

United States Bankruptcy Court for the:  
Southern District of New York, Manhattan Division

Case number (if known): \_\_\_\_\_ Chapter 11

Check if this is an amended filing

### Official Form 201

## Voluntary Petition for Non-Individuals Filing for Bankruptcy

12/15

If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Level Solar Inc.

2. All other names debtor used in the last 8 years

Include any assumed names, trade names, and *doing business as names*

3. Debtor's federal Employer Identification Number (EIN) 4 6 - 4 0 6 0 8 9 3

4. Debtor's address	<b>Principal place of business</b>	<b>Mailing address, if different from principal place of business</b>
	<u>236 W 30th St., 10th Fl.</u> Number Street	<u>400 Park Ave, 5th Fl.</u> Number Street
	<u>New York, NY 10001-4904</u> City State ZIP Code	<u>New York, NY 10022-4406</u> City State ZIP Code
	<u>New York</u> County	<b>Location of principal assets, if different from principal place of business</b>
		Number Street
		City State ZIP Code

5. Debtor's website (URL) \_\_\_\_\_

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: \_\_\_\_\_

**7. Describe debtor's business**

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply:

- Tax-exempt entity (as described in 26 U.S.C. § 501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. § 80a-3)
- Investment advisor (as defined in 15 U.S.C. § 80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor. See <http://www.naics.com/search/>.

**8. Under which chapter of the Bankruptcy Code is the debtor filing?**

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

- Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every 3 years after that).
- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). If the debtor is a small business debtor, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if all of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the *Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11* (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

- Chapter 12

**9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?**

- No
- Yes. District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY
- District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY

If more than 2 cases, attach a separate list.

**10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?**

- No
- Yes. Debtor \_\_\_\_\_ Relationship \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_  
MM / DD / YYYY
- Case number, if known \_\_\_\_\_

List all cases. If more than 1, attach a separate list.

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

No

Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.  
What is the hazard?  
\_\_\_\_\_

It needs to be physically secured or protected from the weather.

It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).

Other \_\_\_\_\_

Where is the property?

Number Street

City State

ZIP Code

Is the property insured?

No

Yes. Insurance agency \_\_\_\_\_  
Contact name \_\_\_\_\_  
Phone \_\_\_\_\_

Statistical and administrative information

13. Debtor's estimation of available funds?

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available for distribution to unsecured creditors.

14. Estimated number of creditors

- |   |  |  |
|---|--|--|
| <input type="checkbox"/> 1-49               | <input type="checkbox"/> 1,000-5,000   | <input type="checkbox"/> 25,001-50,000     |
| <input type="checkbox"/> 50-99              | <input type="checkbox"/> 5,001-10,000  | <input type="checkbox"/> 50,000-100,000    |
| <input type="checkbox"/> 100-199            | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 |  |  |

15. Estimated assets

- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input type="checkbox"/> \$1,000,001-\$10 million              | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million             | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input checked="" type="checkbox"/> \$50,000,001-\$100 million | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million           | <input type="checkbox"/> More than \$50 billion        |

Debtor Level Solar Inc.  
Name

Case number (if known) \_\_\_\_\_

- 16. Estimated liabilities**
- |  |  |  |
|--|--|--|
| <input type="checkbox"/> \$0-\$50,000          | <input checked="" type="checkbox"/> \$1,000,001-\$10 million | <input type="checkbox"/> \$500,000,001-\$1 billion     |
| <input type="checkbox"/> \$50,001-\$100,000    | <input type="checkbox"/> \$10,000,001-\$50 million           | <input type="checkbox"/> \$1,000,000,001-\$10 billion  |
| <input type="checkbox"/> \$100,001-\$500,000   | <input type="checkbox"/> \$50,000,001-\$100 million          | <input type="checkbox"/> \$10,000,000,001-\$50 billion |
| <input type="checkbox"/> \$500,001-\$1 million | <input type="checkbox"/> \$100,000,001-\$500 million         | <input type="checkbox"/> More than \$50 billion        |

**Request for Relief, Declaration, and Signatures**

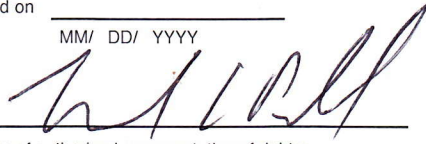
**WARNING --** Bankruptcy fraud is a serious crime. Making a false statement in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**17. Declaration and signature of authorized representative of debtor**

- The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
- I have been authorized to file this petition on behalf of the debtor.
- I have examined the information in this petition and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on \_\_\_\_\_  
MM/ DD/ YYYY

