

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re ATopTech, Inc.

Case No. 17-10111-MFW

Reporting Period: Aug 1 - 31, 2017

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				
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				
Copies of tax returns filed during reporting period				
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*

Date

Claudia Chen

Printed Name of Authorized Individual

Responsible Person

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: ATopTech, Inc.

Notes to Monthly Operating Report

17-10111-MFW

This Monthly Operating Report ("MOR") has been provided solely for the purpose of complying with the monthly reporting requirements applicable in the bankruptcy case of ATopTech, Inc. (the "Debtor"). The financial information contained herein is unaudited, limited in scope and not prepared in accordance with accounting principles generally accepted in the United States of America ("U.S. GAAP").

The unaudited consolidated financial statements have been derived from the Debtor's books and records. The information in this MOR does not include all adjustments that would typically be made to be in accordance with U.S. GAAP, nor has it been subjected to the same level of accounting review and testing that the Debtor may typically apply in preparing its financial statements.

The results of operations contained herein are not necessarily indicative of results which may be expected from any other period or for the full year and may not necessarily reflect the consolidated results of operations, financial position and schedule of receipts and disbursements of the Debtor in the future.

MOR-1
Schedule of Cash Receipts and Disbursements
For the Period August 1-31, 2017

	BANK ACCOUNTS						
	SVB -						
	Wells Fargo - Checking #139	Wells Fargo - Savings #282	Concentration #465	SVB - Payable #484	SVB - Receivable #101	SVB - Utility #744	Total
Beginning Cash	39,377.30	1,435,772.82	34,986,892.95	-	-	10,694.42	36,472,737.49
RECEIPTS:							
MellanoX Transmission Receipts	-	-	258,712.00	-	-	-	258,712.00
RETAINER REFUND	-	-	5,000.00	-	-	-	5,000.00
TRANSFER	(39,407.30)	(1,435,812.95)	1,475,220.25			-	-
OTHERS	30.00	40.13	401.51	-	-	-	471.64
TOTAL RECEIPTS	(39,377.30)	(1,435,772.82)	1,739,333.76	-	-	-	264,183.64
DISBURSEMENTS:							
NET PAYROLL			27,062.75				27,062.75
PAYROLL TAXES			2,146.44				2,146.44
SALES, USE, & OTHER TAXES			31,268.38				31,268.38
INVENTORY PURCHASE			-				-
SECURED/RENTAL/LEASES			-				-
INSURANCE (D&O COVERAGE)			8,865.00				8,865.00
ADMINISTRATIVE			3,194.32				3,194.32
SELLING			-				-
OTHER			1,909.39				1,909.39
DAPHNE WANG			-				-
VAN PELT, YI & JAMES			-				-
DELOITTE & TOUCHE			-				-
GRANT THORTON			42,783.75				42,783.75
WILSON SONSINI GOODRICH & ROSATI			59,909.15				59,909.15
DORSEY WHITNEY LLP			225,925.74				225,925.74
EPIQ SYSTEMS, INC.			4,763.91				4,763.91
INTERCOMPANY TRANSFERS			78,000.00				78,000.00
TRANSITION COST			117,786.00				117,786.00
U.S. TRUSTEE QUARTERLY FEES			-				-
COURT COSTS			-				-
TOTAL DISBURSEMENTS	-	-	603,614.83	-	-	-	603,614.83
NET CASH FLOW	(39,377.30)	(1,435,772.82)	1,135,718.93	-	-	-	(339,431.19)
(RECEIPTS LESS DISBURSEMENTS)							
CASH-END OF MONTH	-	-	36,122,611.88	-	-	10,694.42	36,133,306.30

U.S. Disbursements, SVB, August 1-31

Transaction Date	Check No.	Payable to	Description	Amount
8/1/2017	11079	ADP Total Source	Employee Salaries, 8/4/17	\$ 7,009.04
8/1/2017	Wire Ref #201721302299	Atoptech Taiwan	Aug'17 Costplus Service Fees	\$ 50,000.00
8/2/2017	ACH #416169148	ADP Total Source	Payroll Fees	\$ 243.82
8/4/2017	Wire Ref #201721611988	Atoptech Korea	Aug'17 Costplus Service Fees	\$ 28,000.00
8/7/2017	11092	ADP Total Source	Payroll Fees	\$ 97.75
8/7/2017	11096	WiLine Networks	Internet Services	\$ 2,852.75
8/7/2017	11094	Affinity Insurance Services	D&O Insurance	\$ 8,865.00
8/8/2017	11093	Intralinks, Inc.	Dataroom hosting	\$ 1,030.62
8/14/2017	11095	Stock & Option Solutions, Inc.	Outside Services	\$ 530.77
8/15/2017	11099	Grant Thorton, LLP	Professional Fees	\$ 42,783.75
8/16/2017	Wire Ref #201722807815	ADP Total Source	Employee Salaries, 8/18/17	\$ 7,475.78
8/17/2017	Wire Ref #201722908480	Avatar Integrated Systems, Inc.	Transition Cost	\$ 117,786.00
8/17/2017	11098	Delaware Secretary of State	2nd estimated tax 2017	\$ 2,800.00
8/23/2017	EFT #902/28172174	Texas Franchise Tax	2016 Tax Return	\$ 28,468.38
8/23/2017	11101	Cynthia Lee	Outside Services	\$ 348.00
8/24/2017	Wire Ref #201723601538	ADP Total Source	Employee Salaries, 8/31/17	\$ 14,724.37
8/24/2017	11100	EPIQ Systems, Inc.	Claims Agent	\$ 4,763.91
8/31/2014	Wire Ref #201724317162	Wilson Sonsini Goodrich & Rosati	Professional Fees	\$ 59,909.15
8/31/2017	Wire Ref #201724317162	Dorsey Whitney LLP	Professional Fees	\$ 225,925.74
Total				\$ 603,614.83

MOR-1
Schedule of Cash Receipts and Disbursements
For the Period August 1-31, 2017

	30.1391	Exchange Rate	BANK ACCOUNTS (USD)			
	Taiwan Cooperative Bank #486	Taiwan Cooperative Bank #792	E. Sun Commercial Bank #888	E. Sun Commercial Bank #099	E. Sun Commercial Bank #086	Total
Beginning Cash	237.85	1,985.64	120,906.94	3,379.62	53,863.13	180,373.18
RECEIPTS	-	-	-	-	-	-
TRANSFER	-	-	50,291.81	-	(44.99)	50,246.82
FOREIGN CURRENCY EXCHANGE	0.62	5.13	247.24	8.74	-	261.73 *
INTEREST INCOME	-	-	-	-	-	-
TOTAL RECEIPTS	0.62	5.13	50,539.05	8.74	(44.99)	50,508.55
DISBURSEMENTS:						
NET PAYROLL	-	-	94,815.87	-	-	94,815.87
PAYROLL TAXES	-	-	13,113.53	-	-	13,113.53 **
RETENTION BONUS	-	-	-	-	-	-
RETENTION BONUS TAXES	-	-	-	-	-	-
SALES, USE, & OTHER TAXES	-	-	-	-	-	-
INVENTORY PURCHASE	-	-	-	-	-	-
SECURED/RENTAL/LEASES	-	-	-	-	-	-
Employee Pension Plan	-	-	16,633.84	-	-	16,633.84
ADMINISTRATIVE	238.39	-	364.41	-	-	602.80
SELLING	-	-	-	-	-	-
OTHER	-	-	-	-	-	-
DELOITTE & TOUCHE	-	-	4,677.98	-	-	4,677.98
OWNER DRAW*	-	-	-	-	-	-
TRANSFERS (TO DIP ACCTS)	-	-	-	-	-	-
	-	-	-	-	-	-
PROFESSIONAL FEES	-	-	-	-	-	-
U.S. TRUSTEE QUARTERLY FEES	-	-	-	-	-	-
COURT COSTS	-	-	-	-	-	-
TOTAL DISBURSEMENTS	238.39	-	129,605.63	-	-	129,844.02
NET CASH FLOW	(237.77)	5.13	(79,066.57)	8.74	(44.99)	(79,335.47)
(RECEIPTS LESS DISBURSEMENTS)						
CASH-END OF MONTH	0.07	1,990.77	41,840.37	3,388.36	53,818.14	101,037.71

