

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS**

HOUSTON DIVISION

In re:	)	
	)	Chapter 11
GWG Holdings, Inc., et al., ¹	)	
	)	Case No. 22-90032 (MI)
Debtors.	)	
	)	(Jointly Administered)
	)	

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

GWG Holdings, Inc. (at times referred to as the “Company”) and the above-captioned debtors and debtors in possession (collectively, the “Debtors”) have filed their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements”) in the United States Bankruptcy Court for the Southern District of Texas, Houston Division (the “Court”). The Debtors, with the assistance of their legal and financial advisors, prepared the Schedules and Statements in accordance with section 521 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 1007 of the Federal Rules of Bankruptcy Procedure, and Rule 1007–1 of the Bankruptcy Local Rules for the Southern District of Texas.

While 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. The Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, without limitation, the right to amend the Schedules and Statements with respect to claim (as defined in section 101(5) of the Bankruptcy Code, “Claim”) description, designation, or Debtor against which the Claim is asserted; dispute or otherwise

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are: GWG Holdings, Inc. (2607); GWG Life, LLC (6955); and GWG Life USA, LLC (5538). The location of Debtor GWG Holdings, Inc.’s principal place of business and the Debtors’ service address is 325 N. St. Paul Street, Suite 2650 Dallas, TX 75201. Further information regarding the Debtors and these chapter 11 cases is available at the website of the Debtors’ proposed claims and noticing agent: <https://donlinrecano.com/gwg>.

assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; subsequently designate any Claim as “disputed,” “contingent,” or “unliquidated;” or object to the extent, validity, enforceability, priority, or avoidability of any Claim. Any failure to designate a Claim in the Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by the Debtors that such Claim or amount is not “disputed,” “contingent,” or “unliquidated.” Listing a Claim does not constitute an admission of liability by the Debtor against which the Claim is listed or against any of the Debtors. 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).

In preparing the Schedules and Statements, the Debtors relied on financial data derived from their books and records that was available at the time of such preparation. Although the Debtors have made commercially reasonable efforts to ensure the accuracy and completeness of the Schedules and Statements, subsequent information or discovery may result in material changes to the Schedules and Statements. As a result, inadvertent errors or omissions may exist. For the avoidance of doubt, the Debtors hereby reserve their rights to amend and supplement the Schedules and Statements as may be necessary or appropriate.

The Debtors and their agents, attorneys and financial advisors do not guarantee or warrant the accuracy or completeness of the data that is provided herein, and will not be liable for any loss or injury arising out of or caused in whole or in part by the acts, errors, or omissions, whether negligent or otherwise, in procuring, compiling, collecting, interpreting, reporting, communicating, or delivering the information contained herein. While commercially reasonable efforts have been made to provide accurate and complete information herein, inadvertent errors or omissions may exist. The Debtors and their agents, attorneys, and financial advisors expressly do not undertake any obligation to update, modify, revise, or re-categorize the information provided herein, or to notify any third party should the information be updated, modified, revised, or re-categorized, except as required by applicable law. In no event will the Debtors or their agents, attorneys and/or financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including, but not limited to, damages arising from the disallowance of a potential claim against the Debtors or damages to business reputation, lost business, or lost profits), whether foreseeable or not and however caused, even if the Debtors or their agents, attorneys, and financial advisors are advised of the possibility of such damages.

Mr. Timothy Evans, Chief Financial Officer of GWG Holdings, Inc., has signed each set of the Schedules and Statements. Mr. Evans is an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Evans has necessarily relied upon the efforts, statements, advice, and representations of personnel of the Debtors and the Debtors’ legal and financial advisors. Mr. Evans has not (and could not have) personally verified the accuracy of each such statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

Disclosure of information in one or more Schedules, one or more Statements, or one or more exhibits or attachments to the Schedules or Statements, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedules, Statements, exhibits, or attachments.

These *Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs* (the "Global Notes") pertain to, are incorporated by reference in, and comprise an integral part of, all of the Schedules and Statements. The Global Notes should be referred to and considered in connection with any review of the Schedules and Statements.² In the event that the Schedules and/or Statements differ from these Global Notes, the Global Notes control.

Global Notes and Overview of Methodology

1. **Description of Cases.** On April 20, 2022 (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their business and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On April 20, 2022, an order was entered directing procedural consolidation and joint administration of these chapter 11 cases [Docket No. 18]. Notwithstanding the joint administration of the Debtors' cases for procedural purposes, each Debtor has filed its own Schedules and Statements. The information provided herein, except as otherwise noted, is reported as of the close of business the day before the Petition Date.
2. **Basis of Presentation.** For financial reporting purposes, prior to the Petition Date, the Debtors prepared financial statements that were consolidated by the Debtors' ultimate parent, GWG Holdings, Inc. ("GWGH"). Combining the assets and liabilities set forth in the Schedules and Statements would result in amounts that may be 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 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

² 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.

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.

3. **Reservations and Limitations.** 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. Nothing contained in the Schedules and Statements constitutes a waiver of any of the Debtors' rights or an admission of any kind with respect to these chapter 11 cases, including, but not limited to, any rights or claims of the Debtors against any third party or issues involving substantive consolidation, equitable subordination, or defenses or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code or any other relevant applicable bankruptcy or non-bankruptcy laws to recover assets or avoid transfers. Any specific reservation of rights contained elsewhere in the Global Notes does not limit in any respect the general reservation of rights contained in this paragraph.
4. **No Admission.** Nothing contained in the Schedules and Statements is intended as, or should be construed as, an admission or stipulation of the validity of any claim against the Debtors, any assertion made therein or herein, or a waiver of the Debtors' rights to dispute any claim or assert any cause of action or defense against any party.

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, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any cause of action (including avoidance actions), controversy, right of setoff, cross claim, counterclaim, or recoupment and any claim on contracts or for breaches of duties imposed by law or in equity, demand, right, action, lien, indemnity, guaranty, suit, obligation, liability, damage, judgment, account, defense, power, privilege, license, and franchise of any kind or character whatsoever, known, unknown, fixed or contingent, matured or unmatured, suspected or unsuspected, liquidated or unliquidated, disputed or undisputed, secured or unsecured, assertable directly or derivatively, whether arising before, on, or after the Petition Date, in contract or in tort, in law or in equity, or pursuant to any other theory of law (collectively, "Causes of Action") they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any claims or Causes of Action or in any way prejudice or impair the assertion of such claims or Causes of Action.
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, designated, or omitted certain items due to the complexity and size of the Debtors' business. Accordingly, the Debtors 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, including, without limitation, whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Date and remain executory and unexpired postpetition.

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 the Petition Date (collectively, the “First Day Orders”), the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of insurance providers, and taxing authorities, among others. 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.
7. **Other Paid Claims.** To the extent the Debtors have reached any postpetition settlement with a vendor or other creditor, the terms of such settlement will prevail, supersede amounts listed in the Schedules and Statements, and shall be enforceable by all parties, subject to any necessary Bankruptcy Court approval. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all rights to amend and supplement the Schedules and Statements and take other action, such as filing claims objections, as is necessary and appropriate to avoid overpayment or duplicate payment for such liabilities.
8. **Valuation.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors at this juncture to obtain current market valuations of all of their assets and obtaining a current market valuation at this time would be either unnecessary because an actual indicative market value for the assets is likely to be obtained in the near term or counterproductive, given such actual market interaction. For these reasons, the Debtors have indicated in the Schedules and Statements that the values

of certain assets and liabilities are undetermined or unknown. Accordingly, unless otherwise indicated, net book values as of April 19, 2022 are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets where current values are provided. 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. Also, assets that have been fully depreciated or that were expensed for accounting purposes either do not appear in these Schedules and Statements or are listed with a zero-dollar value, as such assets have no net book value. The omission of an asset from the Schedules and Statements does not constitute a representation regarding the ownership of such asset, and any such omission does not constitute a waiver of any rights of the Debtors with respect to such asset. Given, among other things, the current market valuation of certain assets and the valuation and nature of certain liabilities, nothing in the Schedules and Statements shall be, or shall be deemed to be, an admission that any Debtor was solvent or insolvent as of the Petition Date.

9. **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.
10. **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including without limitation, accrued salaries, employee benefit accruals and accrued accounts payable. In addition, and as set forth above, the Debtors may have excluded amounts for which the Debtors have paid or have been granted authority to pay pursuant to a First Day Order or other order that may be entered by the Bankruptcy Court. 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.
11. **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, local restrictions on disclosure, 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.
12. **Duplication.** Certain of the Debtors’ assets, liabilities, and prepetition payments may properly be disclosed in response to multiple parts of the Statements and Schedules. To the extent these disclosures would be duplicative, the Debtors have determined to only list such assets, liabilities, and prepetition payments once.

