

**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.

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/Supplement 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		

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

Signature of Debtor

Date

Signature of Joint Debtor

Date

Signature of Authorized Individual*

October 31, 2016

Date

William Lowry

Printed Name of Authorized Individual

Chief Financial Officer

Title of Authorized Individual

*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.

In re Constellation Enterprises, LLC, et al.

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.	16-11214
Zero Corporation	16-11216
Metal Technology Solutions, Inc.	16-11218
JFC 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.

A handwritten signature in blue ink, appearing to read "W Lowry". The signature is fluid and cursive, with the first name "W" being particularly prominent.

William Lowry
Chief Financial Officer
Constellation Enterprises, LLC

In re: Constellation Enterprises, LLC *et al.*

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

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be per the debt books, not the bank statements. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. The amounts reported in the "PROJECTED" columns should be taken from the SMALL BUSINESS INITIAL REPORT (FORM IR-1). Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CONT)]

[illegible]

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

THE FOLLOWING SECTION MUST BE COMPLETED

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 escrow accounts)	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	27,709.068

In re: Constellation Enterprises, LLC *et al.*

Case No. 16-11213 (CSS)

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Constellation Enterprises, LLC Case No. 16-11213		Steel Forming, Inc. Case No. 16-11220		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	Vendor	Amount	Other Cash Receipts		Other Disbursements			
Interest	120,955	ACME EXTERMINATING INC	40	Scrap Metal	85,765	Utilities	292,000		
		ANDERSON AIR CONDITIONING	1,594	Dell	3,295	MRO / Material (Wind Down-Related)	150,217		
		ANDY GUMP INC	188	Republic Services	47		442,217		
		APPLEONE EMPLOYMENT SERVICES	1,759	Bad Debt-Aero Components	2,815				
Debt Payments		APPLEONE EMPLOYMENT SERVICES	977		91,921				
PNC Revolver	3,527,144	APPLEONE EMPLOYMENT SERVICES	586						
PNC DIP	3,000,000	APPLEONE EMPLOYMENT SERVICES	391						
Corland DIP	7,000,000	ARLENE ARROYO	250	Other Disbursements					
Bond Holders	1,214,338	AT&T	197						
	14,741,482	AT&T	69						
		ATMOS ENERGY	147	Other Disbursements					
		BIRCH COMMUNICATIONS	1,619						
		BIRCH COMMUNICATIONS	2,321	Prepaid Expense Card Solutions	20,000				
		BOILERMAKER BLACKSMITH	18,001	Dell Financial Services LP	5,625				
		BOILERMAKER LODGE NO 92	1,680	Saladina Vincenzo	506				
		BOLT ELECTRIC	1,150	Pitney Bowes-Postage	250				
		BOLT ELECTRIC	1,419						
		BRIAN MANZO	157	Bank fees	28				
		BRIAN MANZC	157		26,409				
		BRIAN MANZO	792						
		BRIAN MANZO	823	UPS	2,338				
		BUCK CONSULTANTS LLC	28,541	Bank Fees	3,420				
		BURNS INDUSTRIAL EQUIPMENT	905	Airgas-Nor Pac	681				
		BURNS INDUSTRIAL EQUIPMENT	189	Allied Employer's Inc.	71				
		CINTAS CORPORATION #310	277	Analytical Resources Inc	498				
		CINTAS CORPORATION #310	218	Aramark Uniform & Career Apparel	30,477				
		CINTAS CORPORATION #310	1,618	Avery, Joe	329				
		CINTAS CORPORATION #310	218	Beacon Hill Staffing Group	33,850				
		CINTAS CORPORATION #310	277	Braun, Victor	2,590				
		CINTAS CORPORATION #640	301	Capitol Strategies Partners, LLC	20,000				
		CINTAS CORPORATION #640	305	Chemco Products Co	670				
		CINTAS CORPORATION #640	310	City of Seattle	73,012				
		CITY OF ORANGE	401	City of Tukwila	4,354				
		CITY OF SAGINAW	313	Crystal Springs	3,495				
		CLEARFREIGHT INC	1,206	Cutting Specialists Inc	1,565				
		COLUMBUS CITY TREASURER	150	Cuvelier, Jeff	1,325				
		COMDOC INC	353	Dell Financial Services LP	2,276				
		COMPREHENSIVE WORKLIFE SOLUTIONS	300	Delta Electric Motors, Inc	9,595				
		CONNELL INC.	2,023	Dept of Ecology	2,465				
		CONOR CHURLIK	162	Donaldson Co, Inc	3,148				
		CONOR CHURLIK	204	Duke, Christopher	26				
		DIAGRAPH AN ITW COMPANY	4,942	Dyer, Miles	122				
		DMV	487	Earle M Jorgensen Co	3,561				
		DORIS DAVIS	480	Enhanced Systems & Services	600				
		DUENNER SUPPLY CO INC	2,028	ESS Consulting Inc	3,038				
		ENVIROSERVE J V	4,002	EverBank Commercial Finance	1,542				
		ENVIROSERVE J V	7,687	Friedman & Bruya, Inc.	903				
		ERIC COFFELT	550	Global Talent Inc.	29,673				