* Foreign Currency Gain/(Loss) due to exchange rate fluctuation

**30.2891 exchange rate as of August 14, 2017

E. Sun, Taiwan Disbursements, Aug. 1-31

Vendor	Payment Date	Amount USD	Amount NTD	Description
Employee Payroll	8/1/2017	\$93,022.52	\$2,803,615.00	Salaries
Taiwan Power Company	8/7/2017	\$352.27	\$10,617.00	Utilities
Employee Payroll	8/7/2017	\$1,793.35	\$54,050.00	Salaries
National Tax Administration of Northern Taiwan Province, Ministry of Finance	8/14/2017	\$13,113.53	\$397,197.00	Payroll Tax
Bureau of Labor Insurance, Ministry of Labor	8/14/2017	\$15,584.08	\$469,690.00	Labor Pensions
Deloitte & Touche	8/16/2017	\$4,677.98	\$140,990.00	Ordinary Course Professionals Telephone
Chung Hua Telecom (internet and phone)	8/28/2017	\$12.14	\$366.00	
Bureau of Labor Insurance, Ministry of Labor	8/28/2017	\$1,049.77	\$31,639.00	Health expense
		<hr/> \$129,670.89	<hr/> \$3,908,164.00	

TW Cooperative, Taiwan Disbursements, Aug. 1-31

Vendor	Payment Date	Amount USD	Amount NTD	Description
Chung Hua Telecom	8/25/2017	\$65.76	\$1,982.00	Telephone
Chung Hua Telecom	8/25/2017	\$48.38	\$1,458.00	Telephone
Chung Hua Telecom	8/25/2017	\$66.52	\$2,005.00	Telephone
Chung Hua Telecom	8/25/2017	\$57.73	\$1,740.00	Telephone
	Total	<hr/> \$238.39	<hr/> \$7,185.00	

MOR-1a
Bank Reconciliations
For the Period Ended August 31, 2017

Description	Bank	Account#	Balance per Trial		Difference
			Balance	Balance per Statement	
Checking	Wells Fargo Bank	xxxx139	-	-	-
Savings	Wells Fargo Bank	xxxx282	-	-	-
Concentration	Silicon Valley Bank	xxxx465	36,102,790.47	36,122,611.88	(19,821.41) *
Utility	Silicon Valley Bank	xxxx744	10,694.42	10,694.42	-
Receivable	Silicon Valley Bank	xxxx101	-	-	-
Payable	Silicon Valley Bank	xxxx484	-	-	-
Total			36,113,484.89	36,133,306.30	(19,821.41)

*** Outstanding Checks**

Check #	Dated	Vendor Name	Amount	Description
11102	8/29/17	ADP Total Source	97.75	Payroll Fees
11103	8/29/17	Santa Clara County Tax Collector	11,105.12	Property Taxes
11104	8/29/17	City of Santa Clara	7,165.06	Utilities
ACH 416169148 5333136	8/31/17	ADP Total Source	1,453.48	Payroll Taxes
Total Outstanding Checks, 8/31/17			19,821.41	

Analyzed Business CheckingAccount number: **139** ■ August 1, 2017 - August 31, 2017 ■ Page 1 of 2**WELLS
FARGO**

ATOPTECH INC
2111 TASMAN DR
SANTA CLARA CA 95054-1027

Questions?

Available by phone 24 hours a day, 7 days a week:

1-800-CALL-WELLS (1-800-225-5935)Online: wellsfargo.com

Write: Wells Fargo Bank, N.A. (114)

P.O. Box 6995

Portland, OR 97228-6995

**IMPORTANT ACCOUNT INFORMATION**

For business banking customers who receive a paper statement for an analyzed checking account, the standard monthly fee per statement is \$5.00 per account.

For wholesale banking customers, the paper statement fee may vary. Please refer to the annual pricing terms applicable to your account.

Account summary**Analyzed Business Checking**

<i>Account number</i>	<i>Beginning balance</i>	<i>Total credits</i>	<i>Total debits</i>	<i>Closing balance</i>
139	\$39,377.30	\$30.00	-\$39,407.30	\$0.00

Credits**Electronic deposits/bank credits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	08/17	30.00	Reversal of Wire Transfer Charges
		\$30.00	Total electronic deposits/bank credits
		\$30.00	Total credits

Debits**Electronic debits/bank debits**

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	08/11	56.13	Client Analysis Svc Chrg 170810 Svc Chge
	08/17	0.00	Outstanding Items Close, Non-Int W/O Fee

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Electronic debits/bank debits (continued)

<i>Effective date</i>	<i>Posted date</i>	<i>Amount</i>	<i>Transaction detail</i>
	08/17	30.00	Wire Trans Svc Charge - Sequence: 170817065886 Srf# 0002766228749908 Trn#170817065886 Rfb#
	08/17	39,321.17	WT Fed#07073 Silicon Valley Ban /Ftr/Bnf=Atoptech Inc. Srf# 0002766228749908 Trn#170817065886 Rfb#
		\$39,407.30	Total electronic debits/bank debits
		\$39,407.30	Total debits

Daily ledger balance summary

<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>	<i>Date</i>	<i>Balance</i>
07/31	39,377.30	08/11	39,321.17	08/17	0.00
Average daily ledger balance		\$20,312.90			

NOTICE: Wells Fargo Bank, N.A. may furnish information about accounts belonging to individuals, including sole proprietorships, to consumer reporting agencies. If this applies to you, you have the right to dispute the accuracy of information that we have reported by writing to us at: Overdraft Collections and Recovery PO Box 5058 Portland, OR. 97208-5058. You must describe the specific information that is inaccurate or in dispute and the basis for any dispute with supporting documentation. In the case of information that relates to an identity theft, you will need to provide us with an identity theft report.

Business High Yield Savings

Account number: **282** ■ August 1, 2017 - August 31, 2017 ■ Page 1 of 3


ATOPTECH INC
2111 TASMAN DR
SANTA CLARA CA 95054-1027

Questions?

Available by phone 24 hours a day, 7 days a week:

Telecommunications Relay Services calls accepted

1-800-CALL-WELLS (1-800-225-5935)

TTY: 1-800-877-4833

En español: 1-877-337-7454

Online: wellsfargo.com/biz

Write: Wells Fargo Bank, N.A. (114)

P.O. Box 6995

Portland, OR 97228-6995

Your Business and Wells Fargo

Cash flow is a key indicator of the financial health of your business. Find tips and strategies for effective cash flow management at wellsfargoworks.com.

