

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

In re

Subortis IP Holdings, LLC,

Debtor.

Chapter 11

Case No: 17-10244 (LSS)

SCHEDULES OF ASSETS AND LIABILITIES



171024317040500000000003

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

In re

Eastern Outfitters, LLC, *et al.*,¹

Debtors.

Chapter 11

Case No. 17-10243 (LSS)

(Jointly Administered)

**GLOBAL NOTES, METHODOLOGY AND SPECIFIC
DISCLOSURES REGARDING THE DEBTORS' SCHEDULES OF
ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS**

Eastern Outfitters, LLC, Subortis IP Holding, LLC, Bob's/EMS Gift Card, LLC, Subortis Retail Financing, LLC, Eastern Mountain Sports, LLC and Bob's Stores, LLC (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 District of Delaware (the "Bankruptcy Court"), pursuant to section 521 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"). While the Debtors have made every reasonable effort to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information that was available to them at the time of preparation, subsequent information or discovery may result in material changes to these Statements and Schedules, and inadvertent errors 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. Furthermore, nothing contained in the Schedules and Statements shall constitute a waiver of rights with respect to these chapter 11 cases, including but not limited to the assumption or rejection of any contract, substantive consolidation of the Debtors, equitable subordination of any claims or a waiver of any of the Debtors' causes of action and/or defenses.

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 each Debtor's Schedules and Statements. In the event of any inconsistency between the Global Notes and the Schedules and Statements, the Global Notes shall control and govern.

¹ The Debtors and the last four digits of their respective federal taxpayer identification numbers, where applicable, are as follows: Eastern Outfitters, LLC (9164); Subortis Retail Financing, LLC (9065); Eastern Mountain Sports, LLC (9553); Subortis IP Holdings, LLC; Bob's Stores, LLC (4389); and Bob's/EMS Gift Card, LLC (9618). The Debtors' executive headquarters are located at 160 Corporate Court, Meriden, CT 06450.

The Schedules and Statements have been signed by an authorized representative of each of the Debtors. In reviewing and signing the Schedules and Statements, this representative relied upon the efforts, statements and representations of the Debtors' other personnel and professionals. The representative has not (and could not have) personally verified the accuracy of each such statement and representation, including, for example, statements and representations concerning amounts owed to creditors and their addresses.

History

The Debtors were formed in June 2016 and acquired their primary assets out of bankruptcy in July 2016. Subortis Retail Financing, LLC is the sole member and owner of Eastern Outfitters, LLC. Eastern Outfitters, LLC provides various operational and corporate supports to its Debtor affiliates. Eastern Mountain Sports, LLC is the entity that runs the day-to-day operations of Eastern Mountain Sports retail business and holds substantially all of its assets and liabilities. Similarly, Bob's Stores LLC is the entity that runs the operations and holds substantially all of the assets and liabilities of the Bob's Store business. Bob's/EMS Gift Card, LLC administers the gift card businesses. Subortis IP Holdings, LLC currently owns the intellectual property associated with the Debtors' businesses. Therefore, the Debtors' business is primarily reflected in the Statements and Schedules of Eastern Mountain Sports, LLC and Bob's Stores, LLC.

Description of Cases

On February 5, 2017, (the "Petition Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The cases have been consolidated for the purpose of joint administration. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

Basis of Presentation

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 reflect the Debtors' efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

Due to the complexity and size of the Debtors' business, these financial books, records, and statements, and therefore these Schedules and Statements, could contain inadvertent inaccuracies, as well as classifications and characterizations which could result in the inclusion of an item on the Schedules and Statements of one Debtor that might be more appropriately reflected on the Schedules and Statements of another Debtor. The Debtors have made reasonable efforts to correctly quantify, characterize, classify, categorize, and designate the claims, assets, executory contracts, and other items reported in the Schedules and Statements. However, the Debtors may have inadvertently improperly quantified, characterized, classified, categorized, or designated certain items. In addition, certain items reported in the Schedules and Statements 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 rights or obligations represented by such item. Moreover, the categories are included for ease of reference and are not controlling.

Amendment

Although the Debtors have made reasonable efforts to ensure the accuracy and completeness of such financial information, inadvertent errors or omissions, as well as the discovery of conflicting, revised, or subsequent information, may cause a material change to the Schedules and Statements. Accordingly, the Debtors reserve all of their rights to amend, supplement, or otherwise modify the Schedules and Statements as is necessary and appropriate.

