

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X	
	:
In re	:
	:
EVERGREEN GARDENS MEZZ LLC,	:
	:
Debtor.	:
	:
Fed. Tax Id. No. 83-3200416	:
-----X	

**STATEMENT OF FINANCIAL AFFAIRS
FOR EVERGREEN GARDENS MEZZ LLC**

Fill in this information to identify the case:

Debtor name: Evergreen Gardens Mezz LLC

United States Bankruptcy Court for the Southern District of New York
(State)

Case number (If known): 21-10335 (MG)

☐ Check if this an amended filingOfficial Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

12/15

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 MM/DD/YYYY to Filing Date

☐ Operating a business

☐ Other _____ \$ _____

For prior year: From MM/DD/YYYY to MM/DD/YYYY

☐ Operating a business

☐ Other \$ _____

For the year before that: From MM/DD/YYYY to MM/DD/YYYY

☐ Operating a business

☐ Other \$ _____

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

From the beginning of the fiscal year to filing date: From MM/DD/YYYY to Filing Date

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

From the beginning of the fiscal year to filing date: From MM/DD/YYYY to Filing Date

_____ \$ _____

For prior year: From MM/DD/YYYY to MM/DD/YYYY

For the year before that: From MM/DD/YYYY to MM/DD/YYYY

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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 \$6,225. (This amount may be adjusted on 4/01/16 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 or value	Reasons for payment or transfer Check all that apply
3.1	Creditor's name Street City State Zip Code		\$	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☐ Other
3.2	Creditor's name Street City State Zip Code		\$	☐ Secured debt ☐ Unsecured loan repayments ☐ Suppliers or vendors ☐ Services ☐ Other

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 \$6,225. (This amount may be adjusted on 4/01/16 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	Dates	Total amount or value	Reasons for payment or transfer
4.1	Insider's name Street City State Zip Code Relationship to debtor		\$	
4.2	Insider's name Street City State Zip Code Relationship to debtor		\$	

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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	Description of the property	Date	Value of property
5.1	Creditor's name Street City State Zip Code			\$
5.2	Creditor's name Street City State Zip Code			\$

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
6.1	Creditor's name Street City State Zip Code	Last 4 digits of account number: XXXX- ____		\$

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	Nature of case	Court or agency's name and address	Status of case
7.1	MREF REIT Lender 9 LLC	UCC Foreclosure Initiated by Secured Lender. Sale originally scheduled for 2/5/21 and adjourned to 2/23/21.	Name Street City State Zip Code	☒ Pending ☐ On appeal ☐ Concluded
	Case number			
7.2			Name Street City State Zip Code	☐ Pending ☐ On appeal ☐ Concluded

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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

Custodian's name and address	Description of the property	Value
Custodian's name		\$
Street	Case title	Court name and address
City State Zip Code	Case number	Name
	Date of order or assignment	Street
		City State Zip Code

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
9.1 Recipient's name			\$
Street			
City State Zip Code			
Recipient's relationship to debtor			
9.2 Recipient's name			\$
Street			
City State Zip Code			
Recipient's relationship to debtor			

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	Date 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).		\$

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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?	If not money, describe any property transferred	Dates	Total amount or value
11.1	<u>Weil, Gotshal & Manges LLP</u> Address <u>767 Fifth Avenue</u> Street <u>New York</u> <u>NY</u> <u>10153</u> City State Zip Code		<u>January 2021-</u> <u>Through Petition Date</u>	\$444,099.50
Email or website address <u>gary.holzer@weil.com</u>				
Who made the payment, if not debtor? <u>Debtor's parent company, All Year Holdings Ltd.</u>				

	Who was paid or who received the transfer?	If not money, describe any property transferred	Dates	Total amount or value
11.2	 Address Street City State Zip Code			\$
Email or website address 				
Who made the payment, if not debtor? 				

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
			\$
Trustee			

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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?	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
13.1	Address Street City State Zip Code			\$
	Relationship to debtor			
13.2	Address Street City State Zip Code			\$
	Relationship to debtor			

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
14.1	Address Street City State Zip Code	From To
14.2	Address Street City State Zip Code	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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15.1

Facility name		
Street		
City State Zip Code		
Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.		How are records kept?
		Check all that apply:
		☐ Electronically
		☐ Paper

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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15.2

Facility name		
Street		
City State Zip Code		
Location where patient records are maintained (if different from facility address). If electronic, identify any service provider.		How are records kept?
		Check all that apply:
		☐ Electronically
		☐ Paper

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. _____
- Does the debtor have a privacy policy about that information?
- ☐ No
 - ☐ Yes

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?
- ☐ No. Go to Part 10.
- ☐ Yes. Fill in the below:

Name of plan	Employer identification number of the plan
	EIN: _____

Has the plan been terminated?

