

Fill in this information to identify the case:

United States Bankruptcy Court for the:
 _____ District of Delaware
(State)
 Case number *(if known)*: _____ Chapter 11

Check if this is an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/16

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 the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. **Debtor's name** Big Blue Audio LLC

2. **All other names debtor used in the last 8 years** Brookstone

 Include any assumed names, trade names, and *doing business* as names

3. **Debtor's federal Employer Identification Number (EIN)** 00 - 00000000

4. **Debtor's address**

<p>Principal place of business</p> <p><u>One</u> <u>Innovation Way</u> <small>Number Street</small></p> <hr/> <p><u>Merrimack</u> <u>NH</u> <u>03054</u> <small>City State ZIP Code</small></p> <hr/> <p><u>Hillsborough</u> <small>County</small></p>	<p>Mailing address, if different from principal place of business</p> <p>_____ <small>Number Street</small></p> <hr/> <p>_____ <small>P.O. Box</small></p> <hr/> <p>_____ <small>City State ZIP Code</small></p> <hr/> <p>Location of principal assets, if different from principal place of business</p> <p>_____ <small>Number Street</small></p> <hr/> <p>_____ <small>City State ZIP Code</small></p>
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5. **Debtor's website (URL)** www.brookstone.com

6. **Type of debtor**

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))
 Partnership (excluding LLP)
 Other. Specify: _____

Debtor Big Blue Audio LLC
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

4 5 2 9

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,566,050 (amount subject to adjustment on 4/01/19 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

No

Yes. District Delaware When 04/03/2014 Case number 14-10752
MM / DD / YYYY

If more than 2 cases, attach a separate list.

District _____ When _____ Case number _____
MM / DD / YYYY

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

No

Yes. Debtor See Rider 1 Relationship _____

District _____ When _____
MM / DD / YYYY

List all cases. If more than 1, attach a separate list.

Case number, if known _____

Debtor Big Blue Audio LLC
Name

Case number (if known) _____

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property?

Number _____ Street _____

City _____ State _____ ZIP Code _____

Is the property insured?

- No
- Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

(on a consolidated basis)

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

(on a consolidated basis)

- 1-49
- 50-99
- 100-199
- 200-999
- 1,000-5,000
- 5,001-10,000
- 10,001-25,000
- 25,001-50,000
- 50,001-100,000
- More than 100,000

15. Estimated assets

(on a consolidated basis)

- \$0-\$50,000
- \$50,001-\$100,000
- \$100,001-\$500,000
- \$500,001-\$1 million
- \$1,000,001-\$10 million
- \$10,000,001-\$50 million
- \$50,000,001-\$100 million
- \$100,000,001-\$500 million
- \$500,000,001-\$1 billion
- \$1,000,000,001-\$10 billion
- \$10,000,000,001-\$50 billion
- More than \$50 billion

Debtor Big Blue Audio LLC
Name

Case number (if known) _____

16. **Estimated liabilities** (on a consolidated basis)
- | | | |
|--|---|--|
| <input type="checkbox"/> \$0-\$50,000 | <input type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion |
| <input type="checkbox"/> \$50,001-\$100,000 | <input type="checkbox"/> \$10,000,001-\$50 million | <input type="checkbox"/> \$1,000,000,001-\$10 billion |
| <input type="checkbox"/> \$100,001-\$500,000 | <input type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input checked="" type="checkbox"/> \$100,000,001-\$500 million | <input type="checkbox"/> More than \$50 billion |

Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement 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.

17. Declaration and signature of authorized representative of debtor

- The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
- I have been authorized to file this petition on behalf of the debtor.
- I have examined the information in this petition 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 08/02/2018
MM / DD / YYYY

X /s/ Greg Tribou
Signature of authorized representative of debtor
Title Vice President, Chief Financial Officer

Greg Tribou
Printed name

18. Signature of attorney

X /s/ Sean M. Beach
Signature of attorney for debtor

Date 08/02/2018
MM / DD / YYYY

Sean M. Beach
Printed name

Young Conaway Stargatt & Taylor, LLP
Firm name

Rodney Square, 1000 North King Street

Wilmington DE 19801
City State ZIP Code

(302) 571-6621 sbeach@ycst.com
Contact phone Email address

No. 4070 Delaware
Bar number State

Rider 1

The Debtor and each of the affiliated entities listed in the table below filed in this Court a voluntary petition for relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101-1532.

Brookstone Holdings Corp.
Brookstone, Inc.
Brookstone Company, Inc.
Brookstone Retail Puerto Rico, Inc.
Brookstone International Holdings, Inc.
Brookstone Purchasing, Inc.
Brookstone Stores, Inc.
Big Blue Audio LLC
Brookstone Holdings, Inc.
Brookstone Properties, Inc.