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 the Schedules and Statements, including, without limitation, causes of actions arising under the provisions of chapter 5 of the Bankruptcy Code and any relevant non-bankruptcy laws to recover assets or avoid transfers. The Debtors reserve all of their rights with respect to any claim, causes of action, or avoidance action that they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed to be a waiver of any such claim, cause of action or avoidance action or in any way prejudice or impair the assertion of such claim, cause of action or avoidance action.

Claim Description

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.” The Debtors reserve all of their rights to dispute, or to assert a right of setoff or any other defense to any claim reflected on their Statements and Schedules 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.

Claim amounts that could not be readily quantified by the Debtors are scheduled as unliquidated or undetermined. Such descriptions are not intended to reflect the materiality of such amounts.

Effect of Payments Made Pursuant to “First Day” Orders

Pursuant to certain orders entered by the Bankruptcy Court in the Debtors’ chapter 11 cases, the Debtors were authorized, but not directed, to pay, among other things, certain prepetition claims of employees, critical vendors, shippers and taxing authorities. See docket numbers 57, 165, 166 and 170, respectively. Accordingly, liabilities which have been satisfied in accordance with such orders are not listed in the Statements and Schedules.

Dates

Except as otherwise noted in the Schedules and Statements or herein, the asset information provided in the Schedules and Statements represents the asset data of the Debtors as of January 28, 2017, and the liability information provided in the Schedules and Statements represents the liability data as of the Petition Date. January 28, 2017 was selected as the date for asset data because it is the accounting closing date nearest to the Petition Date.

Bank account balances are as of the Petition Date.

Asset Valuation

It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations for all of their assets. Accordingly, unless otherwise indicated, Debtors' assets are reflected at net book values as of January 28, 2017 in the Debtors' books and records. Additionally, because the book values of certain assets such as patents, trademarks, and copyrights may materially differ from their fair market values, they are listed as undetermined amounts as of the Petition Date. Furthermore, as applicable, assets that have fully depreciated or were expensed for accounting purposes do not appear in the Schedules and Statements as they have no net book value. The Debtors reserve their right to amend or adjust the value of each asset or liability set forth herein.

The assets listed in the Schedules and Statements are presented without consideration of any materialman's or mechanic's liens or the like.

Intellectual Property Rights

The exclusion of any 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. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms, or otherwise transferred pursuant to a sale, acquisition, or other transaction.

In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another Debtor. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

Interests in Subsidiaries and Affiliates

Subortis Retail Financing, LLC owns directly or indirectly all of the other Debtor entities. The response to Schedule A/B Question 15 and Statement Question 25 show each Debtor's ownership interests. Investments in subsidiaries are listed as undetermined as of the Petition Date because the book values may materially differ from the fair market value.

Liabilities

The Debtors have sought to allocate liabilities between the prepetition and post-petition 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 post-petition 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.

Leases

In the ordinary course of their businesses, the Debtors lease real property and various articles of personal property, including, without limitation, cars and trucks, from certain third-party lessors. The Debtors have made reasonable efforts to list all such leases in the Schedules and Statements. However, nothing in the Schedules or Statements is or shall be construed as an admission or determination as to the legal status of any lease (including whether to assume and assign or reject such lease or whether it is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to all such issues.

Intercompany

The net balance of intercompany transactions between the Debtors, if any, is set forth on Schedule E/F and Schedule A/B 11. The listing in the Schedules or Statements (including, without limitation, Schedule A/B 11 or Schedule E/F) by the Debtors of any obligation between a Debtor and another Debtor is a statement of what appears in the Debtors' books and records and does not reflect any admission or conclusion of the Debtors regarding whether such amount would be allowed as a Claim or how such obligations may be classified and/or characterized in a plan of reorganization or otherwise or by the Bankruptcy Court. The Debtors reserve all rights with respect to such obligations. Intercompany transactions between the Debtors typically constitute the funding of payroll, merchandise and expense payments, and other services that are shared between the Debtor entities.

Guaranties and Other Secondary Liability Claims

The Debtors have used reasonable efforts to identify guaranties and other secondary liability claims in each of their secured financings, debt instruments and other such agreements. Guaranties related to debt have been shown as liabilities for each Debtor and have been included in such Debtor's Schedule H. The Debtors reserve all of their right to amend the Schedules to the extent that guaranties have not been properly identified.