13. **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.
14. **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 identified and/or set forth all of their causes of action against third parties as assets in their Schedules and Statements, including, without limitation, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant bankruptcy and non-bankruptcy laws to recover assets. 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. Additionally, prior to the Petition Date, each Debtor, as plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages.
15. **Intercompany Accounts.** The Debtors have historically kept separate books and records by entity. The Debtors regularly engage in business relationships and transactions with each other, including the payment or funding of certain operating expenses. These relationships, payments, and/or funding of expenses are usually, but not always, reflected as equity contributions to or distributions from parent/subsidiary. *See Debtors' Emergency Motion for Entry of Interim and Final Orders (I) Authorizing the Debtors to (A) Continue to Operate Their Cash Management System and Maintain Existing Bank Accounts, (B) Maintain Existing Business Forms and Books and Records, and (C) Continue to Perform Intercompany Transactions and (II) Granting Related Relief* [Docket No. 8] (the "Cash Management Motion").
16. **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.
17. **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.

18. **Executory Contracts.** Although the Debtors made diligent efforts to attribute an executory contract to its rightful Debtor, in certain instances, the Debtors may have inadvertently failed to do so. Accordingly, the Debtors reserve all of their rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G.
19. **Liens.** The inventories, property, and equipment listed in the Statements and Schedules are presented without consideration of any asserted mechanics', materialmen, or similar liens that may attach (or have attached) to such property, and equipment.
20. **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 liabilities to reflect changes in those estimates or assumptions.
21. **Fiscal Year.** Each Debtor's fiscal year ends on December 31st.
22. **Currency.** Unless otherwise indicated, all amounts are reflected in U.S. dollars.
23. **Property and Equipment.** Unless otherwise indicated, owned 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 on Schedule G. 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.
24. **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.
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. **Credits and Adjustments.** The claims of individual creditors for, among other things, goods, products, services, or taxes are listed as the amounts entered on the Debtors' books and records and may not reflect credits, allowances, or other adjustments due from such creditors to the Debtors. The Debtors reserve all of their rights with regard to such credits, allowances, and other adjustments, including the right to assert claims objections and/or setoffs with respect to the same.
27. **Setoffs.** The Debtors incur certain setoffs and other similar rights during the ordinary course of business. Setoffs in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, warranties, and other disputes between the Debtors and their vendors. These setoffs and other similar rights are consistent with the ordinary course of business in the Debtors' industry and are not tracked separately. Therefore, although such setoffs and other similar rights may have been accounted for when certain amounts were included in the Schedules, setoffs are not independently accounted for, and as such, are excluded from the Schedules.
28. **Insiders.** In the circumstance where the Schedules and Statements require information regarding "insiders," the Debtors have included information with respect to the individuals who the Debtors believe may be included in the definition of "insider" set forth in section 101(31) of the Bankruptcy Code during the relevant time periods.

The listing of a party as an insider for purposes of the Schedules and Statements is not intended to be, nor should it be, construed an admission of any fact, right, claim, or defense and all such rights, claims, and defenses are hereby expressly reserved. Information regarding the individuals listed as insiders in the Schedules and Statements has been included for informational purposes only and such information may not be used for: (1) the purposes of determining (a) control of the Debtors; (b) the extent to which any individual exercised management responsibilities or functions; (c) corporate decision-making authority over the Debtors; or (d) whether such individual could successfully argue that he or she is not an insider under applicable law, including the Bankruptcy Code and federal securities laws, or with respect to any theories of liability; or (2) any other purpose.

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.
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.

Specific Schedules Disclosures.

1. Specific Notes Regarding Schedule A/B.

- (a) **Schedule A/B, Parts 1 – Cash and Cash Equivalents.** Details with respect to the Debtors' cash management system and bank accounts are provided in the Cash Management Motion and any orders of the Bankruptcy Court granting the Cash Management Motion [Docket Nos. 8, 8-1, 8-2, 96, 102].
- (b) **Schedule A/B, Part 1 Question 3 – Checking, savings, or other financial accounts, CDs, etc.** Includes details with respect to the Debtor's actual cash balances as of April 19, 2022.
- (c) **Schedule A/B, Part 2 – Prepayments.** The Debtors are required to make prepayments from time to time with various vendors, landlords, and service providers as part of the ordinary course of business. The Debtors have exercised reasonable efforts to identify any prepayments. The Debtors may have inadvertently omitted certain prepayments and conversely may have reported prepayments for which services have already been provided. The Debtors reserve their rights, but are not required, to amend the Schedules and Statements if prepayments are incorrectly identified.
- (d) **Schedule A/B, Part 4 – Investments; Non-Publicly Traded Stock and Interests in Incorporated and Unincorporated Businesses, including any Interest in an LLC, Partnership, or Joint Venture.** Ownership interests in subsidiaries and affiliates have been listed in Schedule A/B, Part 4 at net book value. The Debtors make no representation as to the value of their ownership of each subsidiary as the fair market value of such ownership is dependent on numerous variables and factors and may differ significantly from their net book value.

The Debtors have historically maintained their books and records on a consolidated basis for all fully owned and controlled subsidiaries. Given the consolidated nature of intercompany balances and eliminations, reviewing any individual entity or subset of entities books and records may result in double counting of certain entries between parent and subsidiaries. The Debtor's financial statements are consistent with that past practice and have not been revised to include pro-forma eliminations for the Debtor entities excluding non-debtor consolidated subsidiaries. These amounts include GWG Holdings, Inc.'s intercompany investment account balances in GWG Life, LLC and GWG Life USA, LLC, which would likely be double counted given the lack of eliminations noted.

The Debtors percentage of ownership in The Beneficient Company Group, L.P, Beneficient Company Holdings, L.P., and FOXO Technologies Inc. have not been listed due to their variable nature.

- (e) **Schedule A/B, Part 7 – Office Furniture, Fixtures, and Equipment; and Collectibles.** Dollar amounts are presented as either undetermined or net of accumulated depreciation and other adjustments. For purposes of this filing, the Debtors assumed depreciation for the full month of April.

In addition, the Debtors' response includes balances on account of internally developed software.

- (f) **Schedule A/B, Part 10 – Intangibles and Intellectual Property.** The Debtors report intellectual property assets as net book value or undetermined based on the Debtors' books and records whenever applicable. GWG Holdings, Inc. collects and retains information about its bondholders, redeemable preferred stockholders and broker-dealers and advisors to which such products were sold. Such information includes names, addresses, dates of birth, social security numbers, tax identification numbers, and other information. The value of the lists, if any, is undetermined.

- (g) **Schedule A/B, Part 11 – All Other Assets.** Dollar amounts are presented net of impairments and other adjustments, to the extent such impairments and other adjustments were identified as of April 19, 2022 .

Other Contingent and Unliquidated Claims or Causes of Action of Every Nature, including Counterclaims of the Debtor and Rights to Setoff Claims. In the ordinary course of business, the Debtors may have accrued, or may subsequently accrue, certain rights to counter-claims, cross-claims, setoffs, refunds with their customers and vendors. Additionally, certain of the Debtors may be party to pending litigation in which the Debtors have asserted, or may assert, claims as a plaintiff or counter-claims and/or cross-claims as a defendant. Because certain of these claims are unknown to the Debtors and not quantifiable as of the Petition Date, they may not be listed on Schedule A/B, Part 11.

The items listed include professional fee claims submitted against the Debtor's Directors & Officers insurance policy. The insurance provider has not yet made a final determination with regards to whether these claims will be covered, and if so, the ultimate amount of coverage to be provided. These amounts are assumed to be potential setoffs against certain unsecured claims included on Schedule E/F.

Interests in Insurance Policies or Annuities. A list of the Debtors insurance policies and related information is available in the *Debtors' Emergency Motion for Entry of an Order (I) Authorizing the Debtors to (A) Continue Insurance Coverage Entered Into Prepetition and Satisfy Prepetition Obligations Related Thereto and (B) Renew, Amend, Supplement, Extend, or Purchase Insurance Policies and (II) Granting Related Relief* [Docket No. 6]. The Debtors' interest in

these types of policies is limited to the amount of the premiums that the Debtors have prepaid, if any, as of April 19, 2022. To the extent the Debtors have made a determination of the amount of prepaid insurance premiums or prefunded claim tails as of April 19, 2022, such amounts are listed on Exhibit A/B, Part 2, Question 8. All policies are expected to remain active or be replaced once lapsed.

Federal Tax Refunds and Unused Net Operating Losses (NOLs). Each of the Debtors are included in a consolidated federal tax return with their ultimate parent, GWGH. The Debtors do not have a tax sharing agreement with GWGH. The Debtors are entitled to use the tax attributes of the consolidated group as a member of that group. By operation of law, the Debtors' taxable income and loss is taken into account in the consolidated return, rather than resulting in tax assets or liabilities at an entity-by-entity level. The net operating loss amount reflected is as of December 31, 2020, which is the most recently completed tax return.

