

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

In re **FIKER AUTOMOTIVE, INC.**
FIKER AUTOMOTIVE HOLDINGS, INC.
Debtors and Debtors in Possession

Case No. 13-13086 (KG)
Case No. 13-13087 (KG)

Reporting Period: January 1, 2014 to January 31, 2014

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	XX		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	Completed and available at Debtor Offices		
Schedule of Professional Fees Paid	MOR-1b	XX		
Copies of bank statements		Statements Available at Debtor Offices		
Cash disbursements journals		XX		
Statement of Operations	MOR-2	XX		
Balance Sheet	MOR-3	XX		
Status of Postpetition Taxes	MOR-4	XX		
Copies of IRS Form 6123 or payment receipt		N/A - None		
Copies of tax returns filed during reporting period		N/A - None		
Summary of Unpaid Postpetition Debts	MOR-4	XX		
Listing of aged accounts payable	MOR-4	N/A - None		
Accounts Receivable Reconciliation and Aging	MOR-5	XX		
Debtor Questionnaire	MOR-5			

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

Printed Name of Authorized Individual

Title of Authorized Individual

The Debtors, together with the last four digits of each Debtor's federal tax identification number, are: Fisker Automotive Holdings, Inc. (9678); and Fisker Automotive, Inc. (9075). For the purpose of these chapter 11 cases, the service address for the Debtors is: 3080 Airway Avenue, Costa Mesa, California 92626.

*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 FISKER AUTOMOTIVE, INC.
 FISKER AUTOMOTIVE HOLDINGS, INC.
 Debtors and Debtors in Possession

Case No. 13-13086 (KG)

Case No. 13-13087 (KG)

Reporting Period: January 1, 2014 to January 31, 2014

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be per the debtor's books, not the bank statement. 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)]

	BANK ACCOUNTS										CURRENT MONTH	CUMULATIVE FILING TO DATE
	CitiBank			City National Bank - DIP Accounts					SVB		TOTAL	ACTUAL
	OPER.	PR	EURO	OPER.	PR	CREDIT CARD	FEE ESCROW	UTILITY DEPOSIT	DEBT SERVICE	PETTY CASH		
CASH BEGINNING OF MONTH	309,900	0	16,241	497,107	0	0	919,993	159,993	2,645	6,423	1,912,302	31,038
RECEIPTS												
CASH SALES	3,940	0	388	0	0	0	0	0	0	0	4,328	77,717
ACCOUNTS RECEIVABLE	0	0	0	0	0	0	0	0	0	0	0	0
LOANS AND ADVANCES	0	0	0	3,041,480	0	0	0	0	0	0	3,041,480	6,761,708
SALE OF ASSETS	0	0	0	51,047	0	0	0	0	0	0	51,047	51,147
OTHER (ATTACH LIST)	0	0	0	0	0	0	0	0	0	0	0	2,781
TRANSFERS (FROM DIP ACCTS)	16,280	65,866	0	1,425,000	220,242	0	255,000	0	0	0	1,982,388	3,671,114
											0	
TOTAL RECEIPTS	20,220	65,866	388	4,517,527	220,242	0	255,000	0	0	0	5,079,243	10,564,467
DISBURSEMENTS												
PAYROLL											0	
BENEFITS											0	
SALES, USE, & OTHER TAXES											0	
INVENTORY PURCHASES											0	
SECURED/ RENTAL/ LEASES											0	
INSURANCE											0	
ADMINISTRATIVE											0	
PROFESSIONAL FEES											0	
U.S. TRUSTEE QUARTERLY FEES											0	
											0	
TOTAL DISBURSEMENTS	339,802	65,866	16,280	4,512,905	220,242	0	1,174,993	(7)	0	849	6,330,930	9,941,607
NET CASH FLOW	(319,582)	(0)	(15,892)	4,622	(0)	0	(919,993)	7	0	(849)	(1,251,687)	622,860
ADJUSTMENTS	11,867			(16,367)							(4,500)	2,217
CASH - END OF MONTH	2,185	(0)	349	485,362	(0)	0	0	160,000	2,645	5,574	656,115	656,115

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)												
TOTAL DISBURSEMENTS												6,330,930
LESS: TRANSFERS TO DEBTOR IN POSSESSION ACCOUNTS												(1,982,389)
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)												0
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES												4,348,541

