as of 2.13.2024)**

None.

**Schedule A3: Consumer Deposits (as of  
2.13.2024)**

None.

**Schedule A4: Taxes (as of 2.13.2024)**

State	Dept	Address	Email Address	Total Open Balance	Disputed Amount/ Payment Plan?
Colorado	Dept of Revenue	P.O. Box 17087. Denver, CO 80217-0087		\$ 932.00	<input type="checkbox"/>
Florida	Dept of Revenue	1415 W Highway 90 STE 115. Lake City 32055-0419 FL		\$ 13,644.15	<input type="checkbox"/>
Massachusetts	Dept of Revenue	Boston 02241-7089 MA		\$ 1,423.26	<input type="checkbox"/>
Michigan	Dept of Revenue	Lansing 48909-30427 MI		\$ 10,700.76	<input type="checkbox"/>
Ohio	Dept of Revenue	Columbus, OH 43218-2101		\$ 3,467.00	<input type="checkbox"/>
California	Employment Development Department	PO Box 989151; West Sacramento; CA 95798-9151		\$ 2,109.98	<input type="checkbox"/>
California	Employment Development Department	PO Box 826215 MIC 3A; Sacramento; CA 94230-6215		\$ 2,170.80	<input type="checkbox"/>
California	Employment Development Department	PO Box 826215 MIC 3A; Sacramento; CA 94230-6215		\$ 4,224.03	<input type="checkbox"/>
California	EDD	PO Box 826880 MIC 4; Sacramento; CA 94280-0001			<input type="checkbox"/>
Utah	Internal Revenue Service	Department of the Treasury Internal Revenue Service Ogden, UT 84201-0035		\$ 14,048.58	<input type="checkbox"/>
Marsh & McLennan Agency LLC	Certificate of Liability Insurance	Marsh & McLennan Agency LLC; 200 Brookstone Centre Pkwy; Suite 118; Columbus; GA 31904	rebecca.hightower@marshmma.com		<input type="checkbox"/>
Pacific Diversified Insurance Services	Audit	Pacific Diversified Insurance Services, 15005 Concord Cr Ste 110, Morgan Hill, CA 95037			<input type="checkbox"/>
Delaware	Division of Corporations	Division of Corporations John G. Townsend Bldg. 401 Federal Street, – Suite 4 Dover, DE 19901		\$ 300.00	<input type="checkbox"/>
Internal Revenue Service		Department of the Treasury Internal Revenue Service Kansas City, MO 64999-0002			<input type="checkbox"/>

Schedule A5: Unsecured Creditors (as of 2.13.2024)

Vendor	Address	Email Address	Total Open Balance	Disputed Amount?
Retail Ecommerce Ventures LLC			\$1,564,515.51	<input type="checkbox"/>
Vendor:1011 House Of Glue - DS			\$46.79	<input type="checkbox"/>
Vendor:1034 Impressions Vanity - DS			\$24,179.45	<input type="checkbox"/>
Vendor:1048 Infinity Candle Co LLC - DS			\$12.89	<input type="checkbox"/>
Vendor:1061 INSPIREDHOME CO - DS			\$1,366.60	<input type="checkbox"/>
Vendor:1177 Jewels For Hope - DS			\$10.98	<input type="checkbox"/>
Vendor:1185 JLJ Home Furnishings LLC - DS			\$771.17	<input type="checkbox"/>
Vendor:1204 JoJo Modern Pets - DS			\$42.96	<input type="checkbox"/>
Vendor:1205 Jonathan Y Designs Inc - DS			\$765.90	<input type="checkbox"/>
Vendor:1277 Klaviyo			\$2,014.24	<input type="checkbox"/>
Vendor:1311 Late Summer - DS			\$12.53	<input type="checkbox"/>
Vendor:1322 LCG Sales Inc - DS			\$263.58	<input type="checkbox"/>
Vendor:139 Amrita Sen Designs Inc. - DS			\$135.85	<input type="checkbox"/>
Vendor:1397 Luxury Living Furniture Inc. - DS			\$62.95	<input type="checkbox"/>
Vendor:1418 Makroteks - DS			\$354.36	<input type="checkbox"/>
Vendor:1466 Master Weave Inc - DS			\$11.16	<input type="checkbox"/>
Vendor:1475 MAUPETS - DS			\$52.52	<input type="checkbox"/>
Vendor:1523 Midwest Art & Frame Inc. - DS			\$144.14	<input type="checkbox"/>
Vendor:1531 MILLWORK ENGINEERING INC - DS			\$185.19	<input type="checkbox"/>
Vendor:1535 Miracle Brand LLC - DS			\$1,521.54	<input type="checkbox"/>
Vendor:1557 Mozaic Company - DS			\$718.10	<input type="checkbox"/>
Vendor:1609 Nextt Affiliated Inc. - DS	\$18.00	<input type="checkbox"/>		
Vendor:1611 Nickel Dime Syrups - DS	\$12.00	<input type="checkbox"/>		
Vendor:1674 ORE International Inc - DS	\$51.62	<input type="checkbox"/>		
Vendor:1678 OttLite - DS	\$38.80	<input type="checkbox"/>		



