

PILLSBURY WINTHROP SHAW PITTMAN LLP
31 West 52nd Street
New York, NY 10019-6131
Telephone: (212) 858-1000
Facsimile: (212) 858-1500
Patrick E. Fitzmaurice
Chazz Coleman

Counsel for Successor GUC Recovery Trustee

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

.....	X	
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 FURTHER SUPPORT OF
MOTION TO EXTEND DURATION OF JACK LEGACY GUC RECOVERY TRUST**

Pursuant to 28 U.S.C. 1746, I, Yale Scott Bogen, submit this declaration under penalty of perjury and state that the following is true to the best of my knowledge, information, and belief.

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 submit this declaration in further support of the *Successor GUC Recovery Trustee’s Motion to Extend Duration of JCK Legacy GUC Recovery Trust* [ECF No. 1621] (the

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. (SUZ1). The location of the Successor GUC Recovery Trustee’s service address for purposes of these chapter 11 cases is: 500 E. Broward Blvd., Suiter 1700, Fort Lauderdale, FL 33394.



“Motion to Extend”) and in response to the objection to the Motion to Extend submitted by Glen Guzzo, a beneficiary of the Trust. [ECF No. 1625].

3. I understand and am sympathetic to Mr. Guzzo’s frustrations with the bankruptcy process and the long delay taken by the Internal Revenue Service in paying out the tax refund that is the GUC Recovery Trust’s main asset and the source of the payments made, and to be made, to beneficiaries, including Mr. Guzzo. However, to the extent that Mr. Guzzo asserts that there has been an effort by me or my predecessor Mr. Brandt, to delay or discourage claims, those assertions are entirely without merit.

4. By way of background², on September 25, 2020, the Court entered an order confirming the *First Amended Joint Chapter 11 Plan of Distribution of JCK Legacy Company and its Affiliated Debtors and Debtors in Possession* [ECF No. 867], which became effective on September 30, 2020. Among other things, the plan and the Court’s order confirming the plan [ECF No. 879] created the GUC Recovery Trust under the Trust Agreement.

5. My former colleague, Mr. Brandt,³ was originally appointed as the GUC Recovery Trustee to administer the GUC Recovery Trust. As set forth in the Plan and the Trust Agreement, the Trust’s purpose was to reconcile general unsecured claims and distribute proceeds of the GUC Recovery Trust Assets to holders of Allowed General Unsecured Claims and the Contingent Beneficiaries.

6. Under the Plan, the GUC Recovery Trust’s main asset, and the chief source of recovery for the GUC Recovery Trust’s beneficiaries, is the trust’s 77.5% share of a federal tax refund of \$51,463,375. In June 2021, the Debtors filed tax returns requesting the refund because

² I understand that the Court is obviously familiar with these facts, but their discussion here may be helpful for the trust’s beneficiaries to understand the background to the current motion.

³ After Mr. Brandt’s untimely passing, I was appointed as the successor GUC Recovery Trustee.

they were entitled to recover losses stemming from the sale of certain property and based on a worthless stock deduction. The Internal Revenue Service approved the refund in September 2022, and the Congressional Joint Committee of Taxation added its approval in November 2022.

7. The IRS did not pay the refund right away or even, once it began making payments, did it pay the entire amount due in one distribution. Instead, the IRS made partial payments in March, June and September 2024. As provided for in the Plan, these payments were not made directly to the GUC Recovery Trust but were rather made to the Plan Administration Trustee on behalf of the Plan Administration Trust.

8. From the amounts he received, the Plan Administration Trustee deducted payments owed to the Purchaser (as defined in the Plan) together with fees owed to the United States Trustee's office and amounts owed for state and local taxes. The balance, or what I have referred to in correspondence to the GUC Recovery Trust's beneficiaries as the "Net Tax Refund," was paid by the Plan Administration Trustee to the GUC Recovery Trust. These amounts were paid to the GUC Recovery Trust in November 2024 and payments are being made to the trust's beneficiaries pursuant to the distribution plan approved by this Court on September 11, 2024. Copies of the Court's Order and the distribution plan are attached as Exhibit A.