		ERIC COFFELT	550	GreatAmerica Financial Services	1,101				
		ESAB WELDING & CUTTING PRODUCTS	642	Guerra, Lawrence	393				
		ESAB WELDING & CUTTING PRODUCTS	1,444	Harper, Pam	23				
		EUGENE SMITH	125	Hart Health and Safety	170				
		FEDEX	40	Haynes, Kevin	3,285				
		FEDEX	37	IMR KHA-Portland LLC	904				
		FLORAND CO	749	Iron Mountain	1,241				
		FLORAND CO	812	Jewell Mike	1,041				
		FLORAND CO	670	LeMaster, Kurt	21				
		GARY CHRISTENSEN	125	Lewis, Randy	3,990				
		GARY GREBENZ	100	Luce, Chuck	7,497				
		GBS PRINTED PRODUCTS & SYSTEMS	1,043	Marine Vacuum Service Inc	4,750				
		GEODORP INC	550	McDonough & Sons Inc	1,014				
		GIRARD MACHINERY SALES CORP	220	McPhee, Susan	7,845				
		GODFREY TRUCKING	200	Munn, Sarahjane	60				
		GOLDMAN WALKER & DIMARCO	400	Nye, Randy	340				
		GUARANTEED FINISHING UNLTD	317	Owen Equipment Co	657				
		GUARANTEED FINISHING UNLTD	118	Pacific Industrial Supply	4,485				
		GUARANTEED FINISHING UNLTD	127	Pacific Office Automation-LE	6,619				
		GUARDIAN	2,334	Pacific Office Automation-OR	1,143				
		HARTFORD STEAM BOILER INSPECTION	503	Parametrix Inc	529				
		HARTFORD STEAM BOILER INSPECTION	8,991	Performance Review Institute	3,996				
		HEALTH CONSERVATION INC	1,056	PES Environmental, Inc.	14,838				
		HELP SYSTEMS	2,466	Puget Sound Energy	63,045				
		HURST METALLURGICAL RESEARCH LAB.	325	Red Hawk Fire & Safety	420				
		INTERNET DATA MANAGEMENT INC	50	Republic Services	963				
		ISRAEL GONZALES	125	Richard Doganiero	37,107				
		JACQWAN LILES	893	Safety Team Inc	2,880				
		JANI KING / PARAMOUNT	711	Safety-Kleen Corp	2,005				
		JOHN PHILLIPS	534	Saia Motor Freight Line LLC	866				
		JORGE CASTANEDA	125	SD Myers Inc	2,400				
		KINGS SANITARY SERVICE	77	Securitas Security Service USA	15,267				
		KRUGLIAK WILKINS GRIFFITHS &	7,633	Service Hydraulics Inc	1,877				
		KRUGLIAK WILKINS GRIFFITHS &	1,029	SoundEarth Strategies, Inc	8,233				
		LEVEL 3 COMMUNICATIONS LLC	1,199	Stoneway Electric	1,007				
		MAHONING VALLEY MAINTENANCE	2,290	The CIT Group, Inc	1,967				
		MARY JO COOMBS	1,800	ThermoFisher Scientific	784				
		MAU SHERWOOD SUPPLY COMPANY	966	Tiebron Company, Inc.	4,770				
		MICHELLE MAGNI	26	Tri-Tec Communications	564				
		MIDWEST SEALING PRODUCTS INC	4,487	Turk, Wayne	117				
		MIKE BAKER	173	U S Healthworks Medical Group	230				
		NICOLAE JACOB	110	United Rentals Northwest	1,874				
		NILES MFG & FINISHING INC	410	Valin Corporation	760				
		NOREEN MUSSER	34	Verizon Wireless	4,509				
		NORTH RICHLAND HILLS UTILITY DEPT	111	Waste Management of Seattle	1,242				
		OHIO VALLEY WASTE SERVICE	86	Xerox Financial Services, LLC	1,843				
		OHIO VALLEY WASTE SERVICE	579	YRC	260				
		OHIO VALLEY WASTE SERVICE	86		456,556				
		ONEOS INSURANCE COMPANY	1,908						
		ORANGE COUNTY CRATINC	138						
		PERCE ALUMINUM CO	583						
		PNC BANK	5,495						
		PNC BANK	4,914						
		PRECISION WATERJET	2,520						
		PREMIER INTEGRATION	1,508						
		PROGRESSIVE BUSINESS PUBLICATION	80						
		PROGRESSIVE WASTE SOLUTIONS OF T	582						
		PROTECH THERMAL SERVICES CORP	561						
		PROTECH THERMAL SERVICES CORP	2,138						
		PURETEC INDUSTRIAL WATER	172						
		PURETEC INDUSTRIAL WATER	172						
		REGAL TOOL & DIE INC	7,750						
		RICOH USA INC	305						
		S.G. MORRIS CO	12						
		S.G. MORRIS CO	106						
		SIMMERS CRANE DESIGN & SERVICES CX	934						
		SIMON POP	124						
		SINGLEPOINT INC	438						
		SINGLEPOINT INC	1,969						
		SMT MACHINES & AUTOMATION IN	9,675						
		SPECTROCHEMICAL TESTING INC	4,314						
		STEELWORKERS PENSION TRUST	20,214						
		SUNGARD RECOVERY SERVICE	721						
		SUNGARD RECOVERY SERVICE	2,842						
		SUNRISE SPRINGS WATER CO IN	61						
		SUNRISE SPRINGS WATER CO IN	39						
		SUNRISE SPRINGS WATER CO IN	59						
		SYNOPTIK MANAGED SERVICES LLC	1,942						
		T.L. ASHFORD & ASSOCIATES	695						
		TARA ENERGY	5,838						
		TED WIRONA	106						
		THE LAB MATERIALS TESTINC	1,541						
		TIGER INC	8,875						
		TIME WARNER CABLE-NORTHEAST	1,463						
		UNITED STEEL WORKERS OF AMERICA	3,059						
		VISION SERVICE PLAN-OH	1,726						
		VXCHANGE	1,567						
		VXCHANGE	1,567						
		WESTERN EXTERMINATING CO,INC	93						
		WILLIAM A. FLORIG	3,000						
		WINKLE ELECTRIC COMPANY INC	13,500						
		WIREFORMERS INC	1,970						
		YALE CHASE MATERIALS HANDLING IN	166						
		YOUNGSTOWN FIRE & SAFETY SUPPLY CO	384						
		YOUNGSTOWN PROPANE INC	638						
		YOUNGSTOWN PROPANE INC	957						
		YOUNGSTOWN PROPANE INC	411						
		YOUNGSTOWN WATER DEPARTMENT	158						
		YOUNGSTOWN WATER DEPARTMENT	30						
		YOUNGSTOWN-MAHONING VALLE	1,246						
		ZACHARY DIVINCENZI	58						
		ZMAC TRANSPORTATION SOLUTION	555						

