

**Fill in this information to identify the case:**Debtor name Procom America, LLCUnited States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDACase number (if known) 8:20-bk-03522 Check if this is an amended filingOfficial 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)
- Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- 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 **Statement of Financial Affairs**

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

Executed on June 3, 2020**X /s/ Peter Gaal**

Signature of individual signing on behalf of debtor

**Peter Gaal**

Printed name

**Manager**

Position or relationship to debtor

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United States Bankruptcy Court for the: MIDDLE DISTRICT OF FLORIDA

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**Official Form 206Sum  
Summary of Assets and Liabilities for Non-Individuals**

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**Part 1: Summary of Assets**

1. **Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)

<b>1a. Real property:</b>	
Copy line 88 from <i>Schedule A/B</i> .....	\$ <u>0.00</u>
<b>1b. Total personal property:</b>	
Copy line 91A from <i>Schedule A/B</i> .....	\$ <u>577,895.16</u>
<b>1c. Total of all property:</b>	
Copy line 92 from <i>Schedule A/B</i> .....	\$ <u>577,895.16</u>

**Part 2: Summary of Liabilities**

2. <b>Schedule D: Creditors Who Have Claims Secured by Property</b> (Official Form 206D)	
Copy the total dollar amount listed in Column A, <i>Amount of claim</i> , from line 3 of <i>Schedule D</i> .....	\$ <u>170,000.00</u>
3. <b>Schedule E/F: Creditors Who Have Unsecured Claims</b> (Official Form 206E/F)	
<b>3a. Total claim amounts of priority unsecured claims:</b>	
Copy the total claims from Part 1 from line 5a of <i>Schedule E/F</i> .....	\$ <u>86,000.00</u>
<b>3b. Total amount of claims of nonpriority amount of unsecured claims:</b>	
Copy the total of the amount of claims from Part 2 from line 5b of <i>Schedule E/F</i> .....	+\$ <u>13,407,628.25</u>
4. <b>Total liabilities</b> .....	
Lines 2 + 3a + 3b	\$ <u>13,663,628.25</u>

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# Official Form 206A/B

## Schedule A/B: Assets - Real and Personal Property

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Disclose all property, real and personal, which the debtor owns or in which the debtor has any other legal, equitable, or future interest. Include all property in which the debtor holds rights and powers exercisable for the debtor's own benefit. Also include assets and properties which have no book value, such as fully depreciated assets or assets that were not capitalized. In Schedule A/B, list any executory contracts or unexpired leases. Also list them on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G).

Be as complete and accurate as possible. If more space is needed, attach a separate sheet to this form. At the top of any pages added, write the debtor's name and case number (if known). Also identify the form and line number to which the additional information applies. If an additional sheet is attached, include the amounts from the attachment in the total for the pertinent part.

For Part 1 through Part 11, list each asset under the appropriate category or attach separate supporting schedules, such as a fixed asset schedule or depreciation schedule, that gives the details for each asset in a particular category. List each asset only once. In valuing the debtor's interest, do not deduct the value of secured claims. See the instructions to understand the terms used in this form.

**Part 1: Cash and cash equivalents**

1. Does the debtor have any cash or cash equivalents?

- No. Go to Part 2.
- Yes Fill in the information below.

All cash or cash equivalents owned or controlled by the debtor	Current value of debtor's interest
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3.	Checking, savings, money market, or financial brokerage accounts <i>(Identify all)</i>	Last 4 digits of account number	Current value of debtor's interest
	Name of institution (bank or brokerage firm)      Type of account		
3.1.	<u>First Hawaiian Bank</u> <u>checking</u>	<u>0464</u>	<u>\$49.01</u>
3.2.	<u>Axos DIP Bank</u> <u>Checking</u>	<u>1371</u>	<u>\$44,081.00</u>

4. **Other cash equivalents** *(Identify all)*

5. **Total of Part 1.** **\$44,130.01**  
 Add lines 2 through 4 (including amounts on any additional sheets). Copy the total to line 80.

**Part 2: Deposits and Prepayments**

6. Does the debtor have any deposits or prepayments?

- No. Go to Part 3.
- Yes Fill in the information below.

7.	Deposits, including security deposits and utility deposits	Current value of debtor's interest
	Description, including name of holder of deposit	
7.1.	<u>Rivergate Tower Owner, LLC</u>	<u>\$18,024.23</u>
7.2.	<u>Deposit paid to Dennis Ross in connection with the December 23, 2019 Asset Purchase Agreement by and between the Debtor and Dennis Ross, individually, and doing</u>	<u>\$12,500.00</u>

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**business as World War II Tours of Europe and Custom Euro Tours and Cheryl Ross, individually and doing business as MRG Design**

8. **Prepayments, including prepayments on executory contracts, leases, insurance, taxes, and rent**  
Description, including name of holder of prepayment

9. **Total of Part 2.**  
Add lines 7 through 8. Copy the total to line 81.