9. I will note here that I filed the Successor GUC Recovery Trustee's Motion for Approval of Plan of Distribution of GUC Recovery Trust Assets on August 15, 2024 (ECF No. 1592). The motion was served on all of the trust's beneficiaries, including Mr. Guzzo. No party, again including Mr. Guzzo objected to the motion.

10. Following the Court's approval of the distribution plan, I began making payments to Recovering Beneficiaries (as described in the distribution plan). Mr. Guzzo is a recovering beneficiary, was sent a check on January 7, 2025 and cashed it on January 21, 2025. Given the

GUC Recovery Trust's limited assets, against a claims pool of approximately \$1 billion, Mr. Guzzo, like other recovering beneficiaries, received a payment of approximately 3.5% of the amount of his claim.

11. As stated previously, the GUC Recovery Trust was created by the Plan, approved by this Court on September 25, 2020. A copy of the Trust Agreement was included as a plan supplement, filed with the Court on September 9, 2020 [ECF No. 827]. The Trust Agreement provides a five-year duration for the Trust, measured from the Plan's Effective Date, which was September 30, 2025, meaning the Trust will terminate on September 30, 2025.

12. The Plan provides that distributions are to be made to the trust's beneficiaries and describes how checks that are returned or otherwise not cashed are to be treated. These provisions call for the reversion of uncashed checks to the trust six months after mailing. Here, distributions were made in December 2024, January 2025, and April 2025. These distributions including sending replacements for lost checks, and making payment to heirs where we learned that a beneficiary was deceased. This process remains ongoing.

13. And, as stated in the Motion to Extend, based on conversations with the Plan Administration Trustee I currently anticipate that the GUC Recovery Trust will receive additional distributions from the Plan Administration Trustee both from cash he has on hand, and from additional funds he expects to receive from the IRS (consisting of additional interest on the principal amount of the tax refund).

14. Once those funds are received (though it is currently unclear when the IRS will make the additional payment) and added to the current trust assets, I anticipate that there will be sufficient cash in the trust to make an additional distribution to some Recovering Beneficiaries.

15. Given the Plan's requirement that beneficiaries have six-months to cash their distribution checks, and the uncertainty concerning when the IRS will make its final payment, it is essentially assured that the final distribution process will last past the trust's current termination date of September 30, 2025.

16. There is thus a real risk that absent the requested extension of the trust's duration, that beneficiaries will not receive the funds they are entitled to. That's not in anyone's interest.

17. I have reviewed Mr. Guzzo's objection to the Motion to Extend and think that his objections are misplaced. Neither I nor my counsel have any intention to delay or frustrate distributions to creditors. To the contrary, the purpose of the Motion to Extend is to ensure that additional distributions can be made.

18. Since my appointment as the successor GUC Recovery Trustee I have sent regular correspondence to the trust's beneficiaries, including the annual reports provided for in the Plan and Trust Agreement. I have also regularly communicated with beneficiaries who have reached out to me, as has my counsel. Prior to the objection he filed, neither of us had heard from Mr. Guzzo. I will ensure that he receives a copy of this declaration and I encourage him to reach out to me if he wishes to discuss any matters related to the trust.

19. I respectfully request that the Motion to Extend 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 knowledge and belief.

