

February 25, 2022

We represent Alan D. Halperin, Esq., solely in his capacity as Plan Administrator (the “Plan Administrator”) of Cortlandt Liquidating LLC (f/k/a Century 21 Department Stores LLC) (the “Wind-Down Debtor”) in connection with the chapter 11 bankruptcy case (the “Chapter 11 Case”) pending in the United States Bankruptcy Court for the Southern District of New York (the “Court”) that is being administered under the caption *In re Cortlandt Liquidating LLC, et al.*, Case No. 20-12097 (SCC). You are receiving this notice because records indicate that you may hold one or more Claims against one of the following debtor entities:

- Century 21 Department Stores LLC
- L.I. 2000, Inc.
- C21 Department Stores Holdings LLC
- Giftco 21 LLC
- Century 21 Fulton LLC
- C21 Philadelphia LLC
- Century 21 Department Stores of New Jersey, L.L.C.
- Century 21 Gardens Of Jersey, LLC
- C21 Sawgrass Blue, LLC
- C21 GA Blue LLC
- Century Paramus Realty LLC

On April 26, 2021, the Court entered an order (the “Confirmation Order”) [Docket No. 883] confirming the *First Amended Joint Plan of Liquidation Pursuant to Chapter 11 of the Bankruptcy Code*, filed on March 12, 2021 (the “Plan”) [Docket No. 740].<sup>1</sup> Pursuant to the Plan and Confirmation Order, all assets and liabilities of the Debtors have been substantively consolidated under the Wind-Down Debtor, and each of the remaining Debtors has been dissolved. Any claim previously held against one of the aforementioned Debtors is now deemed held against the Wind-Down Debtor.

This notification is being sent to you because the Wind-Down Debtor has determined that you may hold one or more Claims against the Wind-Down Debtor’s estate. If your Claim is Allowed, you are entitled to a distribution under the Plan which may be subject to applicable tax withholding.<sup>2</sup> Accordingly, the Wind-Down Debtor is requesting your correct taxpayer identification number which, in the case of an individual, is typically a social security number.

In order to facilitate timely distributions under the Plan, enclosed please find a Form W-9, “*Request for Taxpayer Identification Number and Certification*,” for U.S. persons to complete and return as provided for below. Please review the instructions on the form prior to completion. For all claimants who are not U.S. persons, the required IRS Form is the appropriate version of the Form W-8 series that may be obtained by visiting <https://www.irs.gov/>. You should consult with your accountant or tax specialist to determine which version of the Form W-8 series is applicable to you.

---

<sup>1</sup> Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Plan. Copies of all documents filed in the Chapter 11 Case are available free of charge by visiting <https://cases.stretto.com/Centrury21> or by calling (855) 541-2858 (toll-free within the U.S. or Canada) or (949) 504-4528 (outside the U.S. or Canada). You may also obtain copies of any such documents by visiting the Court’s website at <http://www.njb.uscourts.gov/> and registering for a PACER account in accordance with the procedures and fees set forth therein.

<sup>2</sup> See Article VI.E of the Plan.

The appropriate completed and signed form should be returned promptly to the following address or email:

Cortlandt Liquidating TIN Processing Center  
c/o Stretto  
410 Exchange, Suite 100  
Irvine, CA 92602  
Email: [Century21inquiries@stretto.com](mailto:Century21inquiries@stretto.com)

If you are accessing this letter electronically, you may also email your form by using the below link:

Click [here](#) to submit form via email.

**You are encouraged to submit your signed Form W-9 (or Form W-8, if applicable) by email where possible.**

**This is the second request for your tax identification number. Please be advised that, pursuant to Section 6.1 of the Plan Administrator Agreement attached as Exhibit B to the Confirmation Order, if you fail to provide a completed and signed Form W-9 (or Form W-8, if applicable) within 90 days after the date of this request, or by May 26, 2022, then any Distribution to which you may be entitled to under the Plan shall irrevocably revert to the Wind-Down Debtor and any Claim in respect of such Distribution shall be expunged and forever barred from receiving a Distribution under the Plan.**

Please note that your receipt of this letter is not intended nor shall it be deemed to constitute an admission by the Wind-Down Debtor that you have a Claim or that any such Claim is or will be Allowed.

If you have any questions regarding this notice, please contact Stretto, the Wind-Down Debtor's Claims, Noticing, and Solicitation Agent at (855) 541-2858 (toll-free within the U.S. or Canada) or (949) 504-4528 (outside the U.S. or Canada).

LOWENSTEIN SANDLER LLP  
Counsel for the Plan Administrator  
One Lowenstein Drive  
Roseland, New Jersey 07068