Fill in this information to identify the case and this filing:

Debtor Name Big Blue Audio LLC

United States Bankruptcy Court for the: _____ District of Delaware
(State)

Case number (If known): _____

Official 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 30 Largest Unsecured Claims and Are Not Insiders* (Official Form 204)
- Other document that requires a declaration Combined Corporate Ownership Statement

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

Executed on 08/02/2018
MM / DD / YYYY

X/s/ Greg Tribou

Signature of individual signing on behalf of debtor

Greg Tribou

Printed name

Vice President, Chief Financial Officer

Position or relationship to debtor

Debtor name Big Blue Audio LLC

UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE

Case No. (If known) _____

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 30 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 30 largest unsecured claims.

Name of creditor and complete mailing address, including zip code.	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total Claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1 Ssg-Shenzhen Yuan Chuang Int'l Trading Company Ltd Guangdong Province, 518101	Ssg-Shenzhen Yuan Chuang Tel: 86-755-2970-1598 Email: simonfung@sanpowergroup.com	Merch				\$39,399,679.50
2 Sz Telstar Co, Ltd Attn: Controller Merrimack, NH 03054	Sz Telstar Co, Ltd Tel: 952-239-9241 Fax: 0755-89567502 Email: rezaaghelnejad@comtechsales.com	Merch				\$827,156.78
3 Simon Property Group, Inc. 225 West Washington Street Indianapolis, IN 46204	Simon Property Group, Inc. Tel: 317-263-7742 Email: Erica.Mace@simon.com	Rent				\$779,146.19
4 After Shokz LLC 6057 Corporate Drive East Syracuse, NY 13057	After Shokz LLC Tel: 315 657 1295 Email: bill@aftershokz.com	Merch				\$473,952.00
5 Asia Combine Co., Ltd 17 Riverside St Nashua, NH 03062	Asia Combine Co., Ltd Tel: 714-851-0688 / 86 130 2881 5373 Email: asiacomb@icloud.com / gchen@asiacomb.com.cn	Merch				\$453,019.53

Debtor name Big Blue Audio LLC

Case No. (If known) _____

(Continuation Sheet)

Name of creditor and complete mailing address, including zip code.	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total Claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
6 GGP 350 North Orleans Suite 300 Chicago, IL 60654-1607	GGP Tel: 312-960-5401 Email: Nancy.Bernero@ggp.com	Rent				\$441,568.24
7 Emerge Technologies, Inc. Dept. 3779 Dallas, TX 75312 3779	Emerge Technologies, Inc. Tel: 508-277-9330 Email: jay@dedicatedsales.com	Merch				\$331,344.00
8 Axent Wear, Inc 21515 Hawthorne Blvd Torrance, CA 90503	Axent Wear, Inc Email: victoriahu.rm@gmail.com	Expense				\$309,317.32
9 Shenzhen Cham Battery Techno B3 Bldg. Gao Xin Jian Shenzhen Guang Don, 518103	Shenzhen Cham Battery Techno Tel: 86 136 5035 6890 Email: sammy@powerocks.com	Merch				\$296,461.20
10 Shenzhen Forrest Health Building 2A, No 48 Shenzhen,	Shenzhen Forrest Health Tel: 86 755 2518 5991 Email: Pan@forrestmassager.com	Merch				\$277,072.02
11 Qbe Insurance Corporation Attn. Lynn Grunst Sun Prairie, WI 53596	Qbe Insurance Corporation Tel: 608-837-4440 Fax: 608-837-0583	Expense				\$239,846.92
12 Pilot Air Freight Corp Pob Ox 654058 Dallas, TX 75265-4058	Pilot Air Freight Corp Tel: 484-234-4375	Expense				\$218,557.17

Debtor name Big Blue Audio LLC

Case No. (If known) _____

(Continuation Sheet)