Dated: August 20, 2025

/s/ Yale Scott Bogen

Yale Scott Bogen

EXHIBIT A

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

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

**ORDER GRANTING SUCCESSOR GUC RECOVERY TRUSTEE’S
 MOTION FOR APPROVAL OF PLAN OF DISTRIBUTION
OF GUC RECOVERY TRUST ASSETS**

Upon the motion of Yale Scott Bogen (the “**Successor GUC Recovery Trustee**”), as successor trustee of the JCK Legacy GUC Recovery Trust (the “**Motion**”), for entry of an order pursuant to sections 105(a) and 1142(b) of the Bankruptcy Code and Bankruptcy Rule 3020(d) (a) approving the Distribution Plan, (b) authorizing a distribution of the GUC Recovery Trust Assets to the Recovering Beneficiaries; (c) authorizing, but not directing, one or more distributions of the GUC Recovery Trust Assets; and (d) authorizing the Successor GUC Recovery Trustee to take all other actions necessary or appropriate to effectuate distributions to the Recovering Beneficiaries; and the Court having jurisdiction under 28 U.S.C. §§ 157 and 1334 to consider the Motion and relief requested; and the Motion and relief requested being a core proceeding under 28 U.S.C. § 157(b)(2); and venue being proper before this Court under 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided; and it appearing that no other notice is needed; and such relief being in the best interests of the

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 Successor GUC Recovery Trustee’s service address for purposes of these chapter 11 cases is: 500 E, Broward Blvd. Suite 1700 Fort Lauderdale, Florida 33394.



Debtors' estates and their creditors, and the GUC Recovery Trust²; and the Court having considered all papers submitted; and for good cause shown;

It is hereby **ORDERED** that:

1. The Motion is **GRANTED** to the extent set forth therein.
2. The Distribution Plan is **APPROVED**.
3. The Successor GUC Recovery Trustee is authorized to make distributions to Holders of Allowed General Unsecured Claims who will receive distributions of their *pro rata* share of the GUC Recovery Trust Assets of \$50.00 or more.
4. Holders of Allowed Second Lien Term Loan Claims shall not receive a distribution from the GUC Recovery Trust Assets.
5. The Successor GUC Recovery Trustee is authorized, but not directed, to make one or more distributions of the GUC Recovery Trust Assets to the Recovering Beneficiaries.
6. The Successor GUC Recovery Trustee is authorized to donate any remaining GUC Recovery Trust Assets to the Honorable Tina Brozman Foundation for Ovarian Cancer Research.
7. The Successor GUC Recovery Trustee is authorized to take all other actions necessary or appropriate to effectuate distributions to the Recovering Beneficiaries, without prejudice of the Successor GUC Recovery Trustee to seek further approval from the Court for any issue relating to distribution of the GUC Recovery Trust Assets.

² Capitalized terms used and not otherwise defined herein shall have the meaning ascribed to them in the Motion.

8. The Court shall retain jurisdiction over any matter arising from or related to the implementation of this Order.

Dated: September 11, 2024
New York, NY

s/Michael E. Wiles
Honorable Michael E. Wiles
United States Bankruptcy Judge

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

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

**PLAN OF DISTRIBUTION TO JCK LEGACY
 GUC RECOVERY TRUST BENEFICIARIES**

This plan of distribution is being made in accordance with the Plan,² the Confirmation Order and the Trust Agreement, and submitted for approval by the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”). The plan of distribution sets forth the amount of the GUC Recovery Trust Assets, how the GUC Recovery Trust Assets will be distributed, who will receive a distribution of such assets, how undeliverable distributions will be addressed, what tax forms shall be issued after distributions are made, and whether there will be multiple distributions of the remaining GUC Recovery Trust Assets, if any.

1. GUC Recovery Trust Assets

The current aggregate amount available for distribution is \$20,122,283.19, consisting of the remaining balance of the D&O Settlement paid into the GUC Recovery Trust and a portion of the principal amount of the GUC Recovery Trust’s share of a tax refund issued by the IRS. The Successor GUC Recovery Trustee expects to receive additional tax refund, representing the trust’s share of the remaining tax refund of approximately \$26,157,377 plus interest.

2. GUC Recovery Trust Beneficiaries

Section 1.3 of the Trust Agreement provides that “the primary purpose of the GUC Recovery Trust is to administer the GUC Recovery Trust Assets and make distributions to Holders of Allowed Class 5 Claims (and solely to the extent provided for in the Plan . . . Holders of Allowed Class 3 Claims.” Section 4.3(c) of the Plan provides that Holders of Allowed Second Lien Term Loans shall not receive a distribution until Holders of Allowed General Unsecured Claims are paid in full.

