

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re:	)	
	)	Chapter 11
	)	
PERFECT BROW ART, INC., <i>et al.</i>	)	Case No. 19-01811
	)	(Jointly Administered)
	)	
Debtors. <sup>1</sup>	)	Honorable Donald R. Cassling
	)	

---

**STATEMENT OF FINANCIAL AFFAIRS FOR  
PERFECT BROW NEW YORK, INC.  
(19-01821)**

---

<sup>1</sup> The debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal taxpayer-identification number, are: (i) Perfect Brow Art, Inc. (5731), (ii) Perfect Brow Florida, Inc. (5602), (iii) Perfect Brow Puerto Rico, Inc. (3497), (iv) Perfect Brow New York, Inc. (2041), (v) Locks Rock, Inc. (5046), (vi) P.B. Art Franchise, Inc. (0026), (vii) Perfect Brow Oakland, Inc. (5727), and (viii) Ooh La La Beauty Bar Franchise, Inc. (0714).

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF ILLINOIS  
EASTERN DIVISION**

In re:	)	
	)	Chapter 11
PERFECT BROW ART, INC., <i>et al.</i>	)	
	)	Case No. 19-01811
	)	(Jointly Administered)
	)	
Debtors. <sup>1</sup>	)	Honorable Donald R. Cassling
	)	

---

**GLOBAL NOTES AND METHODOLOGY REGARDING THE DEBTORS' SCHEDULES  
OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

***These Global Notes and Methodology Regarding the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs (the "Global Notes") are an integral part of all of the Debtors' Schedules and Statements (defined below). The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements. In the event that the Schedules and Statements differ from the Global Notes, the Global Notes shall control.***

**Introduction.** The Schedules of Assets and Liabilities (the "Schedules") and Statements of Financial Affairs (the "Statements" or "SOFA"; together with the Schedules, the "Schedules and Statements") filed by Perfect Brow Art, Inc., Perfect Brow Florida, Inc., Perfect Brow Puerto Rico, Inc., Perfect Brow New York, Inc., Locks Rock, Inc., P.B. Art Franchise, Inc., Perfect Brow Oakland, Inc., and Ooh La La Beauty Bar Franchise, Inc., as debtors and debtors-in-possession (collectively, the "Debtors"), in the above-captioned chapter 11 cases (the "Chapter 11 Cases") with the United States Bankruptcy Court for the Northern District of Illinois (the "Bankruptcy Court") have been prepared by the Debtors' management pursuant to section 521 of title 11 of the United States Code, 11 U.S.C. §§ 101–1532 (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). The Schedules and Statements are unaudited.

While the Debtors have made every reasonable effort to ensure that their Schedules and Statements are accurate and complete, based upon information that was available to them at the time of preparation, inadvertent errors or omissions may exist and the subsequent receipt of information and/or further review and analysis of the Debtors' books and records may result in changes to financial data and other information contained in the Schedules and Statements.

The Schedules and Statements have been signed by Elizabeth Porikos-Gorgees, President of the Debtors and an authorized signatory for each of the Debtors in respect of the Schedules and Statements. In reviewing and signing the Schedules and Statements, Ms. Porikos-Gorgees relied upon the efforts, statements, and representations of various personnel employed by the Debtors and

---

<sup>1</sup> The debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal taxpayer-identification number, are: (i) Perfect Brow Art, Inc. (5731); (ii) Perfect Brow Florida, Inc. (5602), (iii) Perfect Brow Puerto Rico, Inc. (3497), (iv) Perfect Brow New York, Inc. (2041), (v) Locks Rock, Inc. (5046), (vi) P.B. Art Franchise, Inc. (0026), (vii) Perfect Brow Oakland, Inc. (5727), and (viii) Ooh La La Beauty Bar Franchise, Inc. (0714).

their advisors. Ms. Porikos-Gorgees has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

**Basis of Presentation.** These Schedules and Statements represent the Debtors' good faith attempt to comply with the requirements of the Bankruptcy Code and Bankruptcy Rules using commercially reasonable efforts and resources available and are subject to further review and potential adjustment.

**Reservation of Rights.** The Debtors and their advisors who assisted in the preparation of the Schedules and Statements do not guarantee or warrant the accuracy or completeness of the data that is provided herein and shall not be liable for any loss or injury arising out of or caused in whole or in part by the errors or omissions, negligent or otherwise, in preparing, collecting, reporting, or communicating the information contained herein. The failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation.