2. **Specific Notes Regarding Schedule D**

Except as otherwise agreed pursuant to a stipulation or agreed order or general order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection, or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor's claim. Moreover, the Debtors have not included on Schedule D parties that may believe their Claims are secured through setoff rights or inchoate statutory lien rights. Although there are multiple parties that hold a portion of the debt included in the Debtors' prepetition secured debts, only the administrative agents have been listed for purposes of Schedule D. The amounts reflected as outstanding prepetition debts reflect approximate amounts as of the Petition Date.

In certain instances, a Debtor may be a co-obligor or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only as a summary. Reference to the applicable debt agreements and related documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements.

Detailed descriptions of the Debtors' prepetition debt structure and descriptions of collateral relating to the debt contained on Schedule D are contained in the *Declaration of Timothy Evans, Chief Financial Officer of GWG Holdings, Inc., in*

Support of the Debtors' Chapter 11 Petitions and First Day Motions [Docket No. 17] (the "First Day Declaration").

3. **Specific Notes Regarding Schedule E/F**

- (a) **Creditors Holding Priority Unsecured Claims.** The listing of any claim on Schedule E/F does not constitute an admission by the Debtors that such claim or any portion thereof is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or the priority status of any claim on any basis at any time.

The Debtors have listed on Schedule E/F pre-petition wage obligations for which the Debtors have not yet been granted authority to pay by the Bankruptcy Court.

- (b) **Creditors Holding Nonpriority Unsecured Claims.** The Debtors have used their reasonable best efforts to list all general unsecured claims against the Debtors on Schedule E/F based upon the Debtors' existing books and records.

Schedule E/F does not include certain deferred credits, deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Petition Date; however, such amounts are reflected on the Debtors' books and records as required in accordance with GAAP.

The claims listed in Schedule E/F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Determining the date upon which each claim in Schedule E/F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule E/F.

Schedule E/F contains information regarding potential and pending litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, however, such information is contained in the Schedule for that Debtor.

Schedule E/F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule E/F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Except in certain limited circumstances, the Debtors have not scheduled contingent and unliquidated liabilities related to guaranty obligations on Schedule E/F. Such guaranties are, instead, listed on Schedule H.

The claims of individual creditors for, among other things, goods, services, or taxes listed on the Debtors' books and records may not reflect credits or allowances due from such creditors. The Debtors reserve all of their rights in respect of such credits or allowances. The dollar amounts listed may be exclusive of contingent or unliquidated amounts.

Unless the Debtors were required to pay ancillary costs, such as freight, miscellaneous fees and taxes, such costs are not included in the liabilities scheduled, as such amounts do not represent actual liabilities of the Debtor.

- (c) **Schedule E/F - Trade Payables.** Trade Payables listed on Schedule E/F contain the prepetition liability information available to the Debtors as of the date of filing.

4. **Specific Notes Regarding Schedule G**

- (a) **Executory Contracts and Unexpired Leases.** While the Debtors' existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors, and although commercially reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over inclusions may have occurred. The Debtors do not make, and specifically disclaim, any representation or warranty as to the completeness or accuracy of the information set forth on Schedule G. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G and to amend or supplement Schedule G as necessary. The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed thereon shall include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument or other document is listed thereon.

In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider.

As a general matter, certain of the Debtors' executory contracts and unexpired leases could be included in more than one category. In those instances, one category has been chosen to avoid duplication. Further, the designation of a category is not meant to be wholly inclusive or descriptive of the entirety of the rights or obligations represented by such contract.

Certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, right to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as easements, rights of way, subordination, nondisturbance, and atonement agreements, supplemental agreements, amendments/letter agreements, title agreements, and confidentiality agreements. Such documents also are not set forth in Schedule G.

The Debtors hereby reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument related to a creditor's claim, to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G, and to amend or supplement Schedule G as necessary. Inclusion of any agreement on Schedule G does not constitute an admission that such agreement is an executory contract or unexpired lease and the Debtors reserve all rights in that regard, including, without limitation, that any agreement is not executory, has expired pursuant to its terms, or was terminated prepetition.

In addition, certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease.

In the ordinary course of business, the Debtors have entered into numerous contracts or agreements, both written and oral, regarding the provision of certain services on a month to month basis. To the extent such contracts or agreements constitute executory contracts, these contracts and agreements may not be listed individually on Schedule G.

Certain of the executory contracts may not have been memorialized and could be subject to dispute; executory agreements that are oral in nature have not been included in Schedule G.

In the ordinary course of business, the Debtors may have entered into confidentiality agreements which, to the extent that such confidentiality agreements constitute executory contracts, are not listed individually on Schedule G.

Certain of the executory contracts and unexpired leases listed in Schedule G may have been assigned to, assumed by, or otherwise transferred to certain of the Debtors in connection with, among other things, acquisitions by the Debtors.

The Debtors generally have included on Schedule G insurance policies, the premiums for which have been prepaid. The Debtors recognize that prepaid

insurance policies are not executory contracts pursuant to section 365 of the Bankruptcy Code because no further payment or other material performance is required by the Debtors. Nonetheless, the Debtors recognize that in order to enjoy the benefits of continued coverage for certain claims under these policies, the Debtors may have to comply with certain non-monetary obligations, such as the provision of notice of claims and cooperation with insurers. The Debtors reserve all of their rights to amend Schedule G to exclude such policies, as appropriate.

In addition, Schedule G does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission.

Certain of the agreements listed on Schedule G may have been entered into by or on behalf of more than one of the Debtors. Additionally, the specific Debtor obligor(s) to certain of the agreements could not be specifically ascertained in every circumstance. In such cases, the Debtors have made reasonable efforts to identify the correct Debtors' Schedule G on which to list the agreement and, where a contract party remained uncertain, such agreements may have been listed on a different Debtor's Schedule G.

5. **Specific Notes Regarding Schedule H**

- (a) **Co-Debtors.** The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. Further, certain of the guarantees reflected on Schedule H may have expired or may no longer be enforceable. Thus, the Debtors reserve their rights to amend Schedule H to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

In the ordinary course of their business, the Debtors may be involved in pending or threatened litigation and claims arising out of certain ordinary course of business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because such claims are contingent, disputed, and/or unliquidated, such claims have not been set forth individually on Schedule H. However, some such claims may be listed elsewhere in the Schedules and Statements.

Specific Statements Disclosures.

- (a) **Question 1 – Gross Revenue.** The debtors have included income from subsidiaries in gross revenue in response to Question 1.
- (b) **Questions 3, 4, and 30 – Payments to Certain Creditors.** The Debtors have excluded ordinary course intercompany Debtor-to-Debtor transfers from their response to Question 4.

The Debtors have responded to Question 3 in detailed format by creditor. The response, however, does not include transfers to bankruptcy professionals (which transfers appear in response to Part 6, Question 11) or ordinary course compensation of individuals through salaries, wages, or related allowances.

The Debtors have responded to Questions 4 and 30 in detailed format by insider in the attachment for Question 4. To the extent: (i) a person qualified as an “insider” in the year prior to the Petition Date, but later resigned their insider status or (ii) did not begin the year as an insider, but later became an insider, the Debtors have only listed in Question 4 those payments made while such person was defined as an insider. The responses to Question 30 have been removed as it is duplicative to Question 4.

- (c) **Question 6 – Setoffs.** For a discussion of setoffs and nettings incurred by the Debtors, refer to paragraph 27 of these Global Notes.
- (d) **Question 11 – Payments Made Related to Bankruptcy Professionals.** The response to Question 11 identifies the Debtor that made a payment in respect of professionals the Debtors have retained or will seek to retain under section 327 and section 363 of the Bankruptcy Code. Additional information regarding the Debtors’ retention of professional service firms is more fully described in the individual retention applications, motions, and related orders. Although the Debtors have made reasonable efforts to distinguish between payments made for professional services related and unrelated to their restructuring efforts, some amounts listed in response to Question 11 may include payments for professional services unrelated to bankruptcy.
- (e) **Question 14 – Previous Addresses.** Leases that have had rejection motions filed post-petition have not been included as a previous address. For additional information related to these leases see motions filed with the Court related to the lease rejections [Docket Nos. 45, 83, 225, 249, 250, 259-261, 281, 286, 320].
- (f) **Question 16 – Personally Identifiable Information.** In the ordinary course of businesses, the Debtors have business relationships with individuals and other parties related to the insurance policies purchased by a Debtor or its subsidiaries, as well as with bondholders, equity holders and other parties related to issuances of debt and equity securities. As a result, the Debtors collect and retain certain personally identifiable information of these parties, including, but not limited to,

names, addresses, email addresses, and certain other information. Such information is subject to privacy requirements of various regulatory bodies, in addition to internal privacy policies of the Debtors, where applicable. The Debtors also rely on privacy policies and cybersecurity policies of its third party service providers, where applicable.