DISBURSEMENTS

Sum of Amount in USD Row Labels	Column Labels								Grand Total
	Citi 120 - Conc - Wires out	CNB DIP - 464 Concentratio	CNB DIP - 6367 Prof Fees	CNB DIP - 6375 Utility	Citi UK 116 - EUR	CNB DIP - 472 Payroll	Citi - Payroll	Petty Cash	
Bank fees	\$ (2,244)	\$ (2,570)	\$ 7	\$ 7					\$ (4,799)
Building Maintenance - Delaware	\$ (3,015)	\$ (1,914)							\$ (4,929)
Contract Labor	\$ (15,722)	\$ (82,294)							\$ (98,015)
Equipment lease		\$ (739)							\$ (739)
Escrow fee		\$ (2,500)							\$ (2,500)
General Insurance	\$ 6,315	\$ (136,856)							\$ (130,542)
Insurance - Group Medical		\$ (45,277)							\$ (45,277)
Internet and data expense	\$ (1,480)	\$ (28,217)							\$ (29,698)
Net payroll						\$ (125,141)	\$ (37,024)		\$ (162,165)
Office Supplies								\$ (434)	\$ (434)
Payroll taxes						\$ (95,101)	\$ (28,842)		\$ (123,943)
Professional fees		\$ (3,207,600)							\$ (3,207,600)
Purchased Services		\$ (82,520)							\$ (82,520)
Security		\$ (12,217)							\$ (12,217)
Taxes - BOE		\$ (1,650)							\$ (1,650)
Telephone	\$ (229)	\$ (3,604)							\$ (3,833)
Transfers	\$ (315,866)	\$ (475,242)	\$ (1,175,000)		\$ (16,280)				\$ (1,982,389)
Travel		\$ (9,392)							\$ (9,392)
Travel -Vehicle cost								\$ (415)	\$ (415)
US Trustee		\$ (6,825)							\$ (6,825)
Utilities	\$ (6,652)								\$ (6,652)
Utilities - Delaware		\$ (288,239)							\$ (288,239)
Warehousing	\$ (908)	\$ (125,251)							\$ (126,159)
Grand Total	\$ (339,802)	\$ (4,512,905)	\$ (1,174,993)	\$ 7	\$ (16,280)	\$ (220,242)	\$ (65,866)	\$ (849)	\$ (6,330,931)

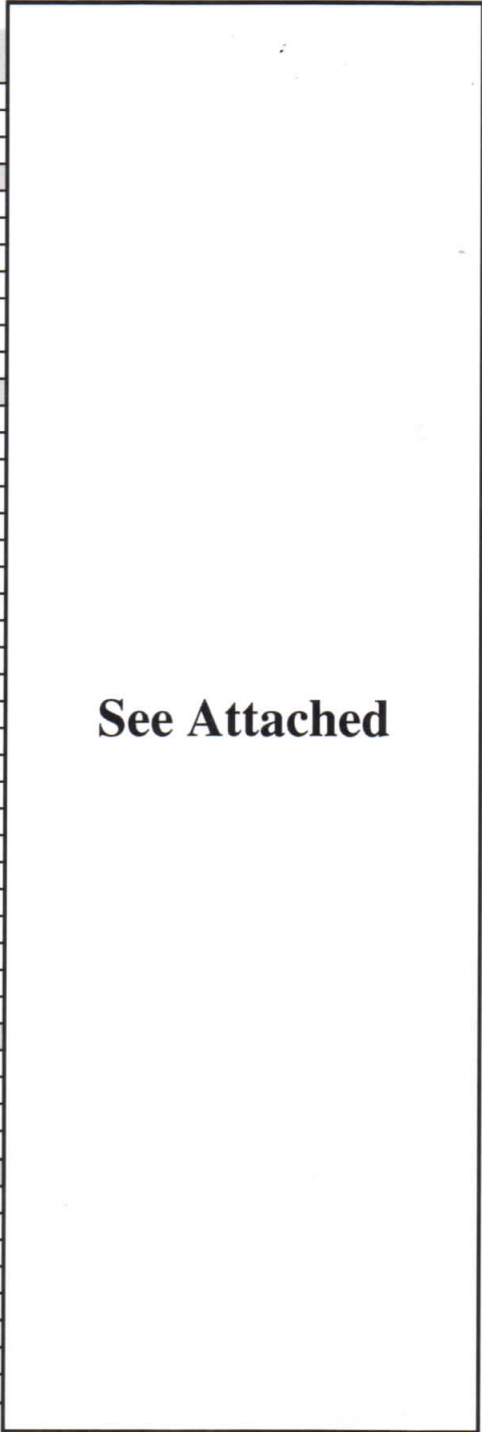
In re **FISKER AUTOMOTIVE, INC.**
FISKER AUTOMOTIVE HOLDINGS, INC.
 Debtors and Debtors in Possession

Case No. 13-13086 (KG)
 Case No. 13-13087 (KG)
 January 1, 2014 to January 31, 2014

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.