**Global Notes.** These Global Notes are in addition to the specific notes set forth in the Schedules and Statements of the individual Debtor entities. The fact that the Debtors have prepared a Global Note with respect to a particular Schedule or Statement and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any or all of the Debtors' remaining Schedules or Statements, as appropriate. Disclosure of information in one Schedule, one Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

**Petition Date.** Unless otherwise noted, all asset and liability balances reported in the Schedules are as of January 22, 2019 (the "Petition Date").

**Valuation.** Unless otherwise indicated, the Schedules and Statements reflect net book values as of the Petition Date. Cash is reported as of the Petition Date on a bank basis. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as "unknown" or "undetermined" and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements.

**Claims Paid Pursuant to Court Orders.** The Bankruptcy Court authorized the Debtors to pay certain prepetition claims, including but not limited to, insurance payments, certain taxes, employee related claims, and customer program claims. Consequently, certain prepetition fixed, liquidated and undisputed unsecured claims have been paid following the Petition Date. As such, claims against the Debtors for prepetition amounts may have been paid as of the time the Schedules

and Statements and may not have been included in the Schedules and Statements.

**Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change. Accordingly, the Debtors reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary or appropriate.

**Exclusions.** The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including employee benefit accruals, accrued accounts payable, and deferred gains. The Debtors also have excluded potential rejection damage claims of counterparties to executory contracts and unexpired leases that may be rejected, to the extent such damage claims may exist. In addition, certain immaterial assets and liabilities may have been excluded.

**Causes of Action.** The Debtors, despite their efforts, may not have listed all of their causes of action against third parties as assets in the Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such causes of action. Certain litigation reflected as claims against one of the Debtors may relate to any of the other Debtors. The Debtors have made reasonable efforts to accurately record these actions in the Schedules and Statements of the Debtors that are the party to the action.

**Leases.** In the ordinary course of business, the Debtors may lease certain fixtures and equipment from certain third-party lessors for use in the daily operation of their businesses. The underlying lease agreements are listed on Schedule G and any current amount due under such leases that were outstanding as of the Petition Date are listed on Schedule F. Nothing in the Schedules and Statements is or shall 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 the Debtors reserve all rights with respect to such issues.

**Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the schedules.

**Employee Addresses.** Employee addresses, including those of officers, have been listed as the address of the Debtors.

Fill in this information to identify the case:

Debtor name: Perfect Brow New York, Inc.

United States Bankruptcy for the District of: Northern Illinois

Case number: 19-01821

☐

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

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 1/1/2019 to Filing date

☐ Operating a business  
☐ Other

\$ 0.00

For prior year:

From 1/1/2018 to JULY 2018

☒ Operating a business  
☐ Other

\$ 34,721.55

For the year before that:

From 1/1/2017 to 12/31/2017

☒ Operating a business  
☐ Other

\$ 66,670.20

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 or 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	Dates	Total amount or 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.

☒ None

Creditor's name and address	Description of the property	Date	Value of property
-----------------------------	-----------------------------	------	-------------------

**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
-----------------------------	---	-----------------------	--------

**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
<b>7.1</b> Name THE MALL OF BAY PLAZA (MALL) V. PERFECT BROW NEW YORK, INC. <hr/> Case number FILE # 24287	UNPAID RENT	Name COURT OF COMMON PLEAS <hr/> Street PHILADELPHIA COUNTY <hr/> City _____ State <u>PA</u> Zip _____	<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

Custodian's name and address	Description of the property	Value
------------------------------	-----------------------------	-------

**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
------------------------------	---	-------------	-------

**Part 5: 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 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).	Date of loss	Value of property lost
--	---	--------------	------------------------

**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
--	---	-------	-----------------------

**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
-------------------------	-----------------------------------	---------------------------	-----------------------

**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
------------------------	--	------------------------	-----------------------

**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
---------	--------------------

**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
---------------------------	--	---



**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.

ACCESS TO CUSTOMER INFORMATION COLLECTED AND  
RETAINED BY PERFECT BROW ART, INC. (SEE SAID  
DEBTOR'S SOFA QUESTION 16)

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 below:

Name of plan

Employer identification number of the plan

Has the plan been terminated?

- ☐ No
- ☐ Yes

**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

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?