Schedule A5: Unsecured Creditors (as of 2.13.2024)

Vendor	Address	Email Address	Total Open Balance	Disputed Amount?
Vendor:1681 R2 International Inc. - DS			\$24.84	<input type="checkbox"/>
Vendor:1727 Pform Innovations - DS			\$11.35	<input type="checkbox"/>
Vendor:1750 Planetary Design - DS			\$109.83	<input type="checkbox"/>
Vendor:176 Applied Mobility Devices - DS			\$50.88	<input type="checkbox"/>
Vendor:1833 Rapid Phone Center			-\$2,000.00	<input type="checkbox"/>
Vendor:1847 Ready2hangart - DS			\$23.25	<input type="checkbox"/>
Vendor:193 Artscape - DS			\$126.50	<input type="checkbox"/>
Vendor:1940 Ryan Porter - DS			\$210.99	<input type="checkbox"/>
Vendor:208 Attentive Mobile Inc.			\$30,481.69	<input type="checkbox"/>
Vendor:2107 Southern Enterprises LLC - DS			-\$816.30	<input type="checkbox"/>
Vendor:2211 Tagco - DS			\$535.75	<input type="checkbox"/>
Vendor:2300 The Wine Savant - DS			\$47.75	<input type="checkbox"/>
Vendor:2332 TradeFull			\$536.05	<input type="checkbox"/>
Vendor:2342 Trans-Ocean - DS			\$58.08	<input type="checkbox"/>
Vendor:236 Baby Signature DBA Dainty Home - DS			\$67.81	<input type="checkbox"/>
Vendor:2364 TX USA Corporation - DS			\$302.75	<input type="checkbox"/>
Vendor:2442 Village Thrive Co - DS			\$402.43	<input type="checkbox"/>
Vendor:2453 Virtual Worker Now			\$20,744.60	<input type="checkbox"/>
Vendor:2499 White Bear Trading Co. - DS			\$21.50	<input type="checkbox"/>
Vendor:2504 Whitecap Industries Inc. - DS			\$11.92	<input type="checkbox"/>
Vendor:254 BASU - DS			\$117.55	<input type="checkbox"/>
Vendor:256 Baum Brothers Imports inc - DS			\$69.72	<input type="checkbox"/>
Vendor:260 Beacon Design - DS			\$19.00	<input type="checkbox"/>

Schedule A5: Unsecured Creditors (as of 2.13.2024)

