

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

---

In re:

COACH AM GROUP HOLDINGS CORP.,

Debtor.

---

) Chapter 11  
)  
)  
)  
)  
)  
)

Case No. 12-10010 (KG)

**Re: Docket No. 1747**

**DECLARATION OF PETER S. KRAVITZ IN SUPPORT OF THE GUC TRUSTEE'S  
MOTION FOR ORDER CANCELING AND EXPUNGING CLAIMS AND  
DISTRIBUTIONS FOR BENEFICIARIES UNDER GUC TRUST WITHOUT  
TAXPAYER IDENTIFICATION NUMBERS**

Peter S. Kravtiz, being duly sworn according to law upon his oath, states and affirms as follows:

1. I am the managing principal of SLTNTRST LLC dba Solution Trust (the “GUC Trustee”) with offices located at 29209 Canwood St., Suite 210, Agoura Hills, California 91301. Except as otherwise noted, I have personal knowledge of the matters set forth herein.

2. I submit this declaration (the “Declaration”) in support of *The GUC Trustee’s Motion for Order Canceling and Expunging Claims and Distributions for Beneficiaries Under GUC Trust Without Taxpayer Identification Numbers* [Docket No. 1747] (the “Motion”).<sup>1</sup> In the Motion, the GUC Trustee requests an order canceling and expunging claims and distributions for any Beneficiaries of the GUC Trust listed on the attached Schedule 1 to the proposed order to the Motion that have not provided requested taxpayer identification numbers.

3. On September 20, 2013, SLTNTRST LLC dba Solution Trust, as the GUC Trustee, mailed letters (the “TIN Request Letters”) to the Beneficiaries identified on Schedule 1 to the proposed order to the Motion requesting that they complete an enclosed Form W-9 and

---

<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

return it to the GUC Trustee within 60 days<sup>2</sup> from the date of the TIN Request Letter, failing which the Beneficiaries will forfeit their interest in the GUC Trust and have their claim disallowed. A copy of an example TIN Request Letter is attached hereto as Exhibit A.

4. Based on the GUC Trustee's review of its records and the returned Form W-9s, it prepared a list of Beneficiaries who had not provided the requested taxpayer identification numbers following the 60-day period to respond and, accordingly, prepared the Schedule 1 to the proposed order attached to the Motion.

5. The Trustee is in the process of preparing a revised Schedule 1 based on the Form W-9s that have been received from Beneficiaries since the Motion was filed and served.

6. For the reasons set forth in the Motion and in this Declaration, the GUC Trustee submits that relief requested in the Motion is in the best interests of the Debtors' estates, GUC Trust, creditors, and parties in interest.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

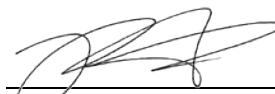
---

<sup>2</sup> The GUC Trustee provided Beneficiaries with 60 days to respond with a completed Form W-9 in accordance with paragraph 3 of the *Order Granting Official Committee of Unsecured Creditors' Motion for Supplemental Relief Relating to Administration of GUC Trust* [Docket No. 1677].

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing  
is true and correct.

SLTNTRST LLC dba Solution Trust  
As the Trustee of the Coach Am Group  
Holdings, Corp., et al., General Unsecured  
Creditors Trust

Dated: April 25, 2014



---

By: Peter S. Kravitz  
Title: Managing Principal