UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE

In re: Constellation Enterprises, LLC *et al.*Case No. 16-11213 (CSS)

Reporting Period: August 29, 2016 to October 2, 2016

MONTHLY OPERATING REPORT

File with Court and submit copy to United States Trustee within 20 days after end of month

Submit copy of report to any official committee appointed in the case.

		Document	-	Affidavit/Supplement
REQUIRED DOCUMENTS	Form No.	Attached	Attached	Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a		X	
Schedule of Professional Fees Paid	MOR-1b		X	
Copies of bank statements			X	
Cash disbursements journals			X	
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Postpetition Taxes	MOR-4	X		
Copies of IRS Form 6123 or payment receipt		N/A		
Copies of tax returns filed during reporting period			X	
Summary of Unpaid Postpetition Debts	MOR-4	X		
Listing of aged accounts payable	MOR-4	X		
Accounts Receivable Reconciliation and Aging	MOR-5	X		
Debtor Questionnaire	MOR-5	X		

NKfowy	and belief.
Signature of Dahtor	
Signature of Debtor	Date
Signature of Joint Debtor	Date October 31, 2016
Signature of Authorized Individual*	Date
William Lowry Printed Name of Authorized Individual	Chief Financial Officer Title of Authorized Individual

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents

^{*}Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

Case No. 16-11213 (CSS)

Reporting: August 29 – October 2, 2016

Notes to the Monthly Operating Report

Debtors

This report includes financial activity from the following Debtors and related Case Numbers:

Constellation Enterprises, LLC 16-11213
Columbus Steel Castings Co. 16-11215
Zero Manufacturing Co. 16-11217
Eclipse Manufacturing Co. 16-11219

Steel Forming, Inc. 16-11220 (d/b/a Commercial Metal Forming)

Jorgensen Forge Corp. 16-11222

The following Debtors and Case Numbers do not have financial or reporting activity, as they are shell holding companies:

Columbus Holdings, Inc.16-11214Zero Corporation16-11216Metal Technology Solutions, Inc.16-11218JFC Holding Corp.16-11221

General Notes

The financial information included herein, including supplemental information, are preliminary, unaudited, and may not comply in all respects with generally accepted accounting principles of the United States of America ("U.S. GAAP").

The financial information included herein has been derived from the books and records of the respective Debtors. This information, however, has not been subject to certain procedures that would typically be applied to financial information in accordance with U.S. GAAP, and upon application of such procedures, audit or otherwise, the Debtors believe that the financial information herein could be subject to changes, certain of which could be material.

The financial information contained herein is presented on a preliminary and unaudited basis and remains subject to future adjustments.

The results of operations contained herein are not necessarily indicative of results which may be expected for any other period or for the full year and may not necessarily reflect the combined results of operations and financial position of the Debtors in the future.

Notes to MOR 1

The forecasted cash flows for the Debtors are prepared on a consolidated basis and the comparison to budget is presented in this manner. The budgeted cash flow is prepared in week intervals does not reflect performance per calendar month.

Notes to MOR-5

Accounts receivable financial information includes both pre and post-petition collection activity, per Debtor.

Responses to the Debtor Questionnaire apply to each Debtor referenced above.

The Debtors did not meet respective federal or state tax return filing deadlines as of September 15, 2016. The Debtors are currently working with its tax professionals to determine a process and timeline to complete and file the respective returns for 2015, although a specific filing date is not certain as of the date of this Monthly Operating Report submission. The Debtors had previously filed respective federal and state tax return extensions in March 2016 (for the 2015 return period) and believe that all estimated payments at that time, to the extent applicable, satisfied any required tax payment obligations for fiscal 2015.

Pursuant to the Debtor's *Interim Order Determining Adequate Assurance of Payment for Future Utility Services* [Doc. 42], Constellation opened a dedicated utility deposit account with PNC Bank (account number last-4 digits ending 3265) during this current reporting period. The account has a current balance of \$173,453 and is net of adequate assurance payments made directly to utility providers to date.



October 31, 2016

Office of the United States Trustee 844 King Street, suite 2207 Wilmington, DE 19801 Attn: Linda Casey, Trial Attorney

Declaration Regarding Bank Account Reconciliation and Bank Statements

Constellation Enterprises and its operating affiliates (the "Debtors"), hereby submit this declaration regarding providing bank statements in lieu of providing bank account reconciliation.

The Debtors have performed all bank account reconciliations in the ordinary course of business. Copies of bank account statements and cash disbursement journals are available for inspection upon request by the United States Trustee's Office.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

William Lowry

Chief Financial Officer

Constellation Enterprises, LLC

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In re: Constellation Enterprises, LLC et al. Case No. 16-11213 (CSS) Reporting Period: August 29, 2016 to October 2, 2016

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			Consolidated					ellation Enterpri Case No. 16-112				orming, Inc. io. 16-11220				gense Forge C Case No. 16					dumbus Steel Case No. 1	Casting Co. 6-11215					anufacturing (No. 16-11217			Eclipse Ma Case No. 1	anufacturing C 6-11219	ь.
CASH BEGINNING OF MONTH	Oper. Payrol 8,272,644	CORC. Other	ACTUAL 8,272,844	1		PROJECTED	BANK ACCOUNT Oper. 8,272,644	CURRENT MONTH ACTUAL 8,272,844	CUMULATIVE FILING TO DATE ACTUAL 169,759	BANK AG Oper.	COUNTS Payroll	CURRENT MONTH ACTUAL	CUMULATIVE FILING TO DATE ACTUAL 221,525	Oper.	Payroll/AP		CURRENT MONTH ACTUAL	CUMULATIVE FILING TO DATE ACTUAL	Lockbox .	NK ACCOUNT AP		CURRENT MONTH ACTUAL	CUMULATIVE FILING TO DATE ACTUAL 240,314	Lockbox	BANK ACC Payroll	OUNTS AP	Conc.	CURRENT MONTH ACTUAL	CUMULATIVE FILING TO DATE ACTUAL 75,768	Other	CURRENT MONTH ACTUAL	CUMELATIVE FILING TO DATE ACTUAL
RECEIPTS			1																													
CASH SALES					212,092								-					212,092													لنسلة	4
ACCOUNTS RECEIVABLE	6,359,005	- 1,607,16	6 7,966,171	7,048,100	37,200,977	27,823,239		-		4,285,497		4,285,497	17,589,227		-	1,607,168	1,607,166	7,257,177	77,713			77,713	5,023,032	1,995,795				1,995,795	7,331,541		نـــا	4
LOANS AND ADVANCES				4,000,000	10,000,000	15,000,000			10,000,000				-					-										-				
SALE OF ASSETS	19,475,715		- 19,475,715		19,499,275		19,475,715	19,475,715	19,499,275							-	-	23,560														1
OTHER (ATTACH LIST)	15,583	. 91,90	1 107,484		530,334								10,087			91,921	91,921	305,804					3,072	15,563				15,563	61,329		لنسل	150,042
TRANSFERS (FROM DIP ACCTS)																	-						-						_		لصل	
																	-	-					-									
TOTAL RECEIPTS	25,850,283	- 1,699,01	7 27,549,370	11,048,100	67,442,678	42,823,239	19,475,715	19,475,715	29,499,275	4,285,497		4,285,497	17,599,314			1,699,087	1,699,087	7,798,634	77,713	-		77,713	5,026,103	2,011,357	-	-		2,011,357	7,392,870	-	4 - 1	150,042
DISBURSEMENTS																																
NET PAYROLL	- 1,472,	516 169,000 413,70	8 2,055,223	2,823,200	9,473,162	11,396,200					452,958	452,958	2,601,780		1,012,640		1,012,640	3,727,807			169,000	169,000	1,228,225		6,918		413,708	420,625	1,915,351			4
PAYROLL TAXES	- 229,	177 - 152,60	7 381,784	705,800	1,779,438	1,802,937					229,177	229,177	1,022,169					268									152,607	152,607	756,999			
SALES, USE, & OTHER TAXES	- 6,	534 356	- 6,889	29,000	297,113	404,832		-	-	0			22,143		6,534		6,534	227,205					1,701			356		356	46,064			
INVENTORY PURCHASES	3,997,064 342,	912 455,056 210,38	8 5,005,399	3,096,159	15,834,975	17,410,507		-	-	2,871,755		2,871,755	8,115,016	1,125,309	342,912		1,468,220	5,503,092								455,056	210,368	665,424	2,216,868			
SECURED/RENTAL/LEASES	182.434	- 97.107	279.541	59.000	585.755	614,914				182.434		182.434	472.309					3.468								97.107		97.107	109,978			
INSURANCE	263.221 144.	570 146.856	. 554.855	302,000	1.886.259	1.218.382				263.221		263.221	902.497		144,579		144,579	445.447								146.856		146.856	538.315			
ADMINISTRATIVE	723.791	- 124,021 26	5 848.078	340,000	2.887.139	1.342.000	345.309	345.309	1,496,697	378,483		378.483	652.834										41.551			124.021	265	124,286	696,057			
SELLING	125,000	- 169.027	- 294.027		679.942					125.000		125,000	305.000													169.027		169.027	374.942			1 .
OTHER (ATTACH LIST)	419.591 456	556 -	876.147	2.156.181	4.784.193	4.254.535	120,955	120.955	178.386	263.122		263.122	2,402,305	26.409	458.558		482,965	1.406.058					746.868	9.104				9.104	35.575			1 .
OTHER (ATTACH LIST)	14.741.482 442	217	. 15 183 699		15 939 657		14.741.482	14.741.482	14.816.482									680,958		442 217		442 217	442.217									
OWNER DRAW *										0																						
TRANSFERS (TO DIP ACCTS)										0																						
											_																_					
PROFESSIONAL FEES	2.091.995 126	272 5 358	- 2.223.625	2,700,000	5.889.467	7.100.000	2.091.995	2.091.995	5.742.587	0					126.272		126,272	151,272								5 358		5.358	10.608			
U.S. TRUSTEE OUARTERLY FEES	2,031,880 120,	3,330	1,113,013	2,700,000	3,003,403	7,100,000	2,031,380	2,001,020	3,142,337	0	-				120,272		120,272	131,212								3,330	_	3,330	10,000			
COURT COSTS										0	_																_					
TOTAL DISBURSEMENTS	22.544.577 3.220	763 1166 780 776 9	8 27 709 068	13.967.900	60.037.098	45.544.307	17,299,741	17.299.741	22,234,151	4 084 015	682 135	4.768.150	16 496 052	1 151 710	2.089.493		3.241.211	12.145.575		442.217	169,000	611,217	2.460.562	9.104	6.918	997 780	776 948	1 790 750	6.700.757			
TOTAL MANUALSEMENTS	22,079,017 3,220,	1,100,100 770,9	27,709,066	13,967,900	00,037,036	40,044,307	17,239,741	11,239,741	44,234,151	4,004,015	ouz,135	4,730,150	10,496,052	1,151,716	2,009,493	-	J.291,211	14,140,070		*******	104,000	VII,217	4,400,502	2,104	0,410	##1,70U	773,346	1,730,750	0,700,757			
NET CASH FLOW	3,305,706 (3,220,	763) (1,166,780) 922,13	9 (159,698	(2,919,800)	7,405,580	(2,721,068)	2,175,974	2,175,974	7,265,124	201,483	(682,135)	(480,653)	1,103,262	(1,151,718)	(2,089,493)	1,699,087	(1,542,124)	(4,348,941)	77,713	(442,217)	(169,000)	(533,504)	2,585,541	2,002,253	(6,918)	(997,780)	(776,948)	220,608	692,112			150,042
(RECEIPTS LESS DISBURSEMENTS)																																
								_						_																		
CASH - END OF MONTH	1 -	-1 -	8,112,946	(44,558)	8,112,946	154,175	8,112,946				-	-	-																	\Box	4	

