

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF INDIANA
INDIANAPOLIS DIVISION**

In re:

hhgregg, Inc., *et al.*,¹

Debtors.

Chapter 11

Case No. 17-01302-11

(Jointly Administered)

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS,
OVERVIEW OF METHODOLOGY, AND DISCLAIMERS REGARDING
DEBTORS' SCHEDULES AND STATEMENTS**

hhgregg, Inc., ("hhgregg"), Gregg Appliances, Inc. ("Gregg Appliances"), and HHG Distributing LLC ("HHG Distributing"), and each of hhgregg, Gregg Appliances, and HHG Distributing, a "Debtor" and collectively, the "Debtors") hereby file their respective Schedules of Assets and Liabilities ("Schedules") and Statements of Financial Affairs ("Statements") in accordance with section 521 of title 11 of the United States Code ("Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure.

A. Debtors filed these chapter 11 cases ("Chapter 11 Cases") on March 6, 2017 ("Petition Date") due to actions taken by certain of Debtors' creditors. Because Debtors' efforts in the early days of the Chapter 11 Cases were focused on business operations and attempting to prepare for a going concern sale, Debtors did not have time prior to the Petition Date to compile documents and records responsive to the questions on the Schedules and Statements. That task fell postpetition to Debtors and their professionals, and in particular, their financial advisor Berkeley Research Group, LLC ("BRG"), whom Debtors retained in the days immediately preceding the Petition Date to, among other things, assist with the compilation and preparation of the Schedules and Statements.

B. Kevin J. Kovacs, Chief Financial Officer of the Debtors, has signed each set of Schedules and Statements. In signing the Schedules and Statements, Mr. Kovacs is attesting to the process used by Debtors and BRG in gathering and presenting data in the Schedules and Statements. Mr. Kovacs has not (and could not have) verified the completeness or accuracy of the financial data derived from Debtors' books and records, including responses, statements and representations concerning assets and liabilities of Debtors presented in the Schedules and Statements.

¹ The Debtors in these cases, along with the last four digits of each Debtor's federal tax identification number, are: hhgregg, Inc. (0538); Gregg Appliances, Inc. (9508); HHG Distributing LLC (5875). The location of the Debtors' corporate headquarters is 451 E. 96th Street, Indianapolis, Indiana 46240.

C. Mr. Kovacs, BRG, and Debtors and their respective agents, employees, attorneys, and advisors involved in the compilation and preparation of the Schedules and Statements (“Compilers”) do not guarantee or warrant the accuracy or completeness of the data, responses, statements, and representations that are provided in the Schedules and Statements, and none of the foregoing shall be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained in the Schedules and Statements. While commercially reasonable efforts have been made to provide accurate and complete information in the Schedules and Statements, inadvertent errors or omissions may exist. The Compilers expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided in the Schedules and Statements, or to notify any third party should the information be updated, modified, revised, or re-categorized. In no event will the Compilers be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Compilers are advised of the possibility of such damages.

D. In light of the foregoing, the Schedules and Statements are limited and must be read in connection with, and informed by, the following Global Notes and Statement of Limitations, Overview of Methodology and Disclaimers Regarding Debtors’ Schedules and Statements (“Global Notes”), which are incorporated by reference in, and comprise an integral part of, the Schedules and Statements.

Global Notes and Statement of Limitations

1. **Description of Chapter 11 Cases.** The Debtors continue to operate as debtors-in-possession in these Chapter 11 Cases, which are being jointly administered pursuant to orders entered by the Court on March 13, 2017. Notwithstanding the joint administration of the Chapter 11 Cases for procedural purposes, each Debtor has filed its own Schedules and Statements. The Compilers have endeavored to present information in the Schedules and Statements reported as of the close of business on the Petition Date but has not been able to do so consistently throughout. The Compilers have endeavored to note those circumstances where information is not as of the Petition Date.

2. **Global Notes Control.** These Global Notes pertain to and comprise an integral part of all of the Schedules and Statements and should be referenced in connection with any review thereof. In the event that the Schedules and Statements differ from these Global Notes, the Global Notes control.

3. **Reservations and Limitations.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements; however, as noted above, inadvertent errors or omissions may exist. Debtors reserve all rights to amend or supplement the Schedules and Statements as is necessary and appropriate. Nothing contained in the Schedules and Statements constitutes a waiver of any of Debtors’ rights or an admission of any kind with respect to the Chapter 11 Cases or otherwise, including, but not limited to, any rights or claims of Debtors against any third party or issues involving substantive consolidation, equitable

subordination, or defenses or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable bankruptcy or non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.