X 

Signature of authorized representative of debtor

Richard Pell  
Printed name

Title Secretary

**18. Signature of attorney**

X \_\_\_\_\_  
Signature of attorney for debtor

Date 12/03/2017  
MM/ DD/ YYYY

Michael T Conway  
Printed name

Shipman & Goodwin LLP  
Firm name

400 Park Ave # 5  
Number Street

New York  
City

NY  
State

10022-4406  
ZIP Code

(212) 376-3011  
Contact phone

mconway@goodwin.com  
Email address

\_\_\_\_\_  
Bar number

\_\_\_\_\_  
State

**LEVEL SOLAR INC.**

**CERTIFICATE**

**December 3, 2017**

I, Richard Pell, being the duly appointed and authorized Secretary of Level Solar Inc., a Delaware corporation (the "Company"), hereby deliver this Certificate on behalf of the Company and do hereby certify, in my capacity as a duly appointed and authorized officer of the Company, that I have access to the corporate records of the Company; and

I further certify that attached hereto as **Exhibit A** is a true, correct, and complete copy of the resolutions duly adopted and approved by the Board of Directors of the Company at a meeting on December 3, 2017, and that such resolutions (a) have not been amended, rescinded, or modified since their adoption and remain in full force and effect as of the date hereof, and (b) were adopted in accordance with the provisions of applicable law, the Certificate of Incorporation of the Company, and the By-Laws of the Company.

IN WITNESS WHEREOF, the undersigned has executed this certificate as of the 3rd day of December 2017.

  
\_\_\_\_\_  
Richard Pell, Secretary

**UNANIMOUS WRITTEN CONSENT OF  
THE BOARD OF DIRECTORS OF  
LEVEL SOLAR INC.**

The undersigned, being all of directors of Level Solar Inc., a Delaware corporation (the “Corporation”), by their signatures below, hereby adopt the following resolutions on behalf of the Corporation, pursuant to the General Corporation Law of the State of Delaware (the “General Corporation Law”) and the By-laws of the Corporation (the “By-laws”):

**WHEREAS**, having examined the alternatives presently available to the Corporation and concluded that there are no feasible alternatives for the protection and recovery of the Corporation’s assets other than the commencement of a case under Chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”), the Board of Directors has concluded that it is in the best interests of the Corporation and its creditors to proceed as described in these resolutions;

**NOW, THEREFORE, BE IT RESOLVED** that, subject to the condition described below, a Petition under the provisions of Chapter 11 of the Bankruptcy Code shall be filed by the Corporation with the United States Bankruptcy Court for the Southern District of New York, on December 3, 2017, or the first date possible thereafter; and be it

**FURTHER RESOLVED**, that, subject to the condition described below, each of the following officers (the “Authorized Officers”)

**William Frey** - President and Chief Executive Officer

**Richard Pell** - Secretary

**Carrie Frey** - Treasurer

be, and each of them acting alone hereby is, authorized, empowered and directed on behalf of and in the name of the Corporation to execute a Chapter 11 bankruptcy petition and all related documents and papers on behalf of the Corporation in order to enable the Corporation to commence a Chapter 11 bankruptcy case and to cause the same to be filed with the United States Bankruptcy Court for the Southern District of New York; and be it

**FURTHER RESOLVED** that each of the Authorized Officers be, and each of them acting alone hereby is, authorized, empowered and directed to execute and file all petitions, schedules, lists, and other papers in connection with the Corporation’s bankruptcy case, and to take any and all action which he or she may deem necessary and proper in connection with such bankruptcy case and to retain and employ legal counsel and any other professional or professionals which he or she may deem necessary and proper; and be it

**FURTHER RESOLVED** that the Corporation may retain the law firm of Shipman & Goodwin LLP as bankruptcy counsel for the Corporation for purposes of, among other things, representing the Corporation in connection with its Chapter 11 case, subject to Bankruptcy Court approval; and be it

**FURTHER RESOLVED** that the Corporation may retain the law firm of Akin Gump Strauss Hauer & Feld LLP as special corporate counsel for the Corporation for purposes of, among other things, representing the Corporation in connection with its Chapter 11 case, subject to Bankruptcy Court approval; and be it

**FURTHER RESOLVED** that the Corporation may retain a consulting firm as financial advisor to the Corporation for purposes of, among other things, advising the Corporation in connection with its Chapter 11 case, subject to Bankruptcy Court approval; and be it

**FURTHER RESOLVED** that the Corporation may retain a forensic accountant for the Corporation for purposes of, among other things, investigating potential financial and other misconduct of Mr. Richard Keiser and possibly others, subject to Bankruptcy Court approval; and be it