In re: Constellation Enterprises, LLC *et al.*

Case No. 16-11213 (CSS)

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

MOR-1B Retained Professionals - Fees Paid

Professional Firm (Payee)	Payor	Period Covered	Amount Approved	Date Paid	Current Month			Since Case Inception		
					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
			<u>2,091,995</u>		<u>2,040,201</u>	<u>51,794</u>	<u>2,091,995</u>	<u>5,445,493</u>	<u>234,882</u>	<u>5,680,376</u>

In re: Constellation Enterprises, LLC *et al.*

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 (Parent Only)		Steel Forming, Inc.	Jorgensen Forge Corporation	Columbus Steel Castings Co.	Zero Manufacturing Co.	Eclipse Manufacturing Co.
	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
REVENUES							
Gross Revenues	37,244,444		17,981,958	9,953,303	2,253,488	7,055,694	
Less: Returns and Allowances	(341,482)		(224,362)		(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							
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							
Other Income (attach schedule)	555,478		(8,634)		(482)	564,594	
Interest Expense	5,702,686		647,066	3,277,984	1,368,132	137,766	271,738
Other Expense (attach schedule)	2,054,015		1,340,135	713,880		-	
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							
Professional Fees	2,383,482	2,383,482					
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	10,454,906	2,383,482	-	-	8,071,424	-	-
Income Taxes	(53,000)					(53,000)	
Net Profit (Loss)	(28,507,615)	(2,387,466)	(1,364,629)	(8,376,448)	(15,426,751)	(557,974)	(394,347)