Co-Obligors

Where two or more Debtors are co-obligors with respect to a scheduled debt or guaranty, such debt or guaranty is listed in the Schedules and Statements of each such Debtor at the full amount of such potential claim, and such claim is marked "contingent" and "unliquidated." No claim set forth on the Schedules and Statements of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other Debtors.

Executory Contracts and Unexpired Leases

Although the Debtors made diligent attempts to attribute executory contracts and unexpired leases to their appropriate Debtors, 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 legal status of any and all such contracts and leases.

Moreover, the Debtors have not necessarily set forth executory contracts and unexpired leases as assets in the Schedules and Statements, even though these contracts and leases may have some value to the Debtors' estates. The Debtors' executory contracts and unexpired leases have been set forth in Schedule G. The Debtors' rejection of executory contracts and unexpired leases may result in the assertion of rejection damage claims; the Schedules and Statements do not reflect any claims for rejection damages. The Debtors reserve the right to make any arguments and objections with respect to the assertion of any such claims.

Excluded Assets and Liabilities

The Debtors have excluded certain categories of assets and liabilities from the Schedules and Statements, including, without limitation, accrued salaries, employee benefit accruals, shipper claims, and certain other prepetition obligations, that were satisfied pursuant to certain first day orders entered by the Bankruptcy Court. The Bankruptcy Court has authorized the Debtors to pay, in their discretion, certain outstanding Claims on a post-petition basis.

Fiscal Year

Each Debtor's fiscal year ends on the Saturday closest to January 31st.

Currency

All amounts are reflected in dollars.

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.

Insiders

Solely for purposes of the Schedules and Statements, the Debtors define "insiders" to include the following: (a) managers; (b) senior level officers, (c) equity holders holding in excess of 5% of the voting securities of the Debtor entities; (d) Debtor affiliates; and (e) relatives of any of the foregoing (to the extent known by the Debtors). Entities listed as "insiders" have been included for informational purposes and their inclusion shall not constitute an admission that those entities are insiders for purposes of section 101(31) of the Bankruptcy Code.

Setoffs The Debtors incur certain offsets and other similar rights during the ordinary course of business. Offsets in the ordinary course can result from various items, including, without limitation, intercompany transactions, pricing discrepancies, returns, refunds, warranties, debit memos, credits, and other disputes between the Debtors and their suppliers and/or customers. These offsets and other similar rights are consistent with the ordinary course of business in the Debtors' industry and are not tracked separately. Therefore, although such offsets and other similar rights may have been accounted for when certain amounts were included in the Schedules, offsets are not independently accounted for, and as such, are or may be excluded from the Debtors' Schedules and Statements.

Schedule D

The Revolving Credit and Security Agreement dated as of July 18, 2016 listed on Schedule D and the related detail on Schedule H was paid in full consistent with the interim and Final DIP Orders. See docket numbers 60 and 260.

Except as otherwise agreed to pursuant to a stipulation or an agreed order or pursuant to any other 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 related to such creditor's claim except as otherwise agreed to pursuant to a stipulation or an agreed order or pursuant to any other order entered by the Bankruptcy Court. 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 loan 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.

The Debtors reserve all of their rights to amend Schedule D to the extent that the Debtors determine that any claims associated with such agreements should be reported on Schedule D. Nothing herein shall be construed as an admission by the Debtor of the legal rights of the claimant or a waiver of the Debtors' rights to recharacterize or reclassify such claim or contract.

Schedule E/F

The Debtors' analysis of potential priority claims is ongoing and may take significant time to complete. Accordingly, amounts on Schedule E/F have been classified as non-priority pending conclusion of that analysis. The Debtors do not believe there are any outstanding tax claims.

As of the Petition Date, the books and records reflect Bob's/EMS Gift Card, LLC has an aggregate liability in respect of gift cards. Although the liability is listed on Schedule E/F, because the redemptions and exchanges of such gift cards are ongoing and the Debtors do not know the identities of holders of such cards, these holders are not listed on Schedule E/F. In addition, the identities of the holders of Loyalty Points Obligations are not known and are not listed on Schedule E/F.

Although reasonable efforts have been made to identify the date of incurrence of each Claim, determining the date upon which each Claim on 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. Furthermore, claims listed on Schedule E/F have been aggregated by unique creditor name and remit to address and may include several dates of incurrence for the aggregate balance listed. For example, the Debtors have certain unique landlords that have

several different remit to addresses. In these instances, the same landlord will be listed multiple times on the Schedule E/F, but each with a different remit to address.

