

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:) Chapter 11
)
AcuSport Corporation,) Case No. 18-52736
)
Debtor.) Honorable John E. Hoffman, Jr.

**MOTION FOR AN ORDER (I) PROHIBITING
UTILITIES FROM ALTERING, REFUSING, OR DISCONTINUING
SERVICES TO DEBTOR AND (II) ESTABLISHING PROCEDURES FOR
DETERMINING REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE**

AcuSport Corporation, the debtor and debtor in possession (“*Debtor*” or “*AcuSport*”) in this chapter 11 case (the “*Case*”), files this motion (the “*Motion*”) for entry of an order, pursuant to sections 105(a) and 366 of title 11 of the United States Code (the “*Bankruptcy Code*”) (i) prohibiting Debtor’s utility providers from altering, refusing, or discontinuing utility service to Debtor; and (ii) establishing procedures for determining requests for additional adequate assurance of payment. In support of this Motion, Debtor respectfully states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

2. On May 1, 2018 (the “*Petition Date*”), Debtor filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code with the U.S. Bankruptcy Court for the Southern District of Ohio (the “*Court*”). Debtor continues to manage and operate its business as a debtor in possession pursuant to 11 U.S.C. §§ 1107 and 1108.

3. No request has been made for the appointment of a trustee or examiner in the Case, and no official committee has been appointed in the Case.

4. A detailed description of Debtor's business, capital structure, and events leading to this Case is more fully set forth in the Declaration of John K. Flanagan (the "*Flanagan Declaration*"), which is incorporated herein by reference.

5. AcuSport is recognized nationwide as one of the leading distributors of outdoor and shooting sports products. The company is headquartered in Bellefontaine, Ohio and has regional sales offices in Pennsylvania, Georgia, Minnesota, Montana, California and Texas. To ensure and enable customer service to the West Coast, AcuSport also operates a warehouse and distribution facility located in Salt Lake City, Utah.

6. As part of its business, AcuSport provides consulting services to independent retailers, helping them to efficiently acquire products, utilize state-of-the-art business tools and provide value-added services that increase profitability and strengthen retailers' businesses. AcuSport's commitment to independent retailers is the cornerstone of its business.

7. AcuSport prospered for years following its inception in 1982, with substantial sales growth leading to the expansion of its facility in Bellefontaine. However, AcuSport began to experience financial difficulty in late 2016 and early 2017.

8. In the time leading up to the 2016 presidential election, consumers were concerned about the possibility of stricter gun control laws, which led to increased sales of firearms and accessories. As a result, AcuSport, along with other firearms businesses, prepared for a spike in demand by, among other things, purchasing substantial amounts of inventory. Contrary to expectations, no spike in demand for firearms occurred following the 2016 election. Indeed, demand decreased. The reduction in sales directly impacted AcuSport's gross revenue,

and, ultimately, its bottom line. The harm to AcuSport's financial position was further exacerbated because AcuSport had expected — and prepared for — an increase in sales. The reduction in sales negatively impacted AcuSport's operational performance, resulting in defaults under AcuSport's prepetition secured credit agreement, and ultimately, the company entered into a series of forbearance agreements with the Prepetition Lenders.

9. In connection with the forbearance agreements with the Prepetition Lenders, AcuSport retained Huron Consulting Services LLC as its financial advisor and Huron Transaction Advisory LLC as its investment banker. AcuSport also agreed to seek a refinancing process of its secured debt obligations. Huron Transaction Advisory LLC was retained for the purposes of preparing, marketing, and leading the consummation of one or more potential strategic alternatives, including a refinancing process, and eventually, a sale process. In that regard, AcuSport spent several months prior to the filing of this Case exploring potential sales and other strategic options.

10. AcuSport eventually obtained an offer from United Sporting Companies, Inc. ("*United*") to purchase (through an affiliate), among other things, AcuSport's inventory, real estate, equipment, technology, and certain other intangible assets. In order to effectuate a transaction to United (or another higher or better bidder or bidders), and to maximize the value of its assets for the benefit of all its constituents, AcuSport filed for bankruptcy relief and has sought the approval of bidding and sale procedures with United as the stalking horse.