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)									
TOTAL DISBURSEMENTS	27,709,068								
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS									
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from excrow accounts)									
TOTAL PROPERTY OF A PARTY OF THE PARTY OF TH	07 700 000								

Case No. 16-11213 (CSS) Reporting Period: August 29, 2016 to October 2, 2016

in re. Constenation Enterprise	.s, LLC trus					Period: August 29, 2016 to October 2, 2016	
MOR-1 Other Disbursement Detail Constellation Enterprises	II C	Steel Forming Inc.		Jorgense Forge Corporation		Columbus Steel Casting Co	Eclinse Manufacturing Co
Constellation Enterprises, Case No. 16-11213		Steel Forming, Inc. Case No. 16-11220 Vendor	Amount	Jorgense Forge Corporation Case No. 16-11222		Columbus Steel Casting Co. Case No. 16-11215	Eclipse Manufacturing Co. Case No. 16-11219
Columbus Sale Net Proceeds	19,475,715	ACME EXTERMINATING INC ANDERSON AIR CONDITIONING	40 1,594	Other Cash Receipts		Other Disbursements	
Interest	120,955	ANDY GUMP INC ANDY MCLEOD	188 114	Scrap Metal Dell	85,765 3,295	Utilities 292,000 MRO / Material (Wind Down-Related) 150,217	
		APPLEONE EMPLOYMENT SERVICES APPLEONE EMPLOYMENT SERVICES	1,759 953	Republic Services Bad Dept-Aero Componants	47 2,815	442,217	
Debt Payments PNC Revolver	3.527.144	APPLEONE EMPLOYMENT SERVICES APPLEONE EMPLOYMENT SERVICES	977 586		91,921		
PNC DIP	3,000,000	APPLEONE EMPLOYMENT SERVICES	391	04 - P.1			
Cortland DIP Bond Holders	7,000,000 1,214,338	ARLENE ARROYO AT&T	250 197	Other Disbursements			
	14,741,482	AT&T ATMOS ENERGY	69 147	Other Disbursements			
		BIRCH COMMUNICATIONS BIRCH COMMUNICATIONS	1,619 2,321	Prepaid Expense Card Solutions	20,000		
		BOILERMAKER BLACKSMITH BOILERMAKER LODGE NO 92	18,001 1,680	Dell Financial Services LP Saladina Vincenzo	5,625 506		
		BOLT ELECTRIC BOLT ELECTRIC	1,150 1,419	Pitney Bowes-Postage	250		
		BRIAN MANZO BRIAN MANZC	157 157	Bank fees	26,409		
		BRIAN MANZO BRIAN MANZO	792 823	UPS	2,338		
		BUCK CONSULTANTS LLC BURNS INDUSTRIAL EQUIPMENT	28,541 905	Bank Fees Airgas-Nor Pac	3,420 681		
		BURNS INDUSTRIAL EQUIPMENT CINTAS CORPORATION #310	189 277	Allied Employer's Inc. Analytical Resources Inc	71 498		
		CINTAS CORPORATION #310 CINTAS CORPORATION #310	218 1.618	Aramark Uniform & Career Apparel Avery, Joe	30,477 329		
		CINTAS CORPORATION #310 CINTAS CORPORATION #310	218 277	Beacon Hill Staffing Group Braun, Victor	33,850 2,590		
		CINTAS CORPORATION #640 CINTAS CORPORATION #640	301 305	Capitol Strategies Partners, LLC Chemco Products Co	20,000 670		
		CINTAS CORPORATION #640 CITY OF ORANGE	310 401	City of Seattle City of Tukwila	73,012 4,354		
		CITY OF SAGINAW	313	Crystal Springs	3,495 1,565		
		CLEARFREIGHT INC COLUMBUS CITY TREASURER COMDOC INC	1,206 150	Cutting Specialists Inc Cuvelier, Jeff Dell Financial Services LP	1,325		
		COMPREHENSIVE WORKLIFE SOLUTIONS	353 300	Delta Electric Motors, Inc	2,276 9,595		
		CONNELL INC. CONOR CHURLIK	2,023 162	Dept of Ecology Donaldson Co, Inc	2,465 3,148		
		CONOR CHURLIK DIAGRAPH AN ITW COMPANY	204 4,942	Duke, Christopher Dyer, Miles	26 122		
		DMV DORIS DAVIS	487 480	Earle M Jorgensen Co Enhanced Systems & Services	3,561 600		
		DUENNER SUPPLY CO INC ENVIROSERVE J V	2,028 4,002	ESS Consulting Inc EverBank Commercial Finance	3,038 1,542		
		ENVIROSERVE J V ERIC COFFELT	7,687 550	Friedman & Bruya, Inc. Global Talent Inc	903 29,673		
		ERIC COFFELT ESAB WELDING & CUTTING PRODUCTS	550 642	GreatAmerica Financial Services Guerra, Lawrence	1,101 393		
		ESAB WELDING & CUTTING PRODUCTS EUGENE SMITH	1,444 125	Harper, Pam Hart Health and Safety	23 170		
		FEDEX FEDEX	40 37	Haynes, Kevin IMR KHA-Portland LLC	3,285 904		
		FLORAND CO FLORAND CO	749 812	Iron Mountain Jewell Mike	1,241 1,041		
		FLORAND CO FLORAND CO GARY CHRISTENSEN	670 125	LeMaster, Kurt Lewis, Randy	21 3,990		
		GARY GREBENZ GBS PRINTED PRODUCTS & SYSTEMS	100	Luce, Chuck Marine Vacuum Service Inc	7,497 4.750		
		GEOCORP INC GIRARD MACHINERY SALES CORP	1,043 550	McDonough & Sons Inc McPhee, Susan	1,014		
		GODFREY TRUCKING	220 200	Munn, Sarahjane	7,845 60		
		GOLDMAN WALKER & DIMARCO GUARANTEED FINISHING UNLTD	400 317	Nye, Randy Owen Equipment Co	340 657		
		GUARANTEED FINISHING UNLTD GUARANTEED FINISHING UNLTD	118 127	Pacific Industrial Supply Pacific Office Automation-LE	4,485 6,619		
		GUARDIAN HARTFORD STEAM BOILER INSPECTION	2,334 503	Pacific Office Automation-OR Parametrix Inc	1,143 529		
		HARTFORD STEAM BOILER INSPECTION HEALTH CONSERVATION INC	8,991 1,056	Performance Review Institute PES Environmental, Inc.	3,996 14,838		
		HELP SYSTEMS HURST METALLURGICAL RESEARCH LAB.	2,466 325	Puget Sound Energy Red Hawk Fire & Safety	63,045 420		
		INTERNET DATA MANAGEMENT INC ISRAEL GONZALES	50 125	Republic Services Richard Doganiero	963 37,107		
