

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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|------------------------------------------------|---|-------------------------------|
| <hr/>                                          | ) |                               |
| <b><u>In re</u></b>                            | ) | <b>Chapter 11</b>             |
|                                                | ) |                               |
| <b>Velocity Holding Company, Inc., et al.,</b> | ) | <b>Case No. 17-12442</b>      |
|                                                | ) |                               |
| <b>Debtors.</b>                                | ) | <b>(Jointly Administered)</b> |
| <hr/>                                          | ) |                               |

**STATEMENT OF FINANCIAL AFFAIRS FOR**

**Ralco Holdings, Inc.**

**Case No: 17-12455**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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In re:

VELOCITY HOLDING COMPANY, INC., *et al.*,<sup>1</sup>

Debtors.

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)  
) Chapter 11  
)  
) Case No. 17-12442 (KJC)  
)  
) (Jointly Administered)  
)

**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODS, AND  
DISCLAIMERS REGARDING THE DEBTORS' SCHEDULES OF ASSETS AND  
LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

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**General**

The Schedules of Assets and Liabilities (collectively, the “Schedules”) and the Statements of Financial Affairs (collectively, the “Statements” and, together with the Schedules, the “Schedules and Statements”) filed by Velocity Holding Company, Inc. (“Velocity” or the “Company”) and the above-captioned debtors and debtors in possession (collectively with Velocity, the “Debtors”) pending in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) were prepared, pursuant to section 521 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure, by management of the Debtors, with the assistance of the Debtors’ advisors, and are unaudited. Although the Debtors’ management has made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information available at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors, inaccuracies, or omissions may have occurred. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. Nothing contained in the Schedules and Statements shall constitute a waiver of any right of the Debtors or an admission with respect to their chapter 11 cases (including, but not limited to, issues involving claims, substantive consolidation, defenses, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers), and the Debtors reserve all rights to amend or supplement the

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, include: Velocity Holding Company, Inc. (1790); Velocity Pooling Vehicle, LLC (4630); Ed Tucker Distributor, Inc. (9197); Ralco Holdings, Inc. (0707); Rally Holdings, LLC (0707); Tucker Rocky Corporation (5967); Tucker-Rocky Georgia, LLC (8121); Motorsport Aftermarket Group, Inc. (0080); DFR Acquisition Corp. (4542); J&P Cycles, LLC (2512); Kuryakyn Holdings, LLC (2341); MAG Creative Group, LLC (4754); MAGNET Force, LLC (2635); Motorcycle Superstore, Inc. (1046); Motorcycle USA LLC (8994); Mustang Motorcycle Products, LLC (3660); Performance Machine, LLC (3924); Renthal America, Inc. (3827); and V&H Performance, LLC (2802). The location of the Debtors’ service address is 651 Canyon Drive, Suite 100, Coppell, Texas 75019.

Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, or classification, or to otherwise subsequently designate any claim as “disputed,” “contingent,” or “unliquidated.”

The Schedules and Statements have been signed by Anthony Vacchiano, Chief Financial Officer of the Debtors and authorized agent at each of the Debtors. Accordingly, in reviewing and signing the Schedules and Statements, Mr. Vacchiano necessarily relied upon the efforts, statements, and representations of the Debtors’ other personnel and professionals. Mr. Vacchiano has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors’ Schedules and Statements (the “Global Notes”) are incorporated by reference in, and comprise an integral part of the Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.<sup>2</sup>

### **Description of the Cases and Information Date**

On November 15, 2017 (the “Petition Date”), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the Bankruptcy Court. The chapter 11 cases are being jointly administered under Case No. 17-12442. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The asset information provided herein, except as otherwise noted, represents the asset data of the Debtors as of October 31, 2017, and the liability data of the Debtors as of the close of business on the Petition Date.

### **Basis of Presentation**

For financial reporting purposes, prior to the Petition Date, the Debtors prepared financial statements that were annually audited and consolidated by the parent Debtor. Combining the assets and liabilities set forth in the Debtors’ Schedules and Statements would result in amounts that would be substantially different from financial information that would be prepared on a consolidated basis under Generally Accepted Accounting Principles (“GAAP”). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information

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<sup>2</sup> These Global Notes supplement and are in addition to any specific notes contained in each Debtor’s Schedules or Statements. The fact that the Debtors have prepared a Global Note with respect to any of individual Debtor’s Schedules and Statements and not to those of another should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any of the Debtors’ other Schedules and 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.

contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements.

Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Petition Date or at any time prior to the Petition Date. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Petition Date or any time prior to the Petition Date.

### **Amendment**

While reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary or appropriate.

### **General Disclosures Applicable to Schedules and Statements**

1. **Causes of Action.** Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any claims or causes of action and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims or causes of actions or in any way prejudice or impair the assertion of such claims.

2. **Recharacterization.** The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate.

3. **Claim Designations.** Any 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 all of 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. Listing a claim does not constitute an admission of liability by the Debtors.

4. **Unliquidated Claim Amounts.** Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

5. **Undetermined Amounts.** The description of an amount as "undetermined" is not intended to reflect upon the materiality of such amount.

6. **Court Orders.** Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' chapter 11 cases entered on or about November 17, 2017 and December 13, 2017 (collectively, the "First Day Orders"), the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of employees, critical vendors, and taxing authorities. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders and therefore generally are not listed in the Schedules and Statements. Regardless of whether such claims are listed in the Schedules and Statements, to the extent such claims are paid pursuant to an order of the Bankruptcy Court (including the First Day Orders), the Debtors reserve all rights to amend or supplement their Schedules and Statements as is necessary or appropriate.

7. **Valuation.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, net book values as of the Petition Date are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets. Operating cash is presented at bank balances as of the Petition Date. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed at undetermined amounts, as the net book values may differ materially from fair market values. 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.

8. **Liabilities.** The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was 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 prepetition and postpetition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.