**FURTHER RESOLVED**, that the Authorized Officers of the Corporation be, and each of them acting alone hereby is, authorized, empowered and directed to negotiate, execute and deliver, for and on behalf of the Corporation, agreements with potential lenders or other third parties, as appropriate, in form and substance satisfactory to such Authorized Officers (each, a “Loan Document” and collectively, the “Loan Documents”), providing for a debtor-in-possession credit facility (the “DIP Facility”) in such aggregate principal amount, and use of cash collateral on such terms, as any of the Authorized Officers shall deem necessary to finance its Chapter 11 case, for and on behalf and in the name of the Corporation, the execution and delivery thereof being conclusive evidence that such Loan Documents were executed pursuant to this resolution; and be it

**FURTHER RESOLVED**, that the Authorized Officers of the Corporation be, and each of them acting alone hereby is, authorized, empowered and directed to perform all acts and do all things which he or she may deem necessary or desirable to consummate the transactions contemplated by the Loan Documents, with such modifications, amendments or further agreements, promissory notes, deeds, assignments, bills of sale, deeds of trust, mortgages, security agreements, certificates and other agreements, instruments or documents as he or she, in his or her sole discretion, may deem necessary or desirable and in the best interest of the Corporation, his or her taking of any such action, for and on behalf and in the name of the Corporation, and/or his or her execution and delivery, for and on behalf and in the name of the Corporation, of any such agreement, instrument or document to be conclusive evidence that he or she did so deem the same to be necessary or desirable and in the best interest of the Corporation; and be it

**FURTHER RESOLVED**, that the Secretary or any other of the Authorized

Officers of the Corporation be, and each of them acting alone hereby is, authorized, empowered and directed to certify and attest any documents which he may deem necessary or appropriate to consummate the transactions contemplated by the Loan Documents; provided that such certification or attestation shall not be required for the validity of the particular document; and be it

**FURTHER RESOLVED**, that each of the Authorized Officers be, and each of them acting alone hereby is, authorized, empowered and directed, in the name and on behalf of the Corporation, to execute and deliver all such further documents, instruments, certificates or agreements, and to take all such further action and to incur and pay all such expenses, as any such Authorized Officer may approve as necessary, proper, convenient or desirable in order to carry out the foregoing resolutions and fully to effectuate the purposes and intents thereof, the execution and delivery of any such documents, certificates, agreements or instruments, and the taking of any such action and the incurrence and payment of any such expenses, to be conclusive evidence that the same shall have been approved hereby; and be it

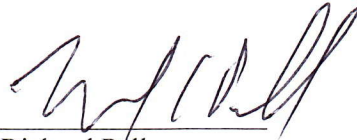
**FURTHER RESOLVED**, that all actions taken by the officers of the Corporation to date, in connection with the foregoing resolutions or the transactions contemplated thereby, be, and each hereby is, confirmed, ratified and approved in all respects.

This Unanimous Written Consent shall be filed in the Minute Book of the Corporation and become a part of the records of the Corporation. This Unanimous Written Consent may be executed in counterparts. A facsimile shall be deemed an original.

[THE NEXT PAGE IS THE SIGNATURE PAGE]



IN WITNESS WHEREOF, the undersigned executed and delivered this Written Consent  
as of December 3, 2017.



Richard Pell

\_\_\_\_\_  
William Frey

\_\_\_\_\_  
Carrie Frey

7

IN WITNESS WHEREOF, the undersigned executed and delivered this Written Consent  
as of December 3, 2017.

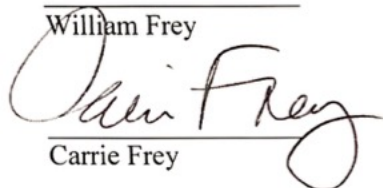
\_\_\_\_\_  
Richard Pell

  
\_\_\_\_\_  
William Frey

\_\_\_\_\_  
Carrie Frey

IN WITNESS WHEREOF, the undersigned executed and delivered this Written Consent  
as of December 3, 2017.

\_\_\_\_\_  
Richard Pell

\_\_\_\_\_  
William Frey  
  
\_\_\_\_\_  
Carrie Frey

Debtor name Level Solar Inc.

United States Bankruptcy Court for the:  
Southern District of New York, Manhattan Division