DEBTOR'S UTILITIES

11. In the normal conduct of its business operations, Debtor obtains typical utility services, such as electric, telephone, and other services which may be deemed to be utilities, such as telecommunications, network, and other similar services (the "*Utility Services*") from numerous utility providers ("*Utilities*").

12. Ensuring that Utility Services continue without interruption is essential to Debtor's ongoing operations and, therefore, to the success of the Case. If Utilities refuse or discontinue service, even for a brief period, Debtor's operations would be negatively impacted, thereby severely prejudicing Debtor's ability to achieve a sale of its assets and to meet the goals of this Case. It is therefore critical that Utility Services continue uninterrupted.

13. At this time, Debtor's management believes that the only Utilities providing Utility Services to Debtor are those Utilities listed on Exhibit A attached hereto.¹ Prior to the Petition Date, Debtor spent approximately \$42,000 per month for Utility Services. Debtor anticipates continued utilization of Utility Services commensurate with its prepetition usage thereof.

14. Accordingly, as set forth on Exhibit A hereto, Debtor proposes providing to each Utility, upon request by such Utility and subject to compliance with procedures set forth in this Motion, a cash deposit equal to one half of the estimated average monthly disbursement made to such Utility for Utility Service as adequate assurance of payment for utility service postpetition.

RELIEF REQUESTED

15. By this Motion, Debtor seeks entry of an interim order, substantially in the form attached hereto as Exhibit B (to be followed by a final order to be circulated to the appropriate parties and submitted to the Court at the appropriate time), pursuant to sections 105(a) and 366 of the Bankruptcy Code: (i) prohibiting Debtor's utility providers from altering, refusing, or discontinuing utility service to Debtor; and (ii) establishing procedures for determining requests for additional adequate assurance of payment.

¹ The inclusion of any entity on, or the exclusion of any entity from, Exhibit A is not an admission by Debtor that such entity is, or is not, a "utility" for purposes of section 366 of the Bankruptcy Code. Debtor reserves the right, in its discretion, to contest any entity's status as a "utility" for purposes of section 366 of the Bankruptcy Code at a later date.

16. Specifically, Debtor seeks the establishment of the following procedures by which any Utility may seek additional adequate assurance (the “*Adequate Assurance Procedures*”):

- (a) If any Utility is not satisfied with the assurance of future payment provided by Debtor, it shall make a request in writing (a “*Request*”), served on Debtor, Debtor’s counsel, Administrative Agent for Debtor’s credit facility and counsel for such Administrative Agent (“*Notice Parties*”) by postage pre-paid, certified U.S. Mail, setting forth the following: (i) the type of utility services provided; (ii) the location for which utility services were provided; (iii) Debtor’s payment history for the most recent six (6) months; (iv) a list of any deposits or other security currently held by the Utility making the Request on account of Debtor; (v) a description of any prior material payment delinquency or irregularity; and (vi) the form and amount of adequate assurance requested by the Utility.
- (b) A Request must be actually received by Notice Parties within **twenty-five (25) days** (the “*Request Deadline*”) after the date of entry of the Order granting this Motion.
- (c) If any Utility makes a timely Request and the Utility and Debtor (with the advice of the Administrative Agent under Debtor’s credit facility and any Official Committee of Unsecured Creditors) cannot agree on the form or amount of adequate assurance to be provided to the Utility, Debtor shall be permitted to file a Motion for Determination of Adequate Assurance of Payment (a “*Determination Motion*”) within **ten (10) days** after a properly issued Request is received and may request the Court to set such Determination Motion for hearing (a “*Determination Hearing*”).
- (d) Any Utility shall be prohibited from altering, refusing or discontinuing services to, or discriminating against, Debtor from the date that the Order is entered. If a Utility makes a timely and properly issued Request, and Debtor does not file a Determination Motion within ten days after receipt as set forth above, the foregoing prohibition shall be lifted on the eleventh (11th) day after the Notice Parties receive the Request. If a Utility makes a properly issued Request and Debtor files a Determination Motion or a Determination Hearing is scheduled, the prohibition shall remain in effect until a further order of the Court is entered in connection with the Determination Motion.