- (a) **No Admission.** Nothing contained in the Schedules and Statements is intended or should be construed as an admission or stipulation of the validity of any claim against Debtors, any assertion made therein or herein, or a waiver of Debtors' rights to dispute any claim or assert any cause of action or defense against any party.
- (b) **Recharacterization.** Notwithstanding that Debtors have made reasonable efforts to correctly characterize, classify, categorize, or designate certain claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, Debtors nonetheless may have improperly characterized, classified, categorized, or designated certain items. Debtors thus reserve all rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as is necessary and appropriate.
- (c) **Classifications.** Listing (i) a claim on Schedule D as "secured," (ii) a claim on Schedule E as "priority," (iii) a claim on Schedule F as "unsecured," or (iv) a contract on Schedule G as "executory" or "unexpired" does not constitute an admission by Debtors of the legal rights of the claimant or a waiver of Debtors' right to recharacterize or reclassify such claim or contract.
- (d) **Claims Description.** Due to the timing and circumstances surrounding the filing of the Chapter 11 Cases, Debtors have been unable to verify the validity and amounts of some creditors' claims, or the creditor claims reflected in the Debtors books do not include unprocessed claims, either because processing of invoices was not completed or the Debtors had yet to receive invoices for goods and services. As a result, Debtors have labeled some claims as disputed, liquidated and/or contingent on the Schedules. Any failure to designate a claim on a given Debtor's Schedules and Statements as "disputed," "contingent," or "unliquidated" does not constitute an admission by the Debtor that such amount is not "disputed," "contingent," or "unliquidated." Debtors reserve all rights to dispute, or assert offsets or defenses to, any claim ("Claim") reflected on their respective Schedules and Statements on any grounds, including, without limitation, liability or classification, or to otherwise subsequently designate such claims as "disputed," "contingent," or "unliquidated" or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Moreover, listing a Claim does not constitute an admission of liability by a Debtor against which the Claim is listed or by any of Debtors. Debtors reserve all rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.
- (e) **Estimates and Assumptions.** The preparation of the Schedules and Statements required Debtors to make reasonable estimates and assumptions with respect to

the reported amounts of assets and liabilities, the amount of contingent assets and contingent liabilities on the date of the Schedules and Statements, and the reported amounts of revenues and expenses during the applicable reporting periods. Actual results could differ from those estimates.

- (f) **Causes of Action.** Despite reasonable efforts, Debtors may not have identified and/or set forth all of their causes of action (filed or potential) against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. Debtors reserve all rights with respect to any causes of action, and nothing in these Global Notes or the Schedules and Statements should be construed as a waiver of any such causes of action.
- (g) **Insiders.** Where the Schedules and Statements require information regarding “insiders,” Debtors have included information with respect to individuals who serve or may have served as officers and directors (or the equivalent), as the case may be, during relevant time periods. Such individuals may no longer serve as an officer or director of Debtors. The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed as a legal characterization of such party as an insider and does not act as an admission of any fact, right, claim, or defense, and all such rights, claims and defenses are hereby expressly reserved. Information regarding the individuals listed as “insiders” in the Schedules and Statements has been included for informational purposes only and such information may not be used for the purposes of determining control of Debtors, the extent to which any individual exercised management responsibilities or functions, corporate decision-making authority over Debtors, or whether such individual could successfully argue that he or she is not an “insider” under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability or any other purpose.

Overview of Methodology and Disclaimers

1. Basis of Presentation. For financial reporting purposes, Debtors prepare consolidated financial statements that are filed with the Securities and Exchange Commission (“SEC”) and that are audited annually. Unlike the consolidated financial statements, these Schedules and Statements reflect the separate assets and liabilities of each individual Debtor. These Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”); neither are they intended to reconcile to the financial statements filed by Debtors with the SEC. The Schedules and Statements contain unaudited information that is subject to further review and potential adjustment. The Schedules and Statements reflect the Compilers’ reasonable efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

2. Net Book Value. In certain instances, current market valuations for individual items of property and other assets are neither maintained by, readily available to, nor

ascertainable by Debtors. Accordingly, unless otherwise indicated, the Schedules and Statements reflect net book values. Market values may vary, sometimes materially, from net book values. Debtors do not have the resources, and believe that it would be an inefficient use of the assets of Debtors' estates, for Debtors to obtain the current market values of their assets. Accordingly, Debtors have indicated in the Schedules and Statements that the values of certain assets and liabilities are undetermined. Also, assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of Debtors with respect to such asset.

3. Property and Equipment. Unless otherwise indicated, owned property and equipment are valued at net book value. Debtors may lease furniture, fixtures, and equipment from certain third-party lessors. Nothing in the Schedules and Statements is, or should be construed as, an admission as to the determination of the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and Debtors reserve all rights with respect thereto.