- ☐ No
- ☐ Yes

Debtor Evergreen Gardens Mezz LLC
NameCase number (if known) 21-10335 (MG)**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	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
18.1	Name Street City State Zip Code	XXXX-____	☐ Checking ☐ Savings ☐ Money market ☐ Brokerage ☐ Other _____	_____	\$ _____
18.2	Name Street City State Zip Code	XXXX-____	☐ Checking ☐ Savings ☐ Money market ☐ Brokerage ☐ Other _____	_____	\$ _____

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	Description of the contents	Does debtor still have it?
Name Street City State Zip Code	_____ _____ Address _____ _____	_____ _____ _____	☐ No ☐ Yes

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	Does debtor still have it?
Name Street City State Zip Code	_____ _____ Address _____ _____	_____ _____ _____	☐ No ☐ Yes

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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

Owner's name and address	Location of the property	Description of the property	Value
Address			\$ _____
Street			
City State Zip Code			

Part 12: Details About Environmental 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	Court or agency name and address	Nature of the case	Status of case
	Name		☐ Pending
Case number	Street		☐ On appeal
			☐ Concluded
	City State Zip Code		

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.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
Name	Name		
Street	Street		
City State Zip Code	City State Zip Code		

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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
Name	Name		
Street	Street		
City State Zip Code	City State Zip Code		

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 and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
25.1 <u>Evergreen Gardens I LLC</u> Name <u>199 Lee Avenue, Suite 693</u> Street <u>Brooklyn</u> <u>NY</u> <u>11211</u> City State Zip Code	<u>Evergreen Gardens I LLC owns a mixed use building in Bushwick, Brooklyn NY</u> 	EIN: 83 -4652211 Dates business existed From ____ To ____
25.2 _____ Name _____ Street _____ City State Zip Code	_____ _____ _____	EIN: ____ - ____ Dates business existed From ____ To ____
25.3 _____ Name _____ Street _____ City State Zip Code	_____ _____ _____	EIN: ____ - ____ Dates business existed From ____ To ____

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	Dates of service

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26a.1 _____ From _____ To _____
Name

Street

City State Zip Code

Name and Address

Dates of service

26a.2 _____ From _____ To _____
Name

Street

City State Zip Code

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

Name and Address

Dates of service

26b.1 _____ From _____ To _____
Name

Street

City State Zip Code

Name and Address

Dates of service

26b.2 _____ From _____ To _____
Name

Street

City State Zip Code

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 Yizhar Shimoni CFO _____
Name
12 Spencer Street, 3rd Floor _____
Street

Brooklyn NY 11205
City State Zip Code

Name and Address

If any books of account and records are unavailable, explain why

26c.2 _____
Name

Street

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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

Name

Street

City State Zip Code

Name and Address

26d.2

Name

Street

City State Zip Code

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
_____	_____	\$ _____

Name and address of the person who has possession of inventory records

27.1

Name

Street

City State Zip Code

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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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_____ \$ _____

Name and address of the person who has possession of inventory records

27.2

City State Zip Code

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	% of interest, if any
<u>Joel Biran</u>	<u>12 Spencer Street, Brooklyn, NY 11205</u>	<u>Authorized Representative, Chief Restructuring Officer of All Year Holdings Limited</u>	_____
<u>Ephraim Diamond</u>	<u>12 Spencer Street, Brooklyn, NY 11205</u>	<u>Authorized Representative, Associate Restructuring Officer of All Year Holdings Limited</u>	_____
<u>Beena Soiefer</u>	_____	<u>Independent Director</u>	_____
<u>Anthony Palazzo</u>	_____	<u>Independent Director</u>	_____

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
<u>Yoel Goldman</u>	<u>199 Lee Avenue, Suite 693, Brooklyn, NY 11211</u>	<u>CEO</u>	From 2/19 To 1/21
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____
_____	_____	_____	From _____ To _____

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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30.1

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City State Zip Code

Relationship to debtor

Name and address of recipient

Amount of money or
description and value of
property

Dates

Reason for
providing the value

30.2

Name

Street

City State Zip Code

Relationship to debtor

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

EIN: _____ - _____

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 pension fund

Employer Identification number of the pension fund

EIN: _____ - _____

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 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 March 08, 2021
MM / DD / YYYY

x /s/ Asaf Ravid
Signature of individual signing on behalf of the debtor

Printed name: Asaf Ravid

Position or relationship to debtor: Authorized Signatory, Chief
Executive Officer and Chief Restructuring Officer All Year Holdings
Limited

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

☒ No

☐ Yes