

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

In re: LOCKWOOD HOLDINGS, INC., et. al. ¹ Debtors.	§ § § § § § § §	Chapter 11 Case No. 18-30197 (DRJ) Jointly Administered
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**GLOBAL NOTES, METHODOLOGY, AND SPECIFIC
DISCLOSURES REGARDING THE DEBTORS’ SCHEDULES OF
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Introduction

Lockwood Holdings, Inc. and certain of its affiliates, the above-captioned debtors and debtors in possession (collectively, the “Debtors”), with the assistance of their advisors, have filed their respective Schedules of Assets and Liabilities (the “Schedules”) and Statements of Financial Affairs (the “Statements,” and together with the Schedules, the “Schedules and Statements”) with the United States Bankruptcy Court for the Southern District of Texas (the “Bankruptcy Court”), under Section 521 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 1007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 1007-1 of the of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

These *Global Notes, Methodology, and Specific Disclosures 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 Debtors’ Schedules and Statements. The Global Notes should be referred to, considered, and reviewed in connection with any review of the Schedules and Statements.

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States (“GAAP”), nor are they intended to be fully reconciled with the financial statements of each Debtor. Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment and reflects the Debtors’ commercially reasonable efforts to report the assets

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number are: Lockwood Holdings, Inc. (9726); LH Aviation, LLC (6984); Piping Components, Inc. (0197); Lockwood International, Inc. (8597); LMG Manufacturing, Inc. (9468); Lockwood Enterprises, Inc. (6504); and 7807 Eagle Lane, LLC (7382). Although a separate entity exists for LMG Manufacturing, Inc. (“LMG”), for all intents and purposes, LMG is treated as a division of Lockwood International, Inc. (“LII”) and operates under LII. As a result, all assets, liabilities, transfers, and other financial data for LMG are included on LII’s schedules and statements.

and liabilities of each Debtor on an unconsolidated basis.

The Debtors and their agents, attorneys, and advisors do not guarantee or warrant the accuracy or completeness of the data that is provided in the Schedules and Statements and shall 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 advisors expressly do not undertake any obligation to update, modify, revise, or recategorize the information provided in the Schedules and Statements, or to notify any third party should the information be updated, modified, revised, or recategorized. In no event shall the Debtors or their agents, attorneys, and financial advisors be liable to any third party for any direct, indirect, incidental, consequential, or special damages (including 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.

Mark Shapiro, the Debtors' Chief Restructuring Officer, has signed each of the Schedules and Statements. Mr. Shapiro is an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Shapiro necessarily has relied upon the efforts, statements, and representations of various personnel employed by the Debtors and their advisors. Mr. Shapiro has not (and could not have) personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors, classification of such amounts, and creditor addresses.

Global Notes and Overview of Methodology

1. **Reservation of Rights.** Reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, but inadvertent errors or omissions may exist. The Debtors reserve all rights to: (i) amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including² the right to amend the Schedules and Statements with respect to the description, designation, or Debtor against which any claim ("Claim") or interest ("Interest") is asserted; (ii) dispute or otherwise assert offsets or defenses to any Claim reflected in the Schedules and Statements as to amount, liability, priority, status, or classification; (iii) subsequently designate any Claim as "disputed," "contingent," or "unliquidated"; or (iv) 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. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to the Debtors' chapter 11 cases, including issues involving Claims,

² The words "include," "includes," "including," and variations thereof, shall not be deemed to be terms of limitation, and shall be deemed to be followed by the words "without limitation."

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. 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. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.

2. **Description of Cases and “As Of” Information Date.** On January 18, 2018 (the “First Petition Date”), Lockwood Holdings, Inc., LH Aviation, LLC and Piping Components, Inc. (the “January 18 Debtors”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. On January 24, 2018 (the “Second Petition Date,” and together with January 18, 2018 the “Petition Dates”), Lockwood International, Inc., LMG Manufacturing, Inc., Lockwood Enterprises, Inc., and 7807 Eagle Lane, LLC (the “January 24 Debtors”) filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. Pursuant to sections 1107 and 1108 of the Bankruptcy Code, the Debtors each remain in possession of their property and each is managing its business as a debtor in possession.