REVENUES
Gross Revenues
Less: Returns and Allowances
Net Revenue
COST OF GOODS SOLD
Beginning Inventory
Add: Purchases
Add: Cost of Labor
Add: Other Costs (attach schedule)
Less: Ending Inventory
Cost of Goods Sold
Gross Profit
OPERATING EXPENSES
Advertising
Auto and Truck Expense
Bad Debts
Contributions
Employee Benefits Programs
Insider Compensation*
Insurance
Management Fees/Bonuses
Office Expense
Pension & Profit-Sharing Plans
Repairs and Maintenance
Rent and Lease Expense
Salaries/Commissions/Fees
Supplies
Taxes - Payroll
Taxes - Real Estate
Taxes - Other
Travel and Entertainment
Utilities
Other (attach schedule)
Total Operating Expenses Before Depreciation
Depreciation/Depletion/Amortization
Net Profit (Loss) Before Other Income & Expenses
OTHER INCOME AND EXPENSES
Other Income (attach schedule)
Interest Expense
Other Expense (attach schedule)
Net Profit (Loss) Before Reorganization Items
REORGANIZATION ITEMS
Professional Fees
U. S. Trustee Quarterly Fees
Interest Earned on Accumulated Cash from Chapter 11 (see continuation sheet)
Gain (Loss) from Sale of Equipment
Other Reorganization Expenses (attach schedule)
Total Reorganization Expenses
Income Taxes
Net Profit (Loss)



See Attached

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

Fisker Automotive, Inc.
Financial Statements - US GAAP

MOR2	Adjusted
Amounts in USD	1/1/2014 - 1/31/2014
PROFIT & LOSS STATEMENT	
=====	
NET SALES	
*** Total Net Sales	-
COST OF SALES	
*** Total Cost of Sales	1,601,766.25
**** GROSS MARGIN	1,601,766.25
OPERATING EXPENSES	
G & A	
640130 General Insurance	130,541.63
640220 Building Maintenance	4,929.04
640230 Security Services and Alarm System	12,216.53
640240 Utilities	418.46
640250 Delaware - Gas and Electric Bills	288,239.07
640260 Water and Sewer	6,233.60
640320 Equipment Rental	738.51
640325 Internet & Data expenses	29,697.56
640330 Telephone Expense	3,833.40
640420 Purchased Services	22,655.98
640530 Office Supplies	434.14
640680 Travel - Vehicle related costs	414.93
640730 Travel - Airfare	3,138.17
640800 Bank Charges	4,799.30
** Total G & A	508,290.32
Salaries & Benefits	
650620 Payroll Expense - Salaries	162,165.40
650630 Payroll Expense - Tax	123,942.87
650810 Group Insurance-Medical	45,276.92
** Total Salaries & Benefits	331,385.19
Professional Services & Fees	
650010 Contract Labor	98,015.25
660090 Prof Services-Other	3,207,600.00
** Total Professional Services & Fees	3,305,615.25
Depreciation & Amortization	
670020 Depreciation Expense - Machinery & Equi	10,171.11
670030 Depreciation Expense - Leasehold Improv	10,027.23
670050 Depreciation Expense - Office Equipment	2,779.82
670060 Depreciation Expense - Furniture	5,842.57
670070 Depreciation Expense - Computer Hardwar	30,741.68
670080 Depreciation Expense - Computer Softwar	97,647.78
670085 Depreciation Expense - Web Design	2,466.25
670086 Depreciation Expense - Adjustments	78,809.98
** Total Depreciation & Amortization	238,486.42
*** Total Operating Expenses	4,383,777.18
NON-OPERATING INCOME/EXPENSE	
Other Income/Expense	
616100 Warehousing	101,521.58
740050 Other Non-Operating Income/ Expense	11,250.88
740060 Gain/Loss on Fixed Asset Sale/Disposal	(51,047.37)
** Total Other Income/Expense	61,725.09
Taxes	
750020 Taxes - Federal	-
750025 Taxes - State	-
750050 Property Taxes - Equipment	1,650.00
** Total Taxes	1,650.00
*** Total Non-Operating Income/Expense	63,375.09
**** Income before Extraordinary Items	6,048,918.52
NET INCOME (LOSS) - GAAP	(6,048,918.52)