Other Wells Fargo Benefits

Apply for a Commercial Equity Line of Credit and enjoy a low rate of Prime + 0% on your balance through December 31, 2018

Whether you are planning to make property improvements, expand your business, or purchase either property or large equipment, we want to help you with your financing. Small business owners and real estate investors can get up to \$500,000 in commercial real estate financing that starts as a 5-year, Prime-based revolving equity line after which the balance converts to an adjustable 15-year amortized loan for a total term of 20 years.

Key benefits of our real estate secured financing:

- No application fee, and no appraisal fee
- Low 1% origination fee due at closing

To learn more, or apply for this great offer, please call: 1-866-416-4320, Monday - Friday, 8:00 a.m. to 5:00 p.m. Pacific Time.

Note: All financing is subject to credit approval. Some restrictions may apply.

Activity summary

Beginning balance on 8/1	\$1,435,772.82
Deposits/Credits	70.13
Withdrawals/Debits	- 1,435,842.95
Closing balance on 8/22	\$0.00
 Average ledger balance this period	 \$1,435,699.66

Account number: **282**

ATOPTECH INC

California account terms and conditions apply

For Direct Deposit use

Routing Number (RTN): 121042882

For Wire Transfers use

Routing Number (RTN): 121000248

Account number: 282 ■ August 1, 2017 - August 31, 2017 ■ Page 2 of 3

**WELLS
FARGO****Interest summary**

Interest paid this statement	\$40.13
Average collected balance	\$1,162,292.28
Annual percentage yield earned	0.06%
Interest earned this statement period	\$40.12
Interest paid this year	\$553.31

Transaction history

<i>Date</i>	<i>Description</i>	<i>Deposits/ Credits</i>	<i>Withdrawals/ Debits</i>	<i>Ending daily balance</i>
8/18	Wire Trans Svc Charge - Sequence: 170818110356 Srf# 0002766230448928 Trn#170818110356 Rfb#		30.00	
8/18	Reversal of Wire Transfer Charges	30.00		
8/18	* WT Fed#02037 Silicon Valley Ban /Ftr/Bnf=Atoptech Inc. Srf# 0002766230448928 Trn#170818110356 Rfb#		1,435,812.95	-40.13
8/22	Interest Payment	40.13		0.00
Ending balance on 8/31				0.00
Totals		\$70.13	\$1,435,842.95	

The Ending Daily Balance does not reflect any pending withdrawals or holds on deposited funds that may have been outstanding on your account when your transactions posted. If you had insufficient available funds when a transaction posted, fees may have been assessed.

* Indicates transaction counts toward the Regulation D and Wells Fargo savings withdrawal and transfer limit. Except outgoing wire transfers, there is no limit on the number of withdrawals or transfers made in person at an ATM or Wells Fargo location or on any types of deposits. For more information, please refer to your Account Agreement.

**IMPORTANT ACCOUNT INFORMATION**

Beginning in August 2017, we are enhancing the description of certain non-consumer ACH debit entries to include "Business to Business ACH". This entry description may appear on your statements and online banking transaction histories. The terms governing these entries remain the same and are found in the Business Account Agreement section titled "Funds transfer service" under the subsection "ACH transactions". Under ACH rules, a Business to Business ACH debit entry has a return time frame of one business day from the date the entry posted to your account. In order for the Bank to meet this deadline, you are required to notify us to return any Business to Business ACH debit entry as unauthorized by the cutoff time which is currently 3:00 PM Central Time. If you do not notify us within one business day from the date the unauthorized entry is posted to your account, we will not be able to return it without the cooperation and agreement of the originating bank and the originator of the debit entry. Any other effort to recover the funds must occur solely between you and the originator of the entry.



You must describe the specific information that is inaccurate or in dispute and the basis for any dispute with supporting documentation. In the case of information that relates to an identity theft, you will need to provide us with an identity theft report.

Silicon Valley Bank

3003 Tasman Drive
Santa Clara, CA 95054

August 2017

Reporting Activity 08/01 - 08/31

Page 1 of 4

ADDRESS SERVICE REQUESTED

>019641 7885704 0001 092196 10Z

ATOPTECH, INC.
DEBTOR IN POSSESSION
CONCENTRATION ACCOUNT
2111 TASMAN DRIVE
SANTA CLARA CA 95054

Managing Your Accounts

	Phone:	(408) 654-4636
	Toll-Free:	(800) 774-7390
	Email:	clientservice@svb.com
	Online:	www.svb.com

As a reminder, if you do not have sufficient funds in your account at the time a check, debit card transaction, or other charge is posted to your account we may charge you an overdraft fee. Please refer to the Deposit Agreement and Disclosure Statement for details.

Summary of Accounts

Account Type	Account Number	Ending Balance
Analysis Checking	465	\$36,122,611.88
Total Balance		\$36,122,611.88

Analysis Checking - 465**Account Summary**

Date	Description	
08/01/2017	Beginning Balance	\$34,986,892.95
08/31/2017	Ending Balance	\$36,122,611.88
	Total debits this period	\$603,371.01
	Total credits this period	\$1,739,089.94
	Service Charge	\$0.00

Account Activity

Transaction Date	Description		Debits	Credits	Balance
08/01/2017	Beginning Balance				\$34,986,892.95
08/01/2017	TRANSFER TO DDA	484	-\$57,009.04		\$34,929,883.91
08/02/2017	SWEEP FROM	101		\$258,712.00	\$35,188,595.91
08/02/2017	SWEEP FROM	484		\$243.82	\$35,188,839.73
08/04/2017	TRANSFER TO DDA	484	-\$28,000.00		\$35,160,839.73
08/07/2017	TRANSFER TO DDA	484	-\$11,815.50		\$35,149,024.23
08/08/2017	TRANSFER TO DDA	484	-\$1,030.62		\$35,147,993.61
08/14/2017	TRANSFER TO DDA	484	-\$530.77		\$35,147,462.84
08/15/2017	TRANSFER TO DDA	484	-\$42,783.75		\$35,104,679.09
08/16/2017	TRANSFER TO DDA	484	-\$7,475.78		\$35,097,203.31
08/17/2017	TRANSFER TO DDA	484	-\$120,586.00		\$34,976,617.31

								CHECKBOOK RECONCILIATION			
DATE OR #	AMOUNT		DATE OR #	AMOUNT		DATE OR #	AMOUNT				
									ENTER BALANCE THIS STATEMENT	\$	
									ADD		
									RECENT DEPOSITS (NOT CREDITED ON THIS STATEMENT)		
										\$	
									SUBTOTAL	\$	
									SUBTRACT TOTAL ITEMS OUTSTANDING	\$	
BALANCE should agree with your checkbook balance after deducting charges and adding credits not shown in your checkbook but included on this statement as follows: Interest-ADD Overdraft-DEDUCT Automatic Payment-DEDUCT Automatic Advance-ADD Service Charge-DEDUCT									BALANCE	\$	

PLEASE REPORT ANY ERRORS OR OMISSIONS PROMPTLY TO US. ERRORS OR OMISSIONS THAT ARE REPORTED WITHIN THE FIRST 30 DAYS FROM THE DATE OF THE LAST STATEMENT CYCLE ARE USUALLY RESOLVED MUCH MORE QUICKLY THAN DATED REQUESTS. As a fraud prevention measure, you need to review your statements and report unauthorized use or errors to us, as explained in more detail below.

