IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 11
COACH AM GROUP HOLDINGS CORP., *et al.*,[1]	)	Case No. 12-10010 (KG)
Debtors.	)	Jointly Administered

GLOBAL NOTES, METHODOLOGY AND SPECIFIC DISCLOSURES REGARDING THE DEBTORS' SCHEDULES OF ASSETS AND LIABILITIES AND STATEMENTS OF FINANCIAL AFFAIRS

Introduction

Coach AM Group Holdings Corp. and its debtor affiliates, as debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the "**Debtors**"), with the assistance of their proposed advisors, filed their respective Schedules of Assets and Liabilities (the "**Schedules**") and Statements of Financial Affairs (the "**Statements**") with the United States Bankruptcy Court for the District of Delaware (the "**Bankruptcy Court**"), pursuant to section 521

[1] Coach Am Group Holdings Corp. (4830); Coach Am Holdings Corp. (1816); Coach America Holdings, Inc. (2841); American Coach Lines, Inc. (2470); America Charters, Ltd. (8246); American Coach Lines of Atlanta, Inc. (4003); American Coach Lines of Jacksonville, Inc. (0136); American Coach Lines of Miami, Inc. (7867); American Coach Lines of Orlando, Inc. (0985); Coach America Group, Inc. (2816); B & A Charter Tours, Inc. (9392); Dillon's Bus Service, Inc. (5559); Florida Cruise Connection, Inc. (9409); Hopkins Airport Limousine Services, Inc. (1333); Lakefront Lines, Inc. (5309); The McMahon Transportation Company (0030); Midnight Sun Tours, Inc. (2791); Royal Tours of America, Inc. (2313); Southern Coach Company (6927); Tippet Travel, Inc. (8787); Trykap Airport Services, Inc. (0732); Trykap Transportation Management, Inc. (2727); KBUS Holdings, LLC (6419); ACL Leasing, LLC (2058); CAPD, LLC (4454); Coach America Transportation Solutions, LLC (6909); CUSA, LLC (3523); CUSA ASL, LLC (2030); CUSA AT, LLC (2071); CUSA AWC, LLC (2084); CUSA BCCAE, LLC (2017); CUSA BESS, LLC (3610); CUSA CC, LLC (1999); CUSA CSS, LLC (9896); CUSA EE, LLC (1982); CUSA ELKO, LLC (4648); CUSA ES, LLC (1941); CUSA FL, LLC (1920); CUSA GCBS, LLC (1891); CUSA GCT, LLC (1833); CUSA KBC, LLC (1808); CUSA K-TCS, LLC (1741); CUSA Leasing, LLC (1321); CUSA PCSTC, LLC (1701); CUSA PRTS, LLC (1591); CUSA RAZ, LLC (0640); CUSA Transit Services, LLC (8847); Get A Bus, LLC (1907); Coach BCCAE, L.P. (3488); Coach Leasing BCCAE, L.P. (6784). The Debtors' corporate offices are located at 8150 North Central Expressway, Suite M1000, Dallas, Texas 75206.

of title 11 of the United States Code (the "**Bankruptcy Code**") and Rule 1007 of the Federal Rules of Bankruptcy Procedure (the "**Bankruptcy Rules**").

Mr. Brian Cejka signed each of the Schedules and Statements as the Chief Restructuring Officer and an authorized signatory for each of the Debtors. In reviewing and signing the Schedules and Statements, Mr. Cejka relied upon the efforts, statements and representations of various personnel employed by the Debtors. Mr. Cejka has not personally verified the accuracy of each statement and representation contained in the Schedules and Statements, including statements and representations concerning amounts owed to creditors.

These Global Notes, Methodology and Specific Disclosures Regarding the Debtors' Schedules of Assets and Liabilities and Statements of Financial Affairs (the "**Global Notes**") pertain to, are incorporated by reference in and comprise an integral part of all of the Debtors' Schedules and Statements. The Global Notes should be referred to and reviewed in connection with any review of the Schedules and Statements.

The Schedules and Statements do not purport to represent financial statements prepared in accordance with Generally Accepted Accounting Principles in the United States ("**GAAP**"), nor are they intended to be fully reconciled with the financial statements of each Debtor. Additionally, the Schedules and Statements contain unaudited information that is subject to further review and potential adjustment, and reflect the Debtors' reasonable best efforts to report the assets and liabilities of each Debtor on an unconsolidated basis.

In preparing the Schedules and Statements, the Debtors relied on financial data from their books and records available at the time of preparation. Although the Debtors made reasonable efforts to ensure the accuracy and completeness of this financial information, inadvertent errors or omissions, as well as the discovery of conflicting, revised or subsequent information, may cause a material change to the Schedules and Statements. Accordingly, the Debtors reserve all of their rights to amend, supplement or otherwise modify the Schedules and Statements as necessary and appropriate. Notwithstanding the foregoing, the Debtors shall not be required to update the Schedules and Statements.

Global Notes and Overview of Methodology

Reservation of Rights. Nothing contained in the Schedules and Statements shall constitute a waiver of the Debtors' rights or an admission with respect to their chapter 11 cases, including, without limitation, any issues involving substantive consolidation, equitable subordination, defenses and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws.

Description of Cases. On January 3, 2012 (the "**Petition Date**"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

On January 5, 2012, the Bankruptcy Court entered an order directing procedural consolidation and joint administration of the Debtors' chapter 11 cases [Docket No. 44]. On January 13, 2012, the

United States Trustee for the District of Delaware appointed a statutory committee of unsecured creditors pursuant to section 1102(a)(1) of the Bankruptcy Code [Docket No. 92].

Net Book Value of Assets. It would be prohibitively expensive, unduly burdensome and an inefficient use of estate assets for the Debtors to obtain current market valuations for all of their assets. Accordingly, unless otherwise indicated, the Debtors' Schedules and Statements reflect net book values as of December 31, 2011. Additionally, because the book values of assets such as patents, trademarks and copyrights may materially differ from their fair market values, they are listed as undetermined amounts as of the Petition Date. Furthermore, assets that have fully depreciated or were expensed for accounting purposes do not appear in these Schedules and Statements as they have no net book value.