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

10. **Confidential or Sensitive Information.** There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. The alterations will be limited to only what is necessary to protect the Debtor or third party.

11. **Leases.** The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases. To the extent that there was an amount outstanding as of the Petition Date, the creditor has been included on Schedule F of the Schedules.

12. **Contingent Assets.** The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. The Debtors, despite reasonable efforts, may not have set forth all of their causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these Global Notes or the Schedules and Statements shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against affiliate Debtor entities for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement, and/or indemnification arising from, among other things, (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guarantees, (v) indemnities, and (vi) warranties. Additionally, prior to the relevant Petition Date, each Debtor, as plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages. Refer to each Statement, item 4(a)(i), for lawsuits commenced prior to the relevant Petition Date in which the Debtor was a plaintiff.

13. **Receivables.** The Debtors have not listed individual customer accounts receivable balance information as the Company considers its customer list to be proprietary and confidential.

14. **Intercompany Accounts.** The Debtors record intercompany assets and liabilities through intercompany trade (includes trade and other business-related transactions) accounts. Intercompany trade accounts record sales-type transactions between Velocity's subsidiaries and affiliates. The Debtors have eliminated intra-company activity within each legal entity. Also, the Debtors have excluded intercompany payments between Debtor entities. For additional information regarding the Debtors' intercompany transactions and related cash management protocols, see *Debtors' Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate their Cash Management System, (B) Honor Certain Prepetition Obligations Related Thereto, (C) Maintain Existing Business Forms, and (D) Continue to Perform Intercompany Transactions, (II) Granting Administrative Expense Status to Postpetition Intercompany Balances, and (III) Granting Related Relief* (Docket No. 8) (the "Cash Management Motion").

15. **Guarantees and Other Secondary Liability Claims.** The Debtors have used reasonable efforts to locate and identify guarantees and other secondary liability claims (collectively, "Guarantees") in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Where such Guarantees have been identified, they have been included in the relevant Schedule H for the Debtor or Debtors affected by such Guarantees. However, certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules to the extent that additional Guarantees are identified.

16. **Intellectual Property Rights.** Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. The Debtors have made every effort to attribute intellectual property to the rightful Debtor owner, however, in some instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

17. **Executory Contracts.** The Debtors have not set forth executory contracts as assets in the Schedules and Statements. The Debtors' executory contracts have been set forth in Schedule G. In addition, the business of the Debtors are complex—while the Debtors have made diligent attempts to properly identify all executory contracts and unexpired leases, inadvertent errors, omissions, or over inclusion may have occurred.

18. **Mechanics' Liens.** The inventories, property, and equipment listed in the Statements and Schedules are presented without consideration of any asserted mechanics', materialmen, or similar liens.

19. **Estimates.** To prepare and file the Schedules as close to the Petition Date as possible, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. The Debtors reserve all rights to amend the reported amounts of assets and liability to reflect changes in those estimates or assumptions.

20. **Fiscal Year.** Each Debtor's fiscal year ends on December 31.

21. **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.

22. **Property and Equipment.** Unless otherwise indicated, owned property (including real property) and equipment are stated at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third-party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.

23. **Claims of Third-Party Related Entities.** While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to same. Therefore, to the extent that the Debtors have classified their estimate of claims of a creditor as disputed, all claims of such creditor's affiliates listed in the Schedules and Statements shall similarly be considered as disputed, whether or not they are designated as such.

24. **Interest in Subsidiaries and Affiliates.** Velocity is a privately held company, and each of the Debtors other than Velocity is a wholly-owned indirect subsidiary of Velocity. Each Debtor's Schedule A/B15 or Statement 25 contains a listing of the current capital structure of the Debtors and includes ownership interests.

25. **Umbrella or Master Agreements.** Contracts listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor that signed the original umbrella or master agreement.

26. **Setoffs and Recoupment.** The Debtors routinely take and are subject to setoff with customers and vendors in the ordinary course of business. Setoffs in the ordinary course can result from various items including, but not limited to, intercompany transactions, pricing discrepancies, returns, refunds, warranties, and other disputes between the Debtors and their customers or vendors. These setoffs are consistent with the ordinary course of business in the Debtors' industry and can total an aggregate amount of less than \$1 million on an annual basis. Therefore, the economic impact of claims related to setoff and recoupment are excluded from the Debtors' responses to Question 6 of the Statement of Financial Affairs.

27. **Insiders.** The Debtors have attempted to include all payments made over the 12 months preceding the Petition Date to any individual or entity deemed an "insider" pursuant to 11 U.S.C. § 101(31). For these purposes, "insider" is defined as (1) an individual or entity owning 5% or more of the voting or equity securities of a Debtor, (2) directors of any of the Debtors, (3) the Debtors' chief executive officer, chief financial officer, and presidents, or (4) a person married to any of the foregoing. The listing of a party as an "insider," however, is not intended to be nor should be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved. In addition, certain Debtors have made payments to, charged or incurred charges from various affiliated entities during the twelve months preceding the relevant Petition Date. These transactions have been reflected in the Schedules and Statements as the net change in beginning and ending intercompany trade payables.

28. **Indemnification.** Article IV of Velocity's Certificate of Incorporation (the "Certificate") provides indemnification, on the particular terms set forth in the Bylaws, for persons made a party or threatened to be made a party to any action, suit or proceeding by reason of the fact that he or she is a director of Velocity, or is serving at the request of Velocity as a director. The Debtors have not reached a determination that certain potentially indemnified persons are ineligible for indemnification under the terms of the Certificate and such persons are therefore listed on Velocity's Schedule E/F. To the extent that Velocity has entered into separate contracts with certain executives and former executives, agreeing to indemnify them in certain circumstances according to the particular terms and conditions set forth in those contracts, such contracts are listed on Velocity's Schedule G. The Debtors have not reached a determination as to whether the persons who are parties to these contracts are eligible for indemnification. Consequently, the Debtors have separately listed on Schedule G all contracts with such persons, but Debtors reserve all rights with respect thereto, including the right to assert that the individual is not entitled to indemnification and that the provisions do not constitute executory contracts.