- (g) **Question 17 – Employee Benefits.** As described in the DEBTORS’ EMERGENCY MOTION FOR ENTRY OF AN ORDER (I) AUTHORIZING THE DEBTORS TO (A) PAY PREPETITION SALARIES, OTHER COMPENSATION, AND REIMBURSABLE EXPENSES AND (B) CONTINUE EMPLOYEE BENEFITS PROGRAMS AND (II) GRANTING RELATED RELIEF, the Debtors do not sponsor employee benefit programs, including health, vision, dental, pension, and certain other benefits (collectively, the "Health and Welfare Programs"). The Health and Welfare Programs are sponsored through The Beneficient Company Group, L.P. ("Ben LP") and reimbursed by the Debtors to Ben LP as required by the Shared Services Agreement dated May 27, 2020.
- (h) **Question 25 – Other businesses in which the debtor has or has had an interest.** Entities reflect the most recent name of each entity. The Debtors have not historically tracked all entity name changes, employer identification number ("EIN") and dates. Entity names and type (e.g., partnership, corporation, etc.) may have changed during the historical period. The entities only reflect entities in which the Debtors have a direct interest. The EIN for Higi SH Holdings Inc. and the "Date Business Existed" for Nimbus, LLC were not readily available. Both GWG DLP Funding V Holdings, LLC and GWG DLP Funding VI Holdings, LLC were never assigned EINs.
- (i) **Question 26 – Books, Records, and Financial Statements.** Relating to Question 26A and 26C, Charles Roscoff is an employee of The Beneficient Company Group (USA), LLC and performs work for the Debtors through the Shared Service Agreement dated May 27, 2020.

Relating to Question 26B, 9/17/2020 reflects date of Whitley Penn's official resignation. Whitley Penn performed additional work in 2021 related to a restatement of previously published financials.

Relating to Question 26D, GWG Holdings, Inc. is a registrant with the Securities Exchange Commission and files periodic consolidated financial reports that include financial statements that are available to the public. The Debtors have also provided financial statements in the ordinary course of business to numerous financial institutions, creditors, and other parties within two years immediately before the Petition Date. Considering the number of such recipients and the possibility that such information may have been shared with parties without the Debtors’ knowledge or consent, the Debtors have not disclosed any parties that may have received such financial statements for the purposes of Statement 26D.

The following financial statements were provided to LNV Corporation within the last 2 years before filing this case:

1. Consolidated Financial Statements of GWG Life, LLC as of and for the years ended December 31, 2020, and 2019.

(j) **Question 28 – Person/Entity in Control of the Debtor at the Time of the Filing of this case.** The Seller Trusts hold 16,076,252 shares of GWG common stock. The sole beneficiary of each of the Seller Trusts is MHT Financial, L.L.C. Murray Holland, the Chief Executive Officer of GWGH, has an indirect pecuniary interest in the shares of common stock held by the Seller Trusts resulting from his ownership interest in 30% of the outstanding membership interests of MHT. Mr. Holland disclaims beneficial ownership of the shares of common stock held by the Seller Trusts except to the extent of the pecuniary interest therein described above. For the purposes of this question, the Seller Trusts amounts are aggregated.

The Debtors' list shareholders that hold more than 5% of the equity even though they are not controlling shareholders.

On January 12, 2018, GWG Holdings, Inc. entered into a Master Exchange Agreement (the "Master Exchange Agreement") pursuant to which it agreed to engage in a strategic transaction (the "Exchange Transaction") with The Beneficient Company Group, L.P. ("Beneficient") and a series of trusts (the "Seller Trusts"), in which the parties agreed to an exchange of certain assets. The Seller Trusts are a group of individual common law trusts that received shares of common stock in the Exchange Transaction. The trustee of each of the Seller Trusts is Delaware Trust Company. The beneficiary of each of the Seller Trusts is MHT Financial, L.L.C. ("MHT"). The current members of MHT Financial, LLC include Murray T. Holland and an entity owned by Shawn T. Terry and Mike McGill. The names of the various trusts comprising the Seller Trusts that own the shares as reported in Question 28 are as follows: The LT-1 Exchange Trust, The LT-2 Exchange Trust, The LT-3 Exchange Trust, The LT-4 Exchange Trust, The LT-5 Exchange Trust, The LT-6 Exchange Trust, The LT-7 Exchange Trust, The LT-8 Exchange Trust, The LT-9 Exchange Trust, The LT-12 Exchange Trust, The LT-14 Exchange Trust, The LT-15 Exchange Trust, The LT-16 Exchange Trust, The LT-17 Exchange Trust, The LT-18 Exchange Trust, The LT-19 Exchange Trust, and The LT-20 Exchange Trust.

The Custody Trusts, which are variable interest entities, are a group of individual common law trusts that received shares of common stock from certain Seller Trusts that the Seller Trusts had received in connection with the Exchange Transaction. The certificate holders of the Custody Trusts are as follows: The LT-21 LiquidTrust, The LT-22 LiquidTrust, The LT-23 LiquidTrust, The LT-24 LiquidTrust, The LT-25 LiquidTrust, and The LT-26 LiquidTrust (the "Liquid Trusts"). The trustee of each of the Liquid Trusts is John A. Stahl, who has sole decision-making authority with respect to the Custody Trusts. The names of the

various trusts comprising the Custody Trusts and certain other custody trusts are as follows: LT-21A Custody Trust ; LT-22A Custody Trust; LT-23A Custody Trust; LT-24A Custody Trust; LT 25-A Custody Trust; and LT 26-A Custody Trust.

- (k) **Question 30 – Payments, Distributions, or Withdrawals Credited or Given to Insiders.** Distributions by the Debtors to their directors and officers are listed on the attachment to Question 4. Certain directors and executive officers of GWG Holdings, Inc. are also directors and executive officers of certain of the other Debtors and non-Debtor affiliates. To the extent payments to such individuals are not listed in the response to Question 4 on the Statements for such Debtor affiliates, they did not receive payment for their services as directors or officers directly from such entities. Certain of the Debtors’ directors and executive officers received distributions net of tax withholdings in the year preceding the Petition Date. The amounts listed under Question 4 reflect the gross amounts paid to such directors and officers rather than the net amounts after deducting for tax withholdings.

* * * * *

Fill in this information to identify the case:**Debtor name:** GWG Life USA, LLC**United States Bankruptcy Court for the:** Southern District of Texas**Case number (if known):** 22-90034☐ Check if this is an amended filing

Official Form 206Sum

Summary of Assets and Liabilities for Non-Individuals

12/15

Part 1: Summary of Assets**1. Schedule A/B: Assets—Real and Personal Property** (Official Form 206A/B)**1a. Real property:**

Copy line 88 from Schedule A/B

\$0.00

1b. Total personal property:

Copy line 91A from Schedule A/B

\$511,787,438.80

1c. Total of all property:

Copy line 92 from Schedule A/B

\$511,787,438.80

Part 2: Summary of Liabilities**2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)

Copy the total dollar amount listed in Column A, Amount of claim, from line 3 of Schedule D

\$0.00

3. Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)**3a. Total claim amounts of priority unsecured claims:**

Copy the total claims from Part 1 from line 5a of Schedule E/F

\$0.00

3b. Total amount of claims of nonpriority amount of unsecured claims:

Copy the total of the amount of claims from Part 2 from line 5b of Schedule E/F

+ UNDETERMINED

4. Total liabilities

Lines 2 + 3a + 3b

UNDETERMINED

Fill in this information to identify the case:

Debtor name: GWG Life USA, LLC

United States Bankruptcy Court for the: Southern District of Texas

Case number (if known): 22-90034

☐ Check if this is an amended filing

Official Form 206A/B

Schedule A/B: Assets — Real and Personal Property

12/15

Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

Part 1: Cash and cash equivalents**1. Does the debtor have any cash or cash equivalents?**☐ No. Go to Part 2.☒ Yes. Fill in the information below**All cash or cash equivalents owned or controlled by the debtor****Current value of debtor's interest****2. Cash on hand**

2.1. _____ \$ _____

3. Checking, savings, money market, or financial brokerage accounts (Identify all)

Name of institution (bank or brokerage firm)	Type of account	Last 4 digits of account number	Current value of debtor's interest
3.1. BELL BANK 3100 13TH AVE S FARGO ND 58103	BROKERAGE	1147	\$9.80

4. Other cash equivalents (Identify all)

Description	Name of institution	Type of account	Last 4 digits of account number	Current value of debtor's interest
4.1. _____	_____	_____	_____	\$ _____

5. Total of part 1

Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

\$9.80

Part 2: Deposits and prepayments**6. Does the debtor have any deposits or prepayments?**☒ No. Go to Part 3.☐ Yes. Fill in the information below

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****7. Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

Current value of
debtor's interest

7.1. _____ \$ _____

8. Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent

Description, including name of holder of prepayment

Current value of
debtor's interest

8.1. _____ \$ _____

9. Total of part 2

Add lines 7 through 8. Copy the total to line 81.