On January 23, 2018, the Bankruptcy Court entered an *Order Directing Joint Administration of Chapter 11 Cases*. [Docket No. 7]. A second Order directing joint administration was entered on January 25, 2018. [Docket No. 20].

On February 20, 2018, the United States Trustee (the “U.S. Trustee”) appointed an official committee of unsecured creditors (the “Committee”), which was amended on March 2, 2018. *See* Docket Nos. 131 and 171. No trustee or examiner has been appointed.

The asset information provided in the Schedules and Statements represents the asset data of the January 18 Debtors as of the close of business on January 17, 2018 and the asset data of the January 24 Debtors as of the close of business on January 23, 2018, except as otherwise noted. The liability information provided in the Schedules and Statements represents the liability data of the Debtors as of their respective Petition Dates, except as otherwise noted.

3. **Net Book Value of Assets.** It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations for each of their assets on an individual-asset basis. Accordingly, unless otherwise indicated, the Debtors’ Schedules and Statements reflect net book values as of the close of business on January 17, 2018 for the January 18 Debtors and as of the close of business on January 23, 2018 for the January 24 Debtors, in the Debtors’ books and records. Fair value of all fixed assets other than real property is listed at net book value.

Nonetheless, because the book value of certain assets may differ from their fair market values, they may be listed as undetermined amounts as of the Petition Dates. Furthermore, as applicable, assets that have fully depreciated or were expensed for accounting purposes may not appear in the Schedules and Statements.

Net book value of assets prepared in accordance with GAAP generally does not reflect the

current performance of the assets or the effect of the commodity price environment and may differ materially from the actual value and/or performance of the underlying assets. Given the recent volatility of commodity prices, this difference may be material. As such, the value listed in the Schedules and Statements cannot be, and was not, used to determine the Debtors' enterprise valuation.

4. **Recharacterization.** Notwithstanding the Debtors' commercially reasonable efforts to properly characterize, classify, categorize, or designate certain Claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements, the Debtors may nevertheless have improperly characterized, classified, categorized, designated, or omitted certain items due to the complexity and size of the Debtors' businesses. Accordingly, the Debtors reserve all of their rights to recharacterize, reclassify, recategorize, redesignate, add, or delete items reported in the Schedules and Statements at a later time as is necessary or appropriate as additional information becomes available, including whether contracts or leases listed herein were deemed executory or unexpired as of the Petition Dates and remain executory and unexpired postpetition. 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 attachment.

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

The liabilities listed on the Schedules do not reflect any analysis of Claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all of their rights to dispute or challenge the validity of any asserted Claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's Claim.

6. **Excluded Assets and Liabilities.** The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including deferred tax assets, accrued salaries, employee benefit accruals, accrued accounts payable and intercompany receivables and payables. The Debtors also have excluded rejection damage Claims of counterparties to executory contracts and unexpired leases that may or may not be rejected, to the extent such damage Claims exist. In addition, certain immaterial assets and liabilities (including unsecured claims of under \$10 against Debtor Lockwood International, Inc. ("LII")) have been excluded. Due to the voluminous number of claims against LII, unsecured claims with a value of less than \$10 were not individually listed on LII's Schedule F. Rather, these *de minimus* claims were aggregated and appear as "Vendors (43) Under \$10." The total amount the *de minimus* claims is \$121.33.

