

Presentment Date: June 21, 2023 at 12:00 p.m. (Prevailing Eastern Time)
Objection Deadline: June 16, 2023 at 4:00 p.m. (Prevailing Eastern Time)

PILLSBURY WINTHROP SHAW PITTMAN LLP
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Leo T. Crowley
Patrick E. Fitzmaurice
Kwame O. Akuffo

Counsel for GUC Recovery Trustee

**UNITED STATES BANKRUPTCY COURT
FOR THE 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	

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

PLEASE TAKE NOTICE that upon the annexed *Motion for Entry of an Order Appointing Yale Scott Bogen as Successor GUC Recovery Trustee of the JCK Legacy GUC Recovery Trust* (the “**Motion**”), the undersigned counsel will present for entry of the proposed order (the “**Proposed Order**”) attached to the Motion as **Exhibit C** to the Honorable Michael E. Wiles, Courtroom 617, at the United States Bankruptcy Court for the Southern District of New York (the “**Bankruptcy Court**”), One Bowling Green, New York, New York 10004, on **June 21, 2023 at 12:00 p.m. (ET)**.

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.



PLEASE TAKE FURTHER NOTICE that any objection to entry of the Proposed Order must be filed on or before **June 16, 2023 at 4:00 p.m. (ET)** (the “**Objection Deadline**”) with the Bankruptcy Court. At the same time, you must serve a copy of any objection by the Objection Deadline upon the undersigned counsel to the movant and to:

- (a) The Debtors, JCK Legacy Company, c/o FTI Consulting, Inc., 1201 W. Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309, Attn.: Sean M. Harding (sean.harding@fticonsulting.com);
- (b) Counsel for the Plan Administration Trustee, Skadden, Arps, Slate, Meagher & Flom LLP, One Manhattan West, New York, New York 10001, Attn.: Shana A. Elberg (shana.elberg@skadden.com) and Bram A. Stochlic (bram.stochlic@skadden.com), 300 South Grand Avenue, Suite 3400, Los Angeles, California 90071, Attn.: Van C. Durrer, II (van.durrer@skadden.com), and Destiny N. Almogue (destiny.almogue@skadden.com) and 525 University Avenue, Palo Alto, California 94301 Attn.: Jennifer Madden (jennifer.madden@skadden.com);
- (c) Co-counsel for the Plan Administration Trustee, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119, Attn.: Albert Togut (altogut@teamtogut.com) and Kyle J. Ortiz (kortiz@teamtogut.com);
- (d) The GUC Recovery Trust, c/o Development Specialists, Inc., 122 East 42 Street, Suite 434, New York, New York 10168 Attn.: Yale Scott Bogen (YBogen@DSIConsulting.com);
- (e) The Office of the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Room 1006, New York, New York 10014, Attn.: Benjamin J. Higgins and Brian S. Masumoto; and
- (f) Any party that has requested notice pursuant to Bankruptcy Rule 2002;

Only those objections made in writing and timely filed in accordance with the above procedures will be considered by the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE THAT if no objections are received by the
Objection Deadline, the Proposed Order may be signed and entered without notice.

Dated: June 2, 2023
New York, New York

/s/ Leo T. Crowley
PILLSBURY WINTHROP SHAW PITTMAN LLP
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Counsel for GUC Recovery Trustee

Presentment Date: June 21, 2023 at 12:00 p.m. (Prevailing Eastern Time)
Objection Deadline: June 16, 2023 at 4:00 p.m. (Prevailing Eastern Time)

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Counsel for 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	

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

Pursuant to Section 2.8 of the JCK Legacy GUC Recovery Trust Agreement (the “**Trust Agreement**”), the undersigned counsel to the late William A. Brandt, Jr., in his then capacity as trustee (the “**GUC Recovery Trustee**”) of the JCK Legacy GUC Recovery Trust (the “**GUC Recovery Trust**”), submits this motion (the “**Motion**”) for entry of an order appointing Yale Scott Bogen (“**Mr. Bogen**”) as successor GUC Recovery Trustee of the GUC Recovery Trust and terminating the services of the late GUC Recovery Trustee.