\$0.00

Part 3: Accounts receivable**10. Does the debtor have any accounts receivable?**☒ No. Go to Part 4.☐ Yes. Fill in the information below.Current value of
debtor's interest**11. Accounts receivable**

Face amount

Doubtful or uncollectible
accounts

11a. 90 days old or less: \$ _____ - \$ _____ = → \$ _____

Face amount

Doubtful or uncollectible
accounts

11b. Over 90 days old: \$ _____ - \$ _____ = → \$ _____

12. Total of part 3

Current value on lines 11a + 11b = line 12. Copy the total to line 82.

\$0.00

Part 4: Investments**13. Does the debtor own any investments?**☐ No. Go to Part 5.☒ Yes. Fill in the information below.Valuation method used
for current valueCurrent value of
debtor's interest**14. Mutual funds or publicly traded stocks not included in Part 1**

Name of fund or stock

14.1. _____ \$ _____

15. Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture

Name of entity

% of ownership

15.1. THE BENEFICIENT COMPANY GROUP, L.P. (COMMON UNITS) _____ % Net Book Value \$192,757,429.00

15.2. THE BENEFICIENT COMPANY GROUP, L.P. (PREFERRED SERIES B SUBCLASS 2 UNIT ACCOUNTS) _____ % Net Book Value \$319,030,000.00

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****16. Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**

Describe

16.1. _____ \$ _____

17. Total of part 4

Add lines 14 through 16. Copy the total to line 83.

\$511,787,429.00

Part 5: Inventory, excluding agriculture assets**18. Does the debtor own any inventory (excluding agriculture assets)?**☒ No. Go to Part 6.☐ Yes. Fill in the information below.

General description	Date of the last physical inventory	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
19. Raw materials				
19.1. _____	_____	\$ _____	_____	\$ _____
20. Work in progress				
20.1. _____	_____	\$ _____	_____	\$ _____
21. Finished goods, including goods held for resale				
21.1. _____	_____	\$ _____	_____	\$ _____
22. Other inventory or supplies				
22.1. _____	_____	\$ _____	_____	\$ _____
23. Total of part 5				\$0.00

Add lines 19 through 22. Copy the total to line 84.

24. Is any of the property listed in Part 5 perishable?☐ No☐ Yes**25. Has any of the property listed in Part 5 been purchased within 20 days before the bankruptcy was filed?**☐ No☐ Yes Book value: \$ _____ Valuation method: _____ Current value: \$ _____**26. Has any of the property listed in Part 5 been appraised by a professional within the last year?**☐ No☐ Yes**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)****27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?**☒ No. Go to Part 7.☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
28. Crops—either planted or harvested			
28.1. _____	\$ _____	_____	\$ _____

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****29. Farm animals.** Examples: Livestock, poultry, farm-raised fish

29.1. _____ \$ _____ \$ _____

30. Farm machinery and equipment (Other than titled motor vehicles)

30.1. _____ \$ _____ \$ _____

31. Farm and fishing supplies, chemicals, and feed

31.1. _____ \$ _____ \$ _____

32. Other farming and fishing-related property not already listed in Part 6

32.1. _____ \$ _____ \$ _____

33. Total of part 6

Add lines 28 through 32. Copy the total to line 85.

\$0.00

34. Is the debtor a member of an agricultural cooperative?☐ No☐ Yes. Is any of the debtor's property stored at the cooperative?☐ No☐ Yes**35. Has any of the property listed in Part 6 been purchased within 20 days before the bankruptcy was filed?**☐ No☐ Yes Book value: \$ _____ Valuation method: _____ Current value: \$ _____**36. Is a depreciation schedule available for any of the property listed in Part 6?**☐ No☐ Yes**37. Has any of the property listed in Part 6 been appraised by a professional within the last year?**☐ No☐ Yes**Part 7: Office furniture, fixtures, and equipment; and collectibles****38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?**☒ No. Go to Part 8.☐ Yes. Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture			
39.1. _____	\$ _____	_____	\$ _____
40. Office fixtures			
40.1. _____	\$ _____	_____	\$ _____
41. Office equipment, including all computer equipment and communication systems equipment and software			
	Net book value of debtor's interest	Valuation method used for current value	Current value of debtor's interest
41.1. _____	\$ _____	_____	\$ _____

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- 42. Collectibles.** Examples: Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

42.1. _____ \$ _____ \$ _____

43. Total of part 7

Add lines 39 through 42. Copy the total to line 86.

\$0.00

44. Is a depreciation schedule available for any of the property listed in Part 7?

- ☐ No
☐ Yes

45. Has any of the property listed in Part 7 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 8: Machinery, equipment, and vehicles**46. Does the debtor own or lease any machinery, equipment, or vehicles?**

- ☒ No. Go to Part 9.
☐ Yes. Fill in the information below.

General description

Include year, make, model, and identification numbers (i.e., VIN, HIN, or N-number)

Net book value of debtor's interest (Where available)
 (Where available)

Valuation method used for current value

Current value of debtor's interest

47. Automobiles, vans, trucks, motorcycles, trailers, and titled farm vehicles

47.1. _____ \$ _____ \$ _____

48. Watercraft, trailers, motors, and related accessories. Examples: Boats, trailers, motors, floating homes, personal watercraft, and fishing vessels

48.1. _____ \$ _____ \$ _____

49. Aircraft and accessories

49.1. _____ \$ _____ \$ _____

50. Other machinery, fixtures, and equipment (excluding farm machinery and equipment)

50.1. _____ \$ _____ \$ _____

51. Total of part 8

Add lines 47 through 50. Copy the total to line 87.

\$0.00

52. Is a depreciation schedule available for any of the property listed in Part 8?

- ☐ No
☐ Yes

53. Has any of the property listed in Part 8 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 9: Real property**54. Does the debtor own or lease any real property?**

- ☒ No. Go to Part 10.
☐ Yes. Fill in the information below.

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****Description and location of property**

Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building), if available.

Nature and extent of debtor's interest in property**Net book value of debtor's interest**
(Where available)**Valuation method used for current value****Current value of debtor's interest****55. Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

55.1. _____ \$ _____ \$ _____

56. Total of part 9

Add the current value on lines 55. Copy the total to line 88.

\$0.00

57. Is a depreciation schedule available for any of the property listed in Part 9?

- ☐ No
☐ Yes

58. Has any of the property listed in Part 9 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 10: Intangibles and intellectual property**59. Does the debtor have any interests in intangibles or intellectual property?**

- ☒ No. Go to Part 11.
☐ Yes. Fill in the information below.

General description**Net book value of debtor's interest**
(Where available)**Valuation method used for current value****Current value of debtor's interest****60. Patents, copyrights, trademarks, and trade secrets**

60.1. _____ \$ _____ \$ _____

61. Internet domain names and websites**Net book value of debtor's interest****Valuation method****Current value of debtor's interest**

61.1. _____ \$ _____ \$ _____

62. Licenses, franchises, and royalties

62.1. _____ \$ _____ \$ _____

63. Customer lists, mailing lists, or other compilations

63.1. _____ \$ _____ \$ _____

64. Other intangibles, or intellectual property

64.1. _____ \$ _____ \$ _____

65. Goodwill

65.1. _____ \$ _____ \$ _____

66. Total of part 10

Add lines 60 through 65. Copy the total to line 89.

\$0.00

67. Do your lists or records include personally identifiable information of customers (as defined in 11 U.S.C. §§ 101(41A) and 107)?

- ☐ No
☐ Yes

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****68. Is there an amortization or other similar schedule available for any of the property listed in Part 10?**

- ☐ No
☐ Yes

69. Has any of the property listed in Part 10 been appraised by a professional within the last year?

- ☐ No
☐ Yes

Part 11: All other assets**70. Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- ☐ No. Go to Part 12.
☒ Yes. Fill in the information below.