Vendor	Address	Email Address	Total Open Balance	Disputed Amount?
Vendor:2627 Monarch Brands - DS			\$674.04	<input type="checkbox"/>
Vendor:2629 Floral Simplicity - DS			\$35.76	<input type="checkbox"/>
Vendor:2651 Triangle Home Fashions - DS			\$14,258.50	<input type="checkbox"/>
Vendor:2722 Paris Loft, Inc - DS			\$21.50	<input type="checkbox"/>
Vendor:2747 I Enjoy Home - DS			\$157.91	<input type="checkbox"/>
Vendor:3051 Golden Hill Studio, LLC - DS			\$43.40	<input type="checkbox"/>
Vendor:3211 Visi-One USA DS			\$97.76	<input type="checkbox"/>
Vendor:365 Brume - DS			\$187.36	<input type="checkbox"/>
Vendor:376 Bungalow Flooring - DS			\$200.27	<input type="checkbox"/>
Vendor:401 Carolina Chair & Table Co. - DS			\$322.79	<input type="checkbox"/>
Vendor:412 Cathys Concepts Inc - DS			\$176.00	<input type="checkbox"/>
Vendor:421 Champs - DS			\$358.23	<input type="checkbox"/>
Vendor:469 Classy R Us LLC - DS			\$511.19	<input type="checkbox"/>
Vendor:516 Complex Industries DBA Crestview Collection - DS			\$1,099.40	<input type="checkbox"/>
Vendor:541 Creative Outdoors - DS			\$67.96	<input type="checkbox"/>
Vendor:547 Cruise Customs Flags - DS			\$95.60	<input type="checkbox"/>
Vendor:560 Cuwrite LLC			\$695.25	<input type="checkbox"/>
Vendor:565 D & V Philippines Outsourcing			\$142.50	<input type="checkbox"/>
Vendor:637 Dexsa Company Ltd - DS			\$159.74	<input type="checkbox"/>
Vendor:643 Diamond Candles - DS			\$72.58	<input type="checkbox"/>
Vendor:672 Down Decor - DS			\$275.34	<input type="checkbox"/>
Vendor:684 Dropship Vendor Group - DS			\$520.17	<input type="checkbox"/>
Vendor:804 Fit and Glow Inc. - DS			\$41.92	<input type="checkbox"/>
Vendor:816 Flemish Master Weavers DBA Central Oriental (Natco Home) - DS			\$167.36	<input type="checkbox"/>
Vendor:881 Georgia Brown LLC - DS			\$76.86	<input type="checkbox"/>

Schedule A5: Unsecured Creditors (as of 2.13.2024)

Vendor	Address	Email Address	Total Open Balance	Disputed Amount?
Vendor:945 Green Sprouts Inc. - DS	[REDACTED]		-\$22.74	<input type="checkbox"/>
Vendor:973 HDS Trading Corp - DS			\$202.36	<input type="checkbox"/>
Vendor:987 Hipimi - DS			\$441.26	<input type="checkbox"/>

**Schedule A6: Leases (as of  
2.13.2024)**

None.

**Schedule A7: Owners/Shareholders (as of 2.13.2024)**

<b>Contact Person</b>	<b>Contact Address</b>	<b>Capital Contribution</b>
Pier 1 Imports Online, Inc.		

**Schedule A8: Pending Litigation and Opposing  
Counsel of Record (as of 2.13.2024)**

None.

## SCHEDULE B - LIST OF ASSETS

List each category of assets and for each give approximate value obtainable for the assets on the date of the Assignment, and address where assets are located.

DESCRIPTION AND LOCATION	LIQUIDATION VALUE AT DATE OF ASSIGNMENT
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**I. NONEXEMPT PROPERTY:**

1. REAL ESTATE/Legal Description/Street Address/leasehold interests.  
None.
2. FURNITURE/FIXTURES:  
None.
3. CASH AND BANK ACCOUNTS:  
None.
4. INVENTORY:  
None.
5. ACCOUNTS RECEIVABLE:  
None.
6. EQUIPMENT:  
None.
7. PREPAID EXPENSES, including deposits, insurance, rents, and utilities  
None.
8. OTHER, including loans to third parties, claims, and choses in action:  
None.

**II. EXEMPT PROPERTY:**