Case number (if known): \_\_\_\_\_

Check if this is an amended filing

## Official Form 204

# Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders

12/15

A list of creditors holding the 20 largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an *insider*, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 20 largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Akin Gump Strauss Hauer & Feld LLP 1101 Pennsylvania Avenue, NW Washington, DC 20004	Akin Gump Strauss Hauer & Feld LLP		Unliquidated			\$168,023.57
2	CallTower, Inc. Dept LA 23615 Pasadena, CA 91185	CallTower, Inc.		Unliquidated			\$13,008.38
3	CertainTeed Corporation 20 Moores Road Malvern, PA 19355	CertainTeed Corporation		Unliquidated			\$775,381.48
4	Cooper Electric Supply Company 70 Marcus Boulevard Hauppauge, NY 11788	Cooper Electric Supply Company		Unliquidated			\$4,534,136.55
5	CTPartners Executive Search, Inc. 28601 Chagrin Boulevard Cleveland, OH 44122	CTPartners Executive Search, Inc.		Unliquidated			\$48,546.35
6	DAI Management Consultants, Inc. One Veterans Way Carnegie, PA 15106	DAI Management Consultants, Inc.					\$12,500.00
7	Electrical Wholesalers Inc. 100 Campanelli Parkway Stoughton, MA 02072	Electrical Wholesalers Inc.		Unliquidated			\$19,777.65
8	Faber Daeufer & Itrato PC 890 Winter Street Suite 315 Waltham, MA 02451	Faber Daeufer & Itrato PC		Disputed Unliquidated			\$32,921.25

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
9	Glacier LLC 116 Flanders Road Westborough, MA 01581	Glacier LLC		Unliquidated			\$23,289.77
10	GMPC One Trenton Avenue Clifton, NJ 07011	GMPC		Unliquidated			\$17,640.56
11	Grokash Realty Associates, LLC 236 West 30th Street New York, NY 10001	Grokash Realty Associates, LLC		Disputed Unliquidated			\$94,743.31
12	GrubHub Holdings Inc. P.O. Box 12470 Newark, NJ 07101	GrubHub Holdings Inc.		Unliquidated			\$16,298.11
13	Hobbs & Towne, Inc. Attn. Eileen Corelli PMB 269, P.O. Box 987 Valley Forge, PA 19482	Hobbs & Towne, Inc.		Unliquidated			\$16,499.00
14	James J. Stout Architects & Associates PC 2 Greg Lane East Northport, NY 11731	James J. Stout Architects & Associates PC		Unliquidated			\$51,390.00
15	National Waste Services, LLC 1863 Harrison Avenue Bay Shore, NY 11706	National Waste Services, LLC		Unliquidated			\$13,035.00
16	Northeast Electrical Distributors 560 Oak Street Brockton, MA 02301	Northeast Electrical Distributors		Unliquidated			\$50,943.26
17	Novogradac & Company LLP P.O. Box 7833 San Francisco, CA 94120	Novogradac & Company LLP		Unliquidated			\$126,750.00
18	Path Interactive 915 Broadway New York, NY 10010	Path Interactive		Unliquidated			\$12,516.40
19	Petro Home Services 30 Old Dock Road Yaphank, NY 11980	Petro Home Services		Unliquidated			\$23,592.66
20	Prontotype 1442 35th Avenue San Francisco, CA 94122	Prontotype		Unliquidated			\$24,862.50

SHIPMAN & GOODWIN LLP  
Michael T. Conway, Esq.  
400 Park Avenue, Fifth Floor  
New York, New York 10022  
Telephone: (212) 376-3011  
Facsimile: (212) 376-3024  
mconway@goodwin.com

Proposed Counsel for Debtor and Debtor in Possession

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re:

Case No: 17- \_\_\_\_\_ ( )

LEVEL SOLAR INC.,

Chapter 11

Debtor<sup>1</sup>,

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**CORPORATE OWNERSHIP STATEMENT**

Pursuant to rules 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure, the following is a list of any corporation, other than a governmental unit, that directly or indirectly owns 10% or more of any class of equity interests in the above-captioned debtor.

Debtor	Direct Owner(s)	Indirect Owner(s)
Level Solar Inc.	QED, LLC	None

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<sup>1</sup> Federal Tax Id. No. xx-xxx 0893

Fill in this information to identify the case:

Debtor name Level Solar Inc.

United States Bankruptcy Court for the:  
Southern District of New York, Manhattan Division

Case number (if known): \_\_\_\_\_

Check if this is an amended filing

Official Form 202

**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

**WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.**

**Declaration and signature**

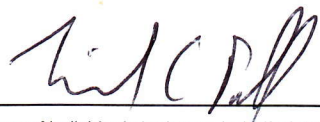
I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- Schedule A/B: Assets—Real and Personal Property (Official Form 206A/B)
- Schedule D: Creditors Who Have Claims Secured by Property (Official Form 206D)
- Schedule E/F: Creditors Who Have Unsecured Claims (Official Form 206E/F)
- Schedule G: Executory Contracts and Unexpired Leases (Official Form 206G)
- Schedule H: Codebtors (Official Form 206H)
- A Summary of Assets and Liabilities for Non-Individuals (Official Form 206A-Summary)
- Amended Schedule \_\_\_\_\_
- Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- Other document that requires a declaration Corporate Ownership Statement

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 12/03/2017  
MM/ DD/ YYYY

X   
Signature of individual signing on behalf of debtor

Richard Pell  
Printed name

Secretary  
Position or relationship to debtor