BASIS FOR RELIEF REQUESTED

17. Section 366 of the Bankruptcy Code protects a debtor against termination of utility services immediately upon the commencement of its bankruptcy case while simultaneously providing for adequate assurance of payment to utility providers for such services.

18. Under section 366 of the Bankruptcy Code, subject to certain exceptions set forth therein, “a utility may not alter, refuse, or discontinue service to, or discriminate against, the [debtor in possession] or the debtor solely on the basis of the commencement of a case under this title or that a debt owed by the debtor to such utility for service rendered before the order for relief was not paid when due.” 11 U.S.C. § 366(a).

19. In 2005, Congress added subsection 366(c) to the Bankruptcy Code in order to provide special rules for adequate assurance of utility service in chapter 11 cases. Bankruptcy Abuse Prevention and Consumer Protection Act of 2005, Pub. L. No. 108-9 § 417, 119 Stat. 23, 108 (2005). Accordingly, in a case under chapter 11, a utility “may alter, refuse, or discontinue utility service, if during the 30-day period beginning on the date of the filing of the petition, the utility does not receive from the debtor or the trustee adequate assurance of payment for utility service that is satisfactory to the utility.” 11 U.S.C. § 366(c)(2). The types of adequate assurance that can be provided to a utility provider in a chapter 11 case are restricted to mean a cash deposit, a letter of credit, a certificate of deposit, a surety bond, a prepayment of utility consumption or some other form of security mutually agreed on between the utility and the debtor. *See* 11 U.S.C. § 366(c)(1)(A).

20. Further, under section 105(a) of the Bankruptcy Code, the Court possesses the power to “issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of” the Bankruptcy Code. *See* 11 U.S.C. § 105(a).

21. In order to receive the benefit of section 366 of the Bankruptcy Code, and as adequate assurance of payment for postpetition Utility Services, Debtor proposes to pay to each Utility a cash deposit equal to one half of the estimated average monthly disbursement made to each Utility for Utility Service, to the extent such Utility makes a written request therefor.

22. Debtor respectfully submits that Debtor's proposed method of furnishing adequate assurance of payment for postpetition Utility Service is not prejudicial to the rights of any Utility and is in the best interests of Debtor's estate. Debtor has sufficient funding and revenue from operations to pay its postpetition costs of administration, including payments for Utility Services, on a timely basis and will continue to pay its bills for Utility Services as they become due.

23. In addition, Debtor cannot operate without the Utility Services, and any disruption of Utility Service to Debtor, particularly in Debtor's electrical power services, could cause significant damage to Debtor's ongoing business operations and the estate. For these reasons, Debtor must ensure continued provision of the Utility Services.

24. Accordingly, Debtor seeks approval of the Adequate Assurance Procedures as set forth above. The Adequate Assurance Procedures proposed herein are designed to supplement section 366 of the Bankruptcy Code by ensuring that Debtor's Utilities receive the "adequate assurance" contemplated by section 366(c) while establishing a fair and orderly process by which Utilities may (a) request additional or alternate forms of adequate assurance or (b) object to the Adequate Assurance Procedures themselves.

25. The Adequate Assurance Procedures provide Debtor with notice and an opportunity to respond in the event that the proposed adequate assurance deposit is not "satisfactory" to any Utility, consistent with section 366(c)(2) of the Bankruptcy Code. The

Adequate Assurance Procedures provide certainty for both Debtor and Utilities regarding provision of Utility Services and payment therefor.

26. Absent the Adequate Assurance Procedures proposed herein, Utilities could force Debtor to address numerous and disorganized requests for Adequate Assurance at a time when Debtor must focus significant resources on managing its business operations during Debtor's transition into bankruptcy. Therefore, Debtor requests that the Court prohibit Utilities from altering, refusing, or discontinuing services to Debtor absent a failure of Debtor to comply with the Adequate Assurance Procedures.

27. Because the proposed Adequate Assurance Procedures will ensure that Debtor continues to receive the Utility Services provided by Utilities without prejudice to Utilities' rights under the Bankruptcy Code, Debtor submits that the relief requested in this Motion is necessary, appropriate, and in the best interests of Debtor, its estate, and its creditors.