7. **Insiders.** For purposes of the Schedules and Statements, the Debtors define “insiders” pursuant to section 101(31) of the Bankruptcy Code as: (a) directors; (b) officers; (c) persons in control of the Debtors; (d) relatives of the Debtors’ directors, officers, or persons in control of the Debtors; and (e) Debtor/non-Debtor affiliates of the foregoing . Persons listed as “insiders” have been included for informational purposes only and by including them in the Schedules, shall not constitute an admission that those persons are insiders for purposes of section 101(31) of the Bankruptcy Code. Moreover, the Debtors do not take any position with respect to: (a) any insider’s influence over the control of the Debtors; (b) the management responsibilities or functions of any such insider; (c) the decision making or corporate authority of any such insider; or (d) whether the Debtors or any such insider could successfully argue that he or she is not an “insider” under applicable law or with respect to any theories of liability or for any other purpose. The listing of a party as an “insider” is not intended to be nor should be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, Claim, right, or defense, and all such rights, Claims, and defenses are hereby expressly reserved.
8. **Intellectual Property Rights.** Exclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction.
9. **Executory Contracts.** Although the Debtors made diligent attempts to attribute an executory contract to its rightful Debtor, in certain instances, the Debtors may have inadvertently failed to do so due to the complexity and size of the Debtors’ businesses. 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.
10. **Classifications.** Listing (a) a Claim on Schedule D as “secured,” (b) a Claim on Schedule E/F as “priority,” (c) a Claim on Schedule E/F as “unsecured,” or (d) a contract on Schedule G as “executory” or “unexpired,” does not constitute an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors’ rights to recharacterize or reclassify such Claims or alleged contracts or to setoff of such Claims.
11. **Claims Description.** Schedules D and E/F permit each of the Debtors to designate a Claim as “disputed,” “contingent,” and/or “unliquidated.” Any failure to designate a Claim on a given Debtor’s Schedules and Statements as “disputed,” “contingent,” or “unliquidated” does not constitute an admission by that Debtor that such amount is not “disputed,” “contingent,” or “unliquidated,” or that such Claim is not subject to objection. The Debtors reserve all of their rights to dispute, or assert offsets or defenses to, any Claim reflected on their respective Schedules and Statements on any grounds, including liability or classification. Additionally, the Debtors expressly reserve all of their rights to subsequently designate such Claims as “disputed,” “contingent,” or “unliquidated.” Moreover, listing a Claim does not constitute an admission of liability by the Debtors.
12. **Causes of Action.** Despite their commercially 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 the Schedules and Statements, including causes of actions arising under chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers. 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 Dates, 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

13. **Summary of Significant Reporting Policies.** The following is a summary of significant reporting policies:

- **Undetermined Amounts.** The description of an amount as “unknown,” “TBD,” “undetermined” or other similar designation is not intended to reflect upon the materiality of such amount.
- **Totals.** All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.
- **Non-Duplication.** Certain of the Debtors’ assets, liabilities, and prepetition payments may properly be disclosed in one Schedule or Statement as responsive to certain other Statements and Schedules, without duplication, to avoid double-counting of certain assets and liabilities. Although the Debtors have made a good faith effort to remove duplicate references of certain of their assets and liabilities, inadvertent errors or failures to omit may result in duplicate references for certain of the Debtors’ assets or liabilities.
- **Paid Claims.** The Debtors were authorized (but not directed) to pay certain outstanding prepetition Claims pursuant to various orders entered by the Bankruptcy Court. Accordingly, certain outstanding liabilities that have been reduced by postpetition payments made on account of prepetition liabilities may have been designated as either contingent or unliquidated. 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 of their rights to amend or supplement the Schedules and Statements or take other action as is necessary or appropriate to avoid over-payment of or duplicate payments for any such liabilities.

- Liens. Property and equipment listed in the Schedules and Statements are presented without consideration of any liens that may attach (or have attached) to such property and equipment.
14. Currency. Unless otherwise indicated, all amounts are reflected in U.S. dollars.
 15. Intercompany Payables and Receivables. All intercompany receivables and payables were excluded from the Schedules and Statements.
 16. Setoffs. The Debtors periodically incur certain setoffs in the ordinary course of business.

Setoffs in the ordinary course can result from various items, including intercompany transactions, pricing discrepancies, returns, warranties, credits, refunds, negotiations, and/or disputes between Debtors and their vendors, suppliers, or other counterparties regarding regulatory or governmental impositions costs incurred by Debtors, and other disputes between the Debtors and their vendors, suppliers, or other counterparties. These normal setoffs are consistent with the ordinary course of business in the Debtors' industry. Although such setoffs and other similar rights may have been accounted for when scheduling certain amounts, these ordinary course setoffs are not independently accounted for, and as such, are or may be excluded from the Debtors' Schedules and Statements, except as specifically set forth herein.
 17. Employee Addresses. Employee addresses may have been removed from entries listed throughout the Schedules and Statements, where applicable.
 18. Global Notes Control. In the event that the Schedules and Statements differ from these Global Notes, the Global Notes shall control.

Specific Disclosures with Respect to the Debtors' Schedules

Schedules Summary. Except as otherwise noted, the asset information provided in the Schedules and Statements represents the January 18 Debtors' data regarding their assets as of January 17, 2018 and the January 24 Debtors' data regarding their assets as of January 23, 2018, and the liability information provided in the Schedules and Statements represents the Debtors' data regarding their liabilities as of their respective Petition Dates.