29. **Payments.** The financial affairs and business of the Debtors are complex. Prior to the Petition Date, the Debtors maintained a cash management and disbursement system in the ordinary course of their businesses (the “Cash Management System”) (as described in the Cash Management Motion). Although efforts have been made to attribute open payable amounts to the correct legal entity, the Debtors reserve the right to modify or amend their Schedules and Statements to attribute such payment to a different legal entity, if appropriate. Payments made are listed by the legal entity making such payment notwithstanding that many such payments will have been made on behalf of another legal entity.

30. **Totals.** All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total. The description of an amount as “unknown” or “undetermined” is not intended to reflect upon the materiality of such amount. To the extent a Debtor is a guarantor of debt held by another Debtor, the amounts reflected in these Schedules are inclusive of each Debtor’s guarantor obligations.

Ralco Holdings, Inc.

Case Number:

17-12455

**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**From \_\_\_\_\_ to \_\_\_\_\_  
MM/DD/YYYY MM/DD/YYYY**Sources of Revenue  
(Check all that apply)**☐ Operating a business☐ Other \_\_\_\_\_**Gross Revenue  
(Before Deductions and  
Exclusions)**

\_\_\_\_\_

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 1:****Income****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  
(Before Deductions and  
Exclusions)**

From \_\_\_\_\_ to \_\_\_\_\_  
MM/DD/YYYY MM/DD/YYYY

Ralco Holdings, Inc.

Case Number:

17-12455

**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                                                                                                                                                                                          |
|-----------------------------|--------------|-----------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1 NONE                    |              |                       | <input type="checkbox"/> Secured debt<br><input type="checkbox"/> Unsecured loan repayment<br><input type="checkbox"/> Suppliers or vendors<br><input type="checkbox"/> Services<br><input type="checkbox"/> Other _____ |
|                             | <b>TOTAL</b> | <u>\$0</u>            |                                                                                                                                                                                                                          |
|                             | <b>TOTAL</b> | <u>\$0</u>            |                                                                                                                                                                                                                          |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 2:****List Certain Transfers Made Before Filing for Bankruptcy****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 and Relationship to Debtor | Dates | Amount | Reason for Payment |
|-------------------------------------------------------|-------|--------|--------------------|
| 4.1 NONE                                              |       |        |                    |
|                                                       | TOTAL | \$0    |                    |
|                                                       | TOTAL | \$0    |                    |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 2:****List Certain Transfers Made Before Filing for Bankruptcy****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 Action was Taken | Value of Property |
|-----------------------------|-----------------------------|-----------------------|-------------------|
| 5.1 NONE                    |                             |                       | \$0               |
| TOTAL                       |                             |                       | <u>\$0</u>        |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 2:****List Certain Transfers Made Before Filing for Bankruptcy****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 Action Creditor Took | Date Action Taken | Account Number | Amount |
|-----------------------------|-------------------------------------|-------------------|----------------|--------|
|-----------------------------|-------------------------------------|-------------------|----------------|--------|

6.1 NONE

\$0

**TOTAL****\$0**

Ralco Holdings, Inc.

Case Number:

17-12455

**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

| Caption of Suit and Case Number | Nature of Proceeding | Court or Agency and Address | Status of Case |
|---------------------------------|----------------------|-----------------------------|----------------|
|---------------------------------|----------------------|-----------------------------|----------------|

7.1 NONE



Ralco Holdings, Inc.

Case Number: 17-12455

Part 3:

Legal Actions or Assignments

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 | Court Name and Address | Case Title and Number | Date | Description of Property | Value |
|------------------------------|------------------------|-----------------------|------|-------------------------|-------|
|------------------------------|------------------------|-----------------------|------|-------------------------|-------|

8.1 NONE

Ralco Holdings, Inc.

Case Number:

17-12455

**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 | Recipient's Relationship to Debtor | Description of the Gifts or Contributions | Dates Given | Value |
|------------------------------|------------------------------------|-------------------------------------------|-------------|-------|
|------------------------------|------------------------------------|-------------------------------------------|-------------|-------|

9.1 NONE

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 5:****Certain Losses****10. All losses from fire, theft, or other casualty within 1 year before filing this case.**☒ None

| Description of Property                                                                                                                                                                                                                                   | How Loss Occurred | Amount of Payments Received | Date of Loss | Property Value |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------|-----------------------------|--------------|----------------|
| <i>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).</i> |                   |                             |              |                |
| 10.1                                                                                                                                                                                                                                                      | NONE              |                             |              | \$0            |
| <b>TOTAL</b>                                                                                                                                                                                                                                              |                   |                             |              | <b>\$0</b>     |

Ralco Holdings, Inc.

Case Number: 17-12455

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?<br>Address | Email / Website | Who Made the Payment,<br>if not Debtor? | If not Money, Describe any<br>Property Transferred | Dates | Total Amount or<br>Value |
|-------------------------------------------------------|-----------------|-----------------------------------------|----------------------------------------------------|-------|--------------------------|
| 11.1 NONE                                             |                 |                                         |                                                    |       | \$0                      |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 6:****Certain Payments or Transfers****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 | Trustee | Describe any Property Transferred | Dates Transfers were Made | Total Amount / Value |
|-------------------------|---------|-----------------------------------|---------------------------|----------------------|
| 12.1 NONE               |         |                                   |                           | \$0                  |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 6:****Certain Payments or Transfers****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

| Name and Address of Transferee, Relationship to Debtor | Description of Property | Date Transfer was Made | Total Amount or Value |
|--------------------------------------------------------|-------------------------|------------------------|-----------------------|
| 13.1 NONE                                              |                         |                        | \$0                   |

**TOTAL**\$0

Ralco Holdings, Inc.