4. Undetermined Amounts. The description of an amount as "unknown," "TBD," or "undetermined" is not intended to reflect upon the materiality of such amount.

5. Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.

6. Setoffs. Debtors routinely incur setoffs and net payments in the ordinary course of business. Such setoffs and nettings may occur due to a variety of transactions or disputes, including but not limited to, intercompany transactions, rebates, returns, refunds, negotiations, or application of prepayments or deposits. It would be unduly burdensome on Debtors' limited resources to list each such potential transaction, and all such potential setoff claims cannot be reasonably discerned at this time. Therefore, although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not independently accounted for, and as such, are or may be excluded from the Schedules and Statements. In addition, some amounts listed in the Schedules and Statements may have been affected by setoffs or nettings by third parties of which Debtors were not aware. Debtors reserve all rights to challenge any setoff and/or recoupment rights that may be asserted.

Specific Schedules Disclosures

7. Schedule D – Creditors Holding Secured Claims. Debtors have not included on Schedule D parties that may believe their claims are secured through setoff rights or inchoate statutory lien rights. All parties listed on Schedule D were compiled using the most recently available information from the Offices of the Indiana Secretary of State and the Offices of the Delaware Secretary of State.

8. Schedule E – Creditors Holding Unsecured Priority Claims. The Debtors, BRG, and their other advisors are currently conducting a review of Debtors' retirement plans to determine individual participants' claims for contributions to that plan. As a result, Debtors are listing all employees on Schedule E as having potential priority claims in an unknown amount and listing student claims as disputed, unliquidated, and contingent. The listing of a claim on Schedule E does not constitute an admission by Debtors that such claim or any portion thereof is entitled to priority status.

9. Schedule F – Creditors Holding Unsecured Nonpriority Claims. As of the time of filing of the Schedules and Statements, Debtors may not have received all invoices for payables, expenses, and other liabilities that may have accrued prior to the Petition Date. Accordingly, the information contained in Schedules D, E, and F may be incomplete. The Debtors reserve their rights, but undertake no obligations, to amend Schedules D, E, and F if and as they receive invoices and as the Debtors' reviews and audits are completed.

10. Schedule G – Executory Contracts. While every effort has been made to ensure the accuracy of Schedule G, inadvertent errors or omissions may have occurred. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contracts, agreements, or leases set forth in Schedule G and to amend or supplement such Schedule as necessary.

Specific Statements Disclosures

11. Questions 1 and 2. The amounts listed in response to questions 1 and 2 on the Statements have been pulled directly from tax returns and the Debtors unaudited financial statements for the period ending February 28, 2017. They do not represent actual gross revenue and may include items properly and otherwise excluded on SEC and other public reporting.

12. Question 7. In response to question 7 on the Statements, Debtors restate and incorporate by reference the disclaimer listed under Section 3(f) of the Global Notes and Statement of Limitations above.

13. Questions 28 and 29. Some of the individuals listed in response to questions 28 and 29 no longer serve as an officer or director of Debtors. The listing of a party as an officer or director for purposes of the Schedules and Statements is not intended to be, nor should it be, construed as a legal characterization of such party as an insider and does not act as an admission of any fact, right, claim, or defense, and all such rights, claims and defenses are hereby expressly reserved. The individuals have been included for informational purposes only and such information may not be used for the purposes of determining control of Debtors or the extent to which any individual exercised management responsibilities or functions, corporate decision-making authority over Debtors.

Respectfully submitted,

MORGAN, LEWIS & BOCKIUS LLP

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-and-

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Proposed Counsel to the Debtors and Debtors in Possession

Fill in this information to identify the case:Debtor name HHG Distributing LLCUnited States Bankruptcy Court for the: SOUTHERN DISTRICT OF INDIANACase number (if known) 17-01304-RLM-11☐ 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)**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**
*Check all that apply***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 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****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.

Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11☐ 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
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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

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	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).		

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.

Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11

Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
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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.

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,

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Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

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Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11

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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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?☒ No.☐ Yes. Provide details below.

Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11

Site name and address

Governmental unit name and address

Environmental law, if known

Date of notice

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

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

Do not include Social Security number or ITIN.

Dates business existed

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.	Kevin Kovacs 4151 E 96th Street Indianapolis, IN 46240	9/9/09 to Present
26a.2.	Tammy Stouffer 4151 E 96th Street Indianapolis, IN 46240	5/1/15 to Present
26a.3.	Dan Mandel 4151 E 96th Street Indianapolis, IN 46240	2/11/13 to Present
26a.4.	Richard Sautter 4151 E 96th Street Indianapolis, IN 46240	2/27/84 to Present
26a.5.	Mallory Phanco 4151 E 96th Street Indianapolis, IN 46240	6/4/12 to 6/26/15
26a.6.	Andy Giesler 4151 E 96th Street Indianapolis, IN 46240	5/1/07 to 8/8/15
26a.7.	Scott Miller 4151 E 96th Street Indianapolis, IN 46240	10/31/89 to Present
26a.8.	Laurie Ellenberger 4151 E 96th Street Indianapolis, IN 46240	1/10/12 to 1/23/15

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.

Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11☐ None

Name and address	Date of service From-To
26b.1. KPMG LLP 111 Monument Circle, Suite 1500 Indianapolis, IN 46204	4/1/2003 to Present

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. KPMG LLP 111 Monument Circle, Suite 1500 Indianapolis, IN 46204	
26c.2. Berkeley Research Group, LLC 2200 Powell Street, Suite 1200 Emeryville, CA 94608	
26c.3. Stifel, Nicolaus, & Company 787 7th Avenue, 11th Floor New York, NY 10019	
26c.4. McKinsey & Company 300 E Randolph St #3100 Chicago, IL 60601	
26c.5. Gregg Appliance, Inc. c/o Kevin Kovacs 4151 E 96th Street Indianapolis, IN 46240	

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

Name and address
26d.1. Wells Fargo Bank, NA One Boston Place, 18th Floor Boston, MA 02108
26d.2. Whirlpool Corporation P.O. Box 70111 Chicago, IL 60673-0111
26d.3. Certain trade vendors from time to time

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

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.

Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11

Name	Address	Position and nature of any interest	% of interest, if any
See attached Schedule SOFA 28			

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.

Name	Address	Position and nature of any interest	Period during which position or interest was held
Keith Zimmerman	4151 E 96th Street Indianapolis, IN 46240	Chief Merchandising Officer	January 2015 to October 2016
Jeffrey D. Pearson	4151 E 96th Street Indianapolis, IN 46240	SVP, Marketing, Ecommerce and Strategy	August 2010 to July 2016
Charles B Young	4151 E 96th Street Indianapolis, IN 46240	Chief Human Resources Officer	January 2008 to June 2016
Trent Taylor	4151 E 96th Street Indianapolis, IN 46240	Chief Information Officer	September 2011 to March 2016
Darell E Zink Jr	4151 E 96th Street Indianapolis, IN 46240	Director	August 2007 to August 2016

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
hhgregg, Inc.	EIN: 47-4850538

Debtor HHG Distributing LLCCase number (if known) 17-01304-RLM-11

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

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 April 19, 2017

/s/ Kevin J. Kovacs
 Signature of individual signing on behalf of the debtor

Kevin J. Kovacs
 Printed name

Position or relationship to debtor Chief Financial Officer

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

- ☒ No
☐ Yes

HHG Distributing LLC
Case No. 17-01304-RLM-11

Schedule SOFA 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.

Name	Address	Position and Nature of Any Interest	Number of Shares	% of Interest
FS Capital Partners V, LLC	11100 SANTA MONICA BOULEVARD SUITE 1900 LOS ANGELES CA 90025	Controlling Shareholder	13,475,981	48.5%
CASTELLANI LAWRENCE P	4151 East 96th St. Indianapolis, IN 46240	Director	271,248	1.0%
Riesbeck Robert James	4151 East 96th St. Indianapolis, IN 46240	Chief Executive Officer	253,070	0.9%
STARRETT PETER	4151 East 96th St. Indianapolis, IN 46240	Director	172,042	0.6%
LANGHAM CATHERINE A	4151 East 96th St. Indianapolis, IN 46240	Director	14,462	0.1%
Johnson Samuel J	4151 East 96th St. Indianapolis, IN 46240	Chief Retail Officer	14,070	0.1%
Kovacs Kevin	4151 East 96th St. Indianapolis, IN 46240	Chief Financial Officer	11,049	0.0%
Tierney Kathleen Cecelia	4151 East 96th St. Indianapolis, IN 46240	Director	10,642	0.0%
CARMICHAEL WILLIAM P	4151 East 96th St. Indianapolis, IN 46240	Director	9,579	0.0%
BETTINELLI GREG	4151 East 96th St. Indianapolis, IN 46240	Director	7,708	0.0%
Trahan Aaron	4151 East 96th St. Indianapolis, IN 46240	Chief Merchandising Officer	-	0.0%
Schuetz Thomas Joseph	4151 East 96th St. Indianapolis, IN 46240	Chief Information Officer	-	0.0%
Benjamin D. Geiger	4151 East 96th St. Indianapolis, IN 46240	Director	-	0.0%
Kocher Kenneth	4151 East 96th St. Indianapolis, IN 46240	Director	-	0.0%
ANDRETTI MICHAEL	4151 East 96th St. Indianapolis, IN 46240	Director	-	0.0%