For financial reporting purposes, the Debtors and certain of their non-Debtor affiliates ordinarily prepare consolidated financial statements. Unlike the consolidated financial statements, the Schedules reflect the assets and liabilities of each Debtor on a nonconsolidated basis, except where otherwise indicated. Accordingly, the totals listed in the Schedules will likely differ, at times materially from the consolidated financial reports prepared by the Debtor for financial reporting purposes or otherwise.

The Schedules do not purport to represent financial statements prepared in accordance with GAAP, nor are they intended to be fully reconciled with the financial statements of each Debtor. Additionally, the Schedules contain unaudited information that is subject to further review and

potential adjustment, and reflect the Debtors' commercially reasonable efforts to report the assets and liabilities of each Debtor on an unconsolidated basis. 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 or at any time before its respective Petition Date. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent as of or at any time before its respective Petition Date.

Schedule A/B. The listing by the Debtors of any account between a Debtor and another Debtor or between a Debtor and a non-Debtor affiliate is a statement of what appears in a particular Debtor's books and records and does not reflect any admission or conclusion of the Debtors regarding the allowance, classification, characterization, validity, or priority of such account. The Debtors take no position in the Schedules and Statements as to whether such accounts would be allowed as a Claim, an Interest, or not allowed at all. The Debtors and all parties in interest reserve all rights with respect to such accounts.

All Debtor bank account balances except for LH Aviation LLC, 7807 Eagle Lane LLC, and Lockwood Holdings, Inc. are included in the LII cash balance.

Schedule D. The Debtors have not included parties that may believe their Claims are secured through setoff rights or inchoate statutory lien rights. Lockwood is the issuer or borrower, and certain of the other Debtors are guarantors, under prepetition secured debt. More specifically, on February 27, 2017, LII, Lockwood Enterprises, Inc. ("LEI"), LMG Manufacturing, Inc. ("LMI"), and Piping Components, Inc. ("PCI") entered into a Second Amendment to Amended and Restated Credit Agreement and Limited Waiver of Default with Wells Fargo Bank, N.A. and Trustmark National Bank whereby the Lenders agreed to extend a revolving line of credit in the amount of \$72 million. Debtors Lockwood Holdings, Inc. ("LHI"), 7807 Eagle Lane, LLC ("7807"), and LH Aviation, LLC ("LHA") are guarantors on this line of credit, as is Michael F. Lockwood individually. The amounts outstanding under the Debtors' prepetition secured debt reflect approximate amounts as of the Petition Dates.

Descriptions provided on Schedule D are intended only to be a summary. Reference to the applicable loan documents is necessary for a complete description of the collateral and the nature, extent, and priority of any liens.

Schedule E/F. The listing by the Debtors of any account between a Debtor and another Debtor or between a Debtor and a non-Debtor affiliate is a statement of what appears in a particular Debtor's books and records and does not reflect any admission or conclusion of the Debtors regarding the allowance, classification, characterization, validity, or priority of such account. The Debtors take no position in the Schedules and Statements as to whether such accounts would be allowed as a Claim, an Interest, or not allowed at all. The Debtors and all parties in interest reserve all rights with respect to such accounts.

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.

Under the *Order Authorizing the Payment of Certain Prepetition Taxes and Fees and Granting Related Relief* [Docket No. 97], and as set forth and supplemented on the record during the chapter 11 cases, the Bankruptcy Court granted the Debtors the authority to pay the prepetition Claims of regulatory authorities on account of taxes and fees. The amounts accrued and payable on account of such Claims may not be reflected on the Schedule E/F.

Under the *Order (I) Authorizing the Debtors to (A) Pay Prepetition Wages, Salaries, Employee Benefits, and Other Compensation, and (B) Maintain Employee Benefits Programs, and (II) Directing Financial Institutions to Receive, Process, Honor and Pay All Checks Presented for Payment and to Honor All Fund Transfer Requests Related Thereto*, [Docket No. 34] (the “Wages Order”), the Bankruptcy Court granted the Debtors authority to pay or honor certain prepetition obligations for employee wages, salaries, and other compensation, reimbursable employee expenses, and employee medical and similar benefits. The Debtors have not listed on Schedule E/F any wage or wage-related obligations for which the Debtors have been granted authority to pay pursuant to any order that has been entered by the Bankruptcy Court. The Debtors believe that all such claims have been, or will be, satisfied in the ordinary course during their chapter 11 cases pursuant to the authority granted in the Wages Order.