If your checkbook and statement do not balance have you:

- ☐ Accounted for bank charges? ☐ Verified additions and subtractions in your checkbook? ☐ Compared canceled checks to check stub? ☐ Compared deposit amounts on statement to your checkbook?

Any charges for imprinted checks include state sales tax computed at the current rate, when applicable. You can call (800) 774-7390 to request an item or substitute check, or a legible copy. We will without charge provide at least two items (or substitute checks or legible copies) upon request, with respect to each statement.

IN CASE OF ERRORS OR QUESTIONS CONCERNING YOUR ELECTRONIC TRANSFERS
(For Consumer Clients)

Telephone Silicon Valley Bank at (800) 774-7390 or write us at: Silicon Valley Bank, Attn: Client Services, 3003 Tasman Drive, Santa Clara, CA 95054, as soon as you can, if you think your statement or your receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number (if any).
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe this is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

For questions about preauthorized transfers, please contact us at (800) 774-7390.

IN CASE OF UNAUTHORIZED USE OF YOUR CHECKS OR ACCOUNTS

You agree to review your statement and to report unauthorized use (checks or other charges that are forged, altered or other unauthorized use) or error immediately. Your deposit agreement sets specific times within which you must report unauthorized use or errors to us. In summary (and subject to special rules that may apply to consumers), if you fail to report unauthorized use or errors to us within 30 days after your statement is available, you may be liable for subsequent unauthorized use by the same wrongdoer. If you fail to report within 60 days, you may also be precluded from asserting the unauthorized use or other error against us. Your statement is deemed "available" when made available in paper or electronic form. Your deposit agreement or Related Agreements may set shorter reporting requirements, such as for ACH services.

FAIR CREDIT REPORTING ACT

We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.



Analysis Checking - 465 (continued)

Account Activity (continued)

Transaction Date	Description		Debits	Credits	Balance
08/17/2017	SWEEP FROM	101		\$44,321.17	\$35,020,938.48
08/18/2017	SWEEP FROM	101		\$1,435,812.95	\$36,456,751.43
08/23/2017	TRANSFER TO DDA	484	-\$28,816.38		\$36,427,935.05
08/24/2017	TRANSFER TO DDA	484	-\$19,488.28		\$36,408,446.77
08/31/2017	TRANSFER TO DDA	484	-\$285,834.89		\$36,122,611.88
08/31/2017	Ending Balance				\$36,122,611.88



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**Silicon Valley Bank**3003 Tasman Drive
Santa Clara, CA 95054**August 2017**

Reporting Activity 08/01 - 08/31

Page 1

ADDRESS SERVICE REQUESTED

>005967 7885805 0001 092196 10Z

ATOPTECH, INC.
DEBTOR IN POSSESSION
PAYABLES
2111 TASMAN DRIVE
SANTA CLARA CA 95054**Managing Your Accounts**

	Phone:	(408) 654-4636
	Toll-Free:	(800) 774-7390
	Email:	clientservice@svb.com
	Online:	www.svb.com

As a reminder, if you do not have sufficient funds in your account at the time a check, debit card transaction, or other charge is posted to your account we may charge you an overdraft fee. Please refer to the Deposit Agreement and Disclosure Statement for details.

Summary of Accounts

Account Type	Account Number	Ending Balance
Analysis Checking	484	\$0.00
Total Balance		\$0.00

Analysis Checking - 484**Account Summary**

Date	Description	
08/01/2017	Beginning Balance	\$0.00
08/31/2017	Ending Balance	\$0.00
	Total debits this period	\$603,614.83
	Total credits this period	\$603,614.83
	Service Charge	\$0.00

Account Activity

Transaction Date	Description	Debits	Credits	Balance
08/01/2017	Beginning Balance			\$0.00
08/01/2017	WIRE OUT 70801L1B77D1C000593{ 201721302263;BNF ADP TOALSOURC E, INC.;OBI ATOPTECH INC. (3H3	-\$7,009.04		-\$7,009.04
08/01/2017	WIRE OUT 172130229900 201721302299;BNF ATOPTECH INC.	-\$50,000.00		-\$57,009.04
08/01/2017	TRANSFER FROM DDA 465		\$57,009.04	\$0.00
08/02/2017	ADP TOTALSOURCE ACH 416169148 OA03531 -AtopTech, Inc		\$243.82	\$243.82
08/02/2017	SWEEP TO 465	-\$243.82		\$0.00

ALL SVB AUDIT CONFIRMATION REQUESTS SHOULD BE
SUBMITTED TO CAPITAL CONFIRMATION WWW.CONFIRMATION.COM

05967 7885805 040522 081043 0001/0003

Case 1:17-cv-01111-MW Doc 489 Filed 10/04/17 Page 19 of 46

Checkbook Reconciliation

DATE OR #

AMOUNT

DATE OR #

AMOUNT

DATE OR #

AMOUNT

ENTER BALANCE THIS STATEMENT

\$

ADD

RECENT DEPOSITS (NOT CREDITED ON THIS STATEMENT)

\$

SUBTOTAL

\$

SUBTRACT TOTAL ITEMS OUTSTANDING

\$

BALANCE

\$

BALANCE should agree with your checkbook balance after deducting charges and adding credits not shown in your checkbook but included on this statement as follows:

Interest-ADD Overdraft-DEDUCT Automatic Payment-DEDUCT Automatic Advance-ADD Service Charge-DEDUCT

PLEASE REPORT ANY ERRORS OR OMISSIONS PROMPTLY TO US. ERRORS OR OMISSIONS THAT ARE REPORTED WITHIN THE FIRST 30 DAYS FROM THE DATE OF THE LAST STATEMENT CYCLE ARE USUALLY RESOLVED MUCH MORE QUICKLY THAN DATED REQUESTS. As a fraud prevention measure, you need to review your statements and report unauthorized use or errors to us, as explained in more detail below.

If your checkbook and statement do not balance have you:

- ☐ Accounted for bank charges? ☐ Verified additions and subtractions in your checkbook? ☐ Compared canceled checks to check stub? ☐ Compared deposit amounts on statement to your checkbook?

Any charges for imprinted checks include state sales tax computed at the current rate, when applicable. You can call (800) 774-7390 to request an item or substitute check, or a legible copy. We will without charge provide at least two items (or substitute checks or legible copies) upon request, with respect to each statement.

IN CASE OF ERRORS OR QUESTIONS CONCERNING YOUR ELECTRONIC TRANSFERS
(For Consumer Clients)

Telephone Silicon Valley Bank at (800) 774-7390 or write us at: Silicon Valley Bank, Attn: Client Services, 3003 Tasman Drive, Santa Clara, CA 95054, as soon as you can, if you think your statement or your receipt is wrong or if you need more information about a transfer on the statement or receipt. We must hear from you no later than 60 days after we sent you the FIRST statement on which the error or problem appeared.

- Tell us your name and account number (if any).
- Describe the error or the transfer you are unsure about, and explain as clearly as you can why you believe this is an error or why you need more information.
- Tell us the dollar amount of the suspected error.