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.

In support of the Motion, the undersigned counsel submits the *Declaration of Yale Scott Bogen* (“**Bogen Decl.**”) attached hereto as **Exhibit A**, and the *Declaration of Leo T. Crowley* (“**Crowley Decl.**”) attached hereto as **Exhibit B**, and represents as follows:

JURISDICTION AND VENUE

1. The United States Bankruptcy Court for the Southern District of New York (“**Court**”) has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334, and the *Amended Standing Order of Reference M-431*, dated January 31, 2012 (Preska, C.J.). This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. Venue is proper in this district under 28 U.S.C. §§ 1408 and 1409.

3. The bases for relief the requested are section 105 of title 11 of the United States Code (the “**Bankruptcy Code**”), and Rule 9074-1(b)(2)(K) of the Local Rules of Bankruptcy Procedure of the United States Bankruptcy Court for the Southern District of New York, applicable to other types of motion ordered by this Court, in particular, section 2.8 of the Trust Agreement herein authorizes appointment of a successor GUC Recovery Trustee of the GUC Recovery Trust.

INTRODUCTION

4. The undersigned counsel seeks the appointment of Yale Scott Bogen as successor GUC Recovery Trustee to replace the late GUC Recovery Trustee who passed away after a long battle with a terminal illness. Section 2.8 of Trust Agreement authorizes the undersigned counsel to make this recommendation, stating that “in the event that the GUC Recovery Trustee dies or becomes incapacitated, the Bankruptcy Court shall appoint a successor GUC Recovery Trustee based upon submissions by interested parties (including any Beneficiary or *counsel* or advisor to the GUC Recovery Trust).” Mr. Bogen worked with the late GUC Recovery Trustee for many years and is qualified to succeed the late GUC Recovery Trustee for many reasons, including that

Mr. Bogen: (i) has been involved in these chapter 11 cases post-confirmation matters for over two years and is intimately familiar with the administration of the GUC Recovery Trust, (ii) served as the late GUC Recovery Trustee's financial advisor, (iii) has broad experience in business restructuring and turnaround management spanning across various industries, and (iv) possesses the necessary skills and bankruptcy acumen to continue the work of the late GUC Recovery Trustee.

5. For these reasons, the Court should appoint Yale Scott Bogen as successor GUC Recovery Trustee and terminate the services of the late GUC Recovery Trustee.

BACKGROUND

6. On February 13, 2020 (the "**Petition Date**"), The McClatchy Company and certain of its debtor affiliates (the "**Debtors**") filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The chapter 11 cases have been jointly administered for procedural purposes, and some cases remain pending.

7. On September 25, 2020, the Court entered the *Findings of Fact, Conclusions of Law, and Order Approving the Disclosure Statement and Confirming the First Amended Joint Chapter 11 Plan of Distribution of JCK Legacy Company and its affiliated Debtors and Debtors in Possession* (the "**Plan**" or "**Confirmation Order**") [Docket No. 879]. The Plan became effective on September 30, 2020 [Docket No. 886], at which point the late GUC Recovery Trustee was appointed pursuant to the Confirmation Order and the Trust Agreement, to administer the GUC Recovery Trust.

8. On May 28, 2023, the late GUC Recovery Trustee passed away after a long battle with a terminal illness.

QUALIFICATIONS OF YALE SCOTT BOGEN

9. Mr. Bogen is a Senior Managing Director at Development Specialists, Inc. (“DSI”), a management consulting and financial advisory services firm founded by the late GUC Recovery Trustee. Bogen Decl. ¶ 1. Mr. Bogen worked with the late GUC Recovery Trustee for many years at DSI, has 22 years of business restructuring and turnaround management experience, and has worked with clients across various industries, including healthcare, retail, manufacturing, telecommunications, law firms, and finance. *Id.* ¶ 5. His 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. *Id.*