Schedule E/F does not include certain deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are, however, reflected on the Debtors’ books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific Claims as of the Petition Dates. The Claim of any vendor not included on the Debtors’ open accounts payable that is associated with an account that has an accrual or receipt not invoiced may not be reflected on Schedule E/F. The Debtors reserve their rights to pay postpetition accrued Claims in the ordinary course of business, postpetition.

Schedule G. Although commercially reasonable efforts have been made to ensure the accuracy of Schedule G regarding executory contracts and unexpired leases, the Debtors’ review is ongoing at the time of the filing of the Schedules and Statements, and inadvertent errors, omissions, or over-inclusion may have occurred in preparing Schedule G. In spite of best efforts, in some instances, the Debtors may not have been able to identify which Debtor entity is party to a particular contract. The Debtors and their professionals have undertaken commercially reasonable efforts to list such contracts in Schedule G for the appropriate Debtor or in the schedules of Lockwood. Certain of the instruments reflected on Schedule G may contain renewal options, guarantees of payments, options to purchase, rights of first refusal, rights to lease additional lands, and other miscellaneous rights. Such rights, powers, duties, and obligations may not be separately set forth on Schedule G. The Debtors hereby expressly reserve the right to assert that any instrument listed on Schedule G is or is not an executory contract within the meaning of section 365 of the Bankruptcy Code. The Debtors reserve all of their rights, claims, and causes of action with respect to claims associated with any contracts and agreements listed on Schedule A/B, including their right to dispute or challenge the characterization or the structure of any transaction, document, or instrument (including any intercompany agreement) related to a creditor’s claim.

Certain confidentiality and non-compete agreements may not be listed on Schedule G. The Debtors reserve all of their rights with respect to such agreements.

Certain of the contracts and agreements listed on Schedule G may consist of several parts, including, purchase orders, amendments, restatements, waivers, letters, and other documents that may not be listed on Schedule G or that may be listed as a single entry.

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.

Specific Disclosures with Respect to the Debtors' Statements

Statement 2. For financial reporting purposes, the Debtors and certain of their non-Debtor affiliates historically prepare consolidated financial statements. Unlike those consolidated financial statements, Statement 2 reflects the non-business revenue of each Debtor on a nonconsolidated basis. Accordingly, non-business revenue reported for individual Debtors may be shown in the Statements as revenue for that Debtor, whereas on a consolidated basis, may be shown as a net expense.

Statement 3. In Statement 3, disbursements made on account of multiple invoices may be reflected as a single payment.

As set forth more specifically pursuant to Global Note 16, the Debtors periodically incur setoffs in the ordinary course of business with certain of their creditors. Any negative amounts listed in Statement 3 are credits due and owing to the Debtors from such creditors, and the Debtors reserve and preserve all rights to deduct such credits from any past payments to specific creditors set forth in Statement 3 or future payments to those creditors. Certain same day credits and payments to creditors that the Debtors voided on the same business day are not set forth in Statement 3.

Statement 4. Directors and officers listed as transferees in Statement 4 for the Debtors may be (i) directors or officers of one or more Debtor as well as directors or officers of other Debtors or non-Debtor affiliates or (ii) former directors or officers no longer employed by the Debtors.

Statement 4 does not include payments made to certain employee benefit providers in the ordinary course for the benefit of employee insiders.

Statement 14. The Debtors' principal place of business is located at 10203 Wallisville Rd., Houston, TX 77032.

Statements 28 and 29. Certain of the directors and officers set forth in Statements 28 and 29 may hold equity securities in Lockwood.

Respectfully submitted this 13th day of March, 2018.

GRAY REED & McGRAW LLP

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COUNSEL TO THE DEBTORS

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on the 13th day of March, 2018, he caused a true and correct copy of the foregoing pleading to be served via CM/ECF on all parties who have subscribed for electronic notice in this case.

