



Jessica L. Wilson
Vice President – Finance

April 27, 2017

RE: Varsity Brands Holding Co., Inc
FEIN 47-2460272

BSN SPORTS, Inc.
FEIN 22-2795073

To Whom It May Concern:

Please be advised that effective November 26, 2014, BSN SPORTS, Inc. filed a Certificate of Conversion with the State of Delaware converting BSN SPORTS, Inc. from a Corporation to a Limited Liability Company. The company is now known as BSN SPORTS, LLC.

Effective December 4, 2014, BSN SPORTS, LLC became a wholly-owned subsidiary of Varsity Brands Holding Co., Inc., a newly formed corporation incorporated in the State of Indiana. Because of BSN SPORTS, LLC's limited liability status, it is deemed to be a disregarded entity pursuant to the rules of the Internal Revenue Service. As such, when our customer and vendors request our FEIN, we are required to provide the FEIN of our parent.

Therefore, please see the attached Form W-9 for Varsity Brands Holding Co., Inc, and update your records accordingly.

If you have any questions, please contact me at (214) 459-9059.

Thank you,

A handwritten signature in cursive script, appearing to read "Jessica L. Wilson", is written in black ink.

Jessica L. Wilson

Request for Taxpayer Identification Number and Certification

Give Form to the
 requester. Do not
 send to the IRS.

▶ Go to www.irs.gov/FormW9 for instructions and the latest information.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank. Varsity Brands Holding Co., Inc	
2 Business name/disregarded entity name, if different from above BSN SPORTS, LLC	
3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes. <input type="checkbox"/> Individual/sole proprietor or single-member LLC <input checked="" type="checkbox"/> C Corporation <input type="checkbox"/> S Corporation <input type="checkbox"/> Partnership <input type="checkbox"/> Trust/estate <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ▶ _____ <small>Note: Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.</small> <input type="checkbox"/> Other (see instructions) ▶ _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3): Exempt payee code (if any) _____ Exemption from FATCA reporting code (if any) _____ <small>(Applies to accounts maintained outside the U.S.)</small>
5 Address (number, street, and apt. or suite no.) See instructions. PO BOX 660176	Requester's name and address (optional)
6 City, state, and ZIP code DALLAS TX 75266-0176	
7 List account number(s) here (optional)	

Print or type.
See Specific Instructions on page 3.

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

Note: If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number													
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4	7			-	2	4	6	0	2	7	2		

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

Sign Here	Signature of U.S. person ▶	Date ▶ 1/11/18
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General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to www.irs.gov/FormW9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (Interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

Varsity Brands Holding Co., Inc.
List of Disregarded Entities

FEIN: 47-2460272

The following is a list of wholly owned subsidiaries of Varsity Brands Holding Co., Inc. which are deemed to be Disregarded Entities pursuant to the rules of the Internal Revenue Service. None of these entities is subject to backup withholding.

For your convenience and to distinguish between our many different businesses, we are providing the following list of subsidiaries and their various DBA names that will all utilize the same Varsity Brands Holding Co., Inc. W-9 with an FEIN of 47-2460272. We hope that this list will assist you in setting up unique vendor accounts for each of our businesses in the event your company conducts business with more than one of our businesses.