Recharacterization. Notwithstanding the Debtors' reasonable best efforts to properly characterize, classify, categorize or designate certain claims, assets, executory contracts, unexpired leases and other items reported in the Schedules and Statements, the Debtors may nevertheless have improperly characterized, classified, categorized, designated or omitted certain items. Accordingly, the Debtors reserve all of their rights to recharacterize, reclassify, recategorize, redesignate, add or delete items reported in the Schedules and Statements at a later time as is necessary and appropriate, as additional information becomes available, including whether contracts listed herein were deemed executory as of the Petition Date and remain executory postpetition.

Liabilities. The Debtors allocated liabilities between the prepetition and postpetition periods based on the information and research conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between the prepetition and postpetition periods may change. Accordingly, the Debtors reserve all of their rights to amend, supplement or otherwise modify the Schedules and Statements as they deem necessary and appropriate.

The liabilities listed on the Schedules do not reflect any analysis of claims under section 503(b)(9) of the Bankruptcy Code. Accordingly, the Debtors reserve all of their rights to dispute or challenge the validity of any asserted claims under section 503(b)(9) of the Bankruptcy Code or the characterization of the structure of any such transaction or any document or instrument related to any creditor's claim.

Insiders. For purposes of the Schedules and Statements, the Debtors define "insiders" to include the following: (a) directors; (b) officers; (c) shareholders holding in excess of 5% of the voting shares of one of the Debtor entities (whether directly or indirectly); (d) relatives of directors, officers or shareholders of the Debtors (to the extent known by the Debtors); and (e) Debtor/non-Debtor affiliates.

With respect to any person listed as an insider, the Debtors do not take a position with respect to: (a) such person's influence over the control of the Debtors; (b) the management responsibilities or functions of such individual; (c) the decision-making or corporate authority of such individual; or (d) whether such individual could successfully argue that he or she is not an "insider" under applicable law, including the federal securities laws, or with respect to any theories of liability or for any other purpose. The listing of a party as an "insider" is not intended to be, nor shall be, construed as a legal characterization or determination of such party as an actual insider and does not act as an

admission of any fact, claim, right, or defense, and the Debtors expressly reserve such rights, claims, and defenses.

Intellectual Property Rights. Exclusion of certain intellectual property shall not be construed as an admission that such intellectual property rights have been abandoned, terminated, assigned, expired by their terms or otherwise transferred pursuant to a sale, acquisition or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, terminated, assigned, expired by their terms or otherwise transferred pursuant to a sale, acquisition or other transaction.

In addition, although the Debtors have made diligent efforts to attribute intellectual property to the rightful Debtor entity, in certain instances, intellectual property owned by one Debtor may, in fact, be owned by another. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all such intellectual property rights.

Executory Contracts. Although the Debtors made diligent attempts to attribute an executory contract to the appropriate Debtor, in certain instances, the Debtors may have inadvertently failed to do so. Accordingly, the Debtors reserve all of their rights with respect to the named parties of any and all executory contracts, including the right to amend Schedule G.

Classifications. Listing a claim on (a) Schedule D as "secured," (b) Schedule E as "priority," (c) Schedule F as "unsecured" or (d) listing a contract on Schedule G as "executory" or "unexpired," does not constitute an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to recharacterize or reclassify such claims or contracts or to setoff of such claims.

Claims Description. Schedules D, E and F permit each of the Debtors to designate a claim as "disputed," "contingent" and/or "unliquidated." Any failure to designate a claim on a given Debtor's Schedules and Statements as "disputed," "contingent" or "unliquidated" does not constitute an admission by that Debtor that such amount is not "disputed," "contingent" or "unliquidated," or that such claim is not subject to objection. The Debtors reserve all of their rights to dispute, or assert offsets or defenses to, any claim reflected on their respective Schedules and Statements on any grounds, including liability or classification. Additionally, the Debtors expressly reserve all of their rights to subsequently designate such claims as "disputed," "contingent" or "unliquidated." Moreover, listing a claim does not constitute an admission of liability by the Debtors.

Causes of Action. Despite reasonable efforts, the Debtors may not have identified and/or set forth all of their (filed or potential) causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any causes of action against third parties and nothing in the Global Notes or the Schedules and Statements shall be deemed a waiver of any such causes of action.

Summary of Significant Reporting Policies. The following is a summary of significant reporting policies:

a. Undetermined Amounts. The description of an amount as "unknown," "TBD" or "undetermined" is not intended to reflect upon the materiality of such amount.

b. Totals. All totals that are included in the Schedules and Statements represent totals of all known amounts. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total.

c. Paid Claims. The Debtors have authority to pay certain outstanding prepetition payables pursuant to various Bankruptcy Court orders. Accordingly, certain outstanding liabilities may have been reduced by postpetition payments made on account of prepetition liabilities. To the extent the Debtors pay any of the claims listed in the Schedules and Statements pursuant to any orders entered by the Bankruptcy Court, the Debtors reserve all of their rights to amend or supplement the Schedules and Statements or take other action as is necessary and appropriate to avoid over-payment of or duplicate payments for any such liabilities.

d. Excluded Liabilities. The Debtors have excluded certain accrued liabilities, including accrued salaries, employee benefits and tax accruals from the Schedules and Statements.

e. Liens. Property and equipment listed in the Schedules and Statements are presented without consideration of any liens that may attach (or have attached) to such property and equipment.

Global Notes Control. In the event that the Schedules and Statements differ from the foregoing Global Notes, the Global Notes shall control.

Specific Disclosures with Respect to the Debtors' Schedules

Schedule A. For those Debtors that own real property, such owned real estate is reported at net book value. The Debtors may have listed certain assets as real property when such assets are in fact personal property, or the Debtors may have listed certain assets as personal property when such assets are in fact real property. The Debtors reserve all of their rights to recategorize and/or recharacterize such asset holdings to the extent the Debtors determine that such holdings were improperly listed.

Schedule B4. Unless indicated otherwise in a Debtor's specific response to Schedule B4, the Debtors have included a comprehensive response to Schedule B4 in Schedules B28 and B29.