<b>\$30,524.23</b>
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**Part 3: Accounts receivable**

10. Does the debtor have any accounts receivable?

- No. Go to Part 4.
- Yes Fill in the information below.

**Part 4: Investments**

13. Does the debtor own any investments?

- No. Go to Part 5.
- Yes Fill in the information below.

		Valuation method used for current value	Current value of debtor's interest
14. <b>Mutual funds or publicly traded stocks not included in Part 1</b> Name of fund or stock:			
15. <b>Non-publicly traded stock and interests in incorporated and unincorporated businesses, including any interest in an LLC, partnership, or joint venture</b> Name of entity:	% of ownership		
15.1. <u>Procom Tours, LLC</u>	<u>100</u> %	<u>Fair Mkt Value</u>	<u>\$100.00</u>

16. **Government bonds, corporate bonds, and other negotiable and non-negotiable instruments not included in Part 1**  
Describe:

17. **Total of Part 4.**  
Add lines 14 through 16. Copy the total to line 83.

<b>\$100.00</b>
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**Part 5: Inventory, excluding agriculture assets**

18. Does the debtor own any inventory (excluding agriculture assets)?

- No. Go to Part 6.
- Yes Fill in the information below.

**Part 6: Farming and fishing-related assets (other than titled motor vehicles and land)**

27. Does the debtor own or lease any farming and fishing-related assets (other than titled motor vehicles and land)?

- No. Go to Part 7.
- Yes Fill in the information below.

**Part 7: Office furniture, fixtures, and equipment; and collectibles**

38. Does the debtor own or lease any office furniture, fixtures, equipment, or collectibles?

- No. Go to Part 8.

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Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
39. Office furniture Furniture and equipment	\$161,179.41	Liquidation	\$96,707.65
40. Office fixtures			
41. Office equipment, including all computer equipment and communication systems equipment and software Lease of a office HP printer/copy machine	Unknown	N/A	\$0.00

42. **Collectibles** *Examples:* Antiques and figurines; paintings, prints, or other artwork; books, pictures, or other art objects; china and crystal; stamp, coin, or baseball card collections; other collections, memorabilia, or collectibles

43. **Total of Part 7.** Add lines 39 through 42. Copy the total to line 86. \$96,707.65

44. **Is a depreciation schedule available for any of the property listed in Part 7?**  
 No  
 Yes

45. **Has any of the property listed in Part 7 been appraised by a professional within the last year?**  
 No  
 Yes

**Part 8: Machinery, equipment, and vehicles**

46. **Does the debtor own or lease any machinery, equipment, or vehicles?**

No. Go to Part 9.  
 Yes Fill in the information below.

**Part 9: Real property**

54. **Does the debtor own or lease any real property?**

No. Go to Part 10.  
 Yes Fill in the information below.

55. **Any building, other improved real estate, or land which the debtor owns or in which the debtor has an interest**

Description and location of property Include street address or other description such as Assessor Parcel Number (APN), and type of property (for example, acreage, factory, warehouse, apartment or office building, if available.	Nature and extent of debtor's interest in property	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
55.1. Office lease with Rivergate Tower Owner LLC	Leasehold Interest	\$0.00		\$0.00

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56. **Total of Part 9.**  
Add the current value on lines 55.1 through 55.6 and entries from any additional sheets.  
Copy the total to line 88.

\$0.00

57. **Is a depreciation schedule available for any of the property listed in Part 9?**  
 No  
 Yes

58. **Has any of the property listed in Part 9 been appraised by a professional within the last year?**  
 No  
 Yes

**Part 10: Intangibles and intellectual property**

59. **Does the debtor have any interests in intangibles or intellectual property?**

- No. Go to Part 11.  
 Yes Fill in the information below.

General description	Net book value of debtor's interest (Where available)	Valuation method used for current value	Current value of debtor's interest
60. <b>Patents, copyrights, trademarks, and trade secrets</b>			
61. <b>Internet domain names and websites</b> <u>www.procomamerica.com</u>	<u>Unknown</u>	<u>Liquidation</u>	<u>\$50.00</u>

62. **Licenses, franchises, and royalties**

63. **Customer lists, mailing lists, or other compilations**

64. **Other intangibles, or intellectual property**

65. **Goodwill**

66. **Total of Part 10.**  
Add lines 60 through 65. Copy the total to line 89.

