

EXHIBIT A

Immediate Response Required

September 20, 2013

Re: In re Coach Am Group Holdings Corp., et al., (“Debtor”) Case No. 12-10010 (KG)
Establishment of Coach Am Group Holdings Corp., et al., General Unsecured
Creditors Trust and Request for TIN¹

Dear Creditor:

The purpose of this letter is (i) to inform you of the value of your interest in the Coach Am Group Holdings Corp., et al. General Unsecured Creditors Trust (the “Trust”) and (ii) obtain your Taxpayer Identification Number (“TIN”).

I. BACKGROUND

On May 31, 2013, the United States Bankruptcy Court for the District of Delaware entered an order in the bankruptcy case filed by Coach Am Group Holdings Corp., et al., (the “Debtors”) establishing the Trust. SltnTrst LLC (dba Solution Trust) was appointed as the GUC Trustee (the “Trustee”) of the Trust. The Trust was established for the sole purpose of liquidating the GUC Trust Assets and distributing the proceeds to the Beneficiaries, who are holders of allowed general unsecured claims in the Debtors’ bankruptcy cases. The Trust is a liquidating grantor trust under Section 671 of the Internal Revenue Code.

II. YOUR BENEFICIAL INTEREST IN THE TRUST

You will receive a letter similar to this one reflecting your share of the Trust’s income, deductions, gains and losses for 2013 and each year going forward, until the Trust liquidates the remainder of its assets. This information will need to be reported on your annual federal income tax return. The Trust anticipates the year 2013 grantor tax information letters may not be available for distribution until 2014. Please be aware that there is no assurance that funds will be available in the future to make any cash distributions to you.

III. REQUEST FOR TIN

¹

IRS CIRCULAR 230 NOTICE: TO ENSURE COMPLIANCE WITH IRS CIRCULAR 230, YOU ARE HEREBY NOTIFIED THAT: (A) ANY DISCUSSION OF FEDERAL TAX ISSUES CONTAINED OR REFERRED TO IN THIS LETTER IS NOT INTENDED OR WRITTEN TO BE USED, AND CANNOT BE USED BY YOU, FOR THE PURPOSE OF (I) AVOIDING PENALTIES THAT MAY BE IMPOSED UNDER THE INTERNAL REVENUE CODE, OR (II) PROMOTING, MARKETING, OR RECOMMENDING TO ANOTHER PERSON ANY TRANSACTION OR MATTER ADDRESSED HEREIN; AND (B) YOU SHOULD SEEK ADVICE BASED ON YOUR PARTICULAR CIRCUMSTANCES FROM AN INDEPENDENT TAX ADVISOR.

The Trust's records indicate that it does not have a Taxpayer Identification Number ("TIN") for you on file. If you are an individual, your TIN is your social security number. If you are a business, your TIN is in most cases your employer identification number. As the holder of an allowed general unsecured claim, you are required to provide your TIN to the Trustee within 60 days of the date of this letter.

YOU MUST SUBMIT YOUR TIN TO THE TRUSTEE WITHIN SIXTY (60) DAYS OF THE DATE OF THIS LETTER. FAILURE TO PROVIDE A TIN WILL RESULT IN YOU FORFEITING YOUR BENEFICIAL INTEREST IN THE TRUST, AND YOUR CLAIM WILL BE DISALLOWED.

Please complete the enclosed Form W-9 and return it to:

Coach Am GUC Trust
c/o Amanda Demby
29209 Canwood St. Suite 210
Agoura Hills, CA 91301

Receipt of a completed Form W-9 does not necessarily mean that you will receive a distribution from the Trust but you will receive other information related to your Beneficial Interest in the Trust including grantor tax information letters.²

If you have any questions regarding the legal or tax aspects of the Plan, you must contact your own attorney or tax preparer. Neither the GUC Trustee nor his attorneys or accountants will advise you regarding the impact of the Trust Agreement on any creditor or beneficiary.

Very truly yours,

/s/ Amanda Demby
Amanda Demby

²

The Trust will not make distributions to holders of allowed general unsecured creditor claims until it has completed claims reconciliation and can make a cost-effective distribution.

**Request for Taxpayer
Identification Number and Certification**

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

Print or type
See Specific Instructions on page 2.

Name (as shown on your income tax return)

Business name/disregarded entity name, if different from above

Check appropriate box for federal tax classification:

☐ Individual/sole proprietor ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

☐ Other (see instructions) ▶

Exemptions (see instructions):

Exempt payee code (if any) _____

Exemption from FATCA reporting
code (if any) _____

Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

City, state, and ZIP code

List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on the "Name" line to avoid backup withholding. For individuals, this is your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the chart on page 4 for guidelines on whose number to enter.

Social security number

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Employer identification number

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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 on page 3.

**Sign
Here**

Signature of
U.S. person ▶

Date ▶

General Instructions

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

Future developments. The IRS has created a page on IRS.gov for information about Form W-9, at www.irs.gov/w9. Information about any future developments affecting Form W-9 (such as legislation enacted after we release it) will be posted on that page.

Purpose of Form

A person who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) to report, for example, income paid to you, payments made to you in settlement of payment card and third party network transactions, real estate transactions, mortgage interest you paid, acquisition or abandonment of secured property, cancellation of debt, or contributions you made to an IRA.

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN to the person requesting it (the requester) and, when applicable, to:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the

withholding tax on foreign partners' share of effectively connected income, and

4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien,
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States,
- An estate (other than a foreign estate), or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.