

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

In re:)	
)	Chapter 11
SPORTCO HOLDINGS, INC., <i>et al.</i> , ¹)	
)	Case No. 19-11299 (LSS)
Debtors.)	
)	Jointly Administered
)	Re: Docket No. 364

**CERTIFICATION OF COUNSEL REGARDING ORDER AUTHORIZING
THE RETENTION AND EMPLOYMENT OF DIXON HUGHES GOODMAN LLP
AS ACCOUNTANT AND AUDITOR TO THE DEBTORS PURSUANT TO
SECTIONS 327(a), 328(a), AND 330 OF THE BANKRUPTCY CODE,
BANKRUPTCY RULES 2014(a) AND 2016, AND
LOCAL RULES 2014-1 AND 2016-2 NUNC PRO TUNC TO JULY 15, 2019**

I, Brenna A. Dolphin, Esq., of Polsinelli PC, counsel to the above-captioned debtors and debtors in possession (collectively, the “**Debtors**”), hereby certify and state as follows:

1. On September 10, 2019, the Debtors filed the *Debtors’ Application for Entry of an Order Authorizing the Retention and Employment of Dixon Hughes Goodman LLP as Accountant and Auditor to the Debtors Pursuant to Sections 327(a), 328(a) and 330 of the Bankruptcy Code, Bankruptcy Rules 2014(a) and 2016, and Local Rules 2014-1 and 2016-2 Nunc Pro Tunc to July 15, 2019* [Docket No. 364] (the “**Application**”) with the United States Bankruptcy Court for the District of Delaware (the “**Court**”).

2. Objections, if any, to entry of an order approving the Application were to be filed and served no later than September 24, 2019 at 4:00 p.m. (ET). The Debtors received

¹ The Debtors, together with the last four digits of each Debtor’s federal tax identification number, are: Bonitz Brothers, Inc. (4441); Ellett Brothers, LLC (7069); Evans Sports, Inc. (2654); Jerry’s Sports, Inc. (4289); Outdoor Sports Headquarters, Inc. (4548); Quality Boxes, Inc. (0287); Simmons Guns Specialties, Inc. (4364); SportCo Holdings, Inc. (0355); and United Sporting Companies, Inc. (5758). The location of the Debtors’ corporate headquarters and the service address for all Debtors is 267 Columbia Ave. Chapin, SC, 29036.

informal comments to the Application from the Office of the United States Trustee (the “**UST**”). No other responses or objections were received.

3. The Debtors have incorporated edits into the proposed order as received, and based on the revisions, the UST had no further comments to the revised proposed order.

4. Attached hereto as Exhibit A is a revised proposed form of order (the “**Order**”).

5. Attached hereto as Exhibit B is a blackline comparison of the Order against the proposed order filed with the Application.

6. The Debtors respectfully request that the Court enter the Order at its earliest convenience.

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Dated: September 25, 2019
Wilmington, Delaware

Respectfully submitted,

POLSINELLI PC

/s/ Brenna A. Dolphin

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