Current value of debtor's interest**71. Notes receivable**

	Description (include name of obligor)	Total face amount	Doubtful or uncollectible amount		Current value of debtor's interest
71.1.	_____	\$ _____	- \$ _____	= →	\$ _____

72. Tax refunds and unused net operating losses (NOLs)

	Description (for example, federal, state, local)	Tax refund amount	NOL amount	Tax year	Current value of debtor's interest
72.1.	_____	\$ _____	\$ _____	_____	\$ _____

73. Interests in insurance policies or annuities

	Insurance company	Insurance policy No.	Annuity issuer name	Annuity account type	Annuity account No.	Current value of debtor's interest
73.1.	GREAT AMERICAN INSURANCE COMPANY	FINANCIAL INSTITUTION CRIME BOND, POLICY NO. FSE7969760000	_____	_____	_____	UNDETERMINED
73.2.	ACE AMERICAN INSURANCE COMPANY	D&O/E&O 1ST LAYER EXTENSION, POLICY NO. G46772040002	_____	_____	_____	UNDETERMINED
73.3.	ALLIANZ GLOBAL RISKS US INSURANCE CO.	D&O/E&O 4TH LAYER EXTENSION, POLICY NO. USF00296120	_____	_____	_____	UNDETERMINED
73.4.	ALLIANZ GLOBAL RISKS US INSURANCE CO.	D&O/E&O 20TH LAYER EXTENSION, POLICY NO. USF00296320	_____	_____	_____	UNDETERMINED
73.5.	ALLIED WORLD NATIONAL ASSURANCE COMPANY	D&O/E&O 3RD LAYER EXTENSION, POLICY NO. 3118353	_____	_____	_____	UNDETERMINED

Debtor GWG Life USA, LLC		Case number (if known) 22-90034			
73.6.	ALLIED WORLD NATIONAL ASSURANCE COMPANY	D&O/E&O 25TH LAYER EXTENSION, POLICY NO. 3118354	_____	_____	UNDETERMINED
73.7.	ALLIED WORLD SPECIALTY INSURANCE CO.	CYBER LIABILITY- EXCESS, POLICY NO. 3127147	_____	_____	UNDETERMINED
73.8.	ARGONAUT INSURANCE COMPANY	D&O/E&O 8TH LAYER EXTENSION, POLICY NO. MLX4248321	_____	_____	UNDETERMINED
73.9.	ASCOT INSURANCE COMPANY	D&O/E&O 15TH LAYER EXTENSION, POLICY NO. FIXS201000001201	_____	_____	UNDETERMINED
73.10.	ASSOCIATED INDUSTRIES INS. CO., INC.	D&O/E&O 14TH LAYER EXTENSION, POLICY NO. ANV131462A	_____	_____	UNDETERMINED
73.11.	ATLANTIC SPECIALTY INSURANCE COMPANY	D&O/E&O 18TH LAYER EXTENSION, POLICY NO. FIN0005390001	_____	_____	UNDETERMINED
73.12.	BERKLEY INSURANCE COMPANY	D&O/E&O 5TH LAYER EXTENSION, POLICY NO. BPRO8050233	_____	_____	UNDETERMINED
73.13.	BERKSHIRE HATHAWAY SPECIALTY INS. CO.	D&O/E&O 2ND LAYER EXTENSION, POLICY NO. 47EPF30764802	_____	_____	UNDETERMINED
73.14.	BERKSHIRE HATHAWAY SPECIALTY INS. CO.	D&O/E&O 22ND LAYER EXTENSION, POLICY NO. 47EPF30764702	_____	_____	UNDETERMINED
73.15.	CERTAIN UNDERWRITERS AT LLOYDS	D&O/E&O 17TH LAYER EXTENSION, POLICY NO. B0507FI2000805	_____	_____	UNDETERMINED
73.16.	CONTINENTAL CASUALTY COMPANY	D&O/E&O 24TH LAYER EXTENSION, POLICY NO. 652105526	_____	_____	UNDETERMINED
73.17.	CRUM & FORSTER SPECIALTY INSURANCE CO.	D&O/E&O 11TH LAYER EXTENSION, POLICY NO. EPC100596	_____	_____	UNDETERMINED

Debtor GWG Life USA, LLC		Case number (if known) 22-90034			
73.18.	ENDURANCE AMERICAN INSURANCE CO.	D&O/E&O 23RD LAYER EXTENSION, POLICY NO. FIX300001058101	_____	_____	_____ UNDETERMINED
73.19.	ENDURANCE RISK SOLUTIONS ASSURANCE CO	D&O/E&O 6TH LAYER EXTENSION, POLICY NO. FIX30001065901	_____	_____	_____ UNDETERMINED
73.20.	FREEDOM SPECIALTY INSURANCE COMPANY	D&O/E&O 13TH LAYER EXTENSION, POLICY NO. XMF2009029	_____	_____	_____ UNDETERMINED
73.21.	INDIAN HARBOR INSURANCE COMPANY	2021 PRIMARY D&O/E&O EXTENSION, POLICY NO. ELU16713420	_____	_____	_____ UNDETERMINED
73.22.	LLOYD'S SYNDICATE 2623 (BEAZLEY FURLONG)	CYBER LIABILITY- PRIMARY, POLICY NO. W2DD38210101	_____	_____	_____ UNDETERMINED
73.23.	MARKEL AMERICAN INSURANCE COMPANY	D&O/E&O 27TH LAYER EXTENSION, POLICY NO. MKLM6EL0005435	_____	_____	_____ UNDETERMINED
73.24.	NATIONAL UNION FIRE INS PITTSBURGH, PA	D&O/E&O 19TH LAYER EXTENSION, POLICY NO. 13096983	_____	_____	_____ UNDETERMINED
73.25.	OLD REPUBLIC INSURANCE COMPANY	D&O/E&O 28TH LAYER EXTENSION, POLICY NO. ORPRO44323	_____	_____	_____ UNDETERMINED
73.26.	QBE INSURANCE CORPORATION	D&O/E&O 7TH LAYER EXTENSION, POLICY NO. QPL1326899	_____	_____	_____ UNDETERMINED
73.27.	RSUI INDEMNITY COMPANY	D&O/E&O 10TH LAYER EXTENSION, POLICY NO. NHS686778	_____	_____	_____ UNDETERMINED
73.28.	STRATFORD INSURANCE COMPANY	D&O/E&O 9TH LAYER EXTENSION, POLICY NO. FIP000471	_____	_____	_____ UNDETERMINED
73.29.	TWIN CITY FIRE INSURANCE COMPANY	D&O/E&O 16TH LAYER EXTENSION, POLICY NO. 61DA035074820	_____	_____	_____ UNDETERMINED

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

73.30.	US SPECIALTY INSURANCE COMPANY	D&O/E&O 12TH LAYER EXTENSION, POLICY NO. 14MGU20A49192	_____	_____	_____	UNDETERMINED
73.31.	WESTCHESTER FIRE INSURANCE COMPANY	D&O/E&O 26TH LAYER EXTENSION, POLICY NO. G71519983002	_____	_____	_____	UNDETERMINED
73.32.	XL SPECIALTY INSURANCE COMPANY	D&O/E&O 21ST LAYER EXTENSION, POLICY NO. ELU16720520	_____	_____	_____	UNDETERMINED
73.33.	INDIAN HARBOR INSURANCE COMPANY	D&O PRIMARY LAYER, POLICY NO. ELU18211422	_____	_____	_____	UNDETERMINED
73.34.	CERTAIN UNDERWRITERS AT LLOYDS	D&O 1ST LAYER EXCESS LAYER, POLICY NO. B0507F12201700	_____	_____	_____	UNDETERMINED
73.35.	CERTAIN UNDERWRITERS AT LLOYDS	D&O 2ND LAYER EXCESS LAYER, POLICY NO. B0507F12201701	_____	_____	_____	UNDETERMINED

74. Causes of action against third parties (whether or not a lawsuit has been filed)

	Nature of claim	Amount requested	Current value of debtor's interest
74.1.	_____	\$ _____	\$ _____

75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims

	Nature of claim	Amount requested	Current value of debtor's interest
75.1.	_____	\$ _____	\$ _____

76. Trusts, equitable or future interests in property

76.1.	_____	\$ _____
-------	-------	----------

77. Other property of any kind not already listed

Examples: Season tickets, country club membership

77.1.	_____	\$ _____
-------	-------	----------

78. Total of part 11

Add lines 71 through 77. Copy the total to line 90.

UNDETERMINED

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?☒ No☐ Yes

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form.

Type of property	Current value of personal property	Current value of real property
80. Cash, cash equivalents, and financial assets. <i>Copy line 5, Part 1.</i>	\$9.80	
81. Deposits and prepayments. <i>Copy line 9, Part 2.</i>	\$0.00	
82. Accounts receivable. <i>Copy line 12, Part 3.</i>	\$0.00	
83. Investments. <i>Copy line 17, Part 4.</i>	\$511,787,429.00	
84. Inventory. <i>Copy line 23, Part 5.</i>	\$0.00	
85. Farming and fishing-related assets. <i>Copy line 33, Part 6.</i>	\$0.00	
86. Office furniture, fixtures, and equipment; and collectibles. <i>Copy line 43, Part 7.</i>	\$0.00	
87. Machinery, equipment, and vehicles. <i>Copy line 51, Part 8.</i>	\$0.00	
88. Real property. <i>Copy line 56, Part 9.</i>	→	\$0.00
89. Intangibles and intellectual property. <i>Copy line 66, Part 10.</i>	\$0.00	
90. All other assets. <i>Copy line 78, Part 11.</i> + UNDETERMINED		
91. Total. Add lines 80 through 90 for each column.91a.	\$511,787,438.80	+ 91b. \$0.00
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.		\$511,787,438.80

Fill in this information to identify the case:**Debtor name:** GWG Life USA, LLC**United States Bankruptcy Court for the:** Southern District of Texas**Case number (if known):** 22-90034☐ Check if this is an amended filing

Official Form 206D

Schedule D: Creditors Who Have Claims Secured by Property

12/15

Be as complete and accurate as possible.