Schedules B13&B14. Ownership interests in subsidiaries, partnerships and joint ventures have been listed in Schedules B13 & B14 as an undetermined amount on account of the fact that the fair market value of such ownership is dependent on numerous variables and factors and may differ significantly from their net book value.

Schedule B16. The Debtors track reserves for doubtful accounts on a consolidated basis. As such, the specific Accounts Receivable values for the relevant subsidiaries are listed at their gross values.

On a consolidated basis, the Debtors have reserves for doubtful accounts of $827,038.83 for B.16.

The Debtors do not track intercompany receivable balances on an individual Debtor basis, as such no intercompany receivable balances are listed in response to this question.

Schedule B21. In the ordinary course of their businesses, the Debtors may have accrued, or may subsequently accrue, certain rights to counterclaims, setoffs, refunds with their customers and suppliers or potential warranty claims against their suppliers. Additionally, certain of the Debtors may be a party to pending litigation in which the Debtors have asserted, or may assert, claims as a plaintiff or counter-claims as a defendant. Because such claims are unknown to the Debtors and not quantifiable as of the Petition Date, they are not listed on Schedule B21.

The Debtors have been involved in several vehicle accidents from which they believe they will recover funds from the at fault driver. The company does not have detailed records of these accidents and as such they are not listed on Schedule B21.

Schedule B25. The Debtors track depreciation of their assets on a consolidated basis. As such, the specific asset values for the relevant subsidiaries are listed at their gross values.

On a consolidated basis, the Debtors have depreciation of $148,924,246.00 for B.25.

Schedule B28. The Debtors track depreciation of their assets on a consolidated basis. As such, the specific asset values for the relevant subsidiaries are listed at their gross values.

On a consolidated basis, the Debtors have depreciation of $11,160,967.22 for B.28.

Schedule B29. The Debtors track depreciation of their assets on a consolidated basis. As such, the specific asset values for the relevant subsidiaries are listed at their gross values.

On a consolidated basis, the Debtors have depreciation of $2,176,703.17 for B.29.

Schedule B30. The Debtors track reserves for obsolete inventory on a consolidated basis. As such, the specific inventory values for the relevant subsidiaries are listed at their gross values.

On a consolidated basis, the Debtors have reserves for obsolete inventory of $562,100.74 for B.30.

Schedule B35. The Debtors track depreciation of their assets on a consolidated basis. As such, the specific asset values for the relevant subsidiaries are listed at their gross values.

On a consolidated basis, the Debtors have depreciation of $1,295,187.09 for B.35.

Schedule D. The claims listed on Schedule D arose or were incurred on various dates; a determination of the date upon which each claim arose or was incurred would be unduly burdensome and cost prohibitive. Accordingly, not all such dates are included for each claim. All claims listed on Schedule D, however, appear to have arisen or been incurred before the Petition Date.

Except as otherwise agreed pursuant to a stipulation or order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge the validity, perfection or immunity from

avoidance of any lien purported to be granted or perfected in any specific asset of a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors have scheduled claims of various creditors as secured claims, the Debtors reserve all of their rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument related to such creditor's claim. The descriptions provided in Schedule D are solely intended to be a summary – and not an admission – of liability.

Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements. Except as specifically stated herein, real property lessors, utility companies and other parties that may hold security deposits have not been listed on Schedule D. The Debtors reserve all of their rights to amend Schedule D to the extent that the Debtors determine that any claims associated with such agreements should be reported on Schedule D. Nothing herein shall be construed as an admission by the Debtors of the legal rights of the claimant or a waiver of the Debtors' rights to recharacterize or reclassify such claim or contract.

Moreover, the Debtors have not included on Schedule D parties that may believe their claims are secured through setoff rights or inchoate statutory lien rights. Although there are multiple parties that hold a portion of the debt included in the Debtors' prepetition secured credit facilities, only the administrative agents have been listed for purposes of Schedule D. The amounts outstanding under the Debtors' prepetition secured credit facilities reflect approximate amounts as of the Petition Date.

Outstanding balance related to the first lien credit agreements contains approximately $56 million of undrawn letters of credit.

Schedule F. The Debtors used reasonable efforts to report all general unsecured claims against the Debtors on Schedule F based upon the Debtors' existing books and records as of the Petition Date. The claims of individual creditors for, among other things, products, goods or services are listed as either the lower of the amounts invoiced by such creditor or the amounts entered on the Debtors' books and records and may not reflect credits or allowances due from such creditors to the applicable Debtor. The Debtors reserve all of their rights with respect to any such credits and allowances including the right to assert objections and/or setoffs with respect to same. Schedule F does not include certain deferred charges, deferred liabilities, accruals, accrued taxes or general reserves. Such amounts are, however, reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Petition Date.

Schedule F contains information regarding pending litigation involving the Debtors. In certain instances, the amount that is the subject of the litigation is uncertain or undetermined. The dollar amount of potential claims associated with any such pending litigation is listed as "undetermined" and marked as contingent, unliquidated and disputed in the Schedules and Statements.

Schedule F also includes potential or threatened legal disputes that are not formally recognized by an administrative, judicial or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy. Any information contained in Schedule F with respect to such

potential litigation shall not be a binding representation of the Debtors' liabilities with respect to any of the potential suits and proceedings included therein.

To the extent a Debtor has a claim against another Debtor on account of the Debtors' prepetition secured facilities, these claims are not reflected on Schedule F.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption or assumption and assignment of an executory contract or unexpired lease. Additionally, Schedule F does not include potential rejection damage claims, if any, of the counterparties to executory contracts and unexpired leases that may be rejected.

Schedule G. The Debtors' businesses are complex. Although the Debtors relied on their existing books, records and financial systems to identify and schedule executory contracts at each of the Debtors and made diligent efforts to ensure the accuracy of each Debtor's Schedule G, inadvertent errors, omissions or over-inclusion may have occurred. Certain information, such as the contact information of the counter-party, may not be included where such information could not be obtained using the Debtors' reasonable efforts. Listing a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease or that such contract or agreement was in effect on the Petition Date or is valid or enforceable. The Debtors reserve all of their rights to dispute the validity, status or enforceability of any contracts, agreements or leases set forth on Schedule G and to amend or supplement Schedule G as necessary. Certain of the leases and contracts listed on Schedule G may contain certain renewal options, guarantees of payment, indemnifications, options to purchase, rights of first refusal and other miscellaneous rights. Such rights, powers, duties and obligations are not set forth separately on Schedule G.

