

# PROVINCE

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November 10, 2023

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## Immediate Response Required

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Re: Front Sight Management LLC, Case No. 22-11824 ABL (the “Front Sight Case”)  
United States Bankruptcy Court for the District of Nevada

### REQUEST FOR TAXPAYER IDENTIFICATION NUMBER – IMPORTANT INFORMATION CONCERNING YOUR CLAIM

Dear Creditor:

On May 24, 2022, Front Sight Management LLC (the “Debtor”) filed a voluntary chapter 11 bankruptcy petition in the United States Bankruptcy Court for the District of Nevada (the “Bankruptcy Court”). On November 29, 2022, the Bankruptcy Court entered an order in the Front Sight Case confirming the *Debtor’s Second Amended Chapter 11 Plan of Reorganization* (the “Plan”). On December 2, 2022, the Effective Date of the Plan occurred and the Liquidating Trust (the “Trust”) was formed in accordance with the Plan and certain related documents. At the same time, Province, LLC was appointed the trustee of the Trust (the “Trustee”).

Under the terms of the Plan, the Trustee will make distributions of available cash on account of claim(s) that have been “Allowed” against the Debtor (as defined in the Plan) from certain escrow accounts established under the Plan. **However, in order for you to receive a distribution from the Trust, you must complete a W-9 (or W-8) and return it to the Trustee.** The Trustee intends to commence distributions and requires this information to make any such cash distribution. **I.e., if you are entitled to a distribution from the Trust on account of an “Allowed” claim, you must read and respond to this letter with your W-9 (or W-8).**

In compliance with IRS rules for tax reporting (Internal Revenue Service Revenue Procedure 94-45, 1994-2 C.B. 684, and Treasury Regulations Sections 301.7701-4(d)), and as set forth under the Plan, you are required to provide the Trustee with a Taxpayer Identification Number (“TIN”) using the enclosed Form W-9 (or, if applicable, a W-8 Form). **If you are an individual, your TIN is your social security number.** If you are a business, your TIN is in most cases your employer identification number.

Per the IRS rules, a holder of an Allowed claim must provide the Trustee with its TIN to receive a distribution. If a holder of an Allowed claim fails to do so by **December 28, 2023**, its distribution may be treated as an unclaimed and undeliverable distribution, and its distribution and all future distributions may be subject to forfeiture. **IF YOU DO NOT RETURN THE ENCLOSED W-9 (OR, IF APPLICABLE, W-8) TO THE TRUSTEE, YOU WILL NOT BE ENTITLED TO RECEIVE A DISTRIBUTION ON YOUR ALLOWED CLAIM.**



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**To avoid forfeiting your right to distributions, if any, please return your completed Form W-9 (or, if applicable, a completed W-8 Form) to Amanda Swift by mail to:**

Front Sight Liquidating Trust  
c/o Province, LLC  
Attn: Amanda Swift  
11111 Santa Monica Blvd. Suite 525  
Los Angeles, CA 90025

Forms can also be submitted by email to [frontsight\\_claims@provincefirm.com](mailto:frontsight_claims@provincefirm.com).  
(frontsite\_claims@provincefirm.com)

**Please take notice that your failure to provide a completed Form W-9 (or, if applicable, a completed Form W-8) that includes your TIN by no later than December 10, 2023 will result in loss of any right you may have to receive any current or future distribution under the Plan.**

If you have any questions regarding the legal or tax aspects of the Plan or Front Sight Liquidating Trust, you must contact your own attorney or tax preparer. Neither the Trustee nor its attorneys or accountants will advise you regarding the impact of the Plan or Trust on any creditor or beneficiary. Should you have any other questions, please contact Susan K. Seflin, counsel for the Trustee, at [sseflin@bg.law](mailto:sseflin@bg.law) or (818) 827-9000.

Very truly yours,

/s/ Amanda Swift

Amanda Swift

On behalf of the Front Sight Liquidating Trust