/s/ Jason S. Brookner
Jason S. Brookner

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

In re:	§	
	§	
	§	Chapter 11
LOCKWOOD HOLDINGS, INC., et. al. ¹	§	
	§	Case No. 18-30197 (DRJ)
Debtors.	§	
	§	Jointly Administered
	§	

**STATEMENT OF FINANCIAL AFFAIRS FOR
LOCKWOOD ENTERPRISES, INC.
(CASE NO. 18-30269)**

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number are: Lockwood Holdings, Inc. (9726); LH Aviation, LLC (6984); Piping Components, Inc. (0197); Lockwood International, Inc. (8597); LMG Manufacturing, Inc. (9468); Lockwood Enterprises, Inc. (6504); and 7807 Eagle Lane, LLC (7382).

Fill in this information to identify the case:

Debtor name Lockwood Enterprises, Inc.
 United States Bankruptcy Court for the: SOUTHERN DISTRICT OF TEXAS
 Case number (if known) 18-30269

Check if this is an amended filing

Official Form 207

Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

04/16

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income

1. Gross revenue from business

None.

Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year

Sources of revenue
Check all that apply

Gross revenue
(before deductions and exclusions)

From the beginning of the fiscal year to filing date:
From 1/01/2018 to Filing Date

Operating a business
 Other _____

_____ **\$0.00**

For prior year:
From 1/01/2017 to 12/31/2017

Operating a business
 Other _____

_____ **\$0.00**

For year before that:
From 1/01/2016 to 12/31/2016

Operating a business
 Other _____

_____ **\$0.00**

2. Non-business revenue

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

None.

Description of sources of revenue

Gross revenue from each source
(before deductions and exclusions)

Part 2: List Certain Transfers Made Before Filing for Bankruptcy

3. Certain payments or transfers to creditors within 90 days before filing this case

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

None.

Creditor's Name and Address

Dates

Total amount of value

Reasons for payment or transfer
Check all that apply

4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed

Debtor Lockwood Enterprises, Inc.Case number (if known) 18-30269

or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,425. (This amount may be adjusted on 4/01/19 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
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5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments

7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

None.

Case title Case number	Nature of case	Court or agency's name and address	Status of case
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7.1.

- Pending
 On appeal
 Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

None

Part 4: Certain Gifts and Charitable Contributions

9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000

None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses

10. All losses from fire, theft, or other casualty within 1 year before filing this case.

None

Debtor **Lockwood Enterprises, Inc.**

Case number (if known) **18-30269**

Description of the property lost and how the loss occurred

Amount of payments received for the loss

Dates of loss

Value of property lost

If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.

List unpaid claims on Official Form 106A/B (Schedule A/B: Assets – Real and Personal Property).

Part 6: Certain Payments or Transfers

11. Payments related to bankruptcy

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

None.

**Who was paid or who received the transfer?
Address**

If not money, describe any property transferred

Dates

Total amount or value

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device. Do not include transfers already listed on this statement.

None.

Name of trust or device

Describe any property transferred

Dates transfers were made

Total amount or value

13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

None.

**Who received transfer?
Address**

Description of property transferred or payments received or debts paid in exchange

Date transfer was made

Total amount or value

Part 7: Previous Locations

14. Previous addresses

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

Does not apply

Address

**Dates of occupancy
From-To**

Part 8: Health Care Bankruptcies

15. Health Care bankruptcies

Is the debtor primarily engaged in offering services and facilities for:
- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

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

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information

Debtor Lockwood Enterprises, Inc.Case number (if known) 18-30269

16. Does the debtor collect and retain personally identifiable information of customers?

- No.
 Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- No. Go to Part 10.
 Yes. Does the debtor serve as plan administrator?

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units

18. Closed financial accounts

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred?

Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

- None

Financial Institution name and Address

Last 4 digits of account number

Type of account or instrument

Date account was closed, sold, moved, or transferred

Last balance before closing or transfer

19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

- None

Depository institution name and address

Names of anyone with access to it
Address

Description of the contents

Do you still have it?

20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

- None

Facility name and address

Names of anyone with access to it

Description of the contents

Do you still have it?