		JACQWAN LILES JANI KING / PARAMOUNT	893 711	Safety Team Inc Safety-Kleen Corp	2,880 2,005		
		JOHN PHILLIPS JORGE CASTANEDA	534 125	Saia Motor Freight Line LLC SD Myers Inc	866 2,400		
		KINGS SANITARY SERVICE KRUGLIAK WILKINS GRIFFITHS &	77 7,633	Securitas Security Service USA Service Hydraulics Inc	15,267 1,877		
		KRUGLIAK WILKINS GRIFFITHS & LEVEL 3 COMMUNICATIONS LLC	1,029	SoundEarth Strategies, Inc Stoneway Electric	8,233 1,007		
		MAHONING VALLEY MAINTENANCE MARY JO COOMBS	2,290	The CIT Group, Inc ThermoFisher Scientific	1,967		
		MAU SHERWOOD SUPPLY COMPANY MICHELLE MAGNI	1,800 966 26	Trebron Compnay, Inc. Tri-Tec Communications	4,770 564		
		MIDWEST SEALING PRODUCTS INC	4,487	Turk, Wayne U S Healthworks Medical Group	117		
		MIKE BAKER NICOLAE IACOB	173 110	United Rentals Northwest	230 1,874		
		NILES MFG & FINISHING INC NOREEN MUSSER	410 34	Valin Corporation Verizon Wireless	760 4,509		
		NORTH RICHLAND HILLS UTILITY DEPT OHIO VALLEY WASTE SERVICE	111 86	Waste Management of Seattle Xerox Financial Services, LLC	1,242 1,843		
		OHIO VALLEY WASTE SERVICE OHIO VALLEY WASTE SERVICE ONECIS INSURANCE COMPAN	579 86 1.908	YRC	260 456,556		
		ORANGE COUNTY CRATING PIERCE ALLIMINUM CC	138 583				
		PNC BANK	5,495 4,914				
		PRECISION WATERJE! PREMIER INTEGRATIO! PROGRESSIVE BUSINESS PUBLICATION PROGRESSIVE WASTE SOLUTIONS OF T:	2,520 1,508 90 582				
		PROGRESSIVE BUSINESS PUBLICATION PROGRESSIVE WASTE SOLUTIONS OF T: PROTECH THERMAL SERVICES CORF	561				
		PROTECH THERMAL SERVICES CORF PURETEC INDUSTRIAL WATEF PURETEC INDUSTRIAL WATEF					
		PURETEC INDUSTRIAL WATER REGAL TOOL & DIE INC RICOH USA INC	172 172 7,750 305				
		S.G. MORRIS CO.					
		SIMMERS CRANE DESIGN & SERVICES CO SIMON POF SINGLEPOINT INC	106 934 124				
		SINGLEPOINT INC SINGLEPOINT INC	438 1,969				
		SINGLEPOINT INC SMT MACHINES & AUTOMATION IN SPECTROCHEMICAL TESTING INC STEELWORKERS PENSION TRUS	9,675 4,314 20,214				
		SUNGARD RECOVERY SERVICES	721 2 842				
		SUNRISE SPRINGS WATER CO IN SUNRISE SPRINGS WATER CO IN SUNRISE SPRINGS WATER CO IN	61 39 59				
		SYNOPTEK MANAGED SERVICES LLC T L ASHFORD & ASSOCIATES	1,942 595				
		TARA ENERGY TED WRONA THE LAB MATERIALS TESTING	5,838 106				
		THE LAB MATERIALS TESTING TIGER INC TIME WARNER CABLE-NORTHEAS	1,541 8,875 1,483				
		UNITED STEEL WORKERS OF AMERIC/ VISION SERVICE PLAN-(OH	1,483 3,059 1,726 1,567				
		VXCHNGE VXCHNGF	1,567				
		WESTERN EXTERMINATING CO.INC WILLIAM A. FLORIG WINKLE ELECTRIC COMPANY IN	93 3,000 13,500				
		YALE CHASE MATERIALS HANDLING IN	1,970 166				
		YOUNGSTOWN FIRE & SAFETY SUPPLY CO	394 638				
		YOUNGSTOWN PROPANE IN YOUNGSTOWN PROPANE IN	957 411				
		YOUNGSTOWN WATER DEPARTMEN' YOUNGSTOWN WATER DEPARTMEN' YOUNGSTOWN-MAHONING VALLE'	158 30 1,246				
		ZACHARY DIVENCENZ(ZMAC TRANPORTATION SOLUTION:	58 555				
			263,122				

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In re: Constellation Enterprises, LLC et al.

MOR-1B Retained Professionals - Fees Paid

Case No. 16-11213 (CSS)

Reporting Period: August 29, 2016 to October 2, 2016

					Cu	rrent Month		Sin	ce Case Inception	า
Professional Firm (Payee)	Payor	Period Covered	Amount Approved	Date Paid	Paid Fees	Paid Exp.	Total Paid	Paid Fees	Paid Exp.	Total Paid
Akin Gump Strauss Hauer & Feld, LLP	Constellation Enterprises, LLC	June 2016	636,468	9/2/2016	629,149	7,319	636,468	1,681,544	13,598	1,695,142
Blank Rome	Constellation Enterprises, LLC							103,200	556	103,756
Conway MacKenzie Management Services, LLC	Constellation Enterprises, LLC	Aug-16	240,109	9/2/16, 9/15/16	230,032	10,078	240,109	681,283	32,627	713,910
EPIQ	Constellation Enterprises, LLC	Aug-16	85,632	9/9/16, 9/29/16	85,632		85,632	181,002	100,035	281,037
Imperial Capital	Constellation Enterprises, LLC	Success Fee	134,196	9/29/2016	134,196		134,196	134,196	-	134,196
Hahn & Hessen LLP	Constellation Enterprises, LLC	Aug-16	81,715	9/28/2016	77,918	3,797	81,715	362,116	10,721	372,837
Young Conaway Stargatt & Taylor LLP	Constellation Enterprises, LLC	Aug-16	21,640	9/2/2016	20,086	1,555	21,640	50,290	6,834	57,123
DLS Discover LLC	Constellation Enterprises, LLC							2,738	-	2,738
Richards, Layton & Finger	Constellation Enterprises, LLC	Jul-16	391,749	9/23/2016	371,418	20,331	391,749	825,627	53,072	878,698
Kramer, Levin, Naftalis & Frankel LLP	Constellation Enterprises, LLC							774,392	8,297	782,689
Whiteford, Taylor & Preston	Constellation Enterprises, LLC	June, July 2016	117,279	9/2/16, 9/15/16	113,752	3,527	117,279	113,752	3,527	117,279
CBIZ Inc.	Constellation Enterprises, LLC							157,335	429	157,764
Squire Patton Boggs, LLP	Constellation Enterprises, LLC	Jun-16	377,956	9/15/2016	372,770	5,187	377,956	372,770	5,187	377,956
Thomas Wood	Constellation Enterprises, LLC	Jul-16	5,250	9/2/2016	5,250		5,250	5,250	-	5,250
			2,091,995	· –	2,040,201	51,794	2,091,995	5,445,493	234,882	5,680,376