**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?
---------------------------	-----------------------------------	-----------------------------	----------------------------

**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
--------------------------	--------------------------	-----------------------------	-------

**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
------------	----------------------------------	--------------------	----------------

**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
-----------------------	------------------------------------	-----------------------------	----------------

**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 and address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
---------------------------	-------------------------------------	--

**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
26a.1 Name and Address RHONDA LIEDTKE, 3330 SKOKIE VALLEY RD., STE 200, HIGHLAND PARK, IL 60035	From 1/22/2017 to PRESENT
26a.2 Name and Address KEN BRATT, 915 S WESTERN AVE, PARK RIDGE, IL 60068	From 1/22/2017 to PRESENT
26a.3 Name and Address CLIFTON LARSON ALLEN, PO BOX 775439, CHICAGO IL 60677-5439	From 1/22/2017 to 1/21/2019

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
------------------	------------------

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 Name and Address RHONDA LIEDTKE, 3330 SKOKIE VALLEY RD., STE 200, HIGHLAND PARK, IL 60035	
26c.2 Name and Address KEN BRATT, 915 S WESTERN AVE, PARK RIDGE, IL 60068	
26c.3 Name and Address CLIFTON LARSON ALLEN, PO BOX 775439, CHICAGO IL 60677-5439	

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 ALEX GODINEZ SUPER G CAPITAL LLC, 23 CORPORATE PLAZA, SUITE 135, NEWPORT BEACH CA 92660
- 26d.2 CHRIS NICX, LENDERS CONSULTING GROUP LLC, 201 E. KENNEDY BLVD., STE 325, TAMPA, FL 33602
- 26d.3 CLEARLIGHT, 100 BAYVIEW CIRCLE, SUITE 5000, NEWPORT BEACH, CA 92660
- 26d.4 GARISH PATEL
- 26d.5 GORDON LIAO, MODJULE
- 26d.6 GOULD & PARKER ASSOCIATES LLC, 205 WEST WACKER DR., STE 918, CHICAGO, IL 60606
- 26d.7 GREG DZIALO, IRS TROUBLE SOLVERS, PATRICK T. SHEEHAN & ASSOCIATES, ATTORNEY AT LAW, P.CO., 314 N. YOURK ROAD, ELMHURST, IL 60126
- 26d.8 JOE MODICA & ASSOCIATGES, LTD., 111 W MAPLE AVE, MUNDELEIN, IL 60060
- 26d.9 KEN BRATT, 915 S WESTERN AVE., PARK RIDGE, IL 60068
- 26d.10 LEVEL X CONSULTING, TWO PRUDENTIAL PLZA, 180 N. STETSON AVE, STE., 3500, CHICAGO, IL 60601
- 26d.11 LOU WATCHTEL, 69 WIXON POND RD, MAHOPAC, NY 10541
- 26d.12 RAFFI QURESHI, 5250 BETHEL REED PARK, COLUMBUS, OH - 43220
- 26d.13 SCHILLER DUCANTO & FLECK, 200 N. LASALLE STREET 30TH FL, CHICAGO, IL 60601
- 26d.14 SIKITCH LLP, 1415W. DIEHL RD, STE 400, NAPERVILLE, IL 60563-2349
- 26d.15 VIJAY PATEL
- 26d.16 VIRTUAL GENERAL COUNSEL, 1759 W. WELLINGTON AVE. STE 4000, CHICAGO, IL 60657

**Note 1:** In addition to the above listed parties, financial statements are provided in the ordinary course of business to landlords, franchisees and other interested parties.

**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	
REGIONAL MANAGER		DECEMBER 2017	\$ 329.49 - BOOK VALUE	

Name and address of the person who has possession of inventory records				
27.1 Name and Address MAXWELL FRAPOLI, 3330 SKOKIE VALLEY RD., STE 200, HIGHLAND PARK, IL 60035				

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	
REGIONAL MANAGER		DECEMBER 2018	\$ 0.00 - BOOK VALUE	

Name and address of the person who has possession of inventory records				
27.2 Name and Address MAXWELL FRAPOLI & STACY DELASANCHIA, 3330 SKOKIE VALLEY RD., STE 200, HIGHLAND PARK, IL 60035				

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 and Address	Position and nature of any interest	% of interest, if any
28.1 ELIZABETH PORIKOS-GORGEES, 3223 LAKE AVE SUITE 15C, WILMETTE, IL 60091	PRESIDENT	100%

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 and Address	Position and nature of any interest	Period during which position or interest was held
------------------	-------------------------------------	---

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
-------------------------------	--	-------	--------------------------------

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
--------------------------------	--

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

**Fill in this information to identify the case:**

Debtor name: Perfect Brow New York, Inc.

United States Bankruptcy for the District of: Northern Illinois

Case number: 19-01821



Check if this is an  
amended filing


**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 2/23/2019

  
\_\_\_\_\_  
Signature of individual signing on behalf of debtor

ELIZABETH PORIKOS-GORGEES

Printed name

PRESIDENT

Position or relationship to debtor

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

☐ No

☐ Yes