NOTICE

28. Notice of this Motion has been provided to the following parties or, in lieu thereof, to their counsel, if known: (a) the Office of the United States Trustee for the Southern District of Ohio; (b) Debtor's twenty (20) largest unsecured creditors; (c) the agent for Debtor's primary secured lender group, Wells Fargo Bank, National Association; and (d) the Utilities. Debtor respectfully submits that such notice is appropriate and no other or further notice need be given.

REQUEST FOR WAIVER OF MEMORANDUM IN SUPPORT

29. Debtor requests that the Court deem the contents of this Motion to be sufficient for purposes of satisfying the memorandum in support of Local Rule 9013-1(a). The relief requested in the Motion raises no novel issues of law.

WHEREFORE Debtor respectfully requests that the Court enter an interim order, substantially in the form attached hereto as Exhibit B, and a final order in form to be submitted,

granting the relief requested herein and such other and further relief as the Court may deem just and proper.

Dated: May 1, 2018

Respectfully submitted,

/s/ Thomas R. Allen

Thomas R. Allen (0017513)
Richard K. Stovall (0029978)
J. Matthew Fisher (0067192)
Erin L. Gapinski (0084984)
ALLEN KUEHNLE STOVALL & NEUMAN LLP
17 South High Street, Suite 1220
Columbus, Ohio 43215
Tel: (614) 221-8500
Fax: (614) 221-5988
allen@aksnlaw.com
stovall@aksnlaw.com
fisher@aksnlaw.com
gapinski@aksnlaw.com

*Proposed Local Counsel for Debtor and
Debtor in Possession, AcuSport Corporation*

BRYAN CAVE LEIGHTON PAISNER LLP

Jason J. DeJonker, *pro hac vice* pending
161 N. Clark Street, Suite 4300
Chicago, IL 60601
Tel: (312) 602-5000
Fax: (312) 698-7405
jason.dejonker@bclplaw.com

and

Cullen Kuhn, *pro hac vice* pending
One Metropolitan Square
211 North Broadway, Suite 3600
St. Louis, MO 63102
Tel: (314) 259-2000
Fax: (314) 552-8869
ckkuhn@bclplaw.com

*Proposed Counsel for Debtor and
Debtor in Possession, AcuSport Corporation*

EXHIBIT A

Summary of Utilities and Proposed Adequate Assurance Deposits

Utility	Proposed Deposit¹
Operations & HR	
CITY OF BELLEFONTAINE	\$227.78
CONSTELLATION	\$1,279.70
DAYTON POWER & LIGHT COMPANY	\$7,313.17
DOMINION ENERGY	\$56.51
MONTANA DAKOTA UTILITIES CO.	\$2.73
REPUBLIC SERVICES #046	\$614.05
REPUBLIC SERVICES #864	\$1,106.57
ROCKY MOUNTAIN POWER	\$246.60
VECTREN ENERGY	\$441.52
Retail Technologies Group	
XCEL	\$670.67
Central	
ELITE HOME SERVICES	\$15.00
JACKSON ELECTRIC MEMBERSHIP CORP	\$0.00
MONTANA DAKOTA UTILITIES CO.	\$21.22
YELLOWSTONE ELECTRIC CO.	\$4.08
YELLOWSTONE VALLEY ELECTRIC COOPERATIVE	\$64.82
Great Lakes	
XCEL	\$195.09
Northeast	
PPL ELECTRIC UTILITIES	\$203.27
UGI UTILITIES	\$100.54
Southeast	
JACKSON ELECTRIC MEMBERSHIP CORP	\$258.58
Telecommunications and Network/Data	
Telephone	
AT&T – Acct No. XXX500	\$93.00
AT&T – Acct. No. XX300	\$99.00
AT&T – Acct. No. XXX340	\$87.50
CENTURYLINK	\$82.50
CENTURYLINK	\$515.00
CONSOLIDATED COMMUNICATIONS	\$87.50
READY TALK	\$2,000.00
SPRINT	\$80.00
VERIZON	\$1,000.00
WINDSTREAM	\$53.00
XO COMMUNICATIONS	\$6,000.00
Network and Data	
CHARTER COMMUNICATIONS	\$67.50
LEVEL 3 COMMUNICATIONS	\$1,231.50
NETGAIN	\$6,750.00
TSC	\$2.50
XO COMMUNICATIONS	\$11,500.00

¹ Debtor’s proposed adequate assurance deposit is equal to one half of the estimated average monthly disbursement made to each Utility for Utility Service.