Section 7.7 of the Trust Agreement further provides that the Distribution Agent is “not required to make a distribution on account of an Allowed Claim if . . . (ii) the distributions will result in a payment of less than \$50.00 to the Holder of such Claim.” This provision permits the

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 Successor GUC Recovery Trustee’s service address for purposes of these chapter 11 cases is: 500 E, Broward Blvd. Suite 1700 Fort Lauderdale, Florida 33394.

² Capitalized terms used and not otherwise defined herein shall have the meaning ascribed to them in the Motion.

Successor GUC Recovery Trustee to determine which Beneficiaries will receive a distribution and direct the Distribution Agent to issue checks to such Beneficiary.

The Successor GUC Recovery Trustee has determined that Holders of Allowed General Unsecured Claims equal to \$1,400 or more (the “**Recovering Beneficiaries**”) are expected to receive a distribution from the GUC Recovery Trust Assets. Holders of Allowed General Unsecured Claims of less than \$1,400 will not receive a distribution because any distribution on account of their allowed unsecured claims would be less than \$50.00 (the “**Non-Recovering Beneficiaries**”). Holders of Allowed Second Lien Term Loan Claims will not receive a distribution because Holders of Allowed General Unsecured Claims in Class 5 will not be paid in full as required under Section 4.3(c) of the Plan.

3. Recovery to Beneficiaries

Section 7.3 of the Trust Agreement authorizes the Successor GUC Recovery Trustee to close the claims register and recognize record holders listed on the claims register as of the Distribution Record Date, which the Successor GUC Recovery Trustee has determined to be September 25, 2020, i.e., the Confirmation Date. As of the Distribution Record Date, there are approximately 1,800 general unsecured creditors in Class 5, with claims totaling \$1,140,797,113.23.

The Recovering Beneficiaries are expected to recover 3.5% on account of their allowed unsecured claims. For avoidance of doubt, each class action claim will be paid the same expected rate of recovery for all other Recovering Beneficiaries. After distribution of each class action claim, however, individual class members in *Lorianne Sawin et al. v. The McClatchy Co., et al.*, County of Sacramento (Super. Ct. Case No. 34-2009-00033950-CL-OE-GDS) (“**Sawin**” or “**Sawin Class Action**”) and *Veronica Becerra et al. v. The McClatchy Co., et al.*, County of Fresno (Super. Ct. Case No. 08CECG04411 (KAG)) (“**Becerra**” or “**Becerra Class Action**”), will receive distributions less than the expected rate of recovery for all other Recovering Beneficiaries.

4. Distribution Agent

Pursuant to Section 7.1 of the Trust Agreement, the Successor GUC Recovery Trustee has determined that Development Specialists, Inc. shall serve as distribution agent (the “**Distribution Agent**”) and will mail checks directly to the Recovering Beneficiaries, except for the Recovering Beneficiaries who are members of the *Sawin* and *Becerra* classes. For the class action claimants, the Distribution Agent will distribute each class’ *pro rata* share of the GUC Recovery Trust Assets to their class administrator: Simpluris, Inc. for *Sawin* and CPT Group, Inc. for *Becerra*. The class administrators shall provide monthly reports regarding distributions and uncashed distributions to the Successor GUC Recovery Trustee.

As set forth in the *Sawin* and the *Becerra* class settlements, each class administrator will mail individual class settlement checks directly to class members. For the class counsel award set forth in each class settlement, the Distribution Agent shall issue checks directly to class counsel.

5. Undeliverable Distributions

Section 7.5 of the Trust Agreement covers undeliverable distributions and provides the Distribution Agent shall not make additional distributions until Recovering Beneficiaries of undelivered distributions submit a current address, at which time distributions shall be made to the appropriate Recovering Beneficiary without interest, dividends, or accruals of any kind. Notwithstanding, Section 5.6 of the Trust Agreement permits the Successor GUC Recovery Trustee to identify or locate an alternative address for a Recovering Beneficiary.