Safelife
 9605 Johnny Morris Road
 Austin, TX 78724

Cindy Williams
 17610 Fall River Pass
 Court
 Humble, TX 77346

James Lawrence
 2501 Avenue D
 Katy, TX 77493

Sales orders, Purchase
 orders, backup journal entries
 - older than 3 years

No
 Yes

Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own

21. Property held for another

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

- None

Debtor **Lockwood Enterprises, Inc.**Case number (if known) **18-30269****Part 12: Details About Environment Information**

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.**Report all notices, releases, and proceedings known, regardless of when they occurred.****22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.**

- No.
 Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- No.
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- No.
 Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

- None

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
25.1. Piping Components, Inc. 10002 Windfern Houston, TX 77064	Distributor of valves	EIN: 38-3950197	From-To 12/29/14 - Current
25.2. LMG Manufacturing, Inc. 10002 Windfern Road Houston, TX 77064	Distribution/Actuation of Valves	EIN: 61-1699468	From-To 2/11/2015 - Current

Debtor **Lockwood Enterprises, Inc.**Case number (if known) **18-30269**

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.
		Dates business existed
25.3. Lockwood International Italia, SRL Italy Via Provinciale Saronnese, 58 20027 Rescaldina (MI) Italy	International valve sales	EIN: From-To 8/5/2008 (Merged w/ TIV Valves SRL in 2011)
25.4. TIV Holdings, S.A. f/k/a TYI Holdings Luxembourg 18 rue de l'Eau L-1449 Luxembourg	Ownership holding company	EIN: From-To 10/7/2011 - Current
25.5. Lockwood Valve Australia, PTY LTD Australia		EIN: From-To
25.6. Lockwood Valve Thailand LTD		EIN: From-To
25.7. Lockwood Valves SeaAsia, PTE Singapore		EIN: From-To
25.8. Vietnam Lockwood Co., LTD 2977/10, Block 5, National Road IA Tan Thai Nhiit Ward, District 12, Ho Chi		EIN: From-To
25.9. Sarge's Solutions, LLC 10002 Windfern Road Bldg. B Houston, TX 77064	Chemicals distributor	EIN: 47-1372556 From-To 7/16/2014 - 6/10/2015
25.10 Lockwood Europe B.V. Keurmeesterstraat 25 B 2984 BA RIDDERKIRK Netherlands	International valve sales	EIN: From-To 11/10/2017 - Current
25.11 Mitok Real Estate SRL	Real estate holding company	EIN: From-To Merged into TIV effective 7/1/2015
25.12 TIV Valves SRL Via Provinciale Saronnese, 58 20027 Rescaldina (MI) Italy	International valve sales	EIN: From-To

Debtor **Lockwood Enterprises, Inc.**Case number (if known) **18-30269**

Business name address	Describe the nature of the business	Employer Identification number Do not include Social Security number or ITIN.	Dates business existed
25.13 Lockwood Italian Companies, Inc. 10002 Windfern Road Houston, TX 77064		EIN: 47-4022328	From-To 4/27/15 - Current
25.14 Lockwood Valve Canada, Inc.		EIN:	From-To
25.15 Lockwood International, Inc. 10203 Wallisville Rd. Houston, TX 77032	Distributor of valves	EIN: 74-1948597	From-To 12/22/1977 - Current

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

 None

Name and address	Date of service From-To
26a.1. RICARDO IBARRA 24818 WATERSTONE ESTATES CIR. Tomball, TX 77375	May-15 - Oct-17
26a.2. CHRIS STUTTS 11803 SUPREMO STREET Richmond, TX 77406	May-15 - Nov-16
26a.3. STACY HEBERT 10546 IDLEBROOK DR Houston, TX 77070	May-16 - Jul-17
26a.4. JOHN SUAREZ 2038 DALTON TRACE CT. Spring, TX 77373	May-15 - Feb-18
26a.5. TONI BAILEY 2706 DEEP ANCHOR WAY Crosby, TX 77532	May-15 - May-17
26a.6. ERICA NANCE 9006 SPORAN LN Houston, TX 77075	Jun-15 - Mar-17
26a.7. MARK SPILLARD 12862 KINGSBRIGDE LN Houston, TX 77007	Nov-17 - Current
26a.8. CINDY WILLIAMS 17610 FALL RIVER PASS COURT Humble, TX 77346	Mar-01 Current
26a.9. LES SARLES 4902 Westchester Drive Fulshear, TX 77441	Jun-17 - Current
26a.10. JAMES LAWRENCE 2501 AVENUE D Katy, TX 77493	Jun-15 - Current