Case Number:

17-12455

**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 NONE

From: \_\_\_\_\_ To: \_\_\_\_\_

Ralco Holdings, Inc.

Case Number:

17-12455

**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 | Location Where Patient Records are Maintained (if Different from Facility Address). If Electronic, Identify any Service Provider. | If Debtor Provides Meals and Housing, Number of Patients in Debtor's Care | How are Records Kept?                                                 |
|---------------------------|----------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------|-----------------------------------------------------------------------|
| 15.1 NONE                 |                                                                                  |                                                                                                                                   |                                                                           | <input type="checkbox"/> Electronic<br><input type="checkbox"/> Paper |



Ralco Holdings, Inc.

Case Number:

17-12455

**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

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 9:**

**Personally Identifiable Information**

**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:

Describe: \_\_\_\_\_

EIN: \_\_\_\_\_

Has the plan been terminated?

☐ No

☐ Yes

Ralco Holdings, Inc.

Case Number:

17-12455

**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 Acct Number | Type of Account | Date of Closing | Last Balance |
|----------------------------------------|------------------------------|-----------------|-----------------|--------------|
| 18.1 NONE                              |                              |                 |                 | \$0          |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 10:****Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****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 and Address | Description of the Contents | Does Debtor still have it?                                  |
|-----------------------------------------|-----------------------------------------------|-----------------------------|-------------------------------------------------------------|
| 19.1 NONE                               |                                               |                             | <input type="checkbox"/> No<br><input type="checkbox"/> Yes |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 10:****Certain Financial Accounts, Safe Deposit Boxes, and Storage Units****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 | Address | Description of the Contents | Does Debtor still have it? |
|---------------------------|-----------------------------------|---------|-----------------------------|----------------------------|
|                           |                                   |         |                             |                            |

20. 1 NONE

☐ No  
☐ Yes

Ralco Holdings, Inc.

Case Number:

17-12455

**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  |
|--------------------------|--------------------------|-----------------------------|--------|
| 21.1 NONE                |                          |                             | \$0.00 |

Ralco Holdings, Inc.

Case Number:

17-12455

**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 and Case Number | Court or Agency Name and Address | Nature of Proceeding | Status |
|----------------------------|----------------------------------|----------------------|--------|
|----------------------------|----------------------------------|----------------------|--------|

22. 1 NONE

Ralco Holdings, Inc.

Case Number: 17-12455

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 similiary harmful substance.

Report all notices, releases, and proceedings known, regardless of when they occurred.

23. Has any governmental unit otherwise notified the debtor that the debtor may be 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 |
|-----------------------|------------------------------------|-----------------------------|----------------|
|-----------------------|------------------------------------|-----------------------------|----------------|

23. 1 NONE



Ralco Holdings, Inc.

Case Number:

17-12455

**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 similiary harmful substance.

**Report all notices, releases, and proceedings known, regardless of when they occurred.**

**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 |
|-----------------------|------------------------------------|-----------------------------|----------------|
|-----------------------|------------------------------------|-----------------------------|----------------|

24.1 NONE

Ralco Holdings, Inc.

Case Number:

17-12455

**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    | Dates Business Existed |
|------------------------------------------------------------------------------|-------------------------------------|-----------------------------------|------------------------|
|                                                                              |                                     | <i>Do not include SSN or ITIN</i> |                        |
| 25.1 PLEASE FIND THE ATTACHED CHARTS IN THE FOLLOWING PAGES<br>NOT AVAILABLE |                                     |                                   | -                      |

Velocity Holding Company, Inc.  
SOFA 25  
2016-17 Organization Structure

| LID | Legal Entity Name                  | Parent                                                                      | Jurisdiction of Incorporation | Date of Incorporation | Federal Tax ID No | Debtor/Non-Debtor | Location       | Nature of Business | Corporation/Partnership | Note                                         |
|-----|------------------------------------|-----------------------------------------------------------------------------|-------------------------------|-----------------------|-------------------|-------------------|----------------|--------------------|-------------------------|----------------------------------------------|
| 1   | Velocity Holding Company, Inc.     | Shareholders - Former MAG Shareholders (41%), Lacy Distribution, Inc. (59%) | Indiana                       | 3/20/2014             | 46-5531790        | Debtor            | Texas          | Holding Company    | Corporation             |                                              |
| 2   | Velocity Pooling Vehicle, LLC      | Velocity Holding Company, Inc. (100%)                                       | Delaware                      | 3/21/2014             | 46-5544630        | Debtor            | Texas          | Holding Company    | Partnership             |                                              |
| 3   | Ed Tucker Distributor, Inc.        | Velocity Pooling Vehicle, LLC (100%)                                        | Texas                         | 3/30/1970             | 75-1319197        | Debtor            | Texas          | Operating          | Corporation             |                                              |
| 7   | Tucker Rocky Corporation, Inc.     | Ed Tucker Distributor, Inc. (100%)                                          | Delaware                      | 10/31/1997            | 52-2065967        | Debtor            | Indiana        | Operating          | Corporation             |                                              |
| 5   | Tucker-Rocky Georgia, LLC          | Ed Tucker Distributor, Inc. (100%)                                          | Georgia                       | 4/23/2015             | 47-3838121        | Debtor            | Georgia        | Non-Operating      | Partnership             | Notice of Intent to Dissolve on 6/15/2017    |
| 4   | Ralco Holdings, Inc.               | Velocity Pooling Vehicle, LLC (100%)                                        | Delaware                      | 6/29/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Corporation             |                                              |
| 6   | Rally Holdings, LLC                | Ralco Holdings, Inc (100%)                                                  | Delaware                      | 7/24/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Partnership             |                                              |
| 8   | Motorsport Aftermarket Group, Inc. | Rally Holdings, LLC (100%)                                                  | Delaware                      | 7/25/2000             | 94-3370080        | Debtor            | California     | Operating          | Corporation             |                                              |
| 9   | DFR Acquisition Corporation        | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 9/2/2008              | 26-3664542        | Debtor            | Arizona        | Operating          | Corporation             |                                              |
| 10  | J&P Cycles, LLC                    | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4252512        | Debtor            | Texas          | Operating          | Partnership             |                                              |
| 11  | Kuryakyn Holdings, LLC             | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4252341        | Debtor            | Wisconsin      | Operating          | Partnership             |                                              |
| 12  | MAG Creative Group, LLC            | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 10/8/2010             | 27-3734754        | Debtor            | California     | Operating          | Partnership             |                                              |
| 13  | MAGNET Force, LLC                  | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 5/10/2011             | 45-2192635        | Debtor            | California     | Operating          | Partnership             |                                              |
| 14  | Motorcycle Superstore, Inc.        | Motorsport Aftermarket Group, Inc. (100%)                                   | Oregon                        | 7/21/2004             | 93-1291046        | Debtor            | Texas          | Operating          | Corporation             |                                              |
| 15  | Motorcycle USA, LLC                | Motorsport Aftermarket Group, Inc. (100%)                                   | Oregon                        | 3/24/2000             | 20-1408994        | Debtor            | Texas          | Non-Operating      | Partnership             | On February 26, 2016 cessation of operations |
| 16  | Mustang Motorcycle Products, LLC   | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4253660        | Debtor            | Massachusetts  | Operating          | Partnership             |                                              |
| 17  | Performance Machine, LLC           | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4253924        | Debtor            | California     | Operating          | Partnership             |                                              |
| 18  | Renthal America, Inc.              | Motorsport Aftermarket Group, Inc. (100%)                                   | California                    | 2/1/2006              | 20-4283827        | Debtor            | California     | Operating          | Corporation             |                                              |
| 19  | V&H Performance, LLC               | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4252802        | Debtor            | California     | Operating          | Partnership             |                                              |
| 20  | Renthal Limited                    | Motorsport Aftermarket Group, Inc. (100%)                                   | Foreign                       | 8/29/1975             | FOREIGN           | Non-Debtor        | United Kingdom | Operating          | Corporation             |                                              |
| 21  | MAG Europe Limited                 | Renthal Limited (100%)                                                      | Foreign                       | 9/26/2007             | FOREIGN           | Non-Debtor        | United Kingdom | Non-Operating      | Corporation             | Sold on 7/5/2017                             |