Certain confidentiality agreements may not be listed on Schedule G. The Debtors reserve all of their rights with respect to such agreements.

Certain of the contracts and agreements listed on Schedule G may consist of several parts, including, purchase orders, amendments, restatements, waivers, letters and other documents that may not be listed on Schedule G or that may be listed as a single entry. The Debtors expressly reserve their rights to challenge whether such related materials constitute an executory contract, a single contract or agreement or multiple, severable or separate contracts.

The contracts, agreements and leases listed on Schedule G may have expired or may have been modified, amended or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda and other documents, instruments and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. In some cases, the same supplier or provider appears multiple times on Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider.

The Debtors reserve all of their rights, claims and causes of action with respect to the contracts on Schedule G, including the right to dispute or challenge the characterization of the structure of any transaction or any document or instrument related to a creditor's claim.

In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their businesses, such as subordination, nondisturbance and attornment agreements, supplemental agreements, amendments/letter agreements, title agreements and confidentiality agreements. Such documents may not be set forth on Schedule G. Further, the Debtors reserve all of their rights to alter or amend these Schedules to the extent that additional information regarding the Debtor obligor to such executory contracts becomes available. Certain of the executory agreements may not have been memorialized and could be subject to dispute. Executory agreements that are oral in nature have not been included on Schedule G.

Omission of a contract or agreement from Schedule G does not constitute an admission that such omitted contract or agreement is not an executory contract or unexpired lease. The Debtors' rights under the Bankruptcy Code with respect to any such omitted contracts or agreements are not impaired by the omission.

The listing of any contract on Schedule G does not constitute an admission by the Debtors as to the validity of any such contract or that such contract is an executory contract or unexpired lease. The Debtors reserve all of their rights to dispute the effectiveness of any such contract listed on Schedule G or to amend Schedule G at any time to remove any contract.

Schedule H. For purposes of Schedule H, the Debtors that are either the principal obligors or guarantors under the prepetition secured credit facilities are listed as Co-Debtors on Schedule H. The Debtors may not have identified certain guarantees associated with the Debtors' executory contracts, unexpired leases, secured financings, debt instruments and other such agreements. The Debtors reserve all of their rights to amend the Schedules to the extent that additional guarantees are identified or such guarantees are discovered to have expired or be unenforceable.

Although there are multiple lenders under the Debtors' prepetition secured credit facilities, only the administrative agents have been listed for purposes of Schedule H.

In the ordinary course of their businesses, the Debtors may be involved in pending or threatened litigation. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because all such claims are contingent, disputed or unliquidated, such claims have not been set forth individually on Schedule H. Litigation matters can be found on each Debtor's Schedule F and Statement 4a, as applicable.

Specific Disclosures with Respect to the Debtors' Statements

Statement 3b. Statement 3b includes any disbursement or other transfer made by the Debtors except for those made to insiders, employees, customer refunds and bankruptcy professionals. The amounts listed in Statement 3b reflect the Debtors' disbursements netted against any check level detail; thus, to the extent a disbursement was made to pay for multiple invoices, only one entry has been listed on Statement 3b. All disbursements listed on Statement 3b were made through the Debtors' cash management system. Additionally, all disbursement information reported in Statement 3b for a specific Debtor pertains to the bank accounts maintained by that respective Debtor.

Statement 3c. Statement 3c accounts for a respective Debtor's intercompany transactions, as well as other transfers to insiders, as applicable. The Debtors do not maintain intercompany balances on

a per Debtor basis. As such, intercompany transfers shown on Statement 3c shows the change in balance of the individual Debtors intercompany account across all related entities between the filing date and one year prior.

Statement 4a. Information provided in Statement 4a includes only those legal disputes and administrative proceedings that are formally recognized by an administrative, judicial or other adjudicative forum with the exception of workers compensation and automobile claim matters. In the Debtors' attempt to provide full disclosure, to the extent a legal dispute or administrative proceeding is not formally recognized by an administrative, judicial or other adjudicative forum due to certain procedural conditions that counterparties have yet to satisfy, the Debtors have identified such matters on Schedule F for the applicable Debtor. Additionally, any information contained in Statement 4a shall not be a binding representation of the Debtors' liabilities with respect to any of the suits and proceedings identified therein. In the case of workers compensation, the Debtors have listed all open claims regardless if the case has been formally recognized by an administrative, judicial or other adjudicative forum.

Statement 8. The Debtors occasionally incur losses for a variety of reasons, including theft and property damage. To the extent such losses do not have a material impact on the Debtors' businesses or are not reported for insurance purposes, the Debtors may not have records of all such losses. In the normal course of their businesses the Debtors' vehicles may be involved in accidents which require repair. This repair work is performed directly by the Debtors and is not tracked as a loss.

Statement 9. Although all of the Debtors retained or paid the entities and individuals who provided consultation concerning debt consolidation, relief under the Bankruptcy Code or preparation of a petition in bankruptcy within one year immediately preceding the Petition Date, all of the payments, or property transferred by or on behalf of a Debtor for such services, were made by CUSA, LLC, and are listed exclusively on that Debtor's response to Statement 9.

Several of the professionals listed on Statement 9 were providing services to the Debtors beyond debt consolidation, relief under the Bankruptcy Code or preparation of a petition in bankruptcy. The amounts listed include all fees paid to a particular professional and may include amounts not associated with the bankruptcy process.

Statement 14. In the ordinary course of their businesses, the Debtors lease a large number of vehicles and equipment. The Debtors have not listed these items on Statement 14. Please refer to Schedule G for a list of the Debtors' various lease agreements.

Statement 19d. The Debtors have provided financial statements in the ordinary course of their businesses to numerous financial institutions, creditors and other parties within two years immediately before the Petition Date. Considering the number of such recipients and the possibility that such information may have been shared with parties without the Debtors' knowledge or consent, the Debtors have not disclosed any parties that may have received such financial statements for the purposes of Statement 19d.