Debtor **Lockwood Enterprises, Inc.**Case number (if known) **18-30269**

Name and address	Date of service From-To
26a.11. WALTER WIGLEY 10522 Golden Tee Court Houston, TX 77099	Mar-17 - Current
26a.12. STEVE DUNCAN 4027 Village Corner Dr Houston, TX 77059	May-16 - Current
26a.13. SONYIA MCNEILL 13627 DELWOOD SPRINGS LN Houston, TX 77044	Aug-17 - Nov-17
26a.14. AMANDA LEDGER 28402 BLUE HOLLY LN Katy, TX 77494	Aug-17 - Nov-17
26a.15. STEVE WILLIAMS 4 CHARIS PLACE Spring, TX 77388	Jul-17 - Nov-17

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

None

Name and address	Date of service From-To
26b.1. Doeren Mayhew CPAs and Advisors One Riverway, Suite 100 Houston, TX 77056	Feb-14 - Sep-16
26b.2. Briggs & Vaselka 9 Greenway Plaza #1700 Houston, TX 77046	Feb-17 - Sep-17
26b.3. EEPB, P.C. 2950 North Loop West, Suite 1200 Houston, TX 77092	Oct-97 - Current
26b.4. RSM Rotterdam Jacques Dutilhweg 471a Postbus 8028 Rotterdam 3009A	Oct-12 - Current

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

None

Name and address	If any books of account and records are unavailable, explain why
26c.1. JOHN SUAREZ 2038 DALTON TRACE CT. Spring, TX 77373	
26c.2. MARK SPILLARD 12862 KINGSBRIGDE LN Houston, TX 77007	

Debtor **Lockwood Enterprises, Inc.**Case number (if known) **18-30269**

Name and address	If any books of account and records are unavailable, explain why
26c.3. CINDY WILLIAMS 17610 FALL RIVER PASS COURT Humble, TX 77346	
26c.4. LES SARLES 4902 Westchester Drive Fulshear, TX 77441	
26c.5. JAMES LAWRENCE 2501 AVENUE D Katy, TX 77493	
26c.6. WALTER WIGLEY 10522 Golden Tee Court Houston, TX 77099	
26c.7. STEVE DUNCAN 4027 Village Corner Dr Houston, TX 77059	
26c.8. SONYIA MCNEILL 13627 DELWOOD SPRINGS LN Houston, TX 77044	
26c.9. EEPB, P.C. 2950 North Loop West, Suite 1200 Houston, TX 77092	

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

None

Name and address
26d.1. Wells Fargo - COMML Operations MAC C7328-011, Dept 243 Denver, CO 80291-0243
26d.2. Wells Fargo Equipment Finance Inc. MAC N9300-100 600 South 4th Street Minneapolis, MN 55415

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

- No
 Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory	Date of inventory	The dollar amount and basis (cost, market, or other basis) of each inventory

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Michael Lockwood	14329 Indian Wells Houston, TX 77069	Chairman & CEO	100%

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

Debtor **Lockwood Enterprises, Inc.**Case number (if known) **18-30269**

- No
 Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
Steve Williams	4 CHARIS PLACE Spring, TX 77388	Chief Operating Officer, Chief Accounting Officer, Corporate Controller, Vice President of Finance, CFO, Treasurer, and Secretary	6/8/2017 - 11/17/2017
Name	Address	Position and nature of any interest	Period during which position or interest was held
Brandon Smith	4801 WOODWAY DRIVE, SUITE 300 Houston, TX 77056	Chief Restructuring Officer	6/8/2017 - 11/20/2017

30. **Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- No
 Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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31. **Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?**

- No
 Yes. Identify below.

Name of the parent corporation	Employer Identification number of the parent corporation
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32. **Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?**

- No
 Yes. Identify below.

Name of the pension fund	Employer Identification number of the parent corporation
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Debtor Lockwood Enterprises, Inc.

Case number (if known) 18-30269

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

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

Executed on March 14, 2018

/s/ Mark Shapiro
Signature of individual signing on behalf of the debtor

Mark Shapiro
Printed name

Position or relationship to debtor Chief Restructuring Officer

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

- No
- Yes