

Exhibit B

1. The variance is in harmony with the general purpose and intent of this Title and the adopted comprehensive master plan; and

The Lovesac Company sells some of the most comfortable seats or sac's, sectional couches and a number of accessories to compliment the two styles of furniture. In store, customers may order pieces of furniture and elect to have their purchase shipped to their desired location. Customers may also buy blankets, pillows, cup-holders, covers, fabrics and other accessories and physically walk out of the retail location with their purchased item. Regardless of the customer's preference, all said purchases are completely paid in store, producing retail sales tax for the subject municipality.

2. Strict enforcement of this Title would result in practical difficulties or impose exceptional hardships due to special and unusual conditions which are not generally found on other properties in the same zoning district; and

The Lovesac Company operates stores in the best shopping venues in the U.S. which include mall, lifestyle center and street locations. Each of these stores are situated so that the consumer can look within at eye-level to see our captivating interior design which The Lovesac Company designs, manufactures, and sells foam filled furniture, sectional couches, and related accessories. The company offers sactionals, such as seats and sides; sacs, including foam beanbag chairs; and accessories comprising a technology power hub, drink holders, foot sac blankets, decorative pillows, fitted seat tables, and ottomans.

3. The variance, if granted, will not alter the essential character of the neighborhood and will not be a substantial detriment to adjacent property.

The Lovesac Company desires to locate stores in the best shopping areas within the U.S., and we believe downtown Naperville fits this category extremely well. The company was founded nearly 25 years ago and is now publicly traded on the NASDAQ. Our differentiated products, highlighted by modular, reconfigurable couches, and foam-filled beanbag chairs are highly

sought after by consumers. Our environmental ethos, “We are borrowing the planet from our children”, drives us to make environmentally friendly products. For example, the average couch upholstery is made from 1,100 recycled plastic bottles. Further, the average American will own four couches in their lifetime, most of which are deposited in landfills. The company’s Designed For Life couches can increase in size with more seats with fabrics washed and interchanged for the consumers’ lifetime and beyond.

In 2019, the company initiated its first ever television advertising campaigns that ran on most major networks, and this effort led to same store sales over 30% for the fiscal year. Other than tenants in the jewelry category, there is no other 1,000-1,500 square foot store that generates sales per square foot as high which will translate into meaningful tax revenue for Naperville. We integrate our stores within the neighborhoods we enter, becoming part of the local community by hiring locally and participating in city functions, and we look forward to our future in Naperville.