

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	: Chapter 11
	:
JCK LEGACY COMPANY, <i>et al.</i> ,	: Case No. 20-10418 (MEW)
	:
Debtors. ¹	: (Jointly Administered)
	:
-----	x

CERTIFICATE OF SERVICE

I, Rossmery Martinez, depose and say that I am employed by Kurtzman Carson Consultants LLC (KCC), the claims and noticing agent for the Debtors.

On November 9, 2023, at my direction and under my supervision, employees of KCC caused to be served the following document via First Class Mail upon the service list attached hereto as **Exhibit A**:

- **Letter Response to Alberto Colt-Sarmientos Letter Requesting Credentials** [attached hereto as **Exhibit B**]

Dated: November 17, 2023

/s/ Rossmery Martinez
Rossmery Martinez
KCC
222 N Pacific Coast Highway, 3rd Floor
El Segundo, CA 90245
Tel 310.823.9000

¹ The Debtors in these chapter 11 cases and the last four characters of each Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (5UZ1). The location of the GUC Recovery Trustee's service address for purposes of these chapter 11 cases is: 500 West Cypress Creek Road Suite 400 Fort Lauderdale, Florida 33309.



Exhibit A

Exhibit A

Affected Claimant Service List

Served via First Class Mail

CreditorName	CreditorNoticeName	Address1	Address2	City	State	Zip
Alberto Colt-Sarmiento	Washington Corrections Center - Cedar Hall	PO Box No. 900	Doc No. 406372 -- F - 10	Shelton	WA	98584

Exhibit B



Pillsbury Winthrop Shaw Pittman LLP
31 West 52nd Street | New York, NY 10019-6131 | tel 212.858.1000 | fax 212.858.1500

November 9, 2023

VIA MAIL

Alberto Colt-Sarmiento
Washington Corrections Center - Cedar Hall
PO Box No. 900
Shelton WA 98584

Re: ***In re JCK Legacy Company et al***, Case No. 20-10418 (MEW)
Letter Response to Alberto Colt-Sarmiento's Letter Requesting
Credentials

Mr. Colt-Sarmiento:

As requested in your letter dated October 18, 2023, attached is the Successor GUC Recovery Trustee's declaration that fully describes his credentials and qualifications. The declaration was attached to his motion for appointment as successor trustee of the JCK Legacy GUC Recovery Trust, which was granted by the United States Bankruptcy Court for the Southern District of New York on June 30, 2023.

Respectfully submitted,

/s/ Leo T. Crowley
Leo T. Crowley
Patrick E. Fitzmaurice
Kwame O. Akuffo

Counsel to Successor GUC Recovery Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
JCK LEGACY COMPANY, <i>et al.</i> ,	:	Case No. 20-10418 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
.....	X	

**DECLARATION OF YALE SCOTT BOGEN IN SUPPORT
OF MOTION FOR ENTRY OF AN ORDER APPOINTING
YALE SCOTT BOGEN AS SUCCESSOR GUC RECOVERY
TRUSTEE OF THE JCK LEGACY GUC RECOVERY TRUST**

I, Yale Scott Bogen, hereby declare under penalty of perjury:

1. I am a Senior Managing Director at Development Specialists Inc. (“**DSI**”), a leading provider of management consulting and financial advisory services, including turnaround consulting, liquidating trustee, financial restructure, litigation support and forensic accounting. Our clients include business owners, corporate management and boards of directors, financial services institutions, secured lenders, bondholders, unsecured creditors, and creditor committees.

2. I received my Bachelor’s of Business Administration, Master of Professional Accountancy, and Masters in Business Administration from the University of Miami. I am a Certified Public Accountant, a Certified Insolvency & Restructuring Advisor, a Certified Internal Auditor and Certified in Financial Forensics. I am also a member of the American Institute of Certified Public Accountants, the Turnaround Management Association, the American Bankruptcy Institute and the National Association of Federal Equity Receivers.

¹ The Debtors in these chapter 11 cases and the last four characters of each Debtor’s tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (5UZ1). The location of the late GUC Recovery Trustee’s service address for purposes of these chapter 11 cases is: 110 East 42 Street, Suite 1818 New York, NY 10017.

3. I submit this declaration (this “**Declaration**”) in support of the *Motion for Entry of an Order Appointing Yale Scott Bogen as Successor GUC Recovery Trustee of the JCK Legacy GUC Recovery Trust*.

4. Unless otherwise stated, all matters set forth in this Declaration are based on my personal knowledge, including my knowledge of the late GUC Recovery Trustee’s² efforts to administer the GUC Recovery Trust, issues concerning claims reconciliation and distributions to GUC Recovery Trust beneficiaries, and communications with the late GUC Recovery Trustee and his counsel regarding other matters of the GUC Recovery Trust.