Schedule E/F contains potential claims on account of pending litigation involving the Debtors. Each potential claim associated with any such pending litigation is marked as contingent, unliquidated, and disputed in the Schedules and Statements. Some of the potential litigation claims listed on Schedule E/F may be subject to subordination pursuant to section 510 of the Bankruptcy Code.

Schedule E/F also includes potential or threatened litigation claims. However, workers compensation claims which are covered in full under insurance policies with Zurich American Insurance Company are not included on Schedule E/F. Any information contained in Schedule E/F with respect to such potential litigation shall not be a binding representation of the Debtors' liabilities with respect to any of the potential suits and proceedings included therein.

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 executory contracts or unexpired leases. Additionally, Schedule E/F does not include potential rejection damage Claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected.

Schedule G

Although reasonable efforts have been made to ensure the accuracy of each Debtor's Schedule G, inadvertent errors may have occurred. Certain information, such as the contact information of the counter-party, may not be included where such information could not be obtained using the Debtors' reasonable efforts. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement was an executory contract or unexpired lease as of the Petition Date or is valid or enforceable. The Debtors hereby reserve all of their rights to dispute the validity, status or enforceability of any contracts, agreements or leases set forth on Schedule G and to amend or supplement Schedule G as necessary. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth separately on Schedule G. Confidentiality and non-disclosure agreements are not 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. 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. The Debtors expressly reserve their rights to challenge whether such related materials constitute an executory contract, a single contract or agreement or multiple, severable or separate contracts.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their businesses, such as subordination, nondisturbance, and attornment agreements,

supplemental agreements, settlement agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Further, the Debtors reserve all of their rights to alter or amend these Schedules to the extent that additional information regarding the Debtor obligor to such executory contracts becomes available. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have not been included on Schedule G.

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. Schedule G may be amended at any time to add any omitted contract, agreement or lease.

Schedule H

For purposes of Schedule H, the Debtors that are either the principal obligors or guarantors under the prepetition debt facilities are listed as Co-Debtors on Schedule H. The Debtors may not have identified certain guarantees associated with the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements. The Debtors reserve all of their rights to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-Claims and counter-Claims against other parties. Because all such Claims are contingent, disputed, or unliquidated, such Claims have not been set forth individually on Schedule H. Litigation matters can be found on each Debtor's Schedule E/F and Statement 7, as applicable.

Specific Notes

These Global Notes are in addition to the specific notes set forth in the Schedules and Statements. The fact that the Debtors have prepared a specific note with respect to a particular Schedule or Statement and not as to others does not reflect and should not be interpreted as a decision by the Debtors to exclude the applicability of such specific note to any or all of the Debtors' remaining Schedules or Statements, as appropriate. Disclosure of information in a Schedule, a Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

Fill in this information to identify the case:

Debtor Name: Subortis IP Holdings, LLC

United States Bankruptcy Court for the: Delaware

Case Number (if known): 17-10244

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

1b. **Total personal property:**

Copy line 91A from Schedule A/B \$0

+

1c. **Total of all property:**

Copy line 92 from Schedule A/B \$0

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 \$76,147,811

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 6a of Schedule E/F \$0

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

Copy the total of the amount of claims from Part 2 from line 6b of Schedule E/F \$0

+

4. **Total liabilities**

Lines 2 + 3a + 3b \$76,147,811

Subortis IP Holdings, LLC

Case Number:

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Schedule A/B: Assets — Real and Personal Property

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.

General description	Type of account (if applicable)	Last 4 digits of account # (if applicable)	Current value of debtor's interest
2. Cash on hand 2.1 _____			
3. Checking, savings, money market, or financial brokerage accounts (Identify all) 3.1 _____			
4. Other cash equivalents (Identify all) 4.1 _____			

5. **Total of Part 1.**

Add lines 2 through 4. Copy the total to line 80.

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

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.

General description	Current value of debtor's interest
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7. **Deposits, including security deposits and utility deposits**

Description, including name of holder of deposit

7.1 _____

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

Description, including name of holder of prepayment

8.1 _____

9. **Total of Part 2**

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

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Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 3: Accounts receivable

10. Does the debtor have any accounts receivable?

No. Go to Part 4.

Yes. Fill in the information below.