Velocity Holding Company, Inc.  
SOFA 25  
2014-15 Organization Structure

| LID | Legal Entity Name                  | Parent                                                                      | Jurisdiction of Incorporation | Date of Incorporation | Federal Tax ID No | Debtor/Non-Debtor | Location       | Nature of Business | Corporation/Partnership | Note                                                 |
|-----|------------------------------------|-----------------------------------------------------------------------------|-------------------------------|-----------------------|-------------------|-------------------|----------------|--------------------|-------------------------|------------------------------------------------------|
| 1   | Velocity Holding Company, Inc.     | Shareholders - Former MAG Shareholders (41%), Lacy Distribution, Inc. (59%) | Indiana                       | 3/20/2014             | 46-5531790        | Debtor            | Texas          | Holding Company    | Corporation             |                                                      |
| 2   | Velocity Pooling Vehicle, LLC      | Velocity Holding Company, Inc. (100%)                                       | Delaware                      | 3/21/2014             | 46-5544630        | Debtor            | Texas          | Holding Company    | Partnership             |                                                      |
| 3   | Ed Tucker Distributor, Inc.        | Velocity Pooling Vehicle, LLC (100%)                                        | Texas                         | 3/30/1970             | 75-1319197        | Debtor            | Texas          | Operating          | Corporation             |                                                      |
| 7   | Tucker Rocky Corporation, Inc.     | Ed Tucker Distributor, Inc. (100%)                                          | Delaware                      | 10/31/1997            | 52-2065967        | Debtor            | Indiana        | Operating          | Corporation             |                                                      |
| 5   | Tucker-Rocky Georgia, LLC          | Ed Tucker Distributor, Inc. (100%)                                          | Georgia                       | 4/23/2015             | 47-3838121        | Debtor            | Georgia        | Non-Operating      | Partnership             | Notice of Intent to Dissolve on 6/15/2017            |
| 4   | Ralco Holdings, Inc.               | Velocity Pooling Vehicle, LLC (100%)                                        | Delaware                      | 6/29/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Corporation             |                                                      |
| 6   | Rally Holdings, LLC                | Ralco Holdings, Inc (100%)                                                  | Delaware                      | 7/24/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Partnership             |                                                      |
| 8   | Motorsport Aftermarket Group, Inc. | Rally Holdings, LLC (100%)                                                  | Delaware                      | 7/25/2000             | 94-3370080        | Debtor            | California     | Operating          | Corporation             |                                                      |
| 9   | DFR Acquisition Corporation        | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 9/2/2008              | 26-3664542        | Debtor            | Arizona        | Operating          | Corporation             |                                                      |
| 10  | J&P Cycles, LLC                    | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4252512        | Debtor            | Texas          | Operating          | Partnership             |                                                      |
| 11  | Kuryakyn Holdings, LLC             | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4252341        | Debtor            | Wisconsin      | Operating          | Partnership             |                                                      |
| 12  | MAG Creative Group, LLC            | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 10/8/2010             | 27-3734754        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 13  | MAGNET Force, LLC                  | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 5/10/2011             | 45-2192635        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 14  | Motorcycle Superstore, Inc.        | Motorsport Aftermarket Group, Inc. (100%)                                   | Oregon                        | 7/21/2004             | 93-1291046        | Debtor            | Texas          | Operating          | Corporation             |                                                      |
| 15  | Motorcycle USA, LLC                | Motorsport Aftermarket Group, Inc. (100%)                                   | Oregon                        | 3/24/2000             | 20-1408994        | Debtor            | Texas          | Non-Operating      | Partnership             | On February 26, 2016 cessation of operations         |
| 16  | Mustang Motorcycle Products, LLC   | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4253660        | Debtor            | Massachusetts  | Operating          | Partnership             |                                                      |
| 17  | Performance Machine, LLC           | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4253924        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 18  | Renthal America, Inc.              | Motorsport Aftermarket Group, Inc. (100%)                                   | California                    | 2/1/2006              | 20-4283827        | Debtor            | California     | Operating          | Corporation             |                                                      |
| 19  | V&H Performance, LLC               | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 27-4252802        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 20  | Renthal Limited                    | Motorsport Aftermarket Group, Inc. (100%)                                   | Foreign                       | 8/29/1975             | FOREIGN           | Non-Debtor        | United Kingdom | Operating          | Corporation             |                                                      |
| 21  | MAG Europe Limited                 | Renthal Limited (100%)                                                      | Foreign                       | 9/26/2007             | FOREIGN           | Non-Debtor        | United Kingdom | Non-Operating      | Corporation             | Sold on 7/5/2017                                     |
|     | Progressive Suspension, LLC        | Motorsport Aftermarket Group, Inc. (100%)                                   | Delaware                      | 12/10/2010            | 95-3844887        | Non-Debtor        | California     | Non-Operating      | Partnership             | Merged with Performance Machine, LLC on May 28, 2015 |