Case No. 16-11213 (CSS)

Reporting Period: May 17, 2016 to October 2, 2016

STATEMENT OF OPERATIONS

(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

		Constellation					
		Enterprises, LLC		Jorgensen Forge	Columbus Steel	Zero	Eclipse
		(Parent Only)	Steel Forming, Inc.	Corporation	Castings Co.	Manufacturing Co.	Manufacturing Co.
REVENUES	Consolidated	Case No. 16-11213	Case No. 16-11220	Case No. 16-11222	C N- 16 11215	Case No. 16-11217	C N- 16 11210
Gross Revenues	37,244,444	Case No. 10-11215	17.981.958	9,953,303	2.253.488		Case No. 10-11219
Less: Returns and Allowances	(341,482)		(224,362)	9,933,303	(113,605)	(3,515)	
Net Revenue	36,902,961		17,757,596	9,953,303	2,139,883	7,052,179	
COST OF GOODS SOLD	30,702,701		17,737,370	7,755,565	2,137,003	7,052,177	
Beginning Inventory	14,420,456		2,399,938	2,853,558	7,007,706	2,159,254	
Add: Purchases	19,094,422		8,239,363	7,436,524	.,,	3,418,535	
Add: Cost of Labor	5,270,384		1,304,455	1,398,451		2,567,479	
Add: Other Costs (attach schedule)	8,332,141		9,378,283	3,152,182	(4,349,114)	150,790	
Less: Ending Inventory	10,540,458		6,272,938	2,339,584		1,927,936	
Cost of Goods Sold	36,576,946		15,049,101	12,501,131	2,658,593	6,368,122	
Gross Profit	326,015		2,708,495	(2,547,827)	(518,709)	684,056	
OPERATING EXPENSES							
Advertising	17,224			5,807		11,417	
Auto and Truck Expense	17,901			6,546		11,355	
Bad Debts	100,727			100,727		-	
Contributions	-					-	
Employee Benefits Programs	279,939			113,953	(8,727)	142,982	31,731
Insider Compensation*					-	-	
Insurance	227,807			25,033	150,439	52,334	
Management Fees/Bonuses	-				-	-	
Office Expense	44,723	3,984		9,286	11,006	20,447	
Pension & Profit-Sharing Plans	-				-	-	
Repairs and Maintenance	103,088				22,688	80,400	
Rent and Lease Expense	416,006				11,346	404,659	
Salaries/Commissions/Fees	3,696,389		1,107,354	1,013,308	598,400	977,327	
Supplies	363,967			7,600	106,837	249,531	
Taxes - Payroll	193,345			71,301	68,463	53,581	
Taxes - Real Estate	88,973				31,417	57,556	
Taxes - Other	26,598		687	16,187	6,952	2,773	
Travel and Entertainment	196,045		91,698	61,202	-	43,145	
Utilities	763,943			71,371	465,190	227,383	
Other (attach schedule)	2,122,634		689,997	247,949	2,925,801	(1,831,991)	90,878
Total Operating Expenses Before Depreciation	8,659,308	3,984	1,889,736	1,750,270	4,389,811	502,898	122,608
Depreciation/Depletion/Amortization	1,460,237		204,821	86,487	1,079,157	89,772	
Net Profit (Loss) Before Other Income & Expenses	(9,793,530)	(3,984)	613,938	(4,384,584)	(5,987,678)	91,386	(122,608)
OTHER INCOME AND EXPENSES	555 450		(0.624)		(400)	561501	ı
Other Income (attach schedule)	555,478		(8,634)	2.255.004	(482)		271 720
Interest Expense	5,702,686		647,066	3,277,984	1,368,132	137,766	271,738
Other Expense (attach schedule)	2,054,015	(2.004)	1,340,135	713,880	(7.055.000)	(610.07.1)	(20.4.2.47)
Net Profit (Loss) Before Reorganization Items	(18,105,709)	(3,984)	(1,364,629)	(8,376,448)	(7,355,328)	(610,974)	(394,347)
REORGANIZATION ITEMS	2 202 402	2 202 402			ı	T	1
Professional Fees	2,383,482	2,383,482					
U. S. Trustee Quarterly Fees							
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	9.071.424				9.071.424	-	
Gain (Loss) from Sale of Equipment	8,071,424				8,071,424	 	
Other Reorganization Expenses (attach schedule)	10.454.000	2 202 402			9.071.424	 	
Total Reorganization Expenses	10,454,906	2,383,482			8,071,424	(52,000)	-
Income Taxes	(53,000)	(2,387,466)	(1,364,629)	(9 276 440)	(15,426,751)	(53,000)	(394,347)
Net Profit (Loss)	(28,507,615)	(2,387,466)	(1,364,629)	(8,376,448)	(13,426,/51)	(557,974)	(394,347)

^{*&}quot;Insider" is defined in 11 U.S.C. Section 101(31).

Case No. 16-11213 (CSS)
Reporting Period: May 17, 2016 to October 2, 2016

STATEMENT OF OPERATIONS - continuation sheet

Other Costs	
Purchasing Variances	(788,061)
Manufacturing Variances	424,333
Inventory Variances	142,653
Operating Supplies	390,630
Repairs & Maintenance	289,583
Utilities	237,912
Rent/Lease - Equipment	153,173
Rent/Lease - Build/Office	187,194
Outside Services	243,417
Office Expense	11,777
Communications	5,828
Professional Services	257
Real Estate Tax	72,390
Taxes Other	26,226
Insurance	146,784
Depreciation	958,058
Travel	7,540
Absorption Cost	1,429,722
Material Cost	4,001,125
Scrap sales	(218,959)
Other Operational Expenses	
Accounting/Tax Services	90,887
Consulting/Temp Services	81,508
Legal Services	89,543
Miscellaneous Bank Fees	47,246
Other	241,446
0.4	
Other Income	
Other Expenses	
Other Expenses	
Other Reorganization Expenses	
•	

Jorgensen Forge Corporation	
Case No. 16-11222	
BREAKDOWN OF "OTHER" CATEGORY	
Other Costs	
Variable Overhead - COGS VOH	2,068,11
Variable Overhead - Applied Variable OH	(3,335,57
Variable Overhead - Utilities	416,88
Variable Overhead - Tools / Supplies	425,68
Variable Overhead - Shop Order Variance / Inventory Adj	1,066,44
Fixed Overhead - Employee Ins	172,69
Fixed Overhead - Business Insurance	189,56
Fixed Overhead - Leases	108,09
Fixed Overhead - Property Taxes	132,25
Fixed Overhead - Allocated Plant Exp Fixed Overhead - Over / (Under) Applied	443,21: 17,25
Fixed Overhead - Over / (Under) Applied Fixed Overhead - Supplies	140,91
Fixed Overhead - Supplies Fixed Overhead - Labor	1,306,64
TACCI OVERICACI- Labor	1,500,04
Other Operational Expenses	
Education & Training	7,12
Staffing Fees	33,35
Accrual- other	210
Professional Fees-Accounting Fees / Other	172,510
Bank Service Charge	28,97
Recruiting Exp R&D	3,73:
Dues	2,04
Other Income	2,04.
Olici Incolic	
Other Expenses	
Other Expenses Parent Co - Lender Transaction Fees	1,105,74
Parent Co - Lender Transaction Fees	
Parent Co - Lender Transaction Fees Recurring - Environmental	97,25
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp	97,25 (172,21)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	1,105,74 97,25 (172,21) (51,80) (265,09)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,219 (51,80)
Parent Co - Lender Transaction Fees Recurring = Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	97,25 (172,21 (51,80

Columbus Steel Casting Case No. 16-11215	
BREAKDOWN OF "OTHER" CATEGORY	
Other Costs	
CONTRACT SERVICES	559,459
Sale of Assets - Inventory	(4,908,573
,	(1),000,000
Other Operational Expenses	
LATE FEES & OTHER MISC EXPENSES	18,623
CE HOLDCO ADMIN CHARGES	122,505
PNC CONSULTING & TRANSACTION FEES	29,521
PROFESSIONAL SERVICES - CONSULTING	611,722
PROFESSIONAL SERVICES - LEGAL FEES	2,143,431
Other Income	
EE PURCHASE OF CELL PHONE	(112
INTEREST INCOME	(371
Other Expenses	
Other Reorganization Expenses	
Other Reorganization Expenses	