\$50.00

67. **Do your lists or records include personally identifiable information of customers** (as defined in 11 U.S.C. §§ 101(41A) and 107?  
 No  
 Yes

68. **Is there an amortization or other similar schedule available for any of the property listed in Part 10?**  
 No  
 Yes

69. **Has any of the property listed in Part 10 been appraised by a professional within the last year?**  
 No  
 Yes

**Part 11: All other assets**

70. **Does the debtor own any other assets that have not yet been reported on this form?**

Include all interests in executory contracts and unexpired leases not previously reported on this form.

- No. Go to Part 12.  
 Yes Fill in the information below.

**Current value of debtor's interest**

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71.	<b>Notes receivable</b> Description (include name of obligor)	
72.	<b>Tax refunds and unused net operating losses (NOLs)</b> Description (for example, federal, state, local)	
73.	<b>Interests in insurance policies or annuities</b>	
74.	<b>Causes of action against third parties (whether or not a lawsuit has been filed)</b>	
75.	<b>Other contingent and unliquidated claims or causes of action of every nature, including counterclaims of the debtor and rights to set off claims</b>	
76.	<b>Trusts, equitable or future interests in property</b>	
77.	<b>Other property of any kind not already listed</b> <i>Examples: Season tickets, country club membership</i>	
	<u>Due from Procom Consulting UTAZASI IRODA KFT</u>	<u>\$23,935.12</u>
<hr/>		
	<u>Due from Peter Gaal</u>	<u>\$351,197.96</u>
<hr/>		
	<u>Procom America 401(k) Plan</u>	<u>\$21,161.48</u>
<hr/>		
	<u>Due from Procom Investments Kft</u>	<u>\$10,088.71</u>
<hr/>		
	<u>Due from Procom Consulting UTAZASI IRODA KFT for potential refunds of tours not provided.</u>	<u>Unknown</u>
<hr/>		

78.	<b>Total of Part 11.</b> Add lines 71 through 77. Copy the total to line 90.	<u>\$406,383.27</u>
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79. **Has any of the property listed in Part 11 been appraised by a professional within the last year?**  
 No  
 Yes

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**Part 12: Summary**

In Part 12 copy all of the totals from the earlier parts of the form

Type of property	Current value of personal property	Current value of real property
80. <b>Cash, cash equivalents, and financial assets.</b> <i>Copy line 5, Part 1</i>	<u>\$44,130.01</u>	
81. <b>Deposits and prepayments.</b> <i>Copy line 9, Part 2.</i>	<u>\$30,524.23</u>	
82. <b>Accounts receivable.</b> <i>Copy line 12, Part 3.</i>	<u>\$0.00</u>	
83. <b>Investments.</b> <i>Copy line 17, Part 4.</i>	<u>\$100.00</u>	
84. <b>Inventory.</b> <i>Copy line 23, Part 5.</i>	<u>\$0.00</u>	
85. <b>Farming and fishing-related assets.</b> <i>Copy line 33, Part 6.</i>	<u>\$0.00</u>	
86. <b>Office furniture, fixtures, and equipment; and collectibles.</b> <i>Copy line 43, Part 7.</i>	<u>\$96,707.65</u>	
87. <b>Machinery, equipment, and vehicles.</b> <i>Copy line 51, Part 8.</i>	<u>\$0.00</u>	
88. <b>Real property.</b> <i>Copy line 56, Part 9.....&gt;</i>		<u>\$0.00</u>
89. <b>Intangibles and intellectual property.</b> <i>Copy line 66, Part 10.</i>	<u>\$50.00</u>	
90. <b>All other assets.</b> <i>Copy line 78, Part 11.</i>	+ <u>\$406,383.27</u>	
91. <b>Total.</b> Add lines 80 through 90 for each column	<u>\$577,895.16</u>	+ 91b. <u>\$0.00</u>
92. <b>Total of all property on Schedule A/B.</b> Add lines 91a+91b=92		<u>\$577,895.16</u>



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Official Form 206D

**Schedule D: Creditors Who Have Claims Secured by Property**

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Be as complete and accurate as possible.

**1. Do any creditors have claims secured by debtor's property?**

- No. Check this box and submit page 1 of this form to the court with debtor's other schedules. Debtor has nothing else to report on this form.
- Yes. Fill in all of the information below.

**Part 1: List Creditors Who Have Secured Claims**

2. List in alphabetical order all creditors who have secured claims. If a creditor has more than one secured claim, list the creditor separately for each claim.