EXHIBIT B

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF OHIO
EASTERN DIVISION

In re:) Chapter 11
)
AcuSport Corporation,) Case No. 18-52736
)
Debtor.) Honorable John E. Hoffman, Jr.

**INTERIM ORDER (I) PROHIBITING
UTILITIES FROM ALTERING, REFUSING, OR DISCONTINUING
SERVICES TO THE DEBTOR AND (II) ESTABLISHING PROCEDURES
FOR DETERMINING REQUESTS FOR ADDITIONAL ADEQUATE ASSURANCE**

Upon the motion (the “*Motion*”)¹ of AcuSport Corporation, the debtor and debtor in possession (“*Debtor*”), in this chapter 11 case (the “*Case*”), for entry of an order (this “*Interim Order*”), pursuant to sections 105(a) and 366 of title 11 of the United States Code (the “*Bankruptcy Code*”): (i) prohibiting Debtor’s utility providers from altering, refusing, or discontinuing utility service to Debtor; (ii) establishing procedures for determining requests for additional adequate assurance of payment. [Docket No. ___]; and (iii) setting a final hearing (the

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

“*Final Hearing*”) on the relief requested by the Motion; and upon consideration of the Flanagan Declaration and the entire record of this Case; and it appearing that the Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§ 1334 and 157; and it appearing that the Motion is a core matter pursuant to 28 U.S.C. § 157(b)(2); and it appearing that venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and it appearing that due and adequate notice of the Motion has been given under the circumstances, and that no other or further notice need be given; and it appearing that the relief requested in the Motion is in the best interests of Debtor’s estate, its creditors, and other parties in interest; and after due deliberation, and good and sufficient cause appearing therefore,

IT IS ORDERED that:

1. The Motion is granted on an interim basis as set forth herein.
2. Debtor is authorized, but not directed, to pay on a timely basis in accordance with its prepetition practice all undisputed invoices for utility services provided by Utilities to Debtor after the Petition Date.
3. Debtor shall, upon request in writing from a Utility listed on Exhibit A to the Motion (the “*Utility Exhibit*”), pay to such Utility a security deposit in the amount set forth on the Utility Exhibit.
4. Absent any further order of this Court, this Court hereby finds and determines that Debtor’s provision for payment of a security deposit to Utilities in amounts set forth on the Utility Exhibit is adequate assurance of payment for the Utility Services to be provided by Utilities postpetition in accordance with section 366 of the Bankruptcy Code.
5. Absent any further order of this Court, Utilities set forth on the Utility Exhibit shall be and hereby are prohibited from altering, refusing, or discontinuing services to, or

discriminating against, Debtor on the basis of the commencement of the Case or on account of any unpaid invoice for services provided prior to the Petition Date.

6. This Court hereby establishes the following procedures by which any Utility may seek additional or alternate adequate assurance (the “*Adequate Assurance Procedure*”):