Zero Manufacturing Cor Case No. 16-11217	р.
Case No. 10-11217	
BREAKDOWN OF "OTHER" CATEGORY	
Other Costs	
FREIGHT IN	40,557
FREIGHT OUT	61.140
OUTSIDE SERVICES	49,094
	·
Other Operational Expenses	
OUTSIDE SERVICES	57,500
OVERHEAD ABSORBED	(1,888,658)
CONSULTING FEES	3,971
HIRING EXPENSE	1,669
AUDIT EXPENSE	10,608
BAD DEBTS	(17,081)
LEGAL EXPENSE	
Other (Income)/Expense	
MISC INCOME/EXPENSE	(21,573)
Of P	
Other Expenses ALLOCATIONS-BPCP MGT FEE	586,168
ALLOCATIONS-BPCP MGT FEE	586,168
Other Reorganization Expenses	
Other Reorganization Expenses	

Case No. 16-11213 (CSS)

Reporting Period: August 29, 2016 to October 2, 2016

STATEMENT OF OPERATIONS

(Income Statement)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

		Constellation		T	Columbus Steel	77	F. P
		Enterprises, LLC (Parent Only)	Steel Forming, Inc.	Jorgensen Forge Corporation	Castings Co.	Zero Manufacturing Co	Eclipse . Manufacturing Co.
REVENUES	Consolidated	Case No. 16-11213	Case No. 16-11220	Case No. 16-11222	Case No. 16-11215	Case No. 16-11217	Case No. 16-11219
Gross Revenues	8,242,638	-	4,283,539	2,163,399	-	1,795,701	-
Less: Returns and Allowances	10,783	-	11,814	-	-	(1.031	-
Net Revenue	8,253,421	-	4,295,353	2,163,399	-	1,794,669	
COST OF GOODS SOLD							
Beginning Inventory	14,895,293	-	5,850,798	2,274,055	4,908,573	1,861,868	-
Add: Purchases	4,750,517	-	1,727,178	2,059,444	-	963,896	-
Add: Cost of Labor	1,248,910	-	259,397	353,675	-	635,838	-
Add: Other Costs (attach schedule)	(2,214,986)	-	1,628,285	1,013,770	(4,908,573)	51,532	-
Less: Ending Inventory	10,540,458	-	6,272,938	2,339,584	-	1,927,936	-
Cost of Goods Sold	8,139,277	-	3,192,720	3,361,359	-	1,585,198.04	
Gross Profit	114,144	-	1,102,633	(1,197,960)	-	209,471.44	
OPERATING EXPENSES			, , , , , , , , , , , , , , , , , , , ,	(7.2.7.2.7)			
Advertising	13,749	=	=	10,200	-	3,549	-
Auto and Truck Expense	2,210	-	-	848	-	1,362	-
Bad Debts	15,127	-	_	15,127	-	-	_
Contributions	-	-	-		-	_	_
Employee Benefits Programs	70,425	_	_	29,973	_	33,241	7,212
Insider Compensation*	70,125	_	_	27,773	_	33,211	7,212
Insurance	46,671	_	_	2,619	29,943	14,110	<u> </u>
Management Fees/Bonuses	10,071	_	_	2,017	2,7,7,13	11,110	† <u> </u>
Office Expense	13,829			9,210	123	4,497	
Pension & Profit-Sharing Plans	13,829	_	_	9,210	123	4,427	-
Repairs and Maintenance	36,159	-	-	-	-	36,159	· -
Rent and Lease Expense	90,420	-	-	-	-	90,420	· -
Salaries/Commissions/Fees	940,375	-	302,897	239,456	169,000	229,022	<u> </u>
Supplies Supplies	166,768	-	302,897	2,784	104,000	59,984	-
Taxes - Payroll	26,361	-	-	14,854	104,000	11,508	-
·		-	-	14,834	-		-
Taxes - Real Estate	12,672	-	-	-	-	12,672	-
Taxes - Other		-	21.045	- 24.550	-	- 11.102	-
Travel and Entertainment	62,996	-	21,945	26,559	-	14,492	-
Utilities	123,970	-	-	23,197	48,852	51,921	
Other (attach schedule)	856,428	-	184,959	57,827	1,075,559	(481,329)	
Total Operating Expenses Before Depreciation	2,478,160	-	509,801	432,653	1,427,476		26,624
Depreciation/Depletion/Amortization	108,791	-	46,250	43,177	-	19,364	-
Net Profit (Loss) Before Other Income & Expenses	(2,472,806)	-	546,582	(1,673,790)	(1,427,476)	108,502	(26,624)
OTHER INCOME AND EXPENSES		•	•	1	1		•
Other Income (attach schedule)	245,615	=	-	-	-	245,615	-
Interest Expense	1,027,262	-	529,728	408,962	4,569	48,804	35,199
Other Expense (attach schedule)	1,201,699	-	745,411	456,288	-	-	-
Net Profit (Loss) Before Reorganization Items	(4,947,382)	-	(728,557)	(2,539,040)	(1,432,045)	(185,917)	(61,822)
REORGANIZATION ITEMS							
Professional Fees	(12,209)	(12,209)	-	-	-	-	-
U. S. Trustee Quarterly Fees	-	-	-	=	-	-	-
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)	-	-	-	-	-	=	-
Gain (Loss) from Sale of Equipment	8,071,424	-	-	-	8,071,424	-	-
Other Reorganization Expenses (attach schedule)	-	-	-	-	-	-	-
Total Reorganization Expenses	8,059,215	(12,209)	-	-	8,071,424	-	
Income Taxes	(53,000)	-	-	-	-	(53,000)	-
Net Profit (Loss)	(12,953,597)	12,209	(728,557)	(2,539,040)	(9,503,469)	(- / - / - /	(61,822)

^{*&}quot;Insider" is defined in 11 U.S.C. Section 101(31).

Case No. 16-11213 (CSS)

Reporting Period: August 29, 2016 to October 2, 2016

STATEMENT OF OPERATIONS - continuation sheet

Steel Forming, Inc. Case No. 16-11220		Jorgensen Forge Corporation Case No. 16-11222	
BREAKDOWN OF "OTHER" CATEGOR	Y	BREAKDOWN OF "OTHER" CATEGORY	
Other Costs		Other Costs	
Purchasing Variances	(186,713)	Variable Overhead - COGS VOH	752,913
Manufacturing Variances	216,633	Variable Overhead - Applied Variable OH	(687,035)
Inventory Variances	23,929	Variable Overhead - Utilities	107,451
Operating Supplies	100,310	Variable Overhead - Tools / Supplies	72,426
Repairs & Maintenance	109,446	Variable Overhead - Shop Order Variance / Inventory Adj	206,437
Utilities	82,461	Fixed Overhead - Employee Ins	46,020
Rent/Lease - Equipment	56,631	Fixed Overhead - Business Insurance	51,628
Rent/Lease - Build/Office	56,245	Fixed Overhead - Leases	25,006
Outside Services	50,895	Fixed Overhead - Property Taxes	30,106
Office Expense	3,213	Fixed Overhead - Allocated Plant Exp	44,920
Communications	1,976	Fixed Overhead - Over / (Under) Applied	-
Real Estate Tax	-	Fixed Overhead - Supplies	54,914
Taxes Other	19,937	Fixed Overhead- Labor	308,982
Insurance	7,569		
Depreciation	42,602	Other Operational Expenses	
Travel	274,538	Education & Training	89.01
Absorption Cost	2,856	Staffing Fees	8,526.00
Material Cost	269,387	Accrual- other	0.00
Scrap sales	541,881	Professional Fees-Accounting Fees / Other	40,702.30
	(45,511)	Bank Service Charge	7,161.86
		Recruiting Exp	0.00
Other Operational Expenses		R&D	700.00
Accounting/Tax Services	25,184	Dues	648
Consulting/Temp Services	30,836	Other Income	
Legal Services	20,832		
Miscellaneous Bank Fees	18,860		
Other	89,247		
		Other Expenses Parent Co - Lender Transaction Fees Recurring - Environmental Other - CC Accrual Release Non-Recurring Exp - Relocation Exp Non-Recurring Exp - Environmental Other Reorganization Expenses	201,133 42,177 (115,621) (194,782) 523,382
Other Income			
Other Expenses Restructuring Costs	36,000		
CE HOLDCO ADMIN CHARGES	709,411		
Other Reorganization Expenses		Other Reorganization Expenses	