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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		
CURRENT ASSETS		
Unrestricted Cash and Equivalents	See Attached	
Restricted Cash and Cash Equivalents (see continuation sheet)		
Accounts Receivable (Net)		
Notes Receivable		
Inventories		
Prepaid Expenses		
Professional Retainers		
Other Current Assets (attach schedule)		
TOTAL CURRENT ASSETS		
PROPERTY AND EQUIPMENT		
Real Property and Improvements		
Machinery and Equipment		
Furniture, Fixtures and Office Equipment		
Leasehold Improvements		
Vehicles		
Less Accumulated Depreciation		
TOTAL PROPERTY & EQUIPMENT		
OTHER ASSETS		
Loans to Insiders*		
Other Assets (attach schedule)		
TOTAL OTHER ASSETS		
TOTAL ASSETS		

LIABILITIES AND OWNER EQUITY		
LIABILITIES NOT SUBJECT TO COMPROMISE (Postpetition)		
Accounts Payable	See Attached	
Taxes Payable (refer to FORM MOR-4)		
Wages Payable		
Notes Payable		
Rent / Leases - Building/Equipment		
Secured Debt / Adequate Protection Payments		
Professional Fees		
Amounts Due to Insiders*		
Other Postpetition Liabilities (attach schedule)		
TOTAL POSTPETITION LIABILITIES		
LIABILITIES SUBJECT TO COMPROMISE (Pre-Petition)		
Secured Debt		
Priority Debt		
Unsecured Debt		
TOTAL PRE-PETITION LIABILITIES		
TOTAL LIABILITIES		
OWNER EQUITY		
Capital Stock		
Additional Paid-In Capital		
Partners' Capital Account		
Owner's Equity Account		
Retained Earnings - Pre-Petition		
Retained Earnings - Postpetition		
Adjustments to Owner Equity (attach schedule)		
Postpetition Contributions (Distributions) (Draws) (attach schedule)		
NET OWNER EQUITY		
TOTAL LIABILITIES AND OWNERS' EQUITY		

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

Fisker Automotive, Inc.
 Financial Statements - US GAAP
 Amounts in USD
 MOR3

	<u>Adjusted</u> <u>1/31/2014</u>
ASSETS	
=====	
CURRENT ASSETS	
Cash & Cash Equivalents	
111000 Petty Cash	5,573.59
114300 SVB 383 - Loan Bank Account	2,645.25
115001 Citi 120 - Conc - Wires out	2,185.20
115500 CNB DIP - 6375 Utility Dep	160,000.00
115501 CNB DIP - 6367 Prof Fees	-
115503 CNB DIP - 464 Concentration	485,362.36
115800 Citi UK 116 - EUR	348.80
** Total Cash & Cash Equivalents	<u>656,115.20</u>
Accounts Receivable	
121000 Accounts Receivable	223,912.47
124000 Allowance for Doubtful Accounts	(223,912.47)
** Total Accounts Receivable	<u>-</u>
Inventories	
** Total Inventories	<u>66,316,126.28</u>
Prepaid	
152100 Prepaid Expenses	581,503.60
** Total Prepaid	<u>581,503.60</u>
Other Current Assets	
121050 Other Receivables - Others	71,094.90
121100 Down Payments - Vendor	1,143,276.00
125201 Vendor advances for inventory parts (Ne	(1,088,290.00)
123010 Other Receivable/Payable from/to- GmbH	613,601.27
151100 Security Deposits - short term	105,131.00
151200 Reserve for Other Current Assets	(105,131.00)
151104 Vehicle Buy Back Assets Estimate	1,123,020.00
151110 Other Current Assets	54,810.00
***Total Other Current Assets	<u>1,917,512.17</u>
*** Total Current Assets	<u>69,471,257.25</u>

Fisker Automotive, Inc.