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

In re: Constellation Enterprises, LLC*et al.*

STATEMENT OF OPERATIONS - continuation sheet

BREAKDOWN OF "OTHER" CATEGORY		
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
Other Income		
Other Expenses		
Other Reorganization Expenses		

[illegible][illegible][illegible]

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

In re: Constellation Enterprises, LLC *et al.*

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 Enterprises, LLC (Parent Only)		Steel Forming, Inc.	Jorgensen Forge Corporation	Columbus Steel Castings Co.	Zero Manufacturing Co.	Eclipse Manufacturing Co.
	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
REVENUES							
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							
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*	-	-	-	-	-	-	-
Insurance	46,671	-	-	2,619	29,943	14,110	-
Management Fees/Bonuses	-	-	-	-	-	-	-
Office Expense	13,829	-	-	9,210	123	4,497	-
Pension & Profit-Sharing Plans	-	-	-	-	-	-	-
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	-
Supplies	166,768	-	-	2,784	104,000	59,984	-
Taxes - Payroll	26,361	-	-	14,854	-	11,508	-
Taxes - Real Estate	12,672	-	-	-	-	12,672	-
Taxes - Other	-	-	-	-	-	-	-
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)	19,412
Total Operating Expenses Before Depreciation	2,478,160	-	509,801	432,653	1,427,476	81,605	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							
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)	(132,917)	(61,822)

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

In re: Constellation Enterprises, LLC *et al.*

Case No. 16-11213 (CSS)

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

STATEMENT OF OPERATIONS - continuation sheet[illegible][illegible][illegible][illegible]

In re: Constellation Enterprises, LLC et al.

Case No. 16-11213 (CSS)
As of 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 at Month End	Constellation Enterprises, LLC (Parent Only)	Steel Forming, Inc.	Jorgensen Forge Corporation	Columbus Steel Castings Co.	Zero Manufacturing Co.	Eclipse Manufacturing Co.
	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
CURRENT ASSETS							
Unrestricted Cash and Equivalent:	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 Equipment	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			14,924		106,842	
Wages Payable	2,367,727		1,527,155	188,607		651,965	
Notes Payable	-						
Rent / Leases - Building/Equipment	-						
Secured Debt / Adequate Protection Payment	10,000,000	10,000,000					
Professional Fees	-						
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 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-Petitor	(197,040,817)	(768,309)	34,529,528	(138,248,038)	(77,531,341)	(596,457)	(14,426,201)
Retained Earnings - Postpetition	(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 Income	(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).

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In re: Constellation Enterprises, LLC *et al.*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.	Zero Manufacturing Co.	Eclipse 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	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 Equipment	151,956,985	-	33,370,076	73,468,124	36,758,612	8,360,172	-
Furniture, Fixtures and Office Equipment	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	-	-	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							
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 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)	-	-	-	-	-	-	-
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

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

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In re: Constellation Enterprises, LLC *et al.*

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

BALANCE SHEET - continuation sheet

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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

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 IRS Form 972 or payment receipts to verify payment or deposit of federal payroll taxes.
Attach photocopies of any tax returns filed during the reporting period.

Constellation Enterprises, LLC (Constellation)							Constellation Enterprises, LLC (Parent Only)							Steel Forming, Inc.							Jurgensen Energy Corporation							Columbus Steel Castings Co.							Zoro Manufacturing Co.								
Case No. 16-11213							Case No. 16-11213							Case No. 16-11213							Case No. 16-11213							Case No. 16-11213							Case No. 16-11213								
Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability		Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability		Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability		Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability		Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability		Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability			
Federal:																																											
Withholding	33,330	413,533	(337,900)		32,133			238,736	(238,736)	Various		(0)		50,508	804,132	(550,368)	9/1 & 9/13 & 9/27	EFT																									
P.A. Employee	42,352	(78,027)	117,500		28,253			185,281	(185,281)	Various		(0)		22,509	40,500	(40,500)	9/1 & 9/13 & 9/27	EFT																									
P.A. Employer	40,053	(78,711)	(178,133)		28,253																																						
Unemployment	33	0	0		33																																						
Income																																											
Other	1,679	2,904	(4,454)											4,479	2,074	(6,454)	9/1 & 9/13 & 9/27	EFT																									
Total Federal Taxes	(36,565)	974,188	(862,530)		80,693			565,338	(565,338)			(0)		96,044	(277,612)	(280,350)																											
State and Local:																																											
Payroll	(17,285)	35,941	(1,470)		15,268																																						
Sales	-	-	-		-																																						
Income	-	-	-		-																																						
Unemployment	2,312	6,430	5,900		2,647																																						
Real Property	-	-	-		-																																						
Personal Property	6,244	14,024	(6,735)		14,024									6,244	14,024	(6,735)	9/26/2016	100016		14,024																							
Other	-	-	-		-									6,244	14,024	(6,735)																											
Total State and Local	49,689	37,409	(9,867)		13,074									6,244	14,024	(6,735)																											
Total Taxes	979,284	1,011,478	(972,397)		111,767			565,338	(565,338)			(0)		102,288	(273,587)	(287,085)																											

SUMMARY OF UNPAID POSTPETITION DEBTS

Attach spreadsheet of accounts payable.