Case No. 16-11215	
BREAKDOWN OF "OTHER" CATEGORY	
Other Costs	
CONTRACT SERVICES	
Sale of Assets - Inventory	(4,908,57
Other Operational Expenses LATE FEES & OTHER MISC EXPENSES	
CE HOLDCO ADMIN CHARGES	1.075.55
PNC CONSULTING & TRANSACTION FEES	1,075,55
PROFESSIONAL SERVICES - CONSULTING	
PROFESSIONAL SERVICES - CONSULTING PROFESSIONAL SERVICES - LEGAL FEES	
Other Income	
EE PURCHASE OF CELL PHONE	
INTEREST INCOME	
INTEREST INCOME	
Other Expenses	
Olici Expenses	
Other Reorganization Expenses	
•	

Zero Manufacturing Corp Case No. 16-11217).
Case 110. 10-11217	
BREAKDOWN OF "OTHER" CATEGORY	
Other Costs	
FREIGHT IN	20,398
FREIGHT OUT	22,687
OUTSIDE SERVICES	8,447
Other Operational Expenses	
OUTSIDE SERVICES	12,068
OVERHEAD ABSORBED	(481,881
CONSULTING FEES	
HIRING EXPENSE	206
AUDIT EXPENSE	5,358
BAD DEBTS	(17,081
LEGAL EXPENSE	
Other (Income)/Expense	
MISC INCOME/EXPENSE	(6,236
Other Expenses	
ALLOCATIONS-BPCP MGT FEE	251,850
Other Reorganization Expenses	
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Case No. 16-11213 (CSS) As of October 2, 2016

BALANCE SHEET

ASSETS	Book Value at Month End	Constellation Enterprises, LLC (Parent Only)	Steel Forming, Inc.	Jorgensen Forge Corporation	Castings Co.	Zero Manufacturing Co.	Manufacturing Co.
CURRENT ASSETS	Consolidated	Case No. 16-11213	Case No. 16-11220	Case No. 16-11222	Case No. 16-11215	Case No. 16-11217	Case No. 16-11219
Unrestricted Cash and Equivalents	8,112,946	8,112,946		-	-		
Restricted Cash and Cash Equivalents (see continuation sheet)	-			-		-	
Accounts Receivable (Net	10,763,144		5,617,042	3,377,340		1,768,763	
Notes Receivable	-			-		-	
Inventories	21,230,071		6,655,938	12,646,197		1,927,936	
Prepaid Expenses	5,292,403	707,556	1,543,103	2,112,238		929,505	
Professional Retainers	-			-		-	
Other Current Assets (attach schedule)	1,697,684			1,216,552		236,968	244,163
TOTAL CURRENT ASSETS	47,096,247	8,820,502	13,816,083	19,352,327	-	4,863,172	244,163
PROPERTY AND EQUIPMENT							
Real Property and Improvements	13,128,697		2,223,560	10,905,137		-	
Machinery and Equipmen	115,332,851		33,388,142	73,643,535		8,301,174	
Furniture, Fixtures and Office Equipment	3,907,030		807,462	1,065,908		2,033,660	
Leasehold Improvement:	1,455,663		638,842			816,821	
Vehicles	990,402		-	976,301		14,101	
Less Accumulated Depreciation	(80,280,197)		(20,919,060)	(49,002,151)		(10,358,986)	
TOTAL PROPERTY & EQUIPMENT	54,534,446	-	16,138,946	37,588,729	-	806,771	
OTHER ASSETS							
Loans to Insiders*	-						
Other Assets (attach schedule)	60,203,807	5,461,330	34,683,941	6,199,696		12,464,894	1,393,946
TOTAL OTHER ASSETS	60,203,807	5,461,330	34,683,941	6,199,696	-	12,464,894	1,393,946
TOTAL ASSETS	161,834,500	14,281,832	64,638,970	63,140,752		18,134,837	1,638,109
LIABILITIES AND OWNER EQUITY LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition) Accounts Payable	4,254,353	2,438,076	838,632	484,152	34,114	459,379	
Taxes Payable (refer to FORM MOR-4)	121,765	2,430,070	030,032	14,924	54,114	106,842	
Wages Payable	2,367,727		1,527,155	188,607		651,965	
Notes Payable	2,367,727		1,32/,133	188,607		031,963	
Rent / Leases - Building/Equipmen	-						
Secured Debt / Adequate Protection Payment:	10,000,000	10,000,000					
Professional Fees	10,000,000	10,000,000					
	-						
Amounts Due to Insiders	-						
Other Postpetition Liabilities (attach schedule	8,853,158	707,556	2,164,095	(51,046)	5,763,949	1,831	266,772
TOTAL POSTPETITION LIABILITIES	25,597,004	13,145,632	4,529,882	636,637	5,798,064	1,220,016	266,772

LIABILITIES AND OWNER EQUITY							
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)							
Accounts Payable	4,254,353	2,438,076	838,632	484,152	34,114	459,379	
Taxes Payable (refer to FORM MOR-4)	121,765			14,924		106,842	
Wages Payable	2,367,727		1,527,155	188,607		651,965	
Notes Payable	-						
Rent / Leases - Building/Equipmen	-						
Secured Debt / Adequate Protection Payment	10,000,000	10,000,000					
Professional Fees	-						
Amounts Due to Insiders ⁸	-						
Other Postpetition Liabilities (attach schedule	8,853,158	707,556	2,164,095	(51,046)	5,763,949	1,831	266,772
TOTAL POSTPETITION LIABILITIES	25,597,004	13,145,632	4,529,882	636,637	5,798,064	1,220,016	266,772
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)							
Secured Debt	145,313,578	(27,283,309)	(22,716,026)	130,365,254	53,119,087	1,492,411	10,336,160
Priority Debt	10,444,800		9,875,144	337,111	-	232,545	
Unsecured Debt	61,507,384	1,575,283	16,637,785	24,646,339	12,518,897	2,293,854	3,835,227
TOTAL PRE-PETITION LIABILITIES	217,265,762	(25,708,026)	3,796,903	155,348,703	65,637,984	4,018,811	14,171,387
TOTAL LIABILITIES	242,862,766	(12,562,394)	8,326,785	155,985,340	71,436,048	5,238,827	14,438,159
OWNER EQUITY							
Capital Stock	83,289,702		29,509,427	53,779,897	217	141	20
Additional Paid-In Capital	37,805,717				21,696,827	14,088,412	2,020,478
Partners' Capital Account	(175,000)				(175,000)	-	
Owner's Equity Account	30,000,000	30,000,000				-	
Retained Earnings - Pre-Petitior	(197,040,817)	(768,309)	34,529,528	(138,248,038)	(77,531,341)	(596,457)	(14,426,201
Retained Earnings - Postpetitior	(28,507,615)	(2,387,466)	(1,364,629)	(8,376,448)	(15,426,751)	(557,974)	(394,347
Adjustments to Owner Equity (attach schedule) - Other Comprehensive Incom	(6,400,252)		(6,362,141)			(38,111)	
Postpetition Contributions (Distributions) (Draws) (attach schedule	-					-	
NET OWNER EQUITY	(81,028,266)	26,844,225	56,312,185	(92,844,588)	(71,436,048)	12,896,010	(12,800,050
TOTAL LIABILITIES AND OWNERS' EQUITY	161,834,500	14,281,831	64,638,970	63,140,752	(0)	18,134,837	1,638,109

^{**}Insider" is defined in 11 U.S.C. Section 101(31).

Case No. 16-11213 (CSS) Reporting Period: May 17, 2016 to October 2, 2016

BALANCE SHEET

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from postpetition obligations.

