

Name: Jeffrey L. Cohen

Date: May 28, 2024

Address: Lowenstein Sandler LLP
1251 Avenue of the Americas
New York, New York 10020

Tel: 212-419-5868

Fax: 973-597-2400

Email: jcohen@lowenstein.com

I. Professional Accrediting Agency or Jurisdiction Date of Admission

Attorney New York State Bar December 2000

II. Professional Organization	Date of Admission	Active/Inactive
ABI	September 2000	active
CRF	January 2008	active
NACM	January 2010	active

III. General professional experience:

I am a partner and chair in the bankruptcy and restructuring group at Lowenstein Sandler LLP. For almost 20 years, I have represented debtors, creditors' committees, asset purchasers, fee committees, among others, in the largest chapter 11 cases in the country, including, inter alia: Gibson Guitar, Mission Coal, Gander Mountain, Golfsmith, Eastern Mountain Sports, Quirky, Inc., Aceto Pharmaceuticals, Adelphia Communications, Brookstone, Crabtree & Evelyn, Metropark USA, Metromedia Fiber Network, Blockbuster Video, Levitz Furniture, KB Toys, Delphi, Lenox China and The Sharper Image.

IV. General pertinent experience:

I frequently represent creditors' committees and debtors in Chapter 11 cases, as well as fee committees, purchasers of assets, parties to executory contracts and unsecured creditors. I have handled a multitude of contested bankruptcy matters and adversary proceedings, including, but not limited to, professional fee disputes, executive compensation, asset dispositions, disclosure statement approvals and confirmations, contested financing, claims litigation, motions to convert cases to Chapter 7 liquidations, equitable subordination, recharacterization and constructive fraud actions and related investigations and discovery through Bankruptcy Rule 2004.

V. Mediation training:

Advanced Commercial Mediation Training, March 2014

Sponsored by The New York City Bar Association Approved under Part 146 by the New York State Unified Court System's Office of ADR Programs 24 training hours

VI. Pertinent bankruptcy training:

(SAME AS ABOVE)

VII. General pertinent business or legal experience:

(SAME AS ABOVE)

IX. Other Pertinent Experience

In my capacity as lead counsel to the creditors' committee in various case, I have participated as a litigant in mediations involving, among other things, equitable subordination, recharacterization, claim valuation and validation, lien priority, KERPs and related supplemental compensation issues, DIP financing and sale-related issues. As counsel to fee committees, I have participated as a litigant in mediations involving, professional retention standards, conflicts of interest-related issues, disinterestedness standards, fee guidelines, among other issues.

X. Fee Structure (Compensation and Expense Reimbursement):

Fees are hourly. Hourly rate for 2019 is \$955/hr. Alternative fee arrangements can be arranged. Expenses are charged at cost.

XI. Pro Bono Preference:

As I reside on Long Island, pro bono matters in either Brooklyn or Central Islip are equally acceptable.