Name of creditor and complete mailing address, including zip code.	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total Claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
13 Cozzia Usa LLC 861 S. Oak Park Road Covina, CA 91724	Cozzia Usa LLC Tel: 410-271-0923 Email: JohnC@cozziausa.com	Merch				\$201,519.00
14 Taubman-Cherry Creek Lp P.O. Box 67000 Detroit, MI 48267-0898	Taubman-Cherry Creek Lp Tel: 248-258-7562 Email: Jsanders@Taubman.com	Rent				\$193,986.34
15 Demandware Inc 5 Wall Street Burlington, MA 01803	Demandware Inc Tel: 978-430-7565 Email: Tpetzold@salesforce.com	Expense				\$192,033.84
16 Westfield Concession Management Attn: Judy Tuttle, VP 2730 University Boulevard West 900 Wheaton, MD 20902	Westfield Concession Management Tel: 310-689-5623 Email: Cbuenaventura@westfield.com	Rent				\$191,896.18
17 Federal Express P.O. Box 371461 Pittsburgh, PA 15250-7461	Federal Express Tel: 855-552-5393 Ext 3078 Email: ccjeffries@fedex.com	Expense				\$186,127.47
18 The Bernard Group 19011 Lake Drive East Chanhassen, MN 55317	The Bernard Group Tel: 952-934-1900	Expense				\$185,254.16
19 Scosche 1550 Pacific Ave Oxnard, CA 93034	Scosche Tel: 805 486 4450 Email: tylerd@scosche.com	Merch				\$184,852.60

Debtor name Big Blue Audio LLC

Case No. (If known) _____

(Continuation Sheet)

Name of creditor and complete mailing address, including zip code.	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total Claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
20 Grantec Zhangzhou Co. Ltd 14F B04 Bldg Software Par Fujian,	Grantec Zhangzhou Co. Ltd Tel: 0592-6296673 Fax: 0592-6296663 Email: lee@grantec.com.cn	Merch				\$184,394.80
21 Session M, Inc. 2 Seaport Lane Boston, MA 02210	Session M, Inc. Tel: 888-226-9756	Expense				\$182,250.00
22 Macerich 401 Wilshire Boulevard, Suite 700 Santa Monica, CA 90401	Macerich Tel: 602-953-6328 Email: Tamara.Ortega@macerich.com	Rent				\$180,072.16
23 Boston Retail Partners, LLC P.O. Box 2252 Birmingham, AL 35246-1058	Boston Retail Partners, LLC Tel: 781-858-1086 Email: sjoyce@bostonretailpartners.com	Expense				\$179,187.77
24 Acctron Company Limited Attn: Controller Merrimack, NH 03054	Acctron Company Limited Email: desmond@acctron.net.cn	Merch				\$177,766.88
25 Jiangsu Cross-Border E-Comm Service Co Ltd Nanjing, China, 210049	Jiangsu Cross-Border Tel: 86-025-84356754 Fax: 86-025-84356508	Merch				\$168,840.00
26 Aon Risk Services Northeast, I P.O. Box 7247-7376 Philadelphia, PA 19170-7376	Aon Risk Services Northeast, I Tel: 617-482-3100 Fax: 617-542-2597	Expense				\$167,857.50

Debtor name Big Blue Audio LLC

Case No. (If known) _____

(Continuation Sheet)

Name of creditor and complete mailing address, including zip code.	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total Claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
27 Samsonite LLC Dept Ch 19296 Palatine, IL 60055-9296	Samsonite LLC Tel: 415-922-1959 Fax: 415-922-8659 Email: Linda.Doty@Samsonite.com	Merch				\$163,022.28
28 Little Upstarts, Inc. 2589 Sandhurst Drive Lewis Center, OH 43035	Little Upstarts, Inc. Tel: 781-974-6863 Email: jene@jemasaes.com	Merch				\$159,587.56
29 Taishin Electronic Co Ltd Attn: Controller Merrimack, NH 03054	Taishin Electronic Co Ltd Email: sherryhuang@chinataishin.com	Merch				\$140,386.40
30 Health Care Co Ltd No 999 Gaonan Road Dingyan Rugao City,	Health Care Co Ltd	Merch				\$137,156.12

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

In re:

BROOKSTONE HOLDINGS CORP., *et al.*,¹

Debtors.

Chapter 11

Case No. 18-____ (___)

(Joint Administration Requested)

**CONSOLIDATED CORPORATE OWNERSHIP STATEMENT
AND LIST OF EQUITY INTEREST HOLDERS PURSUANT TO
BANKRUPTCY RULES 1007(a)(1), 1007(a)(3), AND 7007**

Pursuant to Rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure, Brookstone Holdings Corp., a Delaware Corporation, and the affiliated debtors and debtors in Possession (each a “Debtor”), hereby state as follows:

1. Non-Debtor Sailing Innovation Ltd. owns 100% of Debtor Brookstone Holdings Corp.
2. Debtor Brookstone Holdings Corp. owns 100% of Debtor Brookstone, Inc.
3. Debtor Brookstone, Inc. owns 100% of Debtor Brookstone Company, Inc.
4. Debtor Brookstone Company, Inc. owns 100% of each of the following Debtors:
(i) Brookstone Retail Puerto Rico, Inc.; (ii) Brookstone International Holdings, Inc.; (iii) Brookstone Purchasing, Inc.; and (iv) Brookstone Stores, Inc.
5. Debtor Brookstone Stores, Inc. owns 100% of Debtor Brookstone Holdings, Inc.