Statement 21b. As of January 23, 2012, George Maney is no longer a partner, officer, director or shareholder of any of the Debtors.

Statement 23. Unless otherwise indicated in a Debtor's specific response to Statement 23, the Debtors have included a comprehensive response to Statement 23 in Statement 3c.

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B7 (Official Form 7) (12/07)

UNITED STATES BANKRUPTCY COURT

District Of Delaware

In re: American Coach Lines of Atlanta, Inc. , Debtor

Case No. 12-10022 (KG) (if known)

STATEMENT OF FINANCIAL AFFAIRS

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

DEFINITIONS

"In business." A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

"Insider." The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

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1. Income from employment or operation of business

None ☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
$11,383,651.62	2010 - Gross Revenue

AMOUNT	SOURCE
$13,379,721.33	2011 - Gross Revenue

Gross revenue includes the following; Charter, Contract Operations, Crew Operations, Scheduled Service, Sightseeing/Tours, Cruise Transportation, Airport Shuttle, Casino Line Run, Casino Party Bus, Transit Operations, Paratransit Operations, Taxi Operations, Fuel Surcharges, Advertising, Subsidies-(Public and Private), Commissions, Parcel Express and Excess Baggage.

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2. Income other than from employment or operation of business

None ☐ State the amount of income received by the debtor other than from employment, trade, profession, operation of the debtor's business during the **two years** immediately preceding the commencement of this case. Give particulars. If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income for each spouse whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

AMOUNT	SOURCE
$800.00	2010 - Sale of Fixed Assets
$0.00	2011 - None

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3. Payments to creditors

Complete a. or b., as appropriate, and c.

None ☒ a. *Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $600. Indicate with an asterisk (*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS	AMOUNT PAID	AMOUNT STILL OWING

None ☐ b. *Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than $5,850. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATES OF PAYMENTS/ TRANSFERS	AMOUNT PAID OR VALUE OF TRANSFERS	AMOUNT STILL OWING

See attached SOFA 3b Rider

None ☐ c. *All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR AND RELATIONSHIP TO DEBTOR	DATE OF PAYMENT	AMOUNT PAID	AMOUNT STILL OWING

See attached SOFA 3c Rider

4. Suits and administrative proceedings, executions, garnishments and attachments

None ☐ a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION

See attached SOFA 4a Rider

None ☒ b. Describe all property that has been attached, garnished or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON FOR WHOSE BENEFIT PROPERTY WAS SEIZED	DATE OF SEIZURE	DESCRIPTION AND VALUE OF PROPERTY

5. Repossessions, foreclosures and returns

None ☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR OR SELLER	DATE OF REPOSSESSION, FORECLOSURE SALE, TRANSFER OR RETURN	DESCRIPTION AND VALUE OF PROPERTY

6. Assignments and receiverships

None ☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF ASSIGNEE	DATE OF ASSIGNMENT	TERMS OF ASSIGNMENT OR SETTLEMENT

None ☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CUSTODIAN	NAME AND LOCATION OF COURT CASE TITLE & NUMBER	DATE OF ORDER	DESCRIPTION AND VALUE OF PROPERTY

7. Gifts

None ☐ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than $200 in value per individual family member and charitable contributions aggregating less than $100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION AND VALUE OF GIFT

See attached SOFA 7 Rider

8. Losses

None ☐ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case.** (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

DESCRIPTION AND VALUE OF PROPERTY	DESCRIPTION OF CIRCUMSTANCES AND, IF LOSS WAS COVERED IN WHOLE OR IN PART BY INSURANCE, GIVE PARTICULARS	DATE OF LOSS

See specific disclosures with respect to the Debtors' Statements, Statement 8.

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9. Payments related to debt counseling or bankruptcy

None ☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, for consultation concerning debt consolidation, relief under the bankruptcy law or preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS OF PAYEE	DATE OF PAYMENT, NAME OF PAYER IF OTHER THAN DEBTOR	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

See answer to Question 9 of the Statement of Financial Affairs for CUSA, LLC

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10. Other transfers

None ☒ a. List all other property, other than property transferred in the ordinary course of the business or financial affairs of the debtor, transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF TRANSFEREE, RELATIONSHIP TO DEBTOR	DATE	DESCRIBE PROPERTY TRANSFERRED AND VALUE RECEIVED

None ☒ b. List all property transferred by the debtor within **ten years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

NAME OF TRUST OR OTHER DEVICE	DATE(S) OF TRANSFER(S)	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY OR DEBTOR'S INTEREST IN PROPERTY

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11. Closed financial accounts

None ☒ List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives, associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

In re: American Coach Lines of Atlanta, Inc. Case No. 12-10022 (KG)

NAME AND ADDRESS OF INSTITUTION	TYPE OF ACCOUNT, LAST FOUR DIGITS OF ACCOUNT NUMBER, AND AMOUNT OF FINAL BALANCE	AMOUNT AND DATE OF SALE OR CLOSING

12. Safe deposit boxes

None ☒ List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF BANK OR OTHER DEPOSITORY	NAMES AND ADDRESSES OF THOSE WITH ACCESS TO BOX OR DEPOSITORY	DESCRIPTION OF CONTENTS	DATE OF TRANSFER OR SURRENDER, IF ANY

13. Setoffs

None ☒ List all setoffs made by any creditor, including a bank, against a debt or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

NAME AND ADDRESS OF CREDITOR	DATE OF SETOFF	AMOUNT OF SETOFF

14. Property held for another person

None ☒ List all property owned by another person that the debtor holds or controls.

NAME AND ADDRESS OF OWNER	DESCRIPTION AND VALUE OF PROPERTY	LOCATION OF PROPERTY

15. Prior address of debtor

None ☒ If debtor has moved within **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

ADDRESS	NAME USED	DATES OF OCCUPANCY

16. Spouses and Former Spouses

None ☒ If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within **eight years** immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

NAME

17. Environmental Information

For the purpose of this question, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes, or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

None ☒ a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law:

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

None ☐ b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW

See attached SOFA 17b Rider

None ☐ c. List all judicial or administrative proceedings, including settlements or orders, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	STATUS OR DISPOSITION
See attached SOFA 17c Rider		

18. Nature, location and name of business

None ☒ a. *If the debtor is an individual,* list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partner in a partnership, sole proprietor, or was self-employed in a trade, profession, or other activity either full- or part-time within **six years** immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

If the debtor is a partnership, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities, within **six years** immediately preceding the commencement of this case.