Financial Statements - US GAAP

Amounts in USD

MOR3

	Adjusted 1/31/2014
PROPERTY, PLANT & EQUIPMENT	
Fixed Assets	
153000 PP&E - Tooling In Progress Adjustment	4,160,629.50
153001 PP&E - Anaheim Improvements Costs	38,672.00
153002 PP&E - Manufacturing Equipment Adjustme	8,781.12
153003 PP&E - Fixed Assets Adjustment	4,428,902.97
153050 PP&E - Delaware Renovation in Progress	(1,632,101.37)
160000 Land	2,280,898.00
160015 Manufacturing Equipment	20,513,310.34
160020 Machinery & Engineering Equipment	2,890,915.94
160025 Tooling - Production Component	139,184,848.42
160030 Leasehold Improvements	3,414,025.80
160040 Motor Vehicles	93,602.06
160050 Office Equipment	316,340.13
160060 Furniture	864,175.30
160070 Computer Hardware	3,266,681.18
160080 Computer Software	13,149,985.08
160085 Web Design	353,450.00
160100 Assets under Construction	33,405,372.00
160105 Manufacturing Equipment In Progress	3,610,858.62
160110 Tooling In Progress - Production Compon	4,697,900.43
** Total Fixed Assets	<u>235,047,247.52</u>
Accumulated Depreciation	
170015 Accum Depr-Manufacturing Equipment	(12,847,256.35)
170020 Accum Depr-Machinery & Equipment	(2,202,386.75)
170025 Accum Depr-Production Tooling	(94,187,215.63)
170030 Accum Depr-Leasehold Improvements	(1,551,835.54)
170040 Accum Depr-Motor Vehicles	(93,602.06)
170050 Accum Depr-Office Equipment	(220,512.09)
170060 Accum Depr-Furniture	(694,059.37)
170070 Accum Depr-Computer Hardware	(2,923,790.24)
170080 Accum Depr-Computer Software	(6,772,793.49)
170085 Accum Depr-Web Design	(225,417.08)
170086 Accum Depr-Adjustments	(4,254,663.79)
** Total Accumulated Depreciation	<u>(125,973,532.39)</u>
*** Net Property, Plant & Equipment	<u>109,073,715.13</u>
OTHER NON-CURRENT ASSETS	
180000 Prepaid Expense-Long Term	222,798.40
180100 Prepaid Expense-Long Term amortization	(156,696.52)
195100 Long Term Contracts - Deposits	31,570,220.00
*** Total Other Non-Current Assets	<u>31,636,321.88</u>
INVESTMENT IN SUBSIDIARY	
198000 Fisker Germany	36,813.47
*** Total Investment in Subsidiary	<u>36,813.47</u>
RESTRICTED CASH	
194200 Citi - Anaheim Building LOC	1,602,934.34
*** Total Restricted Cash	<u>1,602,934.34</u>
**** TOTAL ASSETS	<u><u>211,821,042.07</u></u>

Fisker Automotive, Inc.
 Financial Statements - US GAAP
 Amounts in USD
 MOR3

	<u>Adjusted</u> <u>1/31/2014</u>
LIABILITIES AND STOCKHOLDERS EQUITY	
=====	
LIABILITIES	
Current Liabilities	
Account	
211000 Accounts Payable	-
211020 Accounts Payable - Adjustment	-
** Total Accounts Payable	-
Debt - Current	
214260 Unsecured Notes - Lee	(5,140,800.00)
214280 Notes Payable - GSR	(1,620,908.00)
** Total Debt - Current	(6,761,708.00)
Accrued Liabilities	
Payroll and Benefits Payables	
215020 Payroll Taxes	(376.12)
* Total Payroll and Benefits Payables	(376.12)
Taxes Payable	
216500 VAT - Output Vehicles	(4,129.77)
216510 VAT - Output Parts	(71,688.83)
* Total Taxes Payable	(75,818.60)
Other Current Liabilities	
217002 Deferred Rev- Roadside Assistance	(746,707.73)
217003 Deferred Rev- Scheduled Maint	(2,654,166.94)
217004 Deferred Rev- Sales Return	(6,990,408.00)
217201 Misc. Accrued Expenses (New)	(100,000.00)
* Total Other Current Liabilities	(10,491,282.67)
** Total Accrued Liabilities	(10,567,477.39)
*** Total Current Liabilities	(17,329,185.39)
Convertible Preferred Stock Warrants	
228000 Convertible preferred stock warrants li	(167,812,138.29)
***Total Convertible Preferred Stock Warrants	(167,812,138.29)
Prepetition Liabilities	
	(322,755,358.22)
**** Total Liabilities	(507,896,681.90)
SHAREHOLDERS' EQUITY	
Common Stock	
310000 Common Stock - At Par Value	(7,549.04)
*** Total Common Stock	(7,549.04)
Preferred Stock	
310201 Series DD-X - Convertible preferred sto	(44,506,144.21)
310301 Series AA-1 - Convertible preferred sto	(141,949,873.26)
310401 Series BB-1 - Convertible preferred sto	(157,296,934.84)
310501 Series CC-1 - Convertible preferred sto	(99,814,305.45)
310600 Series D-1 - Convertible preferred stoc	(14,263,060.99)
310602 Series DD-1 - Convertible preferred sto	(222,569,101.68)
310700 Series E-1 - Convertible preferred stoc	(106,529,173.01)
* Total Preferred stock	(786,928,593.44)
*** Total Preferred Stock	(786,928,593.44)
APIC	
310601 APIC - Series D-1 Deemed Dividend	86,634,042.06
320000 APIC	(106,204,916.54)
*** Total APIC	(19,570,874.48)
Retained Earnings - Prior Years	
330000 Retained Earnings	1,096,533,738.27
*** Total Retained Earnings - Prior Years	1,096,533,738.27
Profit and Loss in Current Year	
*** Total Profit/Loss Current Year	6,048,918.52
**** Total Shareholders' Equity	296,075,639.83
***** TOTAL LIABILITIES & STOCKHOLDERS EQUITY	(211,821,042.07)
	(0.00)