¹ The Debtors, along with the last four digits of each Debtor’s tax identification number, are: Brookstone Holdings Corp. (4638), Brookstone, Inc. (2895), Brookstone Company, Inc. (3478), Brookstone Retail Puerto Rico, Inc. (5552), Brookstone International Holdings, Inc. (8382), Brookstone Purchasing, Inc. (2514), Brookstone Stores, Inc. (2513), Brookstone Hong Kong Holdings Limited (N/A), Big Blue Audio LLC (N/A), Brookstone Holdings, Inc. (2515); and, Brookstone Properties, Inc. (2517). The Debtors’ corporate headquarters and the mailing address for each Debtor is One Innovation Way, Merrimack, NH 03054.

6. Debtor Brookstone Holdings, Inc. owns 100% of each of the following Debtors: (i) Brookstone Properties, Inc.; and (ii) Big Blue Audio LLC.

[Remainder of page intentionally left blank]

**RESOLUTIONS
OF
THE MANAGERS
OF
BIG BLUE AUDIO LLC**

Adopted August 1, 2018

**Authorization for Filing a Voluntary Petition Under
Chapter 11 of the Bankruptcy Code and Related Matters**

WHEREAS: The Managers of Big Blue Audio LLC (the “Company”) have considered the business and financial condition and results of operations of the Company, on the date hereof, including the assets and liabilities of the Company; and

WHEREAS: The Managers have reviewed, considered, and received the recommendations of the legal, financial, and other advisors of the Company as to the relative risks and benefits of certain strategic alternatives available to the Company, including pursuing a bankruptcy under chapter 11 (“Chapter 11”) of title 11 of the United States Code, 11 U. S. C. §§ 101 *el seq.* (the “Bankruptcy Code”).

NOW THEREFORE, it is hereby:

RESOLVED: That in the judgment of the Managers, it is desirable and in the best interests of the Company’s creditors, stockholders, and other parties in interest that the Company commence bankruptcy proceedings (the “Chapter 11 Case”) by filing a voluntary petition for relief under the provisions of Chapter 11 of the Bankruptcy Code in the United States Bankruptcy Court for the District of Delaware (the “Bankruptcy Court”) on or after August 2, 2018;

RESOLVED: That Piau Phang Foo, the President and Chief Executive Officer, Greg Tribou, the Vice President, Chief Financial Officer and Treasurer, Stephen A. Gould, the Senior Vice President, Secretary, and General Counsel or such other officers as may be designated by the President and Chief Executive Officer (each, an “Authorized Officer” and collectively, the “Authorized Officers”) be, and each of them hereby is, acting singly or together, authorized and directed, in the name of and on behalf of the Company, to execute and verify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed in the Bankruptcy Court at such time as the Authorized Officer executing the petition shall determine;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute and file, in the name of and on behalf of the Company, all petitions, agreements, pleadings, and other documents or papers, and to take any and all action that such Authorized Officers deem necessary or proper, in connection with the Chapter 11 Case;

File and Prosecute Confirmation of a Chapter 11 Plan

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Company to execute a Chapter 11 plan (a "Plan"), and to enter into and execute such additional documents, agreements, consents, certificates, amendments, supplements, and instruments as may be necessary to obtain confirmation of any Plan which may be contemplated;

RESOLVED: That all acts and actions taken by the Company and the Authorized Officers prior to the date hereof with respect to any agreement that may be negotiated, any Plan and the transactions contemplated therein shall be, and hereby are, in all respects confirmed, approved and ratified;

Postpetition Financing

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Company to negotiate, execute and deliver appropriate agreements for postpetition financing, now or hereinafter contemplated, to be provided by any interested party on any basis and with any terms which the Company determines, in the exercise of the business judgment of the Company, would be beneficial to the Company in connection with the Chapter 11 Case, including the granting of claims or liens of any kind or priority to such lender(s) party to such agreement(s) (including, without limitation, any superpriority administrative expense claims or priming liens), and to take such additional action and to execute and deliver each other agreement, instrument or document proposed to be executed and delivered by or on behalf of the Company pursuant thereto or in connection therewith, all with such changes therein and additions thereto as any such officer may approve, such approval to be conclusively evidenced by the taking of such action or the execution and delivery thereto;