General description	Face or requested amount	Doubtful or uncollectable	Current value of debtor's interest
11. Accounts receivable			
11a. 90 days old or less:	_____ -	_____ =	_____
11b. Over 90 days old:	_____ -	_____ =	_____
11c. All accounts receivable:	_____ -	_____ =	_____
12. Total of Part 3			_____

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

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 4: Investments

13. Does the debtor own any investments?

No. Go to Part 5.

Yes. Fill in the information below.

General description	Valuation method used for current value	Current value of debtor's interest
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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:

15.1 _____

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.

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 5: Inventory, excluding agriculture assets - detail

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**

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

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 6: Farming and fishing-related assets (other than titled motor vehicles and land) - detail

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 _____			
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.

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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

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 7: Office furniture, fixtures, and equipment; and collectibles - detail

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
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39. Office furniture

39.1 _____

40. Office fixtures

40.1 _____

41. Office equipment, including all computer equipment and communication systems equipment and software

41.1 _____

42. Collectibles

42.1 _____

43. Total of Part 7

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

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

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

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	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
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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.

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

Subortis IP Holdings, LLC

Case Number:

17-10244

Schedule A/B: Assets — Real and Personal Property

Part 9: Real property - detail

54. Does the debtor own or lease any real property?

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

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 NONE \$0

56. Total of Part 9

Add the current value on all Question 55 lines and entries from any additional sheets. Copy the total to line 88.

\$0

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

Subortis IP Holdings, LLC

Case Number:

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Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

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 ACTION PASS - 3186743			Unknown
60.2 BCC - 2851708			Unknown
60.3 BCC BLUES - 1874733			Unknown
60.4 BCC KHAKIS - 2802622			Unknown
60.5 BEST OF BOB'S - 3021017			Unknown
60.6 BOB'S STORES & DESIGN - 1531396			Unknown
60.7 BOB'S STORES & DESIGN - 3319907			Unknown
60.8 BOB'S STORES & DESIGN - TMA771956			Unknown
60.9 BOB'S STORES ALWAYS REWARDING & DESIGN - 4044117			Unknown
60.10 D55 & DESIGN - 3952447			Unknown
60.11 DIVISION 55 - 3385979			Unknown
60.12 EASTERN MOUNTAIN SPORTS - 1398955			Unknown
60.13 EASTERN MOUNTAIN SPORTS - 1996475			Unknown
60.14 EASTERN MOUNTAIN SPORTS - 3235223			Unknown
60.15 EASTERN MOUNTAIN SPORTS - 3268623			Unknown
60.16 EASTERN MOUNTAIN SPORTS - 3268679			Unknown
60.17 EASTERN MOUNTAIN SPORTS - 331083			Unknown
60.18 EASTERN MOUNTAIN SPORTS - 3316730			Unknown
60.19 EASTERN MOUNTAIN SPORTS - 336845			Unknown
60.20 EASTERN MOUNTAIN SPORTS - 343613			Unknown
60.21 EASTERN MOUNTAIN SPORTS - 343614			Unknown
60.22 EASTERN MOUNTAIN SPORTS - 5115822			Unknown
60.23 EASTERN MOUNTAIN SPORTS - 684965			Unknown
60.24 EASTERN MOUNTAIN SPORTS LOGO - 1010768			Unknown
60.25 EASTERN MOUNTAIN SPORTS LOGO - 2952447			Unknown
60.26 EASTERN MOUNTAIN SPORTS LOGO - 2952448			Unknown
60.27 EASTERN MOUNTAIN SPORTS LOGO - 3011752			Unknown