For the *Sawin* and *Becerra* classes, subject to Section 6 hereof, undeliverable distributions shall remain with each class administrator, who shall make reasonable efforts to determine an alternative address for and locate individual class members of an undeliverable distribution until uncashed class settlement checks become “residual funds” as set forth in each class settlement.

For all other Recovering Beneficiaries, undeliverable distributions shall remain with the Distribution Agent for sixty (60) days after such distribution until the Recovering Beneficiary of an undeliverable distribution submits a current address to the Distribution Agent or the Successor GUC Recovery Trustee. During such period, the Successor GUC Recovery Trustee shall make reasonable efforts to determine alternative address for and locate the affected Recovering Beneficiary. Absent a current address or if the Successor GUC Recovery Trustee cannot identify or determine an alternative address after the 60-day period, all undeliverable distributions shall be returned to the GUC Recovery Trust until such distributions are claimed or such distribution becomes an unclaimed distribution.

6. Unclaimed Distributions

Section 7.5 of the Trust Agreement provides that undeliverable distributions “shall revert to and vest in the GUC Recovery Trust” if such distributions are not claimed “for a period of six months after such distribution.” Further, “[u]pon vesting, any Claim of any Holder or successor to such Holder with respect to such property shall be cancelled, discharged and forever barred, notwithstanding federal or state escheat, abandoned, or unclaimed property laws to the contrary.”

For the *Sawin* and *Becerra* classes, as set forth in each class settlement agreement all uncashed class settlement checks shall be deemed ‘residual funds’ on the one hundred and eighty-first day (181) following distribution by each class administrator of the Net Settlement Amount. Seven business days after the 181st day, each class administrator shall return the residual funds to the Successor GUC Recovery Trustee and such funds shall revest in the GUC Recovery Trust. For all other Recovering Beneficiaries, undeliverable distributions that remain unclaimed for six months following the initial distribution date shall become unclaimed property as defined under section 347(b) of the Bankruptcy Code and shall revest in the GUC Recovery Trust.

Upon vesting of such unclaimed distributions and the residual funds, the Recovering Beneficiary of an unclaimed distribution and the applicable class member of an uncashed class settlement check shall be forever barred from asserting a claim against the GUC Recovery Trust, and all unclaimed distributions and the residual funds, if any, will become GUC Recovery Trust Assets.

7. Tax Reporting

Section 9.8 of the Plan and Section 7.4 of Trust Agreement require the Successor GUC Recovery Trustee to comply with tax reporting requirements under applicable law that all distributions made thereunder are subject to.

Section 1.6041-3 of title 26 of the Code of Federal Regulations provides that information returns are not required for payments (a) of bills for merchandise and similar charges; (b) to domestic and foreign corporations; (c) to the United States and any wholly-owned agency thereof; (d) of \$600 or less; (e) of reimbursable and substantiated expenses; (f) of interest on corporate bonds; and (g) to persons on account of an individual retirement plan. *See* Treas. Reg. §§ 1.6041-3(c), (h), (j), (p); 26 U.S.C. § 7701. Information returns are required for payments of \$600 or more. *See* Treas. Reg. § 1.6041-1.

The Successor GUC Recovery Trustee has determined that a Form 1099 will not be issued for distributions made (i) to corporate payees, (ii) on unsecured debenture notes, (iii) to the Pension Benefit Guaranty Corporation, (iv) to the *Sawin* and *Becerra* classes on account of their employee mileage reimbursement claims, (v) to vendors for goods delivered, and (iv) on any distribution of less than \$600.