ASSETS	Book Value on Petition Date	Constellation Enterprises, LLC (Parent Only)	Steel Forming, Inc.	Jorgensen Forge Corporation	Columbus Steel Castings Co.	, and the second	Eclipse Manufacturing Co.
CURRENT ASSETS	Consolidated	Case No. 16-11213	Case No. 16-11220	Case No. 16-11222		Case No. 16-11217	Case No. 16-11219
Unrestricted Cash and Equivalents	706,715	169,759	221,525	-	239,663	75,768	
Restricted Cash and Cash Equivalents (see continuation sheet)	-			-		-	
Accounts Receivable (Net)	13,545,650		4,481,593	2,445,100	4,525,558	2,093,399	
Notes Receivable	-			-		-	
Inventories	27,881,688		6,314,971	13,179,211	6,228,251	2,159,254	
Prepaid Expenses	5,892,948		650,728	2,541,988	1,944,115	756,117	
Professional Retainers	-			-		-	
Other Current Assets (attach schedule)	1,002,372			274,568	96,598	236,968	394,238
TOTAL CURRENT ASSETS	49,029,374	169,759	11,668,817	18,440,868	13,034,186	5,321,507	394,238
PROPERTY AND EQUIPMENT							
Real Property and Improvements	18,736,483		2,194,160	10,905,137	5,637,187	-	
Machinery and Equipmen	151,956,985		33,370,076	73,468,124	36,758,612	8,360,172	
Furniture, Fixtures and Office Equipmen	5,765,050		791,491	1,065,908	1,878,261	2,029,390	
Leasehold Improvements	1,380,628		620,692			759,936	
Vehicles	999,250		8,848	976,301		14,101	
Less Accumulated Depreciation	(106,401,542)		(19,689,063)	(47,491,636)	(28,951,630)	(10,269,213)	
TOTAL PROPERTY & EQUIPMENT	72,436,853		17,296,204	38,923,834	15,322,430	894,386	
OTHER ASSETS	12,100,000		,-,-,	20,720,000	,,	37 1,000	
Loans to Insiders*	-						
Other Assets (attach schedule)	64,721,332	5,461,330	34.868.941	6,286,049	4,391,870	12,319,196	1,393,946
TOTAL OTHER ASSETS	64,721,332	5,461,330	34,868,941	6,286,049	4,391,870	12,319,196	1,393,946
TOTAL OTTENTIONED	01,721,332	3,101,330	31,000,311	0,200,019	1,571,070	12,517,170	1,575,710
TOTAL ASSETS	186,187,559	5,631,089	63,833,962	63,650,750	32,748,486	18,535,089	1,788,184
LIABILITIES AND OWNER EQUITY							
Secured Debt	160,568,772	(25,226,497)	(22,753,689)	124,142,713	72,139,277	1,968,843	10,298,124
Priority Debt	14,937,119		13,034,306	439,368	743,810	659,099	60,536
Unsecured Debt	63,202,319	1,625,894	15,876,531	23,536,809	15,874,695	2,453,162	3,835,227
TOTAL PRE-PETITION LIABILITIES	238,708,209	(23,600,603)	6,157,148	148,118,890	88,757,782	5,081,105	14,193,887
TOTAL LIABILITIES	238,708,209	(23,600,603)	6,157,148	148,118,890	88,757,782	5,081,105	14,193,887
OWNER EQUITY							
Capital Stock	83,289,702		29,509,427	53,779,897	217	141	20
Additional Paid-In Capital	37,805,717				21,696,827	14,088,412	2,020,478
Partners' Capital Account	(175,000)				(175,000)	-	
Owner's Equity Account	30,000,000	30,000,000				-	
Retained Earnings - Pre-Petition	(197,040,817)	(768,309)	34,529,528	(138,248,038)	(77,531,341)	(596,457)	(14,426,201)
Retained Earnings - Postpetition	-	, ,,,,,,				-	
Adjustments to Owner Equity (attach schedule)	(6,400,252)		(6,362,141)			(38,111)	
Postpetition Contributions (Distributions) (Draws) (attach schedule)	-		(.,,1.1.)			(: ,,:::)	
NET OWNER EQUITY	(52,520,650)	29,231,691	57,676,814	(84,468,140)	(56,009,297)	13,453,984	(12,405,703)
TOTAL LIABILITIES AND OWNERS' EQUITY	186,187,559	5,631,089	63,833,962	63,650,750	32,748,486	18,535,089	1,788,184

^{*&}quot;Insider" is defined in 11 U.S.C. Section 101(31). (0) - (0) (0) 0 -

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BALANCE SHEET - continuation sheet

ASSETS Other Current Assets	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON	Other Cu	ASSETS IFFORT ASSECS	BOOK VALUE A END OF CURRENT REPORTING MONTH	T BOOK VALUE ON PETITION DATE		ASSETS urrent Assets	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE	Other C	ASSETS unrent Assets	BOOK VALUE A END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE	ASSETS Other Current Assets	BOOK VALUE AT END OF CURRENT REPORTING MONTH	BOOK VALUE ON PETITION DATE	ASSETS Other Current Assets	BOOK VA END CURR REPOR MON
			-	Goodwill	23,662,691	23,662,691	l	Payroll Clearing Costs & profits in Excess of Billings on	_	6,597		TRAVEL ADVANCES TO EMPLOYEES		18,746	DEFERRED TAX ASSET	236,968	236,968	Escrow re. sales of business	+
				Other Intanzible Assets	11.021.250	11.206.250		Costs & profits in Excess of Billings on Incomplete Contracts	1.216.552	267.971		CLOSED AP ACCT UNCLAIMED FUNDS		(9.078)				Accrued Income Tax	
			-	CORE INSUSTRICT	11,001,000	11,200,230	1 -	incomplex contacts	T-partition Com-	201,711	-	CLOSED PR ACCT UNCLAIMED FUNDS		(2,298)				ACCIDED INCOINC THE	+
			-		_		1 -				-	DEFERRED EXPENSES - TOOLING		501,615					+
							1 -					DEFERRED EXPENSES - OTHER		159.954					+
							1 -		1.216.552	274,568		DEFERRED TAX ASSETS		(572,342)					1
Other Assets			Other A	ssets			Other /	Assets			Other A	Assets			Other Assets	12.464.894	12,319,196	Other Assets	
								Patent on Material grade - named J-38 in Europe											1
Financing Fees	5.461,330	5.461.330						only	4,300,000	4.300,000		PATTERNS		2.943.691	GOODWILL - Intangible	8.238.227	8.238.227	Deferred Income Taxes	1
							1	Periscope Proprietary Process	1,192,834	1,227,720		KNUCKLE TECHNOLOGY		1,341,179	TRADE NAME - Intangible	1,200,000	1,200,000		
							1								INVESTMENT IN SUBSIDIARY (ZERO				
								Strip Welding Proprietary Process	397,609	409,241		DEPOSITS		107,000	Cases UK Ltd)	1,100,000	1,100,000		
							1	NMS 100/140 Proprietary Process	309,263	349,088					Zero UK Receivable	1,926,667	1,780,969		
									6,199,696										
	BOOK VALUE AT ENI	BOOK VALUE ON			BOOK VALUE	BOOK VALUE ON			AT END OF	BOOK VALUE			BOOK VALUE	BOOK VALUE ON	i i	BOOK VALUE AT END OF	BOOK VALUE ON		BOOK VAL
	OF	BOOK VALUE ON			CURRENT	BOOK VALUE ON			CURRENT	ON			CURRENT	BOOK VALUE ON		CURRENT	VALUE ON		CURRE
	CURRENT				REPORTING				REPORTING	PETITION			REPORTING			REPORTING	PETITION		REPORT
LIABILITIES AND OWNER EQUITY	REPORTING MONTH	PETITION DATE	LIAI	BILITIES AND OWNER EQUITY	MONTH	PETITION DATE	ES AND O	WNER EQUITS	MONTH	DATE			MONTH	PETITION DATE	LIABILITIES AND OWNER EQUITY	MONTH	DATE	LIABILITIES AND OWNER EQUIT	I MONT
Other Postpetition Liabilities			Other Po	ostpetition Liabilities			Other F	ostpetition Liabilities			Other P	Postpetition Liabilities			Other Postpetition Liabilities			Other Postpetition Liabilities	
				Other Accrued Expenses	176,137		1	Flex Plan/Vision/Dental Accrual	886	-		ACCRUED INTEREST	1,075,41	3	CAPITAL LEASES PAYABLE	1,831		Interest Payable	
Accrued Insurance Payable	852,021			Accrued Interest	1,987,958			Vacation Accrual	(37,647)	-		Asset Sale - Property Tax Reserve	25,00					Defined Benefit Pension Plans	T
								401K Liability Accrual	57,700	-		Asset Sale - Reserved Proceeds	4,663,53	ó					T
								Property Tax Accrual	(30,106)	-									T
								Deferred Revenue	1,133,069										
								Billings-% of Completion	(430,943)	-									
								Vouchers Payable	(1,358,510)	-									
]	Other Accrued Liab	(105,082)	-									
Adjustments to Owner Equity			Adjustra	nents to Owner Equity				Interest Payable	719,588		Adjustr	nents to Owner Equity			Adjustments to Owner Equity			Adjustments to Owner Equity	
	1			1	+		Adjusti	ments to Owner Equity				1	_				1		4
	1			1	+		I					1	_				1		4
							I				<u> </u>								
							<i>l</i>	-	ļ			1				1			1
Postpetition Contributions (Distributions) (Dra	2WS)		Postpeti	tion Contributions (Distributions) (De	1WS)					$\overline{}$	Postpet	ition Contributions (Distributions) (Draws)			Postpetition Contributions (Distributions) (Draws)			Postpetition Contributions (Distribution	AS) (Draws)
		$\overline{}$	-				Postpet	ition Contributions (Distributions) (Draws)			_								+-

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STATUS OF POSTPETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero. Attach photocopies of IBS Form 6123 or payment receipt to verify payment or deposit of federal payed it axes. Attach photocopies of any xax returns field during the apporting period.