1. Do any creditors have claims secured by debtor's property?☒ No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.☐ Yes. Fill in all of the information below.**Part 1: List Creditors Who Have Secured Claims****2. List in alphabetical order all creditors who have secured claims.** If a creditor has more than one secured claim, list the creditor separately for each claim.**Column A
Amount of
Claim**Do not deduct
the value of
collateral.**Column B
Value of
collateral that
supports this
claim****2.1. Creditor's name and address**

Creditor's email address, if known**Date debt was incurred:** _____**Last 4 digits of account number:** ____ _**Do multiple creditors have an interest in the same property?**☐ No☐ Yes. Have you already specified the relative priority?☐ No. Specify each creditor, including this creditor, and its relative priority.☐ Yes. The relative priority of creditors is specified on lines: _____**Describe debtor's property that is subject to a lien****Describe the lien****Is the creditor an insider or related party?**☐ No☐ Yes**Is anyone else liable on this claim?**☐ No☐ Yes. Fill out Schedule H: Codebtors (Official Form 206H).**As of the petition filing date, the claim is:**
Check all that apply.☐ Contingent☐ Unliquidated☐ Disputed

\$ _____ \$ _____

Debtor **GWG Life USA, LLC**

Case number *(if known)* **22-90034**

3. **Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.** **\$0.00**

Fill in this information to identify the case:**Debtor name:** GWG Life USA, LLC**United States Bankruptcy Court for the:** Southern District of Texas**Case number (if known):** 22-90034☐ Check if this is an amended filing

Official Form 206E/F

Schedule E/F: Creditors Who Have Unsecured Claims

12/15

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims**1. Do any creditors have priority unsecured claims?** (See 11 U.S.C. § 507).☒ No. Go to Part 2.☐ Yes. Go to line 2.**2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part.** If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

2.1.	Priority creditor's name and mailing address	As of the petition filing date, the claim is: <i>Check all that apply.</i>	Total claim	Priority amount
	_____	☐ Contingent	\$ _____	\$ _____
	_____	☐ Unliquidated		Nonpriority amount
	_____	☐ Disputed		\$ _____
	Date or dates debt was incurred	Basis for the claim:		
	_____	_____		
	Last 4 digits of account number: _ _ _ _	Is the claim subject to offset?		
	Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) ()	☐ No		
		☐ Yes		

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****Part 2: List All Creditors with NONPRIORITY Unsecured Claims**

- 3. List in alphabetical order all of the creditors with nonpriority unsecured claims.** If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

3.1.	Nonpriority creditor's name and mailing address UNITED STATES SECURITIES AND EXCHANGE COMMISSION MATTER OF GWG HOLDINGS, INC. C-8693 175 W. JACKSON BOULEVARD SUITE 1450 CHICAGO IL 60604 Date or dates debt was incurred VARIOUS Last 4 digits of account number:	As of the petition filing date, the claim is: <i>Check all that apply.</i> ☒ Contingent ☒ Unliquidated ☒ Disputed Basis for the claim: PENDING REVIEW Is the claim subject to offset? ☒ No ☐ Yes	Amount of claim UNDETERMINED
------	--	---	--

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034****Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims**

5. Add the amounts of priority and nonpriority unsecured claims.**Total of claim amounts****5a. Total claims from Part 1**

5a. \$0.00

5b. Total claims from Part 2

5b. + UNDETERMINED

5c. Total of Parts 1 and 2
Lines 5a + 5b = 5c.

5c. UNDETERMINED

Fill in this information to identify the case:**Debtor name:** GWG Life USA, LLC**United States Bankruptcy Court for the:** Southern District of Texas**Case number (if known):** 22-90034☐ Check if this is an amended filing

Official Form 206G

Schedule G: Executory Contracts and Unexpired Leases

12/15

Be as complete and accurate as possible. If more space is needed, copy and attach the additional page, numbering the entries consecutively.

1. Does the debtor have any executory contracts or unexpired leases?

- ☐ No. Check this box and file this form with the court with the debtor's other schedules. There is nothing else to report on this form.
- ☒ Yes. Fill in all of the information below even if the contracts or leases are listed on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B).

2.	List all contracts and unexpired leases	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
2.1.	Title of contract BUSINESS INSURANCE POLICY State what the contract or lease is for D&O/E&O 1ST LAYER EXTENSION, POLICY NO. G46772040002 Nature of debtor's interest INSURED State the term remaining 4/26/2022 List the contract number of any government contract _____	ACE AMERICAN INSURANCE COMPANY 436 WALNUT ST PHILADELPHIA PA 19106
2.2.	Title of contract BUSINESS INSURANCE POLICY State what the contract or lease is for D&O/E&O 4TH LAYER EXTENSION, POLICY NO. USF00296120 Nature of debtor's interest INSURED State the term remaining 4/26/2022 List the contract number of any government contract _____	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease ALLIANZ GLOBAL RISKS US INSURANCE CO. 225 W WASHINGTON ST STE 1800 CHICAGO IL 60606-3484
2.3.	Title of contract BUSINESS INSURANCE POLICY State what the contract or lease is for D&O/E&O 20TH LAYER EXTENSION, POLICY NO. USF00296320 Nature of debtor's interest INSURED State the term remaining 4/26/2022 List the contract number of any government contract _____	State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease ALLIANZ GLOBAL RISKS US INSURANCE CO. 225 W WASHINGTON ST STE 1800 CHICAGO IL 60606-3484

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- 2.4. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 3RD LAYER EXTENSION, POLICY NO. 3118353
- Nature of debtor's interest** INSURED ALLIED WORLD NATIONAL ASSURANCE COMPANY
199 WATER ST
24TH FLOOR
NEW YORK NY 10038
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.5. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 25TH LAYER EXTENSION, POLICY NO. 3118354
- Nature of debtor's interest** INSURED ALLIED WORLD NATIONAL ASSURANCE COMPANY
199 WATER ST
24TH FLOOR
NEW YORK NY 10038
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.6. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** CYBER LIABILITY-EXCESS, POLICY NO. 3127147
- Nature of debtor's interest** INSURED ALLIED WORLD SPECIALTY INSURANCE CO.
1690 NEW BRITAIN AVE
STE 101
FARMINGTON CT 06032
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.7. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 8TH LAYER EXTENSION, POLICY NO. MLX4248321
- Nature of debtor's interest** INSURED ARGONAUT INSURANCE COMPANY
10101 REUNION PL
STE 500
SAN ANTONIO TX 78216
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.8. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 15TH LAYER EXTENSION, POLICY NO. FIXS201000001201
- Nature of debtor's interest** INSURED ASCOT INSURANCE COMPANY
55 W 46TH ST
26 FL
NEW YORK NY 10036
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- | | | | |
|-------|---|--|--|
| 2.9. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 14TH LAYER EXTENSION, POLICY NO. ANV131462A
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
ASSOCIATED INDUSTRIES INS. CO., INC.
903 NORTHWEST 65TH ST
BOCA RATON FL 33487 |
| 2.10. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 18TH LAYER EXTENSION, POLICY NO. FIN0005390001
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
ATLANTIC SPECIALTY INSURANCE COMPANY
605 HIGHWAY 169 NORTH
STE 800
PLYMOUTH MN 55441 |
| 2.11. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 5TH LAYER EXTENSION, POLICY NO. BPRO8050233
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
BERKLEY INSURANCE COMPANY
475 STEAMBOAT RD
1ST FL
GREENWICH CT 06830-7144 |
| 2.12. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 2ND LAYER EXTENSION, POLICY NO. 47EPF30764802
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
BERKSHIRE HATHAWAY SPECIALTY INS. CO.
1 LINCOLN ST
23RD FL
BOSTON MA 02111 |
| 2.13. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 22ND LAYER EXTENSION, POLICY NO. 47EPF30764702
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
BERKSHIRE HATHAWAY SPECIALTY INS. CO.
1 LINCOLN ST
23RD FL
BOSTON MA 02111 |