10. Some of Mr. Bogen’s 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). Bogen Decl. ¶ 7.

11. Mr. Bogen has 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. Among other things, Mr. Bogen is familiar with the late GUC Recovery Trustee's efforts to reconcile all unsecured claims, has been involved in the pursuit of a tax refund which represents a major source of recovery for GUC Recovery Trust beneficiaries, participated in multiple communications with the late GUC Recovery Trustee and his counsel regarding a plan of distribution framework and strategies to resolve claims, including the Pension Benefit Guaranty Corporation's (the "**PBGC**") pension claims and 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) ("**Sawin**"), and *Veronica Becerra et al. v. The McClatchy Co., et al.*, County of Fresno (Super. Ct. Case No. 08CECG04411 (KAG)) ("**Becerra**"), and has prepared financial analysis regarding potential recoveries for the beneficiaries. Bogen Decl. ¶¶ 8, 9; *see also* Crowley Decl. ¶¶ 4, 5.

RELIEF REQUESTED

12. The Court should enter an order terminating the services of the late GUC Recovery Trustee and appointing Yale Scott Bogen as successor GUC Recovery Trustee.

DISCUSSION

13. Section 105(a) of the Bankruptcy Code authorizes the Court to “issue any order, process or judgment that is necessary or appropriate to carry out the provisions” of the Bankruptcy Code. 11 U.S.C. § 105(a). Further, Section 2.8 of the Trust Agreement provides:

in the event that the GUC Recovery Trustee dies . . . the Bankruptcy Court shall appoint a successor GUC Recovery Trustee based upon submissions by interested parties (including any Beneficiary or *counsel* or advisor to the GUC Recovery Trust). Upon its appointment, the successor GUC Recovery Trustee, without any further act, shall become fully vested with all of the rights, powers, duties, and obligations of its predecessor, except as provided herein, and all responsibilities of the predecessor GUC Recovery Trustee relating to the GUC Recovery Trust shall be terminated.

Trust Agreement, § 2.8 (emphasis added).

14. This section authorizes the undersigned counsel to recommend a successor GUC Recovery Trustee and directs the Court to appoint such person when the GUC Recovery Trustee passes away, to continue to oversee administration of the GUC Recovery Trust.

Yale Scott Bogen Should Be Appointed as Successor GUC Recovery Trustee

15. In the undersigned counsel’s professional judgment, Mr. Bogen is well-qualified and possesses the necessary experience and skills to serve as successor GUC Recovery Trustee. Besides Mr. Bogen’s broad experience in business restructuring and turnaround management, he is intimately familiar with the late GUC Recovery Trustee’s efforts to administer the GUC Recovery Trust. Mr. Bogen worked closely with the late GUC Recovery Trustee and his counsel to pursue the tax refund described, has provided input on taxes and tax reporting relating to distributions to GUC Recovery Trust beneficiaries, has prepared financial analysis regarding potential recoveries for the beneficiaries based on the anticipated tax refund, and participated in

the late GUC Recovery Trustee's efforts to reconcile claims, including reducing claims filed by the PGBC, the Sawin and Becerra class representatives, and other unsecured creditors.

16. In sum, Mr. Bogen's familiarity and more than two years involvement with the administration of the GUC Recovery Trust, and his unique skills and expertise in, among other things, accounting and orderly liquidation of companies in federal bankruptcy, makes him well-qualified to continue the work of the late GUC Recovery Trustee, as his successor.

NOTICE

17. Notice of this Motion will be provided to all parties entitled to receive notice pursuant to Bankruptcy Rule 2002 and the beneficiaries of the GUC Recovery Trust. The undersigned counsel submits that no other or further notice is required.

CONCLUSION

WHEREFORE, the Court should enter the order attached as **Exhibit C**: (i) appointing Yale Scott Bogen as successor GUC Recovery Trustee of the GUC Recovery Trust, (ii) terminating the services of the late GUC Recovery Trustee, and (iii) granting such other and further relief as the Court deems necessary and appropriate.