Actual passes open or any tax term																																				
																															1					
	Constellation Enterpr	ises, LLC (Consol	lidated)					Constellatio	on Enterprises, I	LLC (Parent C	Only)				Steel Form	ning, Inc.					Jorgemen F	erge Corporation	1				Columbus Steel C	Castings Co.					Zero Manufacturi	ng Co.		
	Cree No	16-11213							Case No. 16-1	11213					Case No. 1	16-11220					Cree N	o. 16-11222					Case No. 16-	-11215					Case No. 16-11	117		
	Resignator	Amount				Ending	Residentian	A				Ending	Production					Ending	Production					Ending	Resissing	A				Ending	Revisedes	A		7	v.	nding
	argaining	With the			Check No.		arguing.	Wint II				and the same of th	argining or	TETRAL AN					arganing .	William II			Check No.			Withheld or			Check No.			Withheld or		Date Check		Tr.
	Liability	Accrued	Amount Paid	Date Paid	or EFT	Tax Liability	Tax Linbility	Accrued	Paid	Paid	or EFI	Liability	Tax Liability	Accrued	Paid	Paid	Check No. or EFT	Tax Liability	Tax Liability	Accrued	Paid	Date Paid	or EFT	Tax Liability	Tax Liability	Accrued	Paid	Paid	or EFT	Tax Liability	Tax Liability	Accrued	Paid	Date Check Paid or El	FT Lis	iability
Federal																																				
Withholding	73,710	417,515	(327,960)			32,157		1						238,746	(238,746)	Various		(0)	50.596	104,172	(154.768)	9/1 & 9/15 & 9/2	9 EFT	-	_		1				23.114	74.597	65,554 9/5,	9/19 Wire		32,157
FICA-Employee	42,102	276,917	(175,388)			28,255									(165,281)			(0)	22,309	45,486	(67,795)	9/1 & 9/15 & 9/2	9 EFT	-	-					-	19,793	66,150	57,688 9/5,			28,256
FICA-Employer	42.082	276,711	(175,132)			28,256								165,281	(165,281)	Various			22.259			9/1 & 9/15 & 9/2			-						19,793	66,150	57,688 9/5,	9/19 Wire		28.256
Unemployment	52	70	98			25										Various		-			-		EFT	-	-					-	52	70	98 9/5,	9/19 Wire		25
Income		-				-												-	-																	
Other:	1,479	2,974				-													1,479			9/1 & 9/15 & 9/2	9 EFT		-											
Total Federal Taxes State and Local	159,396	974,188	(682,836)			88,692								569,308	(569,308)			(0)	96,644	197,912	(294,555)										62,752	206,968	181,028			88,693
Withholding	11,043	35,944	31,479			15,508												-													11,043	35,944	31,479 9/5,1	19 Wire		15,508
Sales	-		-															-																		
Excise		-	-			-												-						-												
Unemployment	2,112	6,438	5,909			2,641												-													2,112	6,438	5,909 9/5,1	19 Wire		2,641
Real Property		-	-			-													-											-						
Personal Property		-	-			-							<u> </u>	1							1				l	1	1	1			\perp					
Other	6,534	14,924				14,924												-	6,534	14,924		9/26/201	16 100036	14,924												
Total State and Local	19,689	57,306	30,853			33,073								-	-	-			6,534	14,924				14,924			1	1		-	13,154	26,855	26,638			18,149
Total Taxes	179,085	1,031,494	(651,983)			121,765			1					569,308	(569,308)	1		(0)	103,178	212,835	(301,090)		1	14,924		1 .		1			75,907	233,823	207,666 5/27/	3016		106,842

SUMMARY OF UNPAID POSTPETITION DEBTS

																						-		-								
				Days Past Due					Number of Day					tays Past Due					nber of Days			N	umber of Days Pa	ast Due				Nun	iber of Days Past Due			
	Current	0-30	31-60	61-90	Over 90	Total	Current	0-30	31-60	61-90 Over 90 Total	Current	0-30	31-60	61-90	Over 90	Total	Current	0-30 31-6	61-90	Over 90	Total	Current	0-30	31-60	61-90	Over 90	Total	Current	0-30 31-60	61-90	Over 90	Total
Accounts Payable	4,254,35	3	-		-	- 4,254,35	3 2,438,076	5		2,438,03	838,63	2				838,632	484,152				484,152	34,114					34,114	459,379		-		- 459,379
Wages Payable	2,367,72	7	-		-	- 2,367,72	7				1,527,15	5				1,527,155	188,607				188,607							651,965				651,965
Taxes Payable	121,76	ð	-		-	- 121,76	5				-						14,924				14,924							106,842				106,842
Rent/Leases-Building		-	-	-	-	-	-														-				1		-					1
Rent/Leaves-Equipment			-		-		-				-																					T
Secured Debt/Adequate Protection Payments			-		-		-				-																					T
Professional Fees			-		-		-				-																	-				T
Amounts Due to Insiders*		-	-	-	-	-	-														-				1		-	-				1
Other:	7,878,83	0	-		-	- 7,878,83	0				2,164,09	5				-	(51,046)				(51,046)	5,763,949	,				5,763,949	1,831				1,837
Other:			-		-		-				-					-																T
Total Postpetition Debts	14,622,67	5	-	-	-	- 14,622,67	5 2,438,076	5		2,438,03	4,529,88	2	-	-	-	2,365,787	636,637	-	-	-	- 636,637	5,798,064			- 1	-	5,798,064	1,220,016	-	-	-	- 1,220,016

Debtors have and will continue to pay postpetition debts from operating cash flow and authorized postpetition financing.

**Insider" is defined in 11 U.S.C. Section 101(31).

Case No. 16-11213 (CSS)

Reporting Period: August 29, 2016 to October 2, 2016

se No. 16-11217

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

		Consolidated
Accounts Receivable Reconciliation		Amount
Total Accounts Receivable at the beginning of the reporting perio		11,025,271
+ Amounts billed during the period		8,480,793
 Amounts collected during the period and adjustment 		(8,622,652)
Total Accounts Receivable at the end of the reporting perio		10,883,412
Accounts Receivable Aging		Amount
0 - 30 days old		7,146,071
31 - 60 days old		2,835,237
61 - 90 days old		433,780
91+ days old		483,912
Total Accounts Receivable		10,899,000
Amount considered uncollectible (Bad Debt		135,855
Accounts Receivable (Net)		10,763,145
	Other AR	(0)
DEBTOR QUESTIONNAIRE	AR per Balance Sheet	10,763,144

Steel Forming, Inc.	Jorgensen Forge Corporation
Case No. 16-11220	Case No. 16-11222
Amount	Amount
5,511,485	2,822,651
4,434,026	2,244,452
(4,285,497)	(1,612,468)
5,660,014	3,454,635
Amount	Amount
3,634,787	2,190,165
1,653,031	758,563
294,935	99,259
77,261	406,648
5,660,014	3,454,635
42,972	77,296
5,617,042	3,377,340
(0)	-
5,617,042	3,377,340

Columbus Steel Castings Co	. Zero Manufacturii
Case No. 16-11215	Case No. 16-112
Amount	Amount
742,089	1,949,045
	1,802,315
(742,089)	(1,982,597)
-	1,768,763
Amount	Amount
	1,321,119
	423,642
	39,586
	3
-	1,784,351
	15,588
-	1,768,763
-	
-	1,768,763

Must be completed each month	Yes	No
Have any assets been sold or transferred outside the normal course of business		
this reporting period? If yes, provide an explanation below.		X
2. Have any funds been disbursed from any account other than a debtor in possession		
account this reporting period? If yes, provide an explanation below.		X
3. Have all postpetition tax returns been timely filed? If no, provide an explanation		
below.	See attached.	
Are workers compensation, general liability and other necessary insurance		
coverages in effect? If no, provide an explanation below.	X	
5. Has any bank account been opened during the reporting period? If yes, provide		
documentation identifying the opened account(s). If an investment account has been opened	X	
provide the required documentation pursuant to the Delaware Local Rule 4001-3.		