If the debtor is a corporation, list the names, addresses, taxpayer-identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting or equity securities within **six years** immediately preceding the commencement of this case.

NAME	LAST FOUR DIGITS OF SOCIAL-SECURITY OR OTHER INDIVIDUAL TAXPAYER-I.D. NO. (ITIN)/ COMPLETE EIN	ADDRESS	NATURE OF BUSINESS	BEGINNING AND ENDING DATES

None ☒ b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.

NAME	ADDRESS

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within **six years** immediately preceding the commencement of this case, any of the following: an officer,

director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership, a sole proprietor, or self-employed in a trade, profession, or other activity, either full- or part-time.

*(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)*

19. Books, records and financial statements

None ☐ a. List all bookkeepers and accountants who within **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

NAME AND ADDRESS	DATES SERVICES RENDERED
Finlayson, Pat 705 Lively Avenue Norcross, GA 30071	Jan-2010 to Present

None ☐ b. List all firms or individuals who within **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

NAME	ADDRESS	DATES SERVICES RENDERED
PriceWaterhouseCoopers, LLP	2001 Ross Avenue Suite 1800 Dallas, TX 75201	2010 & 2011

None ☐ c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

NAME	ADDRESS
DataBank	400 S Akard Street Dallas, TX 75202
Marr, Adam	8150 North Central Expressway Suite M-1000 Dallas, TX 75206

None ☐ d. List all financial institutions, creditors and other parties, including mercantile and trade agencies, to whom a financial statement was issued by the debtor within **two years** immediately preceding the commencement of this case.

NAME AND ADDRESS	DATE ISSUED

The Debtors have provided financial statements in the ordinary course of their businesses to numerous financial institutions, creditors and other parties within two years immediately before the Petition Date. Considering the number of such recipients and the possibility that such information may have been shared with parties without the Debtors' knowledge or consent, the Debtors have not disclosed any parties that may have received such financial statements for the purposes of Statement 19d.

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20. Inventories

None ☐ a. List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

DATE OF INVENTORY	INVENTORY SUPERVISOR	DOLLAR AMOUNT OF INVENTORY (Specify cost, market or other basis)

See attached SOFA 20a Rider

None ☐ b. List the name and address of the person having possession of the records of each of the inventories reported in a., above.

DATE OF INVENTORY	NAME AND ADDRESSES OF CUSTODIAN OF INVENTORY RECORDS

See attached SOFA 20b Rider

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21. Current Partners, Officers, Directors and Shareholders

None ☒ a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

NAME AND ADDRESS	NATURE OF INTEREST	PERCENTAGE OF INTEREST

None ☐ b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP

See attached SOFA 21b Rider

22. Former partners, officers, directors and shareholders

None ☒ a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

NAME	ADDRESS	DATE OF WITHDRAWAL

None ☒ b. If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within **one year** immediately preceding the commencement of this case.

NAME AND ADDRESS	TITLE	DATE OF TERMINATION

23. Withdrawals from a partnership or distributions by a corporation

None ☐ If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

NAME & ADDRESS OF RECIPIENT, RELATIONSHIP TO DEBTOR	DATE AND PURPOSE OF WITHDRAWAL	AMOUNT OF MONEY OR DESCRIPTION AND VALUE OF PROPERTY

See answer to SOFA 3c

24. Tax Consolidation Group.

None ☐ If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within **six years** immediately preceding the commencement of the case.

NAME OF PARENT CORPORATION	TAXPAYER-IDENTIFICATION NUMBER (EIN)
Coach Am Group Holdings Corp.	41-2244830
American Coach Lines, Inc.	42-1602470
Coach America Holdings, Inc.	20-5012841

25. Pension Funds.

None ☒ If the debtor is not an individual, list the name and federal taxpayer-identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six years** immediately preceding the commencement of the case.

NAME OF PENSION FUND	TAXPAYER-IDENTIFICATION NUMBER (EIN)

* * * * * *

[If completed by an individual or individual and spouse]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct.

Date _____ Signature of Debtor _____

Date _____ Signature of Joint Debtor (if any) _____

[If completed on behalf of a partnership or corporation]

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

Date 3/2/2012 Signature /S/ Brian Cejka

Print Name And Title Brian Cejka - Authorized Agent

[An individual signing on behalf of a partnership or corporation must indicate position or relationship to debtor.]

__ continuation sheets attached

Penalty for making a false statement: Fine of up to $500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571

DECLARATION AND SIGNATURE OF NON-ATTORNEY BANKRUPTCY PETITION PREPARER (See 11 U.S.C. § 110)

I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required by that section.

_____ _____

Printed or Typed Name and Title, if any, of Bankruptcy Petition Preparer | Social-Security No. (Required by 11 U.S.C. § 110.)

If the bankruptcy petition preparer is not an individual, state the name, title (if any), address, and social-security number of the officer, principal, responsible person, or partner who signs this document.

_____

Address

_____ _____

Signature of Bankruptcy Petition Preparer | Date

Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:

If more than one person prepared this document, attach additional signed sheets conforming to the Official Form for each person

A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 18 U.S.C. § 156.

