

**UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF MINNESOTA**

In re: Jointly Administered Under
Case No. 17-30673 (MER)

Gander Mountain Company,
Overton's, Inc. Case No. 17-30673
Case No. 17-30675

Debtors. Chapter 11 Cases

**AFFIDAVIT OF JEFFREY COHEN IN CONNECTION WITH DEBTORS'
AND OFFICIAL COMMITTEE OF UNSECURED CREDITORS' JOINT
CHAPTER 11 PLAN OF LIQUIDATION**

I, Jeffrey Cohen, hereby state as follows:

1. I am a partner in the law firm of Lowenstein Sandler LLP and am authorized to practice before the state and federal courts of the State of New York. I am also lead counsel to the Official Committee of Unsecured Creditors (the "Committee") in these bankruptcy cases.

2. This Affidavit is submitted in support of the *Debtors' and Official Committee of Unsecured Creditors' Joint Chapter 11 Plan of Liquidation* (the "Plan"). Paragraph E.4 of the Plan states the "Liquidating trustee shall be appointed by the Committee, in consultation with the Debtors ...". The Committee has deliberated, consulted with the Debtors, and elected to appoint META Advisors LLC ("META") as the Liquidating Trustee in these bankruptcy cases.

3. META specializes in implementing and executing plans of reorganization, plans of liquidation, and administering trusts in Chapter 11 and Chapter 7 bankruptcy cases and out-of-court workouts. META Advisors has implemented plans and wind downs of debtors in

numerous industries, including energy, retail, technology, restaurant, healthcare and steel. Through this experience, META Advisors has developed a blueprint for administering trusts effectively, and has developed expertise in handling many of the more complex issues that arise during the restructuring or liquidation process.

4. To the best of my knowledge, no member of META is a current or former creditor, equity security holder, director, officer, employee or an insider of the Debtors.

5. In consideration for the services of META to serve as Liquidating Trustee, META has agreed to be compensated pursuant to the terms of the Plan and Liquidating Trust Agreement, as provided in Paragraph E.7 of the Plan.

6. The fees charged by META are competitive with the fees charged by firms of similar size, level of expertise, and experience. The fees and costs charged by META are consistent with the fees and costs charged to other clients of META on similar matters.

I declare under penalty of perjury that the foregoing is true and correct according to the best of my knowledge, information, and belief.

Dated: January 18, 2018



Jeffrey Cohen