We will investigate your complaint and will correct any error promptly. If we take more than 10 business days to do this, we will credit your account for the amount you think is in error, so that you will have the use of the money during the time it takes us to complete our investigation.

For questions about preauthorized transfers, please contact us at (800) 774-7390.

IN CASE OF UNAUTHORIZED USE OF YOUR CHECKS OR ACCOUNTS

You agree to review your statement and to report unauthorized use (checks or other charges that are forged, altered or other unauthorized use) or error immediately. Your deposit agreement sets specific times within which you must report unauthorized use or errors to us. In summary (and subject to special rules that may apply to consumers), if you fail to report unauthorized use or errors to us within 30 days after your statement is available, you may be liable for subsequent unauthorized use by the same wrongdoer. If you fail to report within 60 days, you may also be precluded from asserting the unauthorized use or other error against us. Your statement is deemed "available" when made available in paper or electronic form. Your deposit agreement or Related Agreements may set shorter reporting requirements, such as for ACH services.

FAIR CREDIT REPORTING ACT

We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.

**Analysis Checking - 484** (continued)**Account Activity** (continued)

Transaction Date	Description	Debits	Credits	Balance
08/04/2017	WIRE OUT 172161198800 201721611988;BNF ATOPTECH KORE A LTD;OBI ATOPTECH US WIRECOST	-\$28,000.00		-\$28,000.00
08/04/2017	TRANSFER FROM DDA 465		\$28,000.00	\$0.00
08/07/2017	CHECK #11092	-\$97.75		-\$97.75
08/07/2017	CHECK #11096	-\$2,852.75		-\$2,950.50
08/07/2017	CHECK #11094	-\$8,865.00		-\$11,815.50
08/07/2017	TRANSFER FROM DDA 465		\$11,815.50	\$0.00
08/08/2017	CHECK #11093	-\$1,030.62		-\$1,030.62
08/08/2017	TRANSFER FROM DDA 465		\$1,030.62	\$0.00
08/14/2017	CHECK #11095	-\$530.77		-\$530.77
08/14/2017	TRANSFER FROM DDA 465		\$530.77	\$0.00
08/15/2017	CHECK #11099	-\$42,783.75		-\$42,783.75
08/15/2017	TRANSFER FROM DDA 465		\$42,783.75	\$0.00
08/16/2017	WIRE OUT 70816L1B77D1C001620{ 201722807815;BNF ADP TOALSOURC E, INC.;OBI ATOPTECH INC. (3H3	-\$7,475.78		-\$7,475.78
08/16/2017	TRANSFER FROM DDA 465		\$7,475.78	\$0.00
08/17/2017	WIRE OUT 70817L1B77D1C002053{ 201722908480;BNF AVATAR INTEGR ATED SYSTEMS, INC.;OBI ATOPTEC	-\$117,786.00		-\$117,786.00
08/17/2017	CHECK #11098	-\$2,800.00		-\$120,586.00
08/17/2017	TRANSFER FROM DDA 465		\$120,586.00	\$0.00
08/23/2017	WEBFILE TAX PYMT DD 902/28172174 33311/12345/EDI/XML -	-\$28,468.38		-\$28,468.38
08/23/2017	CHECK #11101	-\$348.00		-\$28,816.38
08/23/2017	TRANSFER FROM DDA 465		\$28,816.38	\$0.00
08/24/2017	WIRE OUT 70824L1B77D1C000243{ 201723601538;BNF ADP TOALSOURC E, INC.;OBI ATOPTECH INC. (3H3	-\$14,724.37		-\$14,724.37
08/24/2017	CHECK #11100	-\$4,763.91		-\$19,488.28
08/24/2017	TRANSFER FROM DDA 465		\$19,488.28	\$0.00
08/31/2017	WIRE OUT 70831L1B77D1C004117{ 201724317162;BNF WILSON SONSIN I GOODRICH AND ROSATI;OBI ATOP	-\$59,909.15		-\$59,909.15

**Analysis Checking - 484** (continued)**Account Activity** (continued)

Transaction Date	Description	Debits	Credits	Balance
08/31/2017	WIRE OUT 70831L1B77D1C004115{ 201724317155;BNF DORSEY WHITNE Y LLP TRUST ACCOUNT;OBI ATOPT	-\$225,925.74		-\$285,834.89
08/31/2017	TRANSFER FROM DDA 465		\$285,834.89	\$0.00
08/31/2017	Ending Balance			\$0.00

Checks Cleared

Check Date	Check Number	Check Amount	Check Date	Check Number	Check Amount
08/07/2017	11092	\$97.75	08/08/2017	11093	\$1,030.62
08/07/2017	11094	\$8,865.00	08/14/2017	11095	\$530.77
08/07/2017	11096	\$2,852.75	08/17/2017	11098*	\$2,800.00
08/15/2017	11099	\$42,783.75	08/24/2017	11100	\$4,763.91
08/23/2017	11101	\$348.00			

* Indicates skipped check number

**Silicon Valley Bank**3003 Tasman Drive
Santa Clara, CA 95054**August 2017**

Reporting Activity 08/01 - 08/31

Page 1 of 4

ADDRESS SERVICE REQUESTED

>020259 7885704 0001 092196 10Z

ATOPTECH, INC.
DEBTOR IN POSSESSION
CASH COLLATERAL ACCOUNT
2111 TASMAN DRIVE
SANTA CLARA CA 95054**Managing Your Accounts**

	Phone:	(408) 654-4636
	Toll-Free:	(800) 774-7390
	Email:	clientservice@svb.com
	Online:	www.svb.com

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Summary of Accounts

Account Type	Account Number	Ending Balance
Analysis Checking	101	\$0.00
Total Balance		\$0.00

Analysis Checking - 101**Account Summary**

Date	Description	
08/01/2017	Beginning Balance	\$0.00
08/31/2017	Ending Balance	\$0.00
	Total debits this period	\$1,738,846.12
	Total credits this period	\$1,738,846.12
	Service Charge	\$0.00

Account Activity

Transaction Date	Description	Debits	Credits	Balance
08/01/2017	Beginning Balance			\$0.00
08/02/2017	WIRE IN 170802B1Q8021C007593 201721400568;ORG MELLANOX TECH NOLOGIES LTD		\$258,712.00	\$258,712.00
08/02/2017	SWEEP TO 465	-\$258,712.00		\$0.00
08/17/2017	REMOTE DEPOSIT		\$5,000.00	\$5,000.00
08/17/2017	WIRE IN 17081711B7031R007073 201722906599;ORG ATOPTECH INC; REF 0002766228749908		\$39,321.17	\$44,321.17
08/17/2017	SWEEP TO 465	-\$44,321.17		\$0.00

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20259 7885704 054457 108913 0001/0002

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We may report information about your account to credit bureaus. Late payments, missed payments, or other defaults on your account may be reflected in your credit report.