SOFA 3b
PAYMENTS TO CREDITORS MADE WITHIN 90 DAYS PRIOR TO FILING
AMERICAN COACH LINES OF ATLANTA, INC., CASE NO. 12-10022 (KG)

ITEM	NAME AND ADDRESS	CHECK OR WIRE NUMBER	PAYMENT DATE	TOTAL PAYMENT AMT
1	ALABAMA DEPARTMENT OF REVENUE BUSINESS PRIVILEGE TAX SECTION PO BOX 327431 MONTGOMERY, AL 36132-7431			
		5764	12/09/2011	$405.90
			SUBTOTAL	**$405.90**
2	CARLOS SALAS FLOOR SERVICES 5105 RUTHERFORD GLEN ATLANTA, GA 30340			
		5700	10/13/2011	$400.00
			SUBTOTAL	**$400.00**
3	CITY OF ATLANTA DEPARTMENT OF AVIATION PO BOX 20509 ATLANTA, GA 30320			
		5695	10/07/2011	$152.70
		5702	10/17/2011	$50.00
		5709	10/25/2011	$50.00
		5710	10/25/2011	$50.00
		5712	10/25/2011	$50.00
		5713	10/25/2011	$50.00
		5717	10/27/2011	$60.00
		5721	11/02/2011	$60.00
		5722	11/02/2011	$60.00
		5723	11/02/2011	$60.00
		5729	11/08/2011	$113.20
		5755	12/06/2011	$60.00
		5758	12/07/2011	$60.00
		5759	12/08/2011	$91.90
			SUBTOTAL	**$967.80**
4	CORNER OFFICE CONSULTANTS 3939 E. LAVISTA ROAD #316 TUCKER, GA 30084			
		5726	11/08/2011	$1,521.63
		5739	11/18/2011	$1,484.63
			SUBTOTAL	**$3,006.26**
5	DEWEY RUSSELL GREENE 423 CAMBERLEY LANE DALLAS, GA 30132			
		5762	12/08/2011	$600.00
			SUBTOTAL	**$600.00**

SOFA 3b
PAYMENTS TO CREDITORS MADE WITHIN 90 DAYS PRIOR TO FILING
AMERICAN COACH LINES OF ATLANTA, INC., CASE NO. 12-10022 (KG)

ITEM	NAME AND ADDRESS	CHECK OR WIRE NUMBER	PAYMENT DATE	TOTAL PAYMENT AMT
6	DOUZE TRANSPORTATIONS SERVICES LLC 2560 WEST POINT AVE. COLLEGE PARK, GA 30337			
		5743	11/18/2011	$2,627.15
		5744	11/18/2011	$2,627.15
			SUBTOTAL	**$5,254.30**
7	GWINNETT COUNTY TAX COMMISIONER PO BOX 372 LAWRENCEVILLE, GA 30046			
		5715	10/26/2011	$60.00
			SUBTOTAL	**$60.00**
8	JOSE A. ALVARADO PO BOX 1844 TUCKER, GA 30085			
		5697	10/07/2011	$300.00
		5725	11/04/2011	$225.00
		5751	12/02/2011	$225.00
			SUBTOTAL	**$750.00**
9	LOCK SOUTH 1845 OLD PEACHTREE ROAD LAWRENCEVILLE, GA 30043			
		5705	10/20/2011	$467.46
		5733	11/10/2011	$351.13
			SUBTOTAL	**$818.59**
10	MALL AT GWINNET PLACE LLP 2100 PLEASANT HILL ROAD SUITE 250 DULUTH, GA 30096			
		5749	12/01/2011	$200.00
			SUBTOTAL	**$200.00**
11	PAUL SMITH 144 BROOKSIDE TERRACE PALMYRA, NY 14522			
		5699	10/13/2011	$637.80
		5716	10/26/2011	$2,799.03
		5734	11/11/2011	$2,814.17
			SUBTOTAL	**$6,251.00**

SOFA 3b
PAYMENTS TO CREDITORS MADE WITHIN 90 DAYS PRIOR TO FILING
AMERICAN COACH LINES OF ATLANTA, INC., CASE NO. 12-10022 (KG)

ITEM	NAME AND ADDRESS	CHECK OR WIRE NUMBER	PAYMENT DATE	TOTAL PAYMENT AMT
12	PRICE ROBERT FLOWERY BRANCH 6255 MALIBU RIDGE FLOWER BRANCH, GA 30542			
		5698	10/11/2011	$800.00
		5701	10/14/2011	$405.00
		5748	12/01/2011	$125.00
		5768	12/16/2011	$70.00
			SUBTOTAL	**$1,400.00**
13	RAMADA INN & SUITES DOWNTOWN STADIUM 303 INTERSTATE DRIVE NASHVILLE, TN 37213			
		5763	12/09/2011	$53.90
			SUBTOTAL	**$53.90**
14	SAM'S CLUB DIRECT P.O. BOX 530930 ATLANTA, GA 30353-0930			
		5720	11/01/2011	$175.85
		5752	12/05/2011	$206.73
			SUBTOTAL	**$382.58**
15	SOUTH EAST MOBILE DETAIL D/B/A SOUTH EAST MOBILE DETAIL 5264 SUGAR RIDGE DR. BUFORD, GA 30518			
		5704	10/21/2011	$300.00
		5737	11/15/2011	$150.00
			SUBTOTAL	**$450.00**
16	THE CINCINNATI INSURANCE CO 6200 SOUTH GILMORE ROAD FAIRFIELD, OH 45014			
		5766	12/13/2011	$2,111.02
			SUBTOTAL	**$2,111.02**
17	UNIFORM CREATIONS 536 SOUTH AVE. EAST CRANFORD, NJ 07016			
		5757	12/06/2011	$1,075.99
			SUBTOTAL	**$1,075.99**
			GRAND TOTAL	**$24,187.34**

SOFA 3C
INTERCOMPANY BALANCE

ENTITY NAME	12/31/2010	12/31/2011	VARIANCE
American Coach Lines of Atlanta, Inc.	$1,067.33	$1,094,108.29	$1,093,040.96