Number of Days Past Due										Number of Days Past Due										Number of Days Past Due										Number 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	31-60	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				
Accounts Payable	4,284,551	-	-	-	-	4,284,551	4,284,551	-	-	-	-	4,284,551	4,284,551	-	-	-	-	4,284,551	4,284,551	-	-	-	-	4,284,551	4,284,551	-	-	-	-	4,284,551	4,284,551	-	-	-	-	4,284,551			
Notes Payable	1,547,722	-	-	-	-	1,547,722	1,547,722	-	-	-	-	1,547,722	1,547,722	-	-	-	-	1,547,722	1,547,722	-	-	-	-	1,547,722	1,547,722	-	-	-	-	1,547,722	1,547,722	-	-	-	-	1,547,722			
Leases Payable	121,768	-	-	-	-	121,768	121,768	-	-	-	-	121,768	121,768	-	-	-	-	121,768	121,768	-	-	-	-	121,768	121,768	-	-	-	-	121,768	121,768	-	-	-	-	121,768			
Bank Loans Payable	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Secured Debt/Accounts Payable Paydown	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Professional Fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-				
Amount Due to Debtors*	1,476,283	-	-	-	-	1,476,283	1,476,283	-	-	-	-	1,476,283	1,476,283	-	-	-	-	1,476,283	1,476,283	-	-	-	-	1,476,283	1,476,283	-	-	-	-	1,476,283	1,476,283	-	-	-	-	1,476,283			
Other	7,479,430	-	-	-	-	7,479,430	7,479,430	-	-	-	-	7,479,430	7,479,430	-	-	-	-	7,479,430	7,479,430	-	-	-	-	7,479,430	7,479,430	-	-	-	-	7,479,430	7,479,430	-	-	-	-	7,479,430			
Total Postpetition Debts	16,027,674	-	-	-	-	16,027,674	16,027,674	-	-	-	-	16,027,674	16,027,674	-	-	-	-	16,027,674	16,027,674	-	-	-	-	16,027,674	16,027,674	-	-	-	-	16,027,674	16,027,674	-	-	-	-	16,027,674			

Explain how and when the Debtor intends to pay any past due postpetition debts.

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).

In re: Constellation Enterprises, LLC *et al.*

Case No. 16-11213 (CSS)

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

ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

		Consolidated	Steel Forming, Inc. Case No. 16-11220	Jorgensen Forge Corporation Case No. 16-11222	Columbus Steel Castings Co. Case No. 16-11215	Zero Manufacturing Co. Case No. 16-11217
Accounts Receivable Reconciliation		Amount	Amount	Amount	Amount	Amount
Total Accounts Receivable at the beginning of the reporting period		11,025,271	5,511,485	2,822,651	742,089	1,949,045
+ Amounts billed during the period		8,480,793	4,434,026	2,244,452		1,802,315
- Amounts collected during the period and adjustment		(8,622,652)	(4,285,497)	(1,612,468)	(742,089)	(1,982,597)
Total Accounts Receivable at the end of the reporting period		10,883,412	5,660,014	3,454,635	-	1,768,763
Accounts Receivable Aging		Amount	Amount	Amount	Amount	Amount
0 - 30 days old		7,146,071	3,634,787	2,190,165		1,321,119
31 - 60 days old		2,835,237	1,653,031	758,563		423,642
61 - 90 days old		433,780	294,935	99,259		39,586
91+ days old		483,912	77,261	406,648		3
Total Accounts Receivable		10,899,000	5,660,014	3,454,635	-	1,784,351
Amount considered uncollectible (Bad Debt)		135,855	42,972	77,296		15,588
Accounts Receivable (Net)		10,763,145	5,617,042	3,377,340	-	1,768,763
DEBTOR QUESTIONNAIRE		Other AR	(0)	(0)	-	-
		AR per Balance Sheet	10,763,144	5,617,042	-	1,768,763

Must be completed each month	Yes	No
1. 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.	
4. 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 provide the required documentation pursuant to the Delaware Local Rule 4001-3.	X	