

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

In re: LUHC Wind Down Corp., et al.Case No. 13-11391-KJCReporting Period: November 1, 2014 through November 30, 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	Yes		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a	Yes		
Schedule of Professional Fees Paid	MOR-1b	Yes		
Copies of bank statements			n/a	Bank reconciliation statement attached.
Cash disbursements journals		Yes		Included on schedule 1.
Statement of Operations	MOR-2	Yes		
Balance Sheet	MOR-3	Yes		
Status of Postpetition Taxes	MOR-4	Yes		
Copies of IRS Form 6123 or payment receipt				
Copies of tax returns filed during reporting period				
Summary of Unpaid Postpetition Debts	MOR-4	yes		
Listing of aged accounts payable	MOR-4	yes		
Accounts Receivable Reconciliation and Aging	MOR-5		n/a	
Debtor Questionnaire	MOR-5	Yes		

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.

/s/ Robert Frezza

12.2.2014

Signature of Authorized Individual*

Date

Robert Frezza

Restructuring Officer

Printed Name of Authorized Individual

Title of Authorized Individual

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GENERAL NOTES AND DISCLAIMER

The financial statements and supplemental information contained herein are unaudited, preliminary, and may not comply with generally accepted accounting principles (“GAAP”) in all material respects. In addition, the financial statements and supplemental information contained herein is provided to fulfill the requirements of the Office of the United States Trustee and have been derived from the books and records of the Debtors.

The results of operations contained herein are not necessarily indicative of results that are expected from any other period or for the full year and are not reflective of the results of operations, financial position, and cash flow of the Debtors in the future.

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Debtor

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SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

RECEIPTS:

	LUHC Wind Down Corp
Reimbursements	
Total Cash Receipts	<u>\$ -</u>

DISBURSEMENTS:

	LUHC Wind Down Corp
bank fees	\$ 265
Professional fees	
US trustee fees	
Total disbursements	<u>265</u>

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BANK RECONCILIATIONS
Continuation Sheet for MOR-1

Bank name	Acct#	Account Type	Legal Entity	Acct #	Status
Wells Fargo	2000021152896	Concentration Acct	LUHC Wind Down corp.	2896	Open

Bank Reconciliations

The above captioned debtors (the "Debtors") hereby submit this attestation regarding bank account reconciliations in lieu of providing copies of bank statements.

I attest that each of the Debtors' bank accounts is reconciled to monthly bank statements.

/s/ Robert Frezza
Robert Frezza, CRO
LUHC Wind Down corp.

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SCHEDULE OF PROFESSIONAL FEES PAID

Beneficiary	Date	Amount
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_____ |
Total: 0.00

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STATEMENT OF OPERATIONS---CASH BASIS

(Income Statement)

Acct_Name	Consolidated	HUC	LUHC
Other expenses--bank fees and other	265		265
TOTAL EXPENSES	265		265
NET LOSS	265		265

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BALANCE SHEET - September 30, 2014

Acct_Name	Total	HUC	LUHC	UC
TOTAL CASH	1,969,396		\$1,969,396	
TOTAL ASSETS	1,969,396		1,969,396	
TOTAL NOT SUBJECT TO COMPROMISE				
TOTAL LIABILITIES SUBJECT TO COMPROMISE	(\$65,169,290)	(\$40,776,754)	(\$3,785,758)	(\$20,606,778)
TOTAL SHAREHOLDER Deficit	67,138,686	40,776,754	5,755,154	20,606,778
TOTAL LIABILITIES & SHAREHOLDER EQUITY	1,969,396	0	1,969,396	0

BALANCE SHEET - May 30, 2013 (FILING DATE)

Level	Acct_Name	Total	HUC	LUHC	UCN
3140	TOTAL CASH	1,257,519	1,149,348	0	108,171
3260	TOTAL ACCOUNTS RECEIVABLE	1,884,147	-34,194	0	1,918,341
3340	TOTAL INVENTORY	12,434,523	9,511,991	0	2,922,532
3480	TOTAL PREPAIDS	1,094,375	832,947	0	261,428
3520	TOTAL CURRENT ASSETS	16,670,564	11,460,092	0	5,210,472
3690	TOTAL PLANT, PROPTERY & EQUIPMENT	2,901,997	2,023,403	0	878,594
3790	TOTAL INTANGIBLES	13,168,189	4,167,479	0	9,000,709
3860	TOTAL OTHER ASSETS	-1	-4,909,216	0	4,909,215
3880	TOTAL ASSETS	32,740,749	12,741,759	0	19,998,990
	TOTAL LIABILITIES SUBJECT TO COMPROMISE	(\$65,169,290)	(\$40,776,754)	(\$3,785,758)	(\$20,606,778)
4900	COMMON STOCK	0	0	0	0
4910	Equity - Common Stock	-20,664	0	-20,664	0
4915	Equity - Preferred Stock	0	0	0	0
4920	Equity - Paid in Capital	-11,391,335	0	-11,391,335	0
4930	Warrant	-13,500	0	-13,500	0
4935	Retained Earnings	9,843,772	489,545	14,766,289	-2,559,165
4950	RETAINED EARNINGS	-11,425,499	-11,425,499	0	0
4960	R E PRIOR YEAR	42,582,870	38,970,949	444,968	3,166,953
4980	NET INCOME(LOSS) FOR PERIOD	2,852,898	3,612,765	0	-759,867
5000	TOTAL SHAREHOLDER EQUITY	32,428,542	28,034,995	3,785,758	607,788
5020	TOTAL LIABILITIES & SHAREHOLDER EQUITY	-32,740,748	-12,741,759	0	-19,998,990

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STATUS OF POSTPETITION TAXES

	Beginning Tax Liability	Amount Withheld or Change in Estimate	Amount Paid	Date Paid	Check No. or EFT	Ending Tax Liability
Federal						
Withholding *	0			Various		0
Unemployment	-	0	0	Various		-
State and Local						
Withholding*	0			Various		0
Sales	(0)			Various		(0)
Excise	-					-
Unemployment	(0)			Various		(0)

(A) The open liability relates to Texas 2013 and 2012 gross margin taxes

SUMMARY OF UNPAID POSTPETITION DEBTS

	<u>0-30</u>	<u>30-60</u>	<u>60+</u>
A/P-Trade Post Petition			0

Not applicable payments will going forward be on the cash basis recorded as expenses therefore there are no payables

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ACCOUNTS RECEIVABLE RECONCILIATION AND AGING

N/A

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.		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.	X	
4. Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.		X (1)
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

(1) - There are no employees in the Company post July 31, 2013. The Debtors have cancelled all insurance coverage relating to the assets transferred to Buyer pursuant to the asset purchase agreement approved by order of the Bankruptcy Court located at Docket No. 268, effective as of the July 30, 2013.