Forms 1099-NEC will be issued for distributions made to holders of severance claims, scheduled non-qualified pension claims, other employee compensation claims, and vendor claims for services rendered. Forms 1099-MISC will be issued for distributions made to holders of defamation claim amounts of \$600 or more. Prior to issuing Forms 1099, the Successor GUC Recovery Trustee will issue Forms W-9 to Recovering Beneficiaries subject to 1099 reporting for tax identification numbers and any updated address. Forms W-9 must be returned within sixty (60) days after issuance. Absent receipt of the information requested, the Recovering Beneficiary will be subject to backup withholding.

8. Distribution of the GUC Recovery Trust Assets

The principal amount of the tax refund received to-date is maintained in an interest bearing account and any additional tax refund proceeds received by the GUC Recovery Trust will be similarly deposited until distributed. The estimated recovery for Receiving Beneficiaries – those beneficiaries with allowed claims of \$1400 or more is 3.5%. Non-Recovering Beneficiaries with allowed claims of less than \$1400 will not receive a distribution of GUC Recovery Trust Assets.

The Successor GUC Recovery Trustee may make more than one distribution to Recovering Beneficiaries. Interim distributions will be made on the basis of the current amount of the GUC Recovery Trust Assets at the time such interim distribution is made and such distributions shall be made only to those Recovering Beneficiaries who would receive a recovery of \$50.00 or more taking into account the allowed amount of their claim and the then current amount of the GUC Recovery Trust Assets. Any additional distributions to Recovering Beneficiaries will include ‘true-up’ payments so that payments will be made to Recovering Beneficiaries entitled to receive a recovery of \$50.00 or more taking into account the total amount of GUC Recovery Trust Assets that have been distributed.

Section 9.3 of the Trust Agreement provides that “[a]t the conclusion of the term of the GUC Recovery Trust, the Successor GUC Recovery Trustee shall distribute the remaining GUC Recovery Trust Assets, if any, in its reasonable discretion, including to a charitable organization, in accordance with the Plan, the Confirmation Order, and [the Trust] Agreement.”

Multiple distributions may be made without need of approval from the Bankruptcy Court, and the Successor GUC Recovery Trustee will determine which Recovering Beneficiaries will receive a final distribution. The Successor GUC Recovery Trustee expects that the *Sawin* and *Becerra* classes will receive only one distribution because the classes consist of 4,963 individuals (*Sawin*) and 3,810 individuals (*Becerra*), and a final distribution (if made) to each class member (after class administration expenses are deducted) would be *de minimis*.

To the extent a final distribution is not necessary, the Successor GUC Recovery Trustee will donate the remaining GUC Recovery Trust Assets, if any, to The Honorable Tina Brozman Foundation for Ovarian Cancer Research as permitted under the Trust Agreement.

9. Updated Contact and Mailing Information and Additional Information

For the *Sawin* class, all documents and information filed in connection with the Sawin Class Action can be found at: www.sacbeenewsclassaction.com and updated contact and mailing information and inquiries can be sent via email to:

Simpluris, Inc.
3194-C Airport Loop Drive
Costa Mesa, CA 92626
Attn: Eric Springer
espringer@simpluris.com

For the *Becerra* class, all documents and information filed in connection with the Becerra Class Action can be found at: www.fresnobeenewssettlement.com and updated contact and mailing information inquiries can be sent via email to:

CPT Group, Inc.
50 Corporate Park
Irvine, CA 92606
Attn: Julie N. Green
ConsumerTeam@cptgroup.com

For all other Beneficiaries, updated contact and mailing information and inquiries can be addressed to the Successor GUC Recovery Trustee and his counsel via email:

Successor GUC Recovery Trustee
500 E. Broward Blvd., Suite 1700
Fort Lauderdale, Florida 33394
Attn: Yale Scott Bogen
YBogen@DSIConsulting.com

and

Counsel to Successor GUC Recovery Trustee
Pillsbury Winthrop Shaw Pittman LLP
31 West 52nd Street
New York, New York 10019
Attn: Patrick E. Fitzmaurice
Kwame O. Akuffo
patrick.fitzmaurice@pillsburylaw.com
kwame.akuffo@pillsburylaw.com

Dated: August 15, 2024