- (a) If any Utility is not satisfied with the assurance of future payment provided by Debtor, it shall make a request in writing (a “*Request*”), served on Debtor, Debtor’s counsel, Administrative Agent for Debtor’s credit facility and counsel for such Administrative Agent (“*Notice Parties*”) by postage pre-paid, certified U.S. Mail, setting forth the following: (i) the type of utility services provided; (ii) the location for which utility services were provided; (iii) Debtor’s payment history for the most recent six (6) months; (iv) a list of any deposits or other security currently held by the Utility making the Request on account of Debtor; (v) a description of any prior material payment delinquency or irregularity; and (vi) the form and amount of adequate assurance requested by the Utility.
- (b) A Request must be actually received by Notice Parties within **twenty-five (25) days** (the “*Request Deadline*”) after the date of entry of the Order granting this Motion.
- (c) If any Utility makes a timely Request and the Utility and Debtor (with the advice of the Administrative Agent under Debtor’s credit facility and any Official Committee of Unsecured Creditors) cannot agree on the form or amount of adequate assurance to be provided to the Utility, Debtor shall be permitted to file a Motion for Determination of Adequate Assurance of Payment (a “*Determination Motion*”) within **ten (10) days** after a properly issued Request is received and may request the Court to set such Determination Motion for hearing (a “*Determination Hearing*”).
- (d) Any Utility shall be prohibited from altering, refusing or discontinuing services to, or discriminating against, Debtor from the date that the Order is entered. If a Utility makes a timely and properly issued Request, and Debtor does not file a Determination Motion within ten days after receipt as set forth above, the foregoing prohibition shall be lifted on the eleventh (11th) day after Notice Parties receive the Request. If a Utility makes a timely and properly issued Request, and Debtor files a Determination Motion or a Determination Hearing is scheduled, the prohibition shall

remain in effect until a further order of the Court is entered in connection with the Determination Motion.

7. Nothing set forth herein is intended to or shall modify or alter the burdens of proof on the issues raised by a Determination Motion.

8. The authorizations in this Order for Debtor to make payments and otherwise disburse funds are subject to the terms and conditions of the Court's orders authorizing the use of cash collateral or postpetition financing entered in the Case

9. As soon as practicable after entry of this Interim Order, Debtor shall serve the Motion and this Interim Order via first-class mail on the Utilities, each other party that Debtor believes could be affected by the Motion, and on all other parties required to receive service under Rule 2002 of the Federal Rules of Bankruptcy Procedure and by the Procedures of the United States Bankruptcy Court for the Southern District of Ohio, Eastern Division.

10. The deadline by which objections to the Motion must be filed and served is _____, 2018, at 4:00 p.m. (Eastern Time). A final hearing, if required, on the Motion will be held on _____, 2018, at _____ (Eastern Time). If no objections are filed to the Motion, this Court may enter an order granting the relief sought therein on a final basis without further notice or hearing.

11. Debtor is authorized, in its sole discretion, to amend the list of Utilities attached as Exhibit A to the Motion to add or delete any Utility.

12. Nothing in the Motion, the Utility Exhibit, or this Interim Order shall be deemed to constitute an admission or finding, as applicable, that any entity is or is not a utility hereunder or under section 366 of the Bankruptcy Code.

13. Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Interim Order.

14. Notwithstanding the relief granted herein and any actions taken pursuant hereto, nothing herein or in the Motion or the Utility Exhibit shall be deemed: (i) an admission as to the validity of any claim against Debtor; (ii) a waiver of Debtor's right to dispute any claim on any grounds; (iii) a promise or requirement to pay any claim; (iv) an implication or admission that any particular claim is of a type specified or defined hereunder; (v) a request or authorization to assume any agreement, contract, or lease pursuant to section 365 of the Bankruptcy Code; or (vi) a waiver of Debtor's rights under the Bankruptcy Code or any other applicable law.

15. Notwithstanding the relief granted herein and any actions taken pursuant hereto, nothing herein shall create, nor is intended to create, any rights in favor of or enhance the status of, any claim held by any person.

16. The terms and conditions of this Interim Order shall be immediately effective and enforceable upon its entry.

17. This Court shall retain jurisdiction and power with respect to all matters arising from or related to the implementation or interpretation of this Order.

IT IS SO ORDERED.

Submitted By:

/s/ Thomas R. Allen _____

Thomas R. Allen (0017513)

Richard K. Stovall (0029978)

J. Matthew Fisher (0067192)

Erin L. Gapinski (0084984)

ALLEN KUEHNLE STOVALL & NEUMAN LLP

17 South High Street, Suite 1220

Columbus, Ohio 43215

Tel: (614) 221-8500

Fax: (614) 221-5988

allen@aksnlaw.com

stovall@aksnlaw.com

fisher@aksnlaw.com

gapinski@aksnlaw.com

*Proposed Local Counsel for Debtor and
Debtor in Possession, AcuSport Corporation*