<u>Legal Name</u>	<u>DBA</u>	<u>Tax Classification</u>	<u>Remit to Address</u>	<u>City, State, and Zip Code</u>	<u>FEIN</u>
BSN SPORTS LLC		LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
BSN SPORTS LLC	Athletic Connection	LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
BSN SPORTS LLC	ESPORTSONLINE	LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
BSN SPORTS LLC	League Direct	LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
BSN SPORTS LLC	NEC	LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
BSN SPORTS LLC	Tomark Sports	LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
BSN SPORTS LLC	US Games	LLC	P O Box 660176	Dallas, TX 75266-0176	22-2795073
Varsity Brands LLC		LLC	6745 Lenox Center Court, Suite 300	Memphis, TN 38115	22-2890400
Varsity Spirit LLC		LLC	P. O. Box 751210	Memphis, TN 38175-1210	41-1459853
Varsity Spirit LLC		LLC	4711 Hope Valley RD 4F-422	Durham NC 27707	62-1169661
Varsity Spirit LLC	All Star Challenge	LLC	118 NW 14th Ave STE A	Gainesville, FL 32601	62-1169661
Varsity Spirit LLC	American Championships	LLC	201 Spruce	Dickinson TX 77539	62-1169661
Varsity Spirit LLC	American Cheer Power	LLC	10325 Yellow Pine Ln	Knoxville TN 37932	62-1169661
Varsity Spirit LLC	Athletic Championships	LLC	118 Ridgeway DR. #101	Fayetteville NC 28311	62-1169661
Varsity Spirit LLC	Cheer Ltd.	LLC	10325 Yellow Pine Ln	Knoxville TN 37932	62-1169661
Varsity Spirit LLC	Cheerlebrity	LLC	11010 Monroe Rd #8	Matthews NC 28105	62-1169661
Varsity Spirit LLC	CheerSport	LLC	2010 Merritt Dr.	Garland TX 75041-6131	62-1169661
Varsity Spirit LLC	National Cheerleaders Association	LLC	2010 Merritt Dr.	Garland TX 75041-6132	62-1169661
Varsity Spirit LLC	National Dance Alliance	LLC	10325 Yellow Pine Ln	Knoxville TN 37932	62-1169661
Varsity Spirit LLC	Premier Athletics	LLC	118 NW 14th Ave STE A	Gainesville, FL 32601	62-1169661
Varsity Spirit LLC	Spirit Cheer	LLC	10325 Yellow Pine Ln	Knoxville TN 37932	62-1169661
Varsity Spirit LLC	Spirit Festival	LLC	10325 Yellow Pine Ln	Knoxville TN 37932	62-1169661
Varsity Spirit LLC	Spirit Sports	LLC	118 NW 14th Ave STE A	Gainesville, FL 32601	62-1169661
Varsity Spirit LLC	Spirit Team	LLC	118 NW 14th Ave STE A	Gainesville, FL 32601	62-1169661
Varsity Spirit LLC	Spirit Xpress	LLC	PO Box 752790	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	United Spirit Association	LLC	5770 Warland Drive, Suite B	Cypress, CA 90630	62-1169661
Varsity Spirit LLC	Universal Cheerleaders Association	LLC	PO Box 752790	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	Universal Dance Association	LLC	PO Box 752790	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	Universal Spirit	LLC	11010 Monroe Rd #8	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	VIROC	LLC	PO Box 752790	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	Varsity Shop	LLC	3131 Appling Rd.	Bartlett, TN 38133	62-1169661
Varsity Spirit LLC	Varsity University	LLC	PO Box 752790	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	Varsity.com	LLC	P. O. Box 751210	Memphis, TN 38175-2790	62-1169661
Varsity Spirit LLC	VBI Ventures Inc.	LLC	10325 Yellow Pine Ln	Knoxville, TN 37932	62-1169661
Varsity Spirit LLC	VIP Branding	LLC	1455 Frazee Road, Suite 500	San Diego, CA 92108	62-1169661
Varsity Spirit LLC	World Spirit Federation	LLC	10325 Yellow Pine Ln	Knoxville, TN 37932	62-1169661
Varsity Spirit LLC	Xpress Brands	LLC	PO Box 752790	Memphis, TN 38175-2790	62-1169661
allgoods LLC		LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	Actux	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	BAE Industries	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	BizCloth	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	Blue Moose Apparel	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	Blue Moose Trees	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	Campus Box	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	Centre	LLC	5307 E. Mockingbird Lane, Suite 140	Dallas, TX 75206	46-4629794
allgoods LLC	Fan Cloth	LLC	P O Box 200577	Arlington, TX 76006	46-4629794
allgoods LLC	North and Actux	LLC	P O Box 200607	Arlington, TX 76006	46-4629794
allgoods LLC	Prime Time Advertising	LLC	P O Box 155458	Fort Worth, TX 76155	46-4629794
allgoods LLC	Spirit Shop	LLC	P O Box 535816	Grand Prairie, TX 75053	46-4629794
allgoods LLC	Sport Promotion Network	LLC	P O Box 200548	Arlington, TX 76006	46-4629794
allgoods LLC	Volume Specialties	LLC	P O Box 200607	Arlington, TX 76006	46-4629794