Velocity Holding Company, Inc.  
SOFA 25  
2013 Organization Structure

| LID | Legal Entity Name                  | Parent                                                                   | Jurisdiction of Incorporation | Date of Incorporation | Federal Tax ID No | Debtor/Non-Debtor | Location       | Nature of Business | Corporation/Partnership | Note                                                 |
|-----|------------------------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------|-------------------|-------------------|----------------|--------------------|-------------------------|------------------------------------------------------|
| 3   | Ed Tucker Distributor, Inc.        | Shareholders - Lacy Distribution, Inc. (100%)                            | Texas                         | 3/30/1970             | 75-1319197        | Debtor            | Texas          | Operating          | Corporation             |                                                      |
| 7   | Tucker Rocky Corporation, Inc.     | Ed Tucker Distributor, Inc. (100%)                                       | Delaware                      | 10/31/1997            | 52-2065967        | Debtor            | Indiana        | Operating          | Corporation             |                                                      |
| 5   | Tucker-Rocky Georgia, LLC          | Ed Tucker Distributor, Inc. (100%)                                       | Georgia                       | 4/23/2015             | 47-3838121        | Debtor            | Georgia        | Non-Operating      | Partnership             | Notice of Intent to Dissolve on 6/15/2017            |
| 4   | Ralco Holdings, Inc.               | Shareholders - Leonard Green & Partners, L.P. and other MAG shareholders | Delaware                      | 6/29/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Corporation             |                                                      |
| 6   | Rally Holdings, LLC                | Ralco Holdings, Inc (100%)                                               | Delaware                      | 7/24/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Partnership             |                                                      |
| 8   | Motorsport Aftermarket Group, Inc. | Rally Holdings, LLC (100%)                                               | Delaware                      | 7/25/2000             | 94-3370080        | Debtor            | California     | Operating          | Corporation             |                                                      |
| 9   | DFR Acquisition Corporation        | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 9/2/2008              | 26-3664542        | Debtor            | Arizona        | Operating          | Corporation             |                                                      |
| 10  | J&P Cycles, LLC                    | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4252512        | Debtor            | Texas          | Operating          | Partnership             |                                                      |
| 11  | Kuryakyn Holdings, LLC             | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4252341        | Debtor            | Wisconsin      | Operating          | Partnership             |                                                      |
| 12  | MAG Creative Group, LLC            | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 10/8/2010             | 27-3734754        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 13  | MAGNET Force, LLC                  | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 5/10/2011             | 45-2192635        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 14  | Motorcycle Superstore, Inc.        | Motorsport Aftermarket Group, Inc. (100%)                                | Oregon                        | 7/21/2004             | 93-1291046        | Debtor            | Texas          | Operating          | Corporation             |                                                      |
| 15  | Motorcycle USA, LLC                | Motorsport Aftermarket Group, Inc. (100%)                                | Oregon                        | 3/24/2000             | 20-1408994        | Debtor            | Texas          | Non-Operating      | Partnership             | On February 26, 2016 cessation of operations         |
| 16  | Mustang Motorcycle Products, LLC   | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4253660        | Debtor            | Massachusetts  | Operating          | Partnership             |                                                      |
| 17  | Performance Machine, LLC           | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4253924        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 18  | Renthal America, Inc.              | Motorsport Aftermarket Group, Inc. (100%)                                | California                    | 2/1/2006              | 20-4283827        | Debtor            | California     | Operating          | Corporation             |                                                      |
| 19  | V&H Performance, LLC               | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4252802        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 20  | Renthal Limited                    | Motorsport Aftermarket Group, Inc. (100%)                                | Foreign                       | 8/29/1975             | FOREIGN           | Non-Debtor        | United Kingdom | Operating          | Corporation             |                                                      |
| 21  | MAG Europe Limited                 | Renthal Limited (100%)                                                   | Foreign                       | 9/26/2007             | FOREIGN           | Non-Debtor        | United Kingdom | Non-Operating      | Corporation             | Sold on 7/5/2017                                     |
|     | Motorsport Rally Corporation       | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 3/27/2007             | 26-2417224        | Non-Debtor        | California     | Non-Operating      | Corporation             | Merged with Kuryakyn Holdings, LLC on 3/31/2013      |
|     | Progressive Suspension, LLC        | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 95-3844887        | Non-Debtor        | California     | Non-Operating      | Partnership             | Merged with Performance Machine, LLC on May 28, 2015 |
|     | MAG Japan Ltd.                     | Motorsport Aftermarket Group, Inc. (100%)                                | Foreign                       | 10/22/2010            | FOREIGN           | Non-Debtor        | Japan          | Non-Operating      | Partnership             | Dissolved prior to 2015                              |