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

60.28	EASTERN MOUNTAIN SPORTS LOGO - 3510068	Unknown
60.29	EASTERN MOUNTAIN SPORTS LOGO - 3514259	Unknown
60.30	EASTERN MOUNTAIN SPORTS LOGO - 4736821	Unknown
60.31	EASTERN MOUNTAIN SPORTS LOGO - 4987535	Unknown
60.32	EASTERN MOUNTAIN SPORTS LOGO - 5115823	Unknown
60.33	EASTERN MOUNTAIN SPORTS LOGO - 5115826	Unknown
60.34	EMS - 2065313	Unknown
60.35	EMS - 2117180	Unknown
60.36	EMS - 331084	Unknown
60.37	EMS - 334829	Unknown
60.38	EMS - 336844	Unknown
60.39	EMS - 350857	Unknown
60.40	EMS - 4157315	Unknown
60.41	EMS - 684964	Unknown
60.42	NOREASTER LOGO - 3901910	Unknown
60.43	NOREASTER LOGO - 3901911	Unknown
60.44	PROJECT FIFTY NINE - 3655253	Unknown
60.45	ROSIE GLOW - 3299671	Unknown
60.46	RUGGED TRAILS - 3805982	Unknown
60.47	SPORT CHALET - 1869466	Unknown
60.48	SPORT CHALET & DESIGN - 1869465	Unknown
60.49	SPORTLAND - 2153318	Unknown
60.50	SUNFLOWER DESIGN - 3292040	Unknown
60.51	SYSTEM3 LOGO - 4358982	Unknown
60.52	TECHWICK - 2832531	Unknown
60.53	TECHWICK - 4711960	Unknown
60.54	TONE ZONE - 3940506	Unknown

61. Internet domain names and websites

61.1	BOBSSTORECUSTOMERSURVEY.COM	Unknown
61.2	BOBSSTORES.COM	Unknown
61.3	BOB-STORE.COM	Unknown
61.4	BOBSTORECUSTOMERSURVEY.COM	Unknown
61.5	BOBSTORES.COM	Unknown
61.6	BOB-STORES.COM	Unknown

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property**Part 10: Intangibles and intellectual property - detail**

61.7	EASTEMMOUNTAIN.COM			Unknown
61.8	EASTEMMOUNTAINSPORTS.COM			Unknown
61.9	EMAIL-BOBSTORES.COM			Unknown
61.10	EMS.COM			Unknown
61.11	EMSADVENTURE.COM			Unknown
61.12	EMSBIKE.COM			Unknown
61.13	EMSCLIMB.COM			Unknown
61.14	EMSDIRECT.COM			Unknown
61.15	EMSEXPLORATION.COM			Unknown
61.16	EMSKAYAK.COM			Unknown
61.17	EMSONLINE.COM			Unknown
61.18	EMSOUTDOORS.COM			Unknown
61.19	EMSOUTDOORSCHOOLS.NET			Unknown
61.20	EMSOUTLET.US			Unknown
61.21	EMSSKI.COM			Unknown
61.22	EMSSTORECUSTOMERSURVEY.COM			Unknown
61.23	EMSTREK.COM			Unknown
61.24	EMSWINTER.COM			Unknown
61.25	ESTMMNTNSPRTS.COM			Unknown
61.26	KAYAK-EMS.COM			Unknown
61.27	MAIL-BOBSTORES.COM			Unknown
61.28	NOREASTEREMS.COM			Unknown
61.29	SHOPEMS.COM			Unknown
61.30	SPORTCHALET.COM			Unknown
61.31	SPORTSCHALET.COM			Unknown
61.32	VESTISRETAIL.COM			Unknown
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				

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 10: Intangibles and intellectual property - detail

66. Total of Part 10

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

Undetermined

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

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

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

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. See Global Notes

General description	Current value of debtor's interest
<p>71. Notes receivable Description (include name of obligor)</p> <p>71.1 _____</p>	
<p>72. Tax refunds and unused net operating losses (NOLs) Description (for example, federal, state, local)</p> <p>72.1 _____</p>	
<p>73. Interests in insurance policies or annuities</p> <p>73.1 _____</p>	
<p>74. Causes of action against third parties (whether or not a lawsuit has been filed)</p> <p>74.1 _____</p>	
<p>75. Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims</p> <p>75.1 _____</p>	
<p>76. Trusts, equitable or future interests in property</p> <p>76.1 _____</p>	
<p>77. Other property of any kind not already listed Examples: Season tickets, country club membership Examples: Season tickets, country club membership</p> <p>77.1 _____</p>	

Subortis IP Holdings, LLC

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Schedule A/B: Assets — Real and Personal Property

Part 11: All other assets

78. Total of Part 11

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

--

79. Has any of the property listed in Part 11 been appraised by a professional within the last year?

No

Yes

Subortis IP Holdings, LLC

Case Number:

17-10244

Schedule A/B: Assets — Real and Personal Property

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	Total of all property
80. Cash, cash equivalents, and financial assets. Copy line 5, Part 1.	\$0		
81. Deposits and prepayments. Copy line 9, Part 2.	\$0		
82. Accounts receivable. Copy line 12, Part 3.	\$0		
83. Investments. Copy line 17, Part 4.	\$0		
84. Inventory. Copy line 23, Part 5.	\$0		
85. Farming and fishing-related assets. Copy line 33, Part 6.	\$0		
86. Office furniture, fixtures, and equipment; and collectibles. Copy line 43, Part 7.	\$0		
87. Machinery, equipment, and vehicles. Copy line 51, Part 8.	\$0		
88. Real property. Copy line 56, Part 9.		\$0	
89. Intangibles and intellectual property. Copy line 66, Part 10.	\$0		
90. All other assets. Copy line 78, Part 11.	\$0		
91. Total. Add lines 80 through 90 for each column.	\$0 a.	\$0 b.	
92. Total of all property on Schedule A/B. Lines 91a + 91b = 92.			\$0

Subortis IP Holdings, LLC

Case Number:

17-10244

Schedule D: Creditors Who Have Claims Secured by Property

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.

Creditor's Name and Mailing Address, E-mail Address & An Account Number	Co-Interest	Insider	Co-Debtor	Date Claim was Incurred, Property Description, Lien & Co-Interest Creditor	C U D	Amount of Claim	Value of Collateral
Secured Debt							
2.1 PNC BANK, N.A. AS AGENT FOR SENIOR SECURED DEBT 200 SOUTH WACKER DRIVE SUITE 600 CHICAGO, IL 60606	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	DATE: 7/18/2016 PROPERTY DESCRIPTION: REVOLVING CREDIT AND SECURITY AGREEMENT DATED JULY 18, 2016 - GUARANTOR	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$37,557,826	UNKNOWN
2.2 SPORTSDIRECT.COM RETAIL LTD AS AGENT FOR JUNIOR SECURED DEBT UNIT A BROOK PARK EAST MEADOW LANE SHIREBROOK NG20 8RY	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	DATE: 7/18/2016 PROPERTY DESCRIPTION: TERM LOAN SECURITY AND GUARANTY AGREEMENT DATED JULY 18, 2016 - GUARANTOR	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$38,589,985	UNKNOWN

Secured Debt Total: \$76,147,811

Subortis IP Holdings, LLC

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Schedule D: Creditors Who Have Claims Secured by Property

Creditor's Name and Mailing Address, E-mail Address & An Account Number	Co-Interest	Insider	Co-Debtor	Date Claim was Incurred, Property Description, Lien & Co-Interest Creditor	C	U	D	Amount of Claim	Value of Collateral
<u>UCC Liens</u>									
2.2 GORDON BROTHERS FINANCE COMPANY PRUDENTIAL TOWER 800 BOYLSTON STREET, 27TH FLOOR BOSTON, MA 02199	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DATE: 7/12/2016 PROPERTY DESCRIPTION: LIEN ON ALL ASSETS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>		UNKNOWN
2.1 PNC BANK, N.A. 200 SOUTH WACKER DRIVE SUITE 600 CHICAGO, IL 60606	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DATE: 7/12/2016 PROPERTY DESCRIPTION: LIEN ON ALL ASSETS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		UNKNOWN
2.3 SPORTSDIRECT.COM RETAIL LTD. UNIT A BROOK PARK EAST MEADOW LANE SHIREBROOK NG20 8RY	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	DATE: 2/5/2017 PROPERTY DESCRIPTION: LIEN ON ALL ASSETS	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>		UNKNOWN

UCC Liens Total: _____

Subortis IP Holdings, LLC

Case Number:

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Schedule D: Creditors Who Have Claims Secured by Property

Amount of Claim

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

\$76,147,811

Subortis IP Holdings, LLC

Case Number:

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Schedule D: Creditors Who Have Claims Secured by Property

Part 2: List Others to Be Notified for a Debt Already Listed in Part 1

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

Name and Mailing Address	Part 1 Line on which the Related Creditor was Listed	Last 4 Digits of Account Number for this Entity
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NONE

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule E/F: Creditors Who Have Unsecured Claims

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.

Creditor's Name, Mailing Address Including Zip Code	Date Claim Was Incurred And Account Number	C U D	Offset	Total Claim	Priority Amount
---	--	-------	--------	-------------	-----------------

2. NONE

Total: UNDETERMINED UNDETERMINED

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule E/F: Creditors Who Have Unsecured Claims

Part 1: List All Creditors with PRIORITY Unsecured Claims

Total: All Creditors with PRIORITY Unsecured Claims

UNDETERMINED UNDETERMINED

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule E/F: Creditors Who Have Unsecured Claims

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.