Dated: June 2, 2023
New York, New York

/s/ Leo T. Crowley
PILLSBURY WINTHROP SHAW PITTMAN LLP
Leo T. Crowley
Patrick E. Fitzmaurice
Kwame O. Akuffo
31 West 52nd Street
New York, New York 10019
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patrick.fitzmaurice@pillsburylaw.com
kwame.akuffo@pillsburylaw.com

Counsel for GUC Recovery Trustee

Exhibit A

Declaration of Yale Scott Bogen

**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 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.

Exhibit B

Declaration of Leo T. Crowley

**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 LEO T. CROWLEY 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, Leo T. Crowley, hereby declare under penalty of perjury:

1. I am a Senior Counsel at the law firm Pillsbury Winthrop Shaw Pittman LLP (“**Pillsbury**”).² My office is located at 31 West 52nd Street, New York, New York 10019-6131.

I am the lead attorney from Pillsbury responsible for the late GUC Recovery Trustee’s³ administration of the GUC Recovery Trust, and have been from the outset of our engagement since October 2020. I am a member of the bars of the State of New York, United States District Court for the Eastern District of New York, United States District Court for the Southern District of New York, United States Court of Appeals for the Second Circuit, United States Court of Appeals for the Tenth Circuit, and the United States Supreme Court.

2. In October 2020, the late GUC Recovery Trustee retained Pillsbury to serve as counsel and work with him to administer the GUC Recovery Trust.

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.

² Although I stepped back from my role as a Partner effective January 1, 2023, I am still actively engaged in client work, including this engagement with the late GUC Recovery Trustee.

³ Capitalized terms used but not defined in this Motion have the meanings given such terms in the Motion.

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. As indicated in the Motion, Mr. Bogen has been involved with administration of the GUC Recovery Trust for more than two years. In particular, Mr. Bogen has worked closely with Pillsbury and has participated in multiple communications with the late GUC Recovery Trustee and Pillsbury regarding, among other things, pursuit of the tax refund for GUC Recovery Trust beneficiaries and strategies to resolve claims filed against the Debtors’ estates and implement of a plan of distribution to GUC Recovery Trust beneficiaries.

5. In my professional judgment based on over 40 years of experience in commercial litigation and bankruptcy practice, Mr. Bogen is well-qualified to serve as successor GUC Recovery Trustee. He has a keen understanding of GUC Recovery Trust administration issues such as claims reconciliation of the class action proofs of claim and other unsecured claims, the impact of objections to pension claims filed by the PBGC, tax issues relating to distributions to the GUC Recovery Trust beneficiaries, and potential recoveries to the beneficiaries based on the anticipated tax refund. In addition, I had multiple conversations with the late GUC Recovery Trustee after his terminal diagnosis in which he communicated that Mr. Bogen should be his successor.

6. Based on the foregoing, the Court should appoint Mr. Bogen as successor GUC Recovery Trustee of the GUC Recovery Trust.

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
New York, NY

/s/ Leo T. Crowley
Leo T. Crowley

Exhibit C

Proposed Order

**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 APPOINTMENT OF YALE. SCOTT BOGEN AS SUCCESSOR
GUC RECOVERY TRUSTEE OF THE JCK LEGACY GUC RECOVERY TRUST**

Upon notice of presentment of the motion (the “**Motion**”) for entry of an order appointing Yale Scott Bogen as successor GUC Recovery Trustee of the GUC Recovery Trust;² 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 interest of the Debtors’ estates and its creditors, and the GUC Recovery Trust; and the Court having considered all papers submitted; and for good cause shown;

It is hereby **ORDERED** that:

1. The Motion is **GRANTED**.
2. Yale Scott Bogen is hereby appointed pursuant to Section 2.8 of the Trust

Agreement as successor GUC Recovery Trustee of the GUC Recovery Trust.

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.

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

3. The late William A. Brandt, Jr.'s services as GUC Recovery Trustee of the GUC Recovery Trust is hereby terminated.

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

Dated: June __, 2023
New York, NY

Honorable Michael E. Wiles
United States Bankruptcy Judge