

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

	)	Chapter 11
In re:	)	
CONEXANT SYSTEMS, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 13-10367 (MFW)
Reorganized Debtors.	)	(Jointly Administered)
	)	Hearing Date: February 26, 2014 at 11:30 a.m. (ET)
	)	Objection Deadline: February 19, 2014 at 4:00 p.m. (ET)

**DECLARATION OF STANLEY W. MASTIL IN SUPPORT OF  
LIQUIDATING TRUSTEE’S FIFTH OMNIBUS (SUBSTANTIVE)  
OBJECTION TO CERTAIN NO LIABILITY UNLIQUIDATED CLAIMS**

I, Stanley W. Mastil, hereby declare under penalty of perjury:

1. I am a director at Gavin/Solmonese LLC, which was the financial advisor to the Official Committee of Unsecured Creditors (the “Committee”) of Conexant Systems, Inc., et al. (the “Debtors”). In that capacity, I became familiar with the Debtors’ day-to-day operations, and business and financial affairs dating back to the appointment of the Committee, at which point Gavin/Solmonese was retained as financial advisor to the Committee.

2. Following the effective date of the Debtors’ plan of reorganization, I have been responsible for overseeing the process of reviewing and reconciling claims against the Debtors’ estates. I have been retained by the Conexant Liquidating Trust to continue to assist with this process, and I assisted in the preparation of the *Liquidating Trustee’s Fifth Omnibus (Substantive) Objection to Certain No Liability Unliquidated Claims* (the “Fifth Trust Omnibus Objection”).<sup>2</sup> I am also familiar with and have reviewed the official register of claims (the

<sup>1</sup> The Reorganized Debtor in this case, along with the last four digits of the Reorganized Debtor’s federal tax identification number, is Conexant Systems, Inc. (9439). The Reorganized Debtor’s main corporate address is 4000 MacArthur Blvd., Newport Beach, California 92660. The chapter 11 cases of the Reorganized Debtor’s affiliated debtors have been closed.

<sup>2</sup> Unless otherwise defined herein, capitalized terms used herein shall have the meanings ascribed to them in the Fifth Trust Omnibus Objection.

“Claims Register”) maintained in these cases by Debtors’ notice and claims agent, BMC Group, Inc., pursuant to order of this Court. I have also reviewed the Debtors’ books and records with members of the Debtors’ Accounting Department.

3. I submit this declaration in support of the Fifth Trust Omnibus Objection, and state that the information contained in this declaration and in Exhibit A to the Fifth Omnibus Trust Declaration (“Exhibit A”) is true and correct to the best of my knowledge and belief.

4. I have reviewed the proofs of claim listed on Exhibit A (the “Claims”), including all documentation attached to the underlying proofs of claims, and, working with members of the Debtors’ Accounting Department, have made reasonable efforts to research the Claims in the Debtors’ books and records.

5. Based on this review and research, I have concluded to the best of my knowledge and belief that the Claims have no basis in the Debtors’ books and records and that any supporting information or documentation attached to a claimant’s proof of claim for the Claims is inadequate to establish the liability of the Debtors to the claimant or the amount of any damages or other liability owed by the Debtors. I am unable to calculate the amount of any of the Claims.

6. On November 13, 2013, I wrote letters to the claimants who filed proofs of claim in an unliquidated amount, including the claimants who filed the Claims, at the addresses set forth on the proofs of claim for notices to be sent, to request that they contact me to discuss their claims and, if appropriate assign a value to their claims.

7. I followed up these letters with e-mails and telephone calls to the claimants throughout November and December 2013.

8. For the claimants who responded to my request, I am presently discussing their claims and exchanging information and documents with them. I am doing so with the goal of determining if there is any valid basis for the claims and, if so, negotiating an agreed liquidated claim amount.

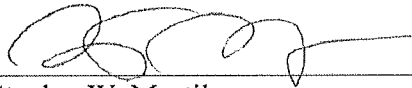
9. So far, Betty Fedde, Management Coordinator of claimant Ironwood Electronics, Inc., Robert Eisenbach III, counsel to claimant Andy Rappaport, and Kate Foley, counsel to Stony Brook Associates, LLC, have advised that the Debtors are not liable on the claimants' Claims Nos. 33, 117, and 140, respectively.

10. Except for Ironwood Electronics, Mr. Rappaport, and Stony Brook Associates, the claimants who filed the Claims did not respond at all to my request or responded only cursorily and have not provided supporting information and documentation or entered into negotiations.

11. Without additional information and documentation from the claimants holding the Claims, I am unable to calculate the amount of any of the Claims. With the information and documentation I do have – the Debtors' records and the proofs of claim, including any attached documents – I have concluded to the best of my knowledge and belief that there is no basis for the validity of the Claims or for the amount of any damages or other liability owed by the Debtors to the claimants holding the Claims. Based on my review and analysis of the available information and documentation for the Claims, I have further concluded to the best of my knowledge and belief that the Claims should be disallowed.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge.

Dated: January 27, 2014

  
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Stanley W. Mastil