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- 2.14. **Title of contract** LIFE SETTLEMENT MASTER AGENT AGREEMENT
State what the contract or lease is for LIFE INSURANCE SALES AGREEMENT
Nature of debtor's interest CONTRACT PARTY
State the term remaining 5/13/2016 WITH AUTOMATIC 1 - YEAR RENEWALS THEREAFTER
List the contract number of any government contract _____
- State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
 CENTER STREET INSURANCE
 2740 OLD ELM HILL PIKE
 STE 201
 NASHVILLE TN 37214
- 2.15. **Title of contract** BUSINESS INSURANCE POLICY
State what the contract or lease is for D&O/E&O 17TH LAYER EXTENSION, POLICY NO. B0507FI2000805
Nature of debtor's interest INSURED
State the term remaining 4/26/2022
List the contract number of any government contract _____
- State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
 CERTAIN UNDERWRITERS AT
 LLOYDS
 181 W MADISON ST
 STE 3870
 CHICAGO IL 60602
- 2.16. **Title of contract** BUSINESS INSURANCE POLICY
State what the contract or lease is for D&O 1ST LAYER EXCESS LAYER, POLICY NO. B0507F12201700
Nature of debtor's interest INSURED
State the term remaining 4/14/2023
List the contract number of any government contract _____
- State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
 CERTAIN UNDERWRITERS AT
 LLOYDS
 181 W MADISON ST
 STE 3870
 CHICAGO IL 60602
- 2.17. **Title of contract** BUSINESS INSURANCE POLICY
State what the contract or lease is for D&O 2ND LAYER EXCESS LAYER, POLICY NO. B0507F12201701
Nature of debtor's interest INSURED
State the term remaining 4/14/2023
List the contract number of any government contract _____
- State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
 CERTAIN UNDERWRITERS AT
 LLOYDS
 181 W MADISON ST
 STE 3870
 CHICAGO IL 60602
- 2.18. **Title of contract** BUSINESS INSURANCE POLICY
State what the contract or lease is for D&O/E&O 24TH LAYER EXTENSION, POLICY NO. 652105526
Nature of debtor's interest INSURED
State the term remaining 4/26/2022
List the contract number of any government contract _____
- State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
 CONTINENTAL CASUALTY
 COMPANY
 151 N FRANKLIN ST
 CHICAGO IL 60606

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- | | | | |
|-------|---|--|--|
| 2.19. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 11TH LAYER EXTENSION, POLICY NO. EPC100596
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
CRUM & FORSTER SPECIALTY INSURANCE CO.
305 MADISON AVE
MORRISTOWN NJ 07962 |
| 2.20. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 23RD LAYER EXTENSION, POLICY NO. FIX300001058101
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
ENDURANCE AMERICAN INSURANCE CO.
4 MANHATTANVILLE RD
PURCHASE NY 10577-2139 |
| 2.21. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 6TH LAYER EXTENSION, POLICY NO. FIX30001065901
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
ENDURANCE RISK SOLUTIONS ASSURANCE CO
4 MANHATTANVILLE RD
PURCHASE NY 10577-2139 |
| 2.22. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 13TH LAYER EXTENSION, POLICY NO. XMF2009029
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
FREEDOM SPECIALTY INSURANCE COMPANY
7 WORLD TRADE CTR
250 GREENWICH ST 7TH FLOOR
NEW YORK NY 10007 |
| 2.23. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
FINANCIAL INSTITUTION CRIME BOND, POLICY NO. FSE7969760000
INSURED
4/26/2022
<hr/> | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
GREAT AMERICAN INSURANCE COMPANY
POLICY OWNER SERVICES
301 E 4TH ST FL 10
CINCINNATI OH 45202 |

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- 2.24. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** 2021 PRIMARY D&O/E&O EXTENSION, POLICY NO. ELU16713420
- Nature of debtor's interest** INSURED INDIAN HARBOR INSURANCE COMPANY
70 SEAVIEW AVE
STAMFORD CT 06902-6040
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.25. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O PRIMARY LAYER, POLICY NO. ELU18211422
- Nature of debtor's interest** INSURED INDIAN HARBOR INSURANCE COMPANY
70 SEAVIEW AVE
STAMFORD CT 06902-6040
- State the term remaining** 4/14/2023
- List the contract number of any government contract** _____
- 2.26. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** CYBER LIABILITY-PRIMARY, POLICY NO. W2DD38210101
- Nature of debtor's interest** INSURED LLOYD'S SYNDICATE 2623
(BEAZLEY FURLONG)
60 GREAT TOWER ST
PLANTATION PLACE SOUTH
LONDON EC3R 5AD
UNITED KINGDOM
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.27. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 27TH LAYER EXTENSION, POLICY NO. MKLM6EL0005435
- Nature of debtor's interest** INSURED MARKEL AMERICAN INSURANCE COMPANY
4521 HIGHWOODS PKWY
GLEN ALLEN VA 23068
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.28. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 19TH LAYER EXTENSION, POLICY NO. 13096983
- Nature of debtor's interest** INSURED NATIONAL UNION FIRE INS
PITTSBURGH, PA
175 WATER ST
NEW YORK NY 10038
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- 2.29. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 28TH LAYER EXTENSION, POLICY NO. ORPRO44323
- Nature of debtor's interest** INSURED OLD REPUBLIC INSURANCE COMPANY
70 PINE ST
50TH FLOOR
NEW YORK NY 10005
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.30. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 7TH LAYER EXTENSION, POLICY NO. QPL1326899
- Nature of debtor's interest** INSURED QBE INSURANCE CORPORATION
55 WATER ST
19TH FLOOR
NEW YORK NY 10041
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.31. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 10TH LAYER EXTENSION, POLICY NO. NHS686778
- Nature of debtor's interest** INSURED RSUI INDEMNITY COMPANY
945 EAST PACES FERRY RD NE
STE 1800
ATLANTA GA 30326
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.32. **Title of contract** BUSINESS INSURANCE POLICY **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** D&O/E&O 9TH LAYER EXTENSION, POLICY NO. FIP000471
- Nature of debtor's interest** INSURED STRATFORD INSURANCE COMPANY
300 KIMBALL DR
STE 500
PARSIPPANY NJ 07054
- State the term remaining** 4/26/2022
- List the contract number of any government contract** _____
- 2.33. **Title of contract** SHARED SERVICES AGREEMENT **State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease**
- State what the contract or lease is for** BUSINESS OPERATIONS AGREEMENT
- Nature of debtor's interest** CONTRACT PARTY THE BENEFICIENT COMPANY
ATTN ART DAMOULAKIS, GENERAL COUNSEL
325 NORTH SAINT PAUL ST
STE 4850
DALLAS TX 75201
- State the term remaining** 12/31/2020 WITH AUTOMATIC 1 - YEAR RENEWALS THEREAFTER
- List the contract number of any government contract** _____

Debtor **GWG Life USA, LLC**Case number (if known) **22-90034**

- | | | | |
|-------|---|--|--|
| 2.34. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 16TH LAYER EXTENSION, POLICY NO. 61DA035074820
INSURED
4/26/2022
_____ | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
TWIN CITY FIRE INSURANCE COMPANY
1 HARTFORD PLAZA
STE 1685
HARTFORD CT 06155 |
| 2.35. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 12TH LAYER EXTENSION, POLICY NO. 14MGU20A49192
INSURED
4/26/2022
_____ | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
US SPECIALTY INSURANCE COMPANY
5601 GRANITE PKWY
STE 1100
PLANO TX 75024 |
| 2.36. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 26TH LAYER EXTENSION, POLICY NO. G71519983002
INSURED
4/26/2022
_____ | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
WESTCHESTER FIRE INSURANCE COMPANY
436 WALNUT ST
PHILADELPHIA PA 19106 |
| 2.37. | Title of contract
State what the contract or lease is for
Nature of debtor's interest
State the term remaining
List the contract number of any government contract | BUSINESS INSURANCE POLICY
D&O/E&O 21ST LAYER EXTENSION, POLICY NO. ELU16720520
INSURED
4/26/2022
_____ | State the name and mailing address for all other parties with whom the debtor has an executory contract or unexpired lease
XL SPECIALTY INSURANCE COMPANY
70 SEAVIEW AVE
STE 500
STAMFORD CT 06902 |

Fill in this information to identify the case:**Debtor name:** GWG Life USA, LLC**United States Bankruptcy Court for the:** Southern District of Texas**Case number (if known):** 22-90034☐ Check if this is an amended filing

Official Form 206H

Schedule H: Codebtors

12/15

Be as complete and accurate as possible. If more space is needed, copy the Additional Page, numbering the entries consecutively. Attach the Additional Page to this page.

1. Does the debtor have any codebtors?

- ☒ No. Check this box and submit this form to the court with the debtor's other schedules. Nothing else needs to be reported on this form.
- ☐ Yes

2. In Column 1, list as codebtors all of the people or entities who are also liable for any debts listed by the debtor in the schedules of creditors, Schedules D-G. Include all guarantors and co-obligors. In Column 2, identify the creditor to whom the debt is owed and each schedule on which the creditor is listed. If the codebtor is liable on a debt to more than one creditor, list each creditor separately in Column 2.

Column 1: Codebtor		Column 2: Creditor	
Name	Mailing address	Name	Check all schedules that apply:

2.1. _____

- ☐ D
- ☐ E/F
- ☐ G

Fill in this information to identify the case:**Debtor name:** GWG Life USA, LLC**United States Bankruptcy Court for the:** Southern District of Texas**Case number (if known):** 22-90034Official Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

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.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☒ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☒ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☒ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☒ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule _____
- ☐ *Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- ☐ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 6/18/2022
MM/DD/YYYY

x

/s/ Timothy Evans

Signature of individual signing on behalf of debtor

Timothy Evans
Printed name

Chief Financial Officer
Position or relationship to debtor