SOFA 4A
SUITS AND ADMINISTRATIVE PROCEEDINGS, EXECUTIONS, GARNISHMENTS AND ATTACHMENTS

CAPTION OF SUIT AND CASE NUMBER	NATURE OF PROCEEDING	COURT OR AGENCY AND LOCATION	STATUS OR DISPOSITION
Ambeau, Percival Workers' Compensation Claim #20101111602-0012	Workers' Compensation Claim	Unknown	Closed
Henderson, Ray Workers' Compensation Claim #20110926852-0012	Workers' Compensation Claim	Unknown	Active
Jeffrey Friedman v. Luther Baker et al. Case No. 11C-06425-6	Personal Injury	State Court of Gwinnett County, State of Georgia	Pending
Jeremy Arrington v. American Coach Lines of Atlanta, Inc. Case No. 12-M-04204	Property Damage	Magistrate Court of Gwinnett County, GA	Pending
Lawrence, William Automobile Claim #B064635362-0007-01	Automobile Claim	Unknown	Settled
Martin, Jerry Workers' Compensation Claim #20100604872-0001	Workers' Compensation Claim	Unknown	Closed
McDowell, Olin Automobile Claim #B064635362-0003-01	Automobile Claim	Unknown	Closed
McDowell, Olin Automobile Claim #B064635362-0003-02	Automobile Claim	Unknown	Settled
Osborne, Christopher Workers' Compensation Claim #20111129652-0001	Workers' Compensation Claim	Unknown	Active
Smith, David Workers' Compensation Claim #20120131972-0001	Workers' Compensation Claim	Unknown	Active
Steele, Helen Workers' Compensation Claim #20090585262-0001	Workers' Compensation Claim	Unknown	Closed
Walker-Leach, Tonja Workers' Compensation Claim #20111231372-0001	Workers' Compensation Claim	Unknown	Active
Wright, Myra Workers' Compensation Claim #20081073892-0012	Workers' Compensation Claim	Unknown	Settled
Zequedia, Raul Workers' Compensation Claim #20111129162-0001	Workers' Compensation Claim	Unknown	Active

SOFA 7 RIDER

GIFTS OR CHARITABLE CONTRIBUTIONS

NAME AND ADDRESS OF PERSON OR ORGANIZATION	RELATIONSHIP TO DEBTOR, IF ANY	DATE OF GIFT	DESCRIPTION OF GIFT	VALUE OF GIFT
GA State University 106 Courtland St SE, Suite 300 Atlanta, GA 30303	None	8/9/2011	Sponsorship	$2,500.00
Greater Atlanta Christian School 1575 Indian Trail Rd Norcross, GA 30093	None	3/17/2011	Sponsorship	$500.00
Marcus Jewish Center 5342 Tilly Mill Rd Dunwoody, GA 30338	None	6/2/2011	Advertising	$500.00

SOFA 17B RIDER
ENVIRONMENTAL INFORMATION

SITE NAME AND ADDRESS	NAME AND ADDRESS OF GOVERNMENTAL UNIT	DATE OF NOTICE	ENVIRONMENTAL LAW
American Coach Lines of Atlanta, Inc. Atlanta, GA	City of Atlanta Department of Public Works 55 Trinity Avenue SW, Suite 4700 Atlanta, Georgia 30303	3/27/2001	~25 - 75 gallon gasoline discharge to City's combined sewer system from fuel dispenser, verbal notifications
American Coach Lines of Atlanta, Inc. 705 Lively Ave Norcross, GA	Georgia Dept. of Natural Resources Environmental Protection Division 2 Martin Luther King, Jr. Drive, S. E. Suite 1252, East Tower Atlanta, GA 30334	4/16/2008	~18,000 gallon underground diesel fuel release from UST system
American Coach Lines of Atlanta, Inc. Atlanta, GA	Georgia Dept. of Natural Resources Environmental Protection Division 2 Martin Luther King, Jr. Drive, S. E. Suite 1252, East Tower Atlanta, GA 30334	3/27/2001	~25 - 75 gallon gasoline discharge to City's combined sewer system from fuel dispenser, verbal notifications

SOFA 17C RIDER
ENVIRONMENTAL INFORMATION

NAME AND ADDRESS OF GOVERNMENTAL UNIT	DOCKET NUMBER	DISPOSITION
Georgia Department of Natural Resources 2 Martin Luther King, Jr. Drive, S. E. Suite 1252, East Tower Atlanta, GA 30334	Potential Responsible Party (PRP) Group for Hazardous Site Inventory # 10096	Active
Georgia Department of Natural Resources 2 Martin Luther King, Jr. Drive, S. E. Suite 1252, East Tower Atlanta, GA 30334	Corrective Action Agreement # 10-3010 for Facility ID # 9067094	Active

SOFA 20A RIDER
INVENTORIES

DATE OF INVENTORY	INVENTORY SUPERVISOR (AND LOCATION IF APPLICABLE)	DOLLAR AMOUNT OF INVENTORY (BASIS OF INVENTORY)
12/23/2011	Scott Lyons	$165,418.68 (cost)
12/13/2010	Scott Lyons	$135,954.70 (cost)

SOFA 20B RIDER
INVENTORIES

NAME AND ADDRESS OF CUSTODIAN OF INVENTORY RECORDS	DATE OF INVENTORY (LOCATION IF APPLICABLE)
Pat Finlayson 705 Lively Avenue Norcross, GA 30071	12/23/2011
Pat Finlayson 705 Lively Avenue Norcross, GA 30071	12/13/2010

SOFA 21B RIDER

CURRENT PARTNERS, OFFICERS, DIRECTORS AND SHAREHOLDERS

NAME AND ADDRESS	TITLE	NATURE AND PERCENTAGE OF STOCK OWNERSHIP
American Coach Lines, Inc. 220 S. Dixie Highway Suite 2 Lake Worth, FL 33460	Equity Interest	100%
Dixon, Chad 8150 North Central Expressway Suite M-1000 Dallas, TX 75206	Director & Vice President	N/A
Finke, Robert 220 S. Dixie Highway Suite 2 Lake Worth, FL 33460	Director & Vice President	N/A
Garrett, John 705 Lively Avenue Norcross, GA 30071	Vice President & General Manager	N/A
Griffin, Jeffrey 8150 North Central Expressway Suite M-1000 Dallas, TX 75206	VP - Controller, Asst. Secretary & Asst. Treasurer	N/A
Hanthorn, George 8150 North Central Expressway Suite M-1000 Dallas, TX 75206	Vice President & Secretary	N/A
Maney, George 8150 North Central Expressway Suite M-1000 Dallas, TX 75206	Director	N/A
Marr, Adam 8150 North Central Expressway Suite M-1000 Dallas, TX 75206	Vice President & Treasurer	N/A