Analysis Checking - 101 (continued)

Account Activity (continued)

Transaction Date	Description	Debits	Credits	Balance
08/18/2017	WIRE IN 17081811B7031R012037 201723010409;ORG ATOPTECH INC; REF 0002766230448928		\$1,435,812.95	\$1,435,812.95
08/18/2017	SWEEP TO 465	-\$1,435,812.95		\$0.00
08/31/2017	Ending Balance			\$0.00



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**Silicon Valley Bank**3003 Tasman Drive
Santa Clara, CA 95054**August 2017**

Reporting Activity 08/01 - 08/31

Page 1 of 2

ADDRESS SERVICE REQUESTED

>034120 7885704 0001 092196 10Z

ATOPTECH, INC.
DEBTOR IN POSSESSION
UTILITIES DEPOSIT ACCOUNT
2111 TASMAN DRIVE
SANTA CLARA CA 95054**Managing Your Accounts**

	Phone:	(408) 654-4636
	Toll-Free:	(800) 774-7390
	Email:	clientservice@svb.com
	Online:	www.svb.com

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Summary of Accounts

Account Type	Account Number	Ending Balance
Analysis Checking	744	\$10,694.42
Total Balance		\$10,694.42

Analysis Checking - 744**Account Summary**

Date	Description	
08/01/2017	Beginning Balance	\$10,694.42
08/31/2017	Ending Balance	\$10,694.42
	Total debits this period	\$0.00
	Total credits this period	\$0.00
	Service Charge	\$0.00

Account Activity

Transaction Date	Description	Debits	Credits	Balance
08/01/2017	Beginning Balance			\$10,694.42
	No activity this statement period			
08/31/2017	Ending Balance			\$10,694.42



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- Any charges for imprinted checks include state sales tax computed at the current rate, when applicable. You can call (800) 774-7390 to request an item or substitute check, or a legible copy. We will without charge provide at least two items (or substitute checks or legible copies) upon request, with respect to each statement.

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MOR-1a
Bank Reconciliations
For the Period Ended August 31, 2017

			30.1391 Exchange Rate			
Description	Bank	Account#	Balance per Trial Balance	Balance per Statement (NTD)	Balance per Statement (USD)	Difference
Checking	Taiwan Cooperative Bank	xxxx486	0.07	0.20	0.01	0
Savings	Taiwan Cooperative Bank	xxxx792	1,990.77	60,000.00	1,990.77	0
Checking	E. Sun Commercial Bank	xxxx888	41,840.37	1,261,031.00	41,840.37	0
Checking (USD)	E. Sun Commercial Bank	xxxx099	3,360.33	-	3,360.33	-
Checking - OBU Acct	E. Sun Commercial Bank	xxxx086	53,818.14	-	53,818.14	-
Total			101,009.68	1,321,031.20	101,009.61	0

帳務行： 3410

帳號：

戶名： 美商爾達科技股份

身分證號： 252

存戶狀況： 正常戶 電話H：

電話O： 6578830

手機： 572 放款： N

實質餘額： \$*****60,000.00

今交票總額： \$*****.00

透支契約額度： \$*****.00

凍結總額： \$*****.00

扣押總額： \$*****.00

圈存金額： \$*****.00

止付總額： \$*****.00

止付提存額： \$*****.00

次日提款總額： \$*****.00

次日存款總額： \$*****.00

可用餘額： \$*****60,000.00

(不含電子化設備次日轉入)

開戶性質別： 非語音轉帳戶

簽約註記： 已簽約

詐騙警示戶註記： 0

債務協商註記：

債務協商無擔保放款註記：





台幣交易明細查詢

列印時間：2017/09/18 10:38:38

戶名	252 美商爾達科技股份有限公司台灣分公司
帳號	888
帳戶類別	綜合存款
查詢依據	交易日
查詢區間	2017/08/01 00:00:00 ~ 2017/08/31 23:59:59
資料排序	由舊到新

帳務日期	實際交易日期	實際交易時間	摘要	提	存	餘額	備註	轉出入銀行代號/帳號
2017/08/01	2017/08/01	05:18:27	薪資轉帳	2,803,615	0	849,830		--
2017/08/07	2017/08/07	10:24:52	現金支出	10,617	0	839,213		--
2017/08/07	2017/08/07	10:26:53	轉帳	54,050	0	785,163	袁克倫	--
2017/08/09	2017/08/09	10:03:05	轉帳	397,197	0	387,966		--
2017/08/14	2017/08/14	09:50:29	N T D 網結售	0	1,515,750	1,903,716	186	--
2017/08/14	2017/08/14	10:24:19	轉帳	469,690	0	1,434,026		--
2017/08/16	2017/08/16	09:35:42	轉帳	140,990	0	1,293,036	勤業眾信	--
2017/08/28	2017/08/28	13:01:40	現金支出	366	0	1,292,670		--
2017/08/28	2017/08/28	13:02:28	轉帳	31,639	0	1,261,031		--
本頁小計			共9筆	3,908,164	1,515,750			
總計			共9筆	3,908,164	1,515,750			



外幣交易明細查詢

列印時間：2017/09/18 10:39:41

顧客ID	252 美商爾達科技股份有限公司台灣分公司
帳 號	00000000099 外匯綜存 (USD)
查詢依據	交易日
查詢區間	2017/08/01 00:00:00 ~2017/08/31 23:59:59
資料排序	由舊到新

帳務日期	實際交易日期	實際交易時間	摘要	提	存	帳戶餘額	備註一	備註二
2017/08/14	2017/08/14	09:41:32	U S D 自行入	0.00	50,000.00	53,360.33	140	ATOPTECH, INC.
2017/08/14	2017/08/14	09:50:29	U S D 網結售	50,000.00	0.00	3,360.33	186	



外幣交易明細查詢

列印時間：2017/09/18 10:40:17

顧客ID	86A ATOPTECH, INC.
帳號	086 外匯綜存 (USD)
查詢依據	交易日
查詢區間	2017/08/01 00:00:00 ~2017/08/31 23:59:59
資料排序	由舊到新

帳務日期	實際交易日期	實際交易時間	摘要	提	存	帳戶餘額	備註一	備註二
2017/08/02	2017/08/02	04:13:37	U S D 匯入款	0.00	49,955.01	103,818.14	464	ATOPTECH, INC.
2017/08/14	2017/08/14	09:24:27	U S D 網轉帳	50,000.00	0.00	53,818.14	483	

MOR-2, Statement of Operations
Consolidated Income Statement

Jan. 1 - Aug. 31, 2017
DRAFT - UNAUDITED

Consolidated

Revenue	
Software	11,723,197
Service - sales support	-
Service -RD development	-
	-
Cost of Sales	988,167
	-
Gross Profit	<u>10,735,030</u>
Operating Expenses	
Research & Development	6,001,567
Sales & Marketing	1,324,797
General & Administrative	4,738,756
	-
Total Operating Expenses	<u>12,065,120</u>
	-
Operating Profit	<u>(1,330,090)</u>
Other Income	33,997,675
Other Expenses	(5,739)
Foreign Exchange Gain/Loss	(12,469)
	-
Net Income	<u>32,649,377</u>

Income Statement Detail - U.S.