Velocity Holding Company, Inc.  
SOFA 25  
2011-12 Organization Structure

| LID | Legal Entity Name                  | Parent                                                                   | Jurisdiction of Incorporation | Date of Incorporation | Federal Tax ID No | Debtor/Non-Debtor | Location       | Nature of Business | Corporation/Partnership | Note                                                 |
|-----|------------------------------------|--------------------------------------------------------------------------|-------------------------------|-----------------------|-------------------|-------------------|----------------|--------------------|-------------------------|------------------------------------------------------|
| 3   | Ed Tucker Distributor, Inc.        | Shareholders - Lacy Distribution, Inc. (100%)                            | Texas                         | 3/30/1970             | 75-1319197        | Debtor            | Texas          | Operating          | Corporation             |                                                      |
| 7   | Tucker Rocky Corporation, Inc.     | Ed Tucker Distributor, Inc. (100%)                                       | Delaware                      | 10/31/1997            | 52-2065967        | Debtor            | Indiana        | Operating          | Corporation             |                                                      |
| 5   | Tucker-Rocky Georgia, LLC          | Ed Tucker Distributor, Inc. (100%)                                       | Georgia                       | 4/23/2015             | 47-3838121        | Debtor            | Georgia        | Non-Operating      | Partnership             | Notice of Intent to Dissolve on 6/15/2017            |
| 4   | Ralco Holdings, Inc.               | Shareholders - Leonard Green & Partners, L.P. and other MAG shareholders | Delaware                      | 6/29/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Corporation             |                                                      |
| 6   | Rally Holdings, LLC                | Ralco Holdings, Inc (100%)                                               | Delaware                      | 7/24/2009             | 14-1980707        | Debtor            | California     | Holding Company    | Partnership             |                                                      |
| 8   | Motorsport Aftermarket Group, Inc. | Rally Holdings, LLC (100%)                                               | Delaware                      | 7/25/2000             | 94-3370080        | Debtor            | California     | Operating          | Corporation             |                                                      |
| 9   | DFR Acquisition Corporation        | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 9/2/2008              | 26-3664542        | Debtor            | Arizona        | Operating          | Corporation             |                                                      |
| 10  | J&P Cycles, LLC                    | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4252512        | Debtor            | Texas          | Operating          | Partnership             |                                                      |
| 11  | Kuryakyn Holdings, LLC             | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4252341        | Debtor            | Wisconsin      | Operating          | Partnership             |                                                      |
| 12  | MAG Creative Group, LLC            | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 10/8/2010             | 27-3734754        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 13  | MAGNET Force, LLC                  | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 5/10/2011             | 45-2192635        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 14  | Motorcycle Superstore, Inc.        | Motorsport Aftermarket Group, Inc. (100%)                                | Oregon                        | 7/21/2004             | 93-1291046        | Debtor            | Texas          | Operating          | Corporation             |                                                      |
| 15  | Motorcycle USA, LLC                | Motorsport Aftermarket Group, Inc. (100%)                                | Oregon                        | 3/24/2000             | 20-1408994        | Debtor            | Texas          | Non-Operating      | Partnership             | On February 26, 2016 cessation of operations         |
| 16  | Mustang Motorcycle Products, LLC   | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4253660        | Debtor            | Massachusetts  | Operating          | Partnership             |                                                      |
| 17  | Performance Machine, LLC           | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4253924        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 18  | Renthal America, Inc.              | Motorsport Aftermarket Group, Inc. (100%)                                | California                    | 2/1/2006              | 20-4283827        | Debtor            | California     | Operating          | Corporation             |                                                      |
| 19  | V&H Performance, LLC               | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 27-4252802        | Debtor            | California     | Operating          | Partnership             |                                                      |
| 20  | Renthal Limited                    | Motorsport Aftermarket Group, Inc. (100%)                                | Foreign                       | 8/29/1975             | FOREIGN           | Non-Debtor        | United Kingdom | Operating          | Corporation             |                                                      |
| 21  | MAG Europe Limited                 | Renthal Limited (100%)                                                   | Foreign                       | 9/26/2007             | FOREIGN           | Non-Debtor        | United Kingdom | Non-Operating      | Corporation             | Sold on 7/5/2017                                     |
|     | MotoUSA Acquisition LLC            | Motorsport Aftermarket Group, Inc. (100%)                                | Oregon                        | 1/31/2012             | 20-1408994        | Non-Debtor        | Texas          | Non-Operating      | Partnership             | Merged with Motorcycle USA, LLC on 3/26/2012         |
|     | Superstore Merger Sub Inc.         | Motorsport Aftermarket Group, Inc. (100%)                                | Oregon                        | 1/31/2012             | 93-1291046        | Non-Debtor        | California     | Non-Operating      | Corporation             | Merged with Motorcycle Superstore, Inc on 3/26/2012  |
|     | Motorsport Rally Corporation       | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 3/27/2007             | 26-2417224        | Non-Debtor        | California     | Non-Operating      | Corporation             | Merged with Kuryakyn Holdings, LLC on 3/31/2013      |
|     | Progressive Suspension, LLC        | Motorsport Aftermarket Group, Inc. (100%)                                | Delaware                      | 12/10/2010            | 95-3844887        | Non-Debtor        | California     | Non-Operating      | Partnership             | Merged with Performance Machine, LLC on May 28, 2015 |
|     | MAG Japan Ltd.                     | Motorsport Aftermarket Group, Inc. (100%)                                | Foreign                       | 10/22/2010            | FOREIGN           | Non-Debtor        | Japan          | Non-Operating      | Partnership             | Dissolved prior to 2015                              |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business****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            | ANTHONY VACCHIANO CHIEF FINANCIAL OFFICER<br>C/O VELOCITY HOLDING COMPANY, INC.<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019           | From:            | 5/1/2017  | To: | Present  |
| 26a.2            | BRIAN KILKER CORPORATE CONTROLLER<br>C/O MOTORSPORT AFTERMARKET GROUP<br>17771 MITCHELL N<br>IRVINE, CA 92617                                 | From:            | 11/1/2015 | To: | Present  |
| 26a.3            | SCOTT A CHRISTMAN TREASURER<br>C/O MOTORSPORT AFTERMARKET GROUP<br>17771 MITCHELL N<br>IRVINE, CA 92614                                       | From:            | 6/1/2016  | To: | Present  |
| 26a.4            | BRAD MOORE DIRECTOR OF TREASURY & RISK<br>C/O MOTORSPORT AFTERMARKET GROUP<br>17771 MITCHELL N<br>IRVINE, CA 92614                            | From:            | 11/1/2015 | To: | Present  |
| 26a.5            | RICK A WALTERS CHIEF FINANCIAL OFFICER<br>C/O VELOCITY HOLDING COMPANY, INC.<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019              | From:            | 11/1/2015 | To: | 5/1/2017 |
| 26a.6            | JANET SEXTON VICE PRESIDENT, ACCOUNTING AND FINANCE<br>C/O VELOCITY HOLDING COMPANY, INC.<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019 | From:            | 11/1/2015 | To: | 6/1/2017 |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business****26. Books, records, and financial statements**

