

# **EXHIBIT C**

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

In re:

SPORTCO HOLDINGS, INC., *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 19-11299 (LSS)  
(Jointly Administered)

**CERTIFICATION OF JEFFREY COHEN, ESQ.**

Jeffrey Cohen, pursuant to 28 U.S.C. § 1746, states as follows:

1. I am a partner with the law firm of Lowenstein Sandler LLP, counsel to the Official Committee of Unsecured Creditors (the “Committee”), in the above-captioned matter. I submit this Certification in connection with the *Third Monthly Application of Lowenstein Sandler LLP as Counsel to the Official Committee of Unsecured Creditors for Allowance of Compensation for Services Rendered and Reimbursement of Expenses Incurred for the Period of August 1, 2019 through August 31, 2019* (the “Application”).

2. In accordance with 18 U.S.C. section 155 and the Rules of this Court, neither I nor any attorney of my firm has entered into any agreement, written or oral, express or implied, with the Debtors, any creditor, or any other party in interest, or any attorney of such person, for the purpose of fixing the amount of any of the fees or other compensation to be allowed out of or paid from the assets of the Debtors.

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<sup>1</sup> 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.

3. In accordance with section 504 of the Bankruptcy Code, no agreement or understanding exists between me, my firm or any attorney thereof, on the one hand, and any other person, on the other hand, for the division of such compensation as my firm may receive from the Debtors herein, nor will any division of fees prohibited by section 504 of the Bankruptcy Code be made by me, or any partner or associate of my firm.

4. I have reviewed the requirements of Local Rule 2016-2 of the United States Bankruptcy Court for the District of Delaware and certify to the best of my knowledge and belief that this Application complies with Local Rule 2016-2.

I certify, under penalty of perjury, that the foregoing statements made by me are true to the best of my knowledge, information, and belief.

Dated: October 03, 2019

/s/ Jeffrey Cohen  
Jeffrey Cohen, Esq.