

EXHIBIT D

TO SUPERPRIORITY DEBTOR-IN-POSSESSION AGREEMENT

**[FORM OF]
EXEMPTION CERTIFICATE**

Reference is made to the Superpriority Debtor-in-Possession Credit Agreement, dated as of January [•], 2012 (as amended, supplemented or otherwise modified from time to time, the “Credit Agreement”), among Coach Am Holdings Corp., a Delaware corporation and a debtor and a debtor-in-possession in a case pending under Chapter 11 of the Bankruptcy Code, Coach America Holdings, Inc., a Delaware corporation and a debtor and a debtor-in-possession in a case pending under Chapter 11 of the Bankruptcy Code, the several banks and other financial institutions or entities from time to time parties thereto (the “Lenders”), and JPMorgan Chase Bank, N.A., as Administrative Agent and as Collateral Agent. Capitalized terms used herein that are not defined herein shall have the meanings ascribed to them in the Credit Agreement. _____ (the “Non-U.S. Lender”) is providing this certificate pursuant to Section 4.10(d) of the Credit Agreement. The Non-U.S. Lender hereby represents and warrants that:

- I. The Non-U.S. Lender is the sole record and beneficial owner of the Loans or the obligations evidenced by Note(s) in respect of which it is providing this certificate.
- II. The Non-U.S. Lender is not a “bank” for purposes of Section 881(c)(3)(A) of the Internal Revenue Code of 1986, as amended (the “Code”). In this regard, the Non-U.S. Lender further represents and warrants that:
 - (a) the Non-U.S. Lender is not subject to regulatory or other legal requirements as a bank in any jurisdiction; and
 - (b) the Non-U.S. Lender has not been treated as a bank for purposes of any tax, securities law or other filing or submission made to any Governmental Authority, any application made to a rating agency or qualification for any exemption from tax, securities law or other legal requirements.
- III. The Non-U.S. Lender is not a 10-percent shareholder of the Borrower within the meaning of Section 881(c)(3)(B) of the Code.
- IV. The Non-U.S. Lender is not a controlled foreign corporation receiving interest from a related person within the meaning of Section 881(c)(3)(C) of the Code.

IN WITNESS WHEREOF, the undersigned has duly executed this certificate.

[NAME OF NON-U.S. LENDER]

By: _____

Name:

Title:

Date: _____