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 ERNST & YOUNG LLP AUDITORS<br>SCOTT NELSON<br>18101 VON KARMAN AVENUE, SUITE 1700<br>IRVINE, CA 92612 | From: 11/1/2015 To: 11/15/2017 |



Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business****26. Books, records, and financial statements**

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 ANTHONY VACCHIANO CHIEF FINANCIAL OFFICER<br>C/O VELOCITY HOLDING COMPANY, INC.<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019 |                                                                  |
| 26c.2 BRIAN KILKER CORPORATE CONTROLLER<br>C/O MOTORSPORT AFTERMARKET GROUP<br>17771 MITCHELL N<br>IRVINE, CA 92614                       |                                                                  |
| 26c.3 SCOTT A CHRISTMAN TREASURER<br>C/O MOTORSPORT AFTERMARKET GROUP<br>17771 MITCHELL N<br>IRVINE, CA 92614                             |                                                                  |
| 26c.4 BRAD MOORE DIRECTOR OF TREASURY & RISK<br>C/O MOTORSPORT AFTERMARKET GROUP<br>17771 MITCHELL N<br>IRVINE, CA 92614                  |                                                                  |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:**

**Details About the Debtor's Business or Connections to Any Business**

**26. Books, records, and financial statements**

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 The Debtors routinely provide financial statements to banks, customers, suppliers, tax authorities, landlords, factors, potential investors, and other financial institutions in the ordinary course, as well as in association with its debt restructuring efforts  
Not Available

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business****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 | Name and Address of the Person who has Possession of Inventory Records | Date of Inventory | Dollar Amount | Basis |
|---------------------------------------------------------------|------------------------------------------------------------------------|-------------------|---------------|-------|
|---------------------------------------------------------------|------------------------------------------------------------------------|-------------------|---------------|-------|

27.1 NONE

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business**

**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 | Percent of Interest, if any |
|--------|----------------------------------------------------------------------------------------------|-------------------------------------|-----------------------------|
| 28. 1  | ANDREW E GRAVES (CEO)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019                    | OFFICER                             |                             |
| 28. 2  | ANTONIO VACCHIANO (CFO AND<br>SECRETARY)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019 | OFFICER                             |                             |
| 28. 3  | ED TUCKER DISTRIBUTOR, INC.<br>NOT AVAILABLE                                                 |                                     | 100.00%                     |
| 28. 4  | J.A. LACY (CHAIRMAN)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019                     | DIRECTOR                            |                             |
| 28. 5  | J.A. LACY (DIRECTOR)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019                     | DIRECTOR                            |                             |
| 28. 6  | JONATHAN A SEIFFER (DIRECTOR)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019            | DIRECTOR                            |                             |
| 28. 7  | KEITH W BURKS (DIRECTOR)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019                 | DIRECTOR                            |                             |
| 28. 8  | ROBERT A TAYLOR (DIRECTOR)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019               | DIRECTOR                            |                             |
| 28. 9  | SCOTT A CHRISTMAN (TREASURER)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019            | OFFICER                             |                             |
| 28. 10 | THOMAS M WEST (DIRECTOR)<br>651 CANYON DRIVE, SUITE 100<br>COPPELL, TX 75019                 | DIRECTOR                            |                             |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business**

**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 Interest | Period During Which Position Was Held |                      |
|------------------|--------------------------------------------------|---------------------------------|---------------------------------------|----------------------|
| 29. 1            | PETER NOLAN (DIRECTOR)<br>CONFIDENTIAL           | DIRECTOR                        | From: _____                           | To: <u>10/2/2017</u> |
| 29. 2            | RICK A WALTERS (SECRETARY & CFO)<br>CONFIDENTIAL | OFFICER                         | From: <u>11/1/2015</u>                | To: <u>5/26/2017</u> |

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business****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 and Relationship to Debtor | Amount | Dates | Reason for Providing the Value |
|----------------------------------------------------------|--------|-------|--------------------------------|
|----------------------------------------------------------|--------|-------|--------------------------------|

30.1 NONE

TOTAL

\$0

TOTAL

\$0

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business****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 Parent Corporation

Employer Identification Number of the Parent Corporation

31. 1 NONE

EIN:

Ralco Holdings, Inc.

Case Number:

17-12455

**Part 13:****Details About the Debtor's Business or Connections to Any Business**

**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 Pension Fund****Employer Identification Number of the Pension Fund**

32.1 NONE

EIN:



Ralco Holdings, Inc.

Case Number: 17-12455

**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: January 16, 2018

Signature: /s/ Tony Vacchiano

Tony Vacchiano, Chief Financial Officer

Name and Title

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

☐ No

☒ Yes