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 January 1, 2014 to January 31, 2014

STATUS OF POSTPETITION TAXES

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.
 Attach photocopies of any tax returns filed during the reporting period.

	Beginning Tax Liability	Amount Withheld or Accrued	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal						
Withholding	All paid by ADP with weekly payroll					
FICA-Employee						
FICA-Employer						
Unemployment						
Income	0.00					0.00
Other:	0.00					0.00
Total Federal Taxes	0.00	0.00	0.00	0.00	0.00	0.00
State and Local						
Withholding	All paid by ADP with weekly payroll					
Sales						
Excise						
Unemployment						
Real Property						0.00
Personal Property						0.00
Delaware Franchise Taxes						0.00
Air Quality						0.00
Title V Govt Fees						0.00
Virginia License Fees						0.00
Total State and Local	0.00	0.00	0.00	0.00	0.00	0.00
Foreign Taxes						
VAT						0.00
Total Taxes	0.00	0.00	0.00	0.00	0.00	0.00
Such taxes were incurred pre-petition						

SUMMARY OF UNPAID POSTPETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 90	
Accounts Payable	\$0.00					\$0.00
Wages Payable	\$0.00					\$0.00
Taxes Payable	\$0.00					\$0.00
Rent/Leases-Building	\$0.00					\$0.00
Rent/Leases-Equipment	\$0.00					\$0.00
Secured Debt/Adequate Protection Payments	\$0.00					\$0.00
Professional Fees	\$0.00					\$0.00
Amounts Due to Insiders*	\$0.00					\$0.00
Other:	\$0.00					\$0.00
Other:	\$0.00					\$0.00
Total Postpetition Debts	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00

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

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

In re FISKER AUTOMOTIVE, INC.
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ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

Accounts Receivable Reconciliation	Amount	
Total Accounts Receivable at the beginning of the reporting period	223,913	
+ Amounts billed during the period	0	
- Amounts collected during the period	0	
- Adjustment to reconcile A/R aging to amount reported on SOFA	0	
Total Accounts Receivable at the end of the reporting period	223,913	
Accounts Receivable Aging		
	Amount	
0 - 30 days old		
31 - 60 days old		
61 - 90 days old		
91+ days old	223,913	
Total Accounts Receivable	223,913	
Amount considered uncollectible (Bad Debt)	223,913	
Accounts Receivable (Net)	0	

DEBTOR QUESTIONNAIRE

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.		XXX
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.	XXX See below	
3. Have all postpetition tax returns been timely filed? If no, provide an explanation below.	XXX	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.	XXX	
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.		XXX

Comments re: 2 and 5. above

On December 9, 2013, the Debtor was informed that it's current bank, Citibank, refused to include the Debtor in Possession ("DIP") notation on the prepetition bank accounts as required in the Cash Management Motion. Therefore, on December 10, 2013, the Debtor arranged to open new bank accounts at City National Bank, an UST approved depository, as follows:

Concentration Account (General Account), #xxxxx6464

Payroll Account (Payroll wages and taxes are charged simultaneously when payroll is processed), #xxxxxx6472 and

Credit Card Sales Account (Account utilized to process any credit card sales) xxxxxx6480.

Subsequently, in accordance with Court orders, the Debtor opened two additional accounts at City National:

Counsel Fee Escrow Account xxxxxx6367 and

Utilities Deposit Account xxxxxx6375.

Some of these accounts required on-line training which was delayed due to the holidays, illnesses and emergency surgery.

Hence, some activity continued in the prepetition bank accounts in early January until the new DIP accounts at City National were fully operational and capable of accepting and receiving foreign and reverse wires as needed.