Cash Collateral Agreement

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together authorized, empowered, and directed to negotiate, execute, and deliver appropriate agreements for the use of cash collateral in connection with the Company's Chapter 11 Case, which agreement(s) may require the Company to acknowledge the debt and liens of existing loans, grant liens and pay interest to the Company's existing lender(s), and to take such additional action and to execute and deliver each other agreement, instrument, or document, to be executed and delivered by or on behalf of the Company pursuant thereto or in connection therewith, all with such changes therein and additions thereto as any Authorized Officer approves, such approval to be conclusively evidenced by the taking of such action or by the execution and delivery thereof;

Sale

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed in the name of and on behalf of the Company to a) enter into negotiations with any interested parties regarding a purchase of any or all of the assets (of any kind) of any or all of the Company or any of the Company's other direct or indirect subsidiaries, whether pursuant to a plan or otherwise (such sale, a "Sale"), b) execute and deliver an agreement providing for such Sale (the "Sale Agreement") in connection with the Sale, c) enter into such additional agreements, consents, certificates, amendments, and instruments as may be necessary to obtain approval for the transactions contemplated thereby, d) if the Authorized Officers deem it necessary or appropriate, seek approval from the Bankruptcy Court for authority under the Bankruptcy Code and any other relevant or applicable federal, state, local, or non-U.S. law to sell such assets in a Sale, e) to organize and manage a sales process for such assets, which may take the form of an auction or any other process which may include the identification of a stalking horse bidder, as well as negotiating and entering into an agreement with such stalking horse bidder, and f) enter into such additional agreements, consents, certificates, amendments, and instruments as may be necessary to obtain approval for and effect the transactions contemplated thereby;

RESOLVED: That all acts and actions taken by the Company and the Authorized Officers prior to the date hereof with respect to the any Sale which may be negotiated, and the transactions contemplated thereby and thereunder, shall be, and hereby are, in all respects confirmed, approved and ratified;

Chapter 11 Professionals

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the law firm of Gibson, Dunn & Crutcher LLP as bankruptcy counsel to represent and assist the Company in carrying out its duties under the Bankruptcy Code and to take any and all actions to advance the Company's rights and obligations, including filing any pleadings; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Gibson, Dunn & Crutcher LLP;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the firm of Young Conaway Stargatt & Taylor, LLP, as Delaware counsel and, to the extent necessary or desirable, conflicts counsel, to represent and assist the Company in carrying out its duties under the Bankruptcy Code and to take any and all

actions to advance the Company's rights and obligations; including filing any pleadings; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Young Conaway Stargatt & Taylor, LLP;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the financial advisory firm of Berkeley Research Group, LLC as financial advisors to represent and assist the Company in carrying out its duties under the Bankruptcy Code and to take any and all actions to advance the Company's rights and obligations; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Berkeley Research Group, LLC;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the financial advisory firm of GLC Advisors & Co. as investment banker to represent and assist the Company in carrying out its duties under the Bankruptcy Code and to take any and all actions to advance the Company's rights and obligations; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of GLC Advisors & Co.;

RESOLVED: That the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to employ and retain the firm of Omni Management Group as claims, noticing, balloting and administrative agent to represent and assist the Company in carrying out its duties under the Bankruptcy Code and to take any and all actions to advance the Company's rights and obligations; and in connection therewith, the Authorized Officers be, and each of them hereby is, acting singly or together, authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and cause to be filed an appropriate application for authority to retain the services of Omni Management Group;

General

RESOLVED: That, in addition to the specific authorization previously conferred herein upon the Authorized Officers, any other authorized officers, agents or their designees hereby be, and they are, and each of them acting singly is, authorized and directed, in the name of and on behalf of the Company, to take or cause to be taken any and all such further actions, execute and deliver any and all such petitions, agreements, pleadings, and other documents or papers, and pay all expenses, including filing fees, in each case as in such authorized officer's judgment shall be necessary or desirable to fully carry out the intent and accomplish the purpose of the resolutions adopted herein;

RESOLVED: That all documents, agreements and instruments executed and delivered, and any and all acts, actions, and transactions relating to the matters contemplated by the resolutions herein done in the name of and on behalf of the Company, which acts would have been approved by the resolutions herein except that such actions were taken before these resolutions were approved and adopted by the Managers, are hereby in all respects approved and ratified;

RESOLVED: That these resolutions be maintained in the Managers' records of the Company.

IN WITNESS WHEREOF, the foregoing resolutions were duly adopted by the Managers duly called and convened on the date first set forth above.

BIG BLUE AUDIO LLC

/s/ Greg Tribou

Greg Tribou, Vice President, Chief Financial
Officer