	Year to Date
Revenues	
Sales	\$ 11,479,870.49
Sales Interco - Japan	157,846.09
Service Revenue	0.00
TW RD development service	0.00
TW Sales Support Service	0.00
	<hr/>
Total Revenues	11,637,716.58
	<hr/>
Cost of Sales	
Cost of Sales	0.00
Cost of Sales	0.00
Cost of Sales - Allocated	0.00
Cost of Sales - Allocated	98,847.54
Cost of Sales - Allocated	889,319.37
Cost of Sales India - Alloc	0.00
	<hr/>
Total Cost of Sales	988,166.91
	<hr/>
Gross Profit	10,649,549.67
	<hr/>
Expenses	
Salary Expense	325,087.96
Salary Expense	2,955,520.75
Salary Expense	301,656.47
Stock Compensation Expense	146,853.52
Stock Compensation Expense	315,844.85
Stock Compensation Expense	94,272.97
Commission Expense	227,349.27
Bonus Expense	48,337.00
Bonus Expense	548,883.12
Bonus Expense	186,050.00
Payroll Tax Expense	36,923.58
Payroll Tax Expense	331,459.45
Payroll Tax Expense	125,960.99
Payroll Service Fee	4,959.18
Payroll Service Fee	32,964.35
Payroll Service Fee	20,332.92
Employee Benefits Expense	1,595.06
Employee Benefits Expense	23,954.77
Employee Benefits Expense	13,993.63
Employee relocation expense	0.00
Company Meals (100%)	0.00
Company Meals (100%)	68.78
Company meals (100%)	0.00
Recruiting Expense	0.00

	Year to Date
Recruiting Expense	0.00
Recruiting Expense	0.00
Insurance Expense -Med	31,789.60
Insurance Expense -Med	264,169.23
Insurance Expense -Med	71,975.28
Life Insurance - Company	0.00
Life Insurance - Personal	0.00
Travel Expense	16,671.84
Travel Expense	4,874.55
Travel Expense	2,272.39
Auto Expenses	1,933.87
Auto Expenses	855.05
Auto Expenses	605.87
Entertainment & Meals Expense	5,983.02
Entertainment & Meals Expense	28,342.46
Entertainment & Meals Expense	6,682.07
Lodging Expense	9,149.31
Lodging Expense	3,634.68
Lodging Expense	560.21
Trade Show Expense	0.00
Dues and Subscription	0.00
Dues and Subscription	347.00
Dues and Subscription	0.00
Gifts Expense	0.00
Gifts Expense	0.00
Gifts Expense	0.00
Marketing Expense	3,810.00
Computer Supplies Expense	80.43
Computer Supplies Expense	2,808.25
Computer Supplies Expense	0.00
Computer Software Expense	0.00
Computer Software Expense	0.00
Computer Software Expense	0.00
Consulting Fee	19,626.26
Consulting Fee	32,715.00
Consulting Fee	0.00
Insurance Expense	18,934.89
Janitorial Exp	1,041.57
Janitorial Exp	7,061.13
Janitorial Exp	3,064.11
Legal Expense	107,382.18
Licenses and Fees Exp	0.00
Licenses and Fees Exp	50,105.58
Licenses and Fees Exp	0.00
Maintenance and Repairs Exp	0.00
Maintenance and Repairs Exp	0.00
Maintenance and Repairs Exp	0.00
Office Expense	1,733.95

	Year to Date
Office Expense	269.55
Office Expense	152.16
Office Supplies Expense	1,125.80
Office Supplies Expense	4,734.58
Office Supplies Expense	1,745.65
Restructuring Cost	3,756,830.21
Outside Services Expense	17,527.27
Outside Services Expense	37,921.27
Outside Services Expense	(527,004.54)
Outside Services Exp India	232,069.79
Outside Services Exp Korea	326,834.62
Outside Services Exp TW-RD	0.00
Outside Services Exp TW-Sales	0.00
Postage Expense	0.00
Printing Expense	0.00
Telecommunication Expense	1,592.30
Telecommunication Expense	10,429.60
Telecommunication Expense	36,946.61
Bank Charge	1,772.61
Accounting Expense	5,475.40
Business tax - Delaware	17,690.00
Rent-Office	19,937.56
Rent-Office	135,519.17
Rent-Office	59,821.56
Rent - other	0.00
Utilities Expense	13,781.81
Utilities expenses	40,000.67
Utilities Expense	17,576.69
Property Tax	16,687.94
Other Expense	0.00
Loss on disposal of FA	0.00
Loss on disposal of FA	(63,694.01)
Loss on disposal of FA	0.00
Depreciation Expense	13,861.30
Depreciation Expense	97,029.04
Depreciation Expense	44,356.10
Income Tax Expense	29,268.38
Federal Tax Expense	0.00
State Tax Expense	0.00
Foreign Tax Expense	0.00
Deferred Tax Expense	0.00
Other Tax Expense	0.00
Total Expenses	10,790,537.49
Interest Income	7,290.16
Short Term Gain/Loss	0.00

	Year to Date
Other Gain/Loss	0.00
Other Income	33,993,791.14
Foreign exchange Gain/loss	0.00
Interest Expense	(5,739.49)
Total Expenses	<u>33,995,341.81</u>
Net Income	<u>\$ 33,854,353.99</u>

Income Statement Detail - Taiwan

	Year to Date
Revenues	
Sales	\$ 85,480.21
Sales Interco - Japan	0.00
RD Development Service	0.00
Sales Support Service	0.00
Total Revenues	85,480.21
Cost of Sales	
Cost of Sales	0.00
Cost of Sales - Allocated	0.00
Total Cost of Sales	0.00
Gross Profit	85,480.21
Expenses	
Salary Expense	33,572.61
Salary Expense	837,533.46
Salary Expense	55,827.00
Commission Expense	4,529.68
Bonus Expense	2,384.00
Bonus Expense	83,216.64
Bonus Expense	0.00
Payroll Tax Expense	0.00
Payroll Tax Expense	0.00
Payroll Tax Expense	0.00
Payroll Service Fee	0.00
Payroll Service Fee	0.00
Payroll Service Fee	0.00
Employee Benefits Expense	0.00
Employee Benefits Expense	17,987.91
Employee Benefits Expense	0.00
Professional Services	0.00
Professional Services	0.00
Professional Services	0.00
Company Meals (100%)	0.00
Company Meals (100%)	0.00
Company meals (100%)	0.00
Recruiting Expense	0.00
Recruiting Expense	0.00
Recruiting Expense	0.00
Insurance Expense -Med	291.06
Insurance Expense -Med	32,896.11
Insurance Expense -Med	436.48
Life Insurance - Company	0.00
Life Insurance - Personal	0.00
Travel Expense	1,117.40

	Year to Date
Travel Expense	31,383.59
Travel Expense	41.79
Auto Expenses	0.00
Auto Expenses	14,385.42
Auto Expenses	2,650.23
Entertainment & Meals Expense	823.76
Entertainment & Meals Expense	12,345.02
Entertainment & Meals Expense	495.78
Lodging Expense	0.00
Lodging Expense	0.00
Lodging Expense	0.00
Trade Show Expense	0.00
Dues and Subscription	0.00
Dues and Subscription	0.00
Dues and Subscription	0.00
Gifts Expense	0.00
Gifts Expense	0.00
Gifts Expense	0.00
Marketing Expense	0.00
Computer Supplies Expense	0.00
Computer Supplies Expense	0.00
Computer Supplies Expense	0.00
Computer Software Expense	0.00
Computer Software Expense	0.00
Computer Software Expense	0.00
Consulting Fee	0.00
Consulting Fee	0.00
Consulting Fee	0.00
Insurance Expense	0.00
Janitorial Exp	0.00
Janitorial Exp	0.00
Janitorial Exp	0.00
Legal Expense	0.00
Licenses and Fees Exp	0.00
Licenses and Fees Exp	24,874.74
Maintenance and Repairs Exp	0.00
Maintenance and Repairs Exp	6,125.28
Maintenance and Repairs Exp	1,512.59
Office Expense	597.11
Office Expense	4,064.91
Office Expense	1,886.21
Office Supplies Expense	0.00
Office Supplies Expense	2,359.94
Office Supplies Expense	1,205.58
Outside Services Expense	11,719.26
Outside Services Expense	0.00
Outside Services Expense	0.00
Outside Service Exp TW RD	0.00
Outside Service Exp TW sales	1,331.05
Postage Expense	0.00
Printing Expense	0.00