5. I joined DSI in 2001 and worked with the late GUC Recovery Trustee for many years at DSI. I have over 22 years of experience in business restructuring and turnaround management and have worked with clients across various industries, including healthcare, retail, manufacturing, telecommunications, law firms, and finance. My expertise encompasses a wide range of skills in business restructuring and forensic accounting including management, healthcare, employee benefits, litigation support, asset analysis, merger and acquisition due diligence and tax compliance among other finance, accounting and operations experience, and orderly liquidation of companies in federal bankruptcy or state receivership proceedings.

6. Prior to joining DSI, I held several senior level positions, including Chief Financial Officer of Furniture.com, Inc. (2000-2001), Senior Manager of Ernst & Young’s internal audit outsourcing service line (1996-2000), and Internal Audit Manager at Federal-Mogul Corporation (1994-1996). Prior to these positions, I began my career as a Controller of the Latin America Division at Burger King Corporation (1988-1994), where I oversaw the company’s entry into a number of new countries including Mexico.

² Capitalized terms used but not defined in this Motion have the meanings given such terms in the Motion.

7. Some of my active and former cases include: *In re JCK Legacy Company et al.*, Case 20-10418 (MEW) (Bankr. S.D.N.Y. Feb. 13, 2020) (financial advisor to the late GUC Recovery Trustee); *In re Sabon Holdings LLC, et al.*, Case No. 20-11320 (JLG) (Bankr. S.D.N.Y. May 29, 2020) (Debtor's Chief Restructuring Officer); *In re Remington Outdoor Co., Inc., et al.*, Case No. 18-10684 (BLS) (Bankr. D. Del. Mar. 25, 2018) (financial advisor to the litigation trustee); *In re National Events Holdings, LLC, et al.*, Case No. 17-11556 (JLG) (Bankr. S.D.N.Y. Jun. 28, 2017) (financial advisor to the debtor); *In re ARO Liquidation, Inc.* (f/k/a Aéropostale, Inc.), Case No. 16-11275 (SHL) (Bankr. S.D.N.Y. May 4, 2016) (financial advisor to the debtor and the plan administrator); *In re China Fishery Group Ltd. (Cayman), et al.*, Case No. 16-11895 (JLG) (Bankr. S.D.N.Y. Jun. 30, 2016) (financial advisor to the chapter 11 trustee); *In re Sammy Eljamal*, Case No. 15-22872 (RDD) (Bankr. S.D.N.Y. Jun. 18, 2015) (financial advisor to the official committee of unsecured creditors); *In re Binder & Binder – The National Social Security Disability Advocates, LLC*, Case No. 14-23728 (RDD) (Bankr. S.D.N.Y. Dec. 18, 2014) (financial advisor to the debtor and the plan administrator); *In re Biolitec, Inc.*, Case No. 13-11157 (VFP) (Bankr. D.N.J. Jan. 1, 2013) (financial advisor to the chapter 7 trustee); *In re Dreier LLP*, Case No. 08-15051 (SMB) (Bankr. S.D.N.Y. Feb. 27, 2009) (financial advisor to the chapter 11 trustee and the plan administrator); *In re Courdert Brothers LLP*, Case No. 06-1226 (RDD) (Bankr. S.D.N.Y. Sept. 22, 2006) (financial advisor to the plan administrator).

8. I have been involved in the administration of the GUC Recovery Trust for more than two years and served as the late GUC Recovery Trustee's financial advisor. I am familiar with the late GUC Recovery Trustee's efforts to reconcile all unsecured claims filed against the Debtors, have worked with the late GUC Recovery Trustee and his counsel to pursue a tax refund that represents a large source of recovery for GUC Recovery Trust beneficiaries, participated in

communications with the late GUC Recovery Trustee and his counsel regarding a plan of distribution framework and strategies to resolve claims, including the more than \$1 billion in pension claims filed by the PBGC and two class action proofs of claim relating to *Lorianne Sawin et al. v. The McClatchy Co., et al.*, County of Sacramento (Super. Ct. Case No. 34-2009-00033950-CL-OE-GDS), and *Veronica Becerra et al. v. The McClatchy Co., et al.*, County of Fresno (Super. Ct. Case No. 08CECG04411 (KAG)).

9. I have also worked with the late GUC Recovery Trustee and his counsel in evaluating other unsecured claims, and have prepared financial analysis regarding potential recoveries for the beneficiaries based on the anticipated tax refund.

10. Based on the forgoing, I respectfully request that the Motion be granted.

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

Dated: June 2, 2023

/s/ Yale Scott Bogen
Yale Scott Bogen
Senior Managing Director
Development Specialists Inc.