Creditor's Name, Mailing Address Including Zip Code	Date Claim Was Incurred And Account Number	C U D	Basis For Claim	Offset	Amount of Claim
---	--	-------	-----------------	--------	-----------------

3. NONE		<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>		<input type="checkbox"/>	
---------	--	--	--	--------------------------	--

Total: **UNDETERMINED**

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule E/F: Creditors Who Have Unsecured Claims

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

Total: All Creditors with NONPRIORITY Unsecured Claims

UNDETERMINED

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule E/F: Creditors Who Have Unsecured Claims

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

Creditor's Name, Mailing Address Including Zip Code	On which line in Part 1 did you enter the related creditor?	Last 4 digits of account number for this entity
---	---	---

4.1 NONE

Subortis IP Holdings, LLC

Case Number:

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Schedule E/F: Creditors Who Have Unsecured Claims

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

			<u>Total of claim amounts</u>
5a. Total claims from Part 1	5a.	_____	\$0
5b. Total claims from Part 2	5b. +	_____	\$0
5c. Total of Parts 1 and 2	5c.	<div style="border: 1px solid black; padding: 2px; display: inline-block;"> _____ </div>	\$0

Lines 5a + 5b = 5c.

Subortis IP Holdings, LLC

Case Number:

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Schedule G: Executory Contracts and Unexpired Leases

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

Nature of the Debtor's Interest	Expiration Date	Contract ID	Co-Debtor	Name	Address
2. NONE			<input type="checkbox"/>		NOT AVAILABLE

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule G: Executory Contracts and Unexpired Leases

TOTAL NUMBER OF CONTRACTS: 0

Subortis IP Holdings, LLC

Case Number:

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Schedule H: Codebtors**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	Column 2	Applicable Schedule		
Codebtor Name and Mailing Address	Creditor Name	D	E/F	G
2.1 BOB'S STORES, LLC 160 CORPORATE COURT MERIDEN, CT 06450	PNC BANK, N.A. AS AGENT FOR SENIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.2 BOB'S-EMS GIFT CARD, LLC 160 CORPORATE COURT MERIDEN, CT 06450	PNC BANK, N.A. AS AGENT FOR SENIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.3 EASTERN MOUNTAIN SPORTS, LLC 160 CORPORATE COURT MERIDEN, CT 06450	PNC BANK, N.A. AS AGENT FOR SENIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.4 EASTERN OUTFITTERS, LLC 160 CORPORATE COURT MERIDEN, CT 06450	PNC BANK, N.A. AS AGENT FOR SENIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.5 SUBORTIS RETAIL FINANCING, LLC 160 CORPORATE COURT MERIDEN, CT 06450	PNC BANK, N.A. AS AGENT FOR SENIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.6 BOB'S STORES, LLC 160 CORPORATE COURT MERIDEN, CT 06450	SPORTSDIRECT.COM RETAIL LTD AS AGENT FOR JUNIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.7 BOB'S-EMS GIFT CARD, LLC 160 CORPORATE COURT MERIDEN, CT 06450	SPORTSDIRECT.COM RETAIL LTD AS AGENT FOR JUNIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.8 EASTERN MOUNTAIN SPORTS, LLC 160 CORPORATE COURT MERIDEN, CT 06450	SPORTSDIRECT.COM RETAIL LTD AS AGENT FOR JUNIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.9 EASTERN OUTFITTERS, LLC 160 CORPORATE COURT MERIDEN, CT 06450	SPORTSDIRECT.COM RETAIL LTD AS AGENT FOR JUNIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
2.10 SUBORTIS RETAIL FINANCING, LLC 160 CORPORATE COURT MERIDEN, CT 06450	SPORTSDIRECT.COM RETAIL LTD AS AGENT FOR JUNIOR SECURED DEBT	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Subortis IP Holdings, LLC

Case Number: 17-10244

Schedule H: Codebtors

Total Number of Co-Debtor / Creditor rows: 10

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

Debtor Name:	Subortis IP Holdings, LLC
United States Bankruptcy Court for the:	Delaware
Case Number (if known):	17-10244

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 _____
- Other document that requires a declaration _____

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

Executed on: March 31, 2017

Signature: /s/ Dan Bliss

Dan Bliss, VP, Finance

Name and Title