	Year to Date
Telecommunication Expense	0.00
Telecommunication Expense	1,712.48
Telecommunication Expense	0.00
Bank charge	190.28
Accounting Expense	0.00
Business tax - Delaware	0.00
Rent-Office	4,837.14
Rent-Office	62,597.80
Rent-Office	3,788.76
Rent - other	0.00
Utilities Expense	0.00
Utilities Expense	399.20
Utilities Expense	7.22
Property Tax	0.00
Other Expense	0.00
Loss on disposal of FA	0.00
Loss on disposal of FA	0.00
Loss on disposal of FA	0.00
Depreciation Expense	0.00
Depreciation Expense	3,865.27
Depreciation Expense	0.00
Income Tax Expense	0.00
Sales Tax expenses	0.00
Other Tax Expense	9,589.75
	<hr/>
Total Expenses	1,274,582.51
Interest Income	331.33
Short Term Gain/Loss	0.00
Short Term Gain/Loss	(3,737.64)
Other Income	0.00
Foreign Exchange Gain/Loss	(12,468.57)
Interest Expense	0.00
Total Expenses	<hr/> (15,874.88)
Net Income	<hr/> (\$ 1,204,977.18) <hr/>

Atoptech, Inc.**Balance Sheet as of August 31, 2017****ASSETS**

Current Assets

Cash	36,215,157
Accounts Receivable	-
A/R from Japan	6,124,467
Other Receivable	20,306
Deferred Commission	-
Other Current Assets	466,864
Total Current Assets	<u>42,826,795</u>

Property and Equipment - Net

Total Property and Equipment

-
<u>-</u>

Other Assets

Deposit	309
Intercompany Rec - Japan	424,092
Intercompany Rec - Taiwan	-
Intercompany Rec - Israel	8,732
Intercompany Rec - India	-
Intercompany Rec - US	-
Intercompany Rec - Korea	15,534
I/C Interest Receivable	17,433
Bridge Receivable - Taiwan	-
Investment in Subsidiary - Japan	86,648
Investment in Subsidiary - India	11,230
Investment in Subsidiary - Israel	268
Investment in Subsidiary - Korea	93,179
Other Assets - non current	92
Total Other Assets	<u>657,517</u>

Total Assets

43,484,312

LIABILITIES AND CAPITAL

Current Liabilities	
Accounts Payable	2,898,775
I/C Interest Payable	-
Accrued Expenses and Other Payable	1,221,173
Accrued Vacation	-
Commission Payable	-
Deferred Revenue - Current	112,301
Taxes Payable	18,986
Total Current Liabilities	<u>4,251,235</u>
Deferred Revenue - Non Current	-
Intercompany Payable - US to India	(57,049)
Intercompany Payable - Taiwan to US	-
Other Long-Term Liabilities	123,531
Total Long-Term Liabilities	<u>66,482</u>
Total Liabilities	<u>4,317,718</u>
Capital	
Common Stock	17,128
Currency Exchange Gain/Loss	67,603
Paid-in Capital	15,483,995
Paid-in Capital - Comp	2,021,318
PIC - Receivable from Employee	-
Prefer A Stock	8,485
Prefer B Stock	15,357
Retained Earnings	(11,096,668)
Net Income	32,649,377
Total Capital	<u>39,166,594</u>
Total Liabilities & Capital	<u><u>43,484,312</u></u>

	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal						
Withholding	-					
FICA-Employee	-					
FICA-Employer	-		\$ 2,145.88	8/1, 8/16 & 8/24	EFT	\$ -
Unemployment	-		\$ -			\$ -
Income	-					
Other: _____	-					
Total Federal Taxes	-		\$ 2,145.88			
State and Local						
Withholding						
Sales			\$ -			\$ -
Excise						
Unemployment			\$ 0.56	8/1, 8/16 & 8/24	EFT	\$ -
Real Property						
Other: Delaware Secretary of State			\$ 2,800.00	8/17/2017	Check #11098	\$ -
Other: Texas 2016 Tax Return			\$ 28,468.38	8/23/2017	EFT	\$ -
Total State and Local			\$ 31,268.94			
Taiwan						
Withholding	\$ 13,113.53	\$ 8,678.04	\$ 13,113.53	8/14/2017	EFT	\$ 8,678.04
Sales	\$ -	\$ -	\$ -		EFT	\$ -
Other: _____	-					
Total Taiwan		\$ 8,678.04	\$ 13,113.53			\$ 8,678.04
Total Taxes						

The Debtor hereby submits this attestation regarding the status of postpetition taxes in lieu of providing copies of post-petition tax payments and tax returns filed during the reporting period.

I attest that the Debtor's taxing authorities have been paid on time when post-petition amounts have become due. Also, tax returns are being filed in an orderly and timely fashion in accordance with tax return reporting deadlines.

Signature

Claudia Chen

Name

Date

Responsible Person

Title

Aged Payables
as of August 31, 2017*

Vendor	Dated	Description	0 - 30	31 - 60	61 - 90	Over 90 days	Amount Due
Cowen and Company, LLC	5/18/17	Litigation Expense			30,000.00		30,000.00
Cowen and Company, LLC	6/15/17	Litigation Expense		30,000.00			30,000.00
Cowen and Company, LLC				30,000.00	30,000.00		60,000.00
Dorsey & Whitney, LLC	8/8/17	Litigation Expense	55,786.20				55,786.20
Dorsey & Whitney, LLC			55,786.20				55,786.20
WILSON SONSINI GOODRICH & ROSATI P.C.	7/14/17	Litigation Expense	39,940.89				39,940.89
WILSON SONSINI GOODRICH & ROSATI P.C.	7/14/17	Litigation Expense	6,984.00				6,984.00
WILSON SONSINI GOODRICH & ROSATI P.C.	7/19/17	Litigation Expense	30.40				30.40
WILSON SONSINI GOODRICH & ROSATI P.C.	7/20/17	Litigation Expense	14,883.90				14,883.90
WILSON SONSINI GOODRICH & ROSATI P.C.	8/9/17	Litigation Expense	7,305.00				7,305.00
WILSON SONSINI GOODRICH & ROSATI P.C.			69,144.19				69,144.19
			124,930.39		30,000.00		184,930.39

*Includes post-petition accounts only.

Accounts Receivables Aging
As of July 31, 2017

Customer	0-30	31-60	61-90	Over 90 days	Amount Due
None					
Report Total					\$0.00

Debtor Questionnaire, MOR-5

- | | <u>Yes</u> | <u>No</u> |
|--|------------|-----------|
| 1. Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below. | X | |
| <i>The Debtor transferred funds in accordance with the Court's Orders entered on 1/18/17 [D.I. 41], 2/10/17 [D.I. 114], 2/21/17 [D.I. 159] and 4/4/17 [D.I. 204].</i> | | |
| 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. | X | |
| 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 |