		Column A	Column B
		Amount of claim	Value of collateral that supports this claim
		Do not deduct the value of collateral.	
<p>2.1 <b>Viking Bond Service, Inc (CA)</b></p> <p>Creditor's Name</p> <p><b>22601 N. 19th Ave #210</b></p> <p><b>Phoenix, AZ 85027</b></p> <p>Creditor's mailing address</p> <p>Creditor's email address, if known</p> <p>Date debt was incurred <b>12/5/2019</b></p> <p>Last 4 digits of account number <b>0267</b></p> <p>Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.</p>	<p>Describe debtor's property that is subject to a lien</p> <hr/> <p>Describe the lien</p> <hr/> <p>Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)</p> <p>As of the petition filing date, the claim is: Check all that apply <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed</p>	<p><b>\$25,000.00</b></p>	<p><b>\$0.00</b></p>

<p>2.2 <b>Viking Bond Service, Inc (FL)</b></p> <p>Creditor's Name</p> <p><b>22601 N. 19th Ave #210</b></p> <p><b>Phoenix, AZ 85027</b></p> <p>Creditor's mailing address</p> <p>Creditor's email address, if known</p> <p>Date debt was incurred <b>12/5/2019</b></p> <p>Last 4 digits of account number <b>0271</b></p> <p>Do multiple creditors have an interest in the same property? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.</p>	<p>Describe debtor's property that is subject to a lien</p> <hr/> <p>Describe the lien</p> <hr/> <p>Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes</p> <p>Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)</p> <p>As of the petition filing date, the claim is: Check all that apply</p>	<p><b>\$25,000.00</b></p>	<p><b>\$0.00</b></p>
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- No  Contingent  
 Yes. Specify each creditor, including this creditor and its relative priority.  Unliquidated  
 Disputed

<b>2.3</b>	<b>Viking Bond Service, Inc (HI)</b> <small>Creditor's Name</small>  <b>22601 N. 19th Ave #210</b> <b>Phoenix, AZ 85027</b> <small>Creditor's mailing address</small>  <small>Creditor's email address, if known</small>  <b>Date debt was incurred</b> <b>12/5/2019</b> <b>Last 4 digits of account number</b> <b>0273</b> <b>Do multiple creditors have an interest in the same property?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	Describe debtor's property that is subject to a lien <span style="float: right;"><b>\$75,000.00</b></span>  <hr/> Describe the lien  Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)  As of the petition filing date, the claim is: Check all that apply <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<span style="border-bottom: 1px solid black;"><b>\$0.00</b></span>
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<b>2.4</b>	<b>Viking Bond Service, Inc (IA)</b> <small>Creditor's Name</small>  <b>22601 N. 19th Ave #210</b> <b>Phoenix, AZ 85027</b> <small>Creditor's mailing address</small>  <small>Creditor's email address, if known</small>  <b>Date debt was incurred</b> <b>12/5/2019</b> <b>Last 4 digits of account number</b> <b>0269</b> <b>Do multiple creditors have an interest in the same property?</b> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Specify each creditor, including this creditor and its relative priority.	Describe debtor's property that is subject to a lien <span style="float: right;"><b>\$10,000.00</b></span>  <hr/> Describe the lien  Is the creditor an insider or related party? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes Is anyone else liable on this claim? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Fill out <i>Schedule H: Codebtors</i> (Official Form 206H)  As of the petition filing date, the claim is: Check all that apply <input checked="" type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	<span style="border-bottom: 1px solid black;"><b>\$0.00</b></span>
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<b>2.5</b>	<b>Viking Bond Service, Inc (WA)</b> <small>Creditor's Name</small>  <b>22601 N. 19th Ave #210</b> <b>Phoenix, AZ 85027</b> <small>Creditor's mailing address</small>	Describe debtor's property that is subject to a lien <span style="float: right;"><b>\$35,000.00</b></span>  <hr/> Describe the lien	<span style="border-bottom: 1px solid black;"><b>\$0.00</b></span>
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Creditor's email address, if known

Date debt was incurred

**12/5/2019**

Last 4 digits of account number

**0270**

Do multiple creditors have an interest in the same property?

No

Yes. Specify each creditor, including this creditor and its relative priority.

Is the creditor an insider or related party?

No

Yes

Is anyone else liable on this claim?

No

Yes. Fill out *Schedule H: Codebtors* (Official Form 206H)

As of the petition filing date, the claim is:

Check all that apply

Contingent

Unliquidated

Disputed

3. Total of the dollar amounts from Part 1, Column A, including the amounts from the Additional Page, if any.

**\$170,000.00**

**Part 2: List Others to Be Notified for a Debt Already Listed in Part 1**

List in alphabetical order any others who must be notified for a debt already listed in Part 1. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for secured creditors.

If no others need to be notified for the debts listed in Part 1, do not fill out or submit this page. If additional pages are needed, copy this page.

Name and address

On which line in Part 1 did you enter the related creditor?

Last 4 digits of account number for this entity