

**EXHIBIT A**

**Plan Administrator Disclosures**

## JOHN S. ROUSSEY

### ***PROFESSIONAL EXPERIENCE:***

#### **DUNDON ADVISERS, Mamaroneck, NY**

*Director*

December 2018 – Present

- Financial Advisor to the Unsecured Creditor's Committees for:
  - All American Oil & Gas
  - Lieberman Broadcasting, Inc
  - Frank Theaters
  - Fuse Media
  - iPic (Luxury Theater Chain)
- Analyzed 13-week budget to actual variance reporting and provided reporting to UCC members.
- Created and presented claims waterfall templates to the UCC to determine payment percentages.
- Performed additional ad hoc reporting requirements to address committee questions.

#### **UNIVERSAL PICTURES HOME ENTERTAINMENT LLC, Universal City, CA**

*Vice President – Credit*

October 2005 – October 2018

- Managed a department of 18 (Directors, Managers and Analysts) that were responsible for the recovery of in excess of \$178 million of invalid or fraudulent deductions over a ten-year period from 2008 to 2017.
- Generated massive reconciliation worksheets (some exceeding 10,000 line-items) for Amazon.com, Walmart, Target, Best Buy, etc. to address multiple-year settlement issues relating to both valid and invalid chargebacks.
- Was responsible for the day-to-day management of Universal Pictures Home Entertainment's ("UPHE") A/R and credit department representing approximately \$1 billion in annual sales (US and Canada).
- Managed the receivable relationships for multiple partners that used UPHE as their fulfillment service (Paramount, Cinedigm, HiT Entertainment, Funimation and Open Road, among others) representing approximately an additional \$900 million in revenue.
- Managed the Receivables & Credit department that was responsible for performing all risk management reviews, credit issuance, collections, deductions management, and reconciliation functions for UPHE, Paramount, Cinedigm and other UPHE partners.
- Twice oversaw the receivables, collections and cash posting processes for Universal Pictures' Consumer Products Division
- Streamlined the cash receipt process for UPHE by requiring all customers to remit by wire transfer or ACH – annual savings of approximately \$50k to \$70k per year.
- Was responsible for all aspects of the SAP implementation pertaining to Accounts Receivable and Credit, including the conversion, interface, and integration testing, as well as EDI implementation.
- Created a new risk analysis methodology, underwriting template and credit file management system for all UPHE accounts.
- Performed detailed credit review of all UPHE accounts. Presented findings and credit recommendations for high-risk accounts to the UPHE Executive Team, and for certain accounts to NBC and Comcast management.
- Consistently interacted with USHE's Customer Service and Order Management groups to improve service to UPHE's customer base, and improve processes to reduce front-end the issues that impact the back-end (A/R) processes within the SAP system.
- Saved UPHE approximately \$18 million by placing Circuit City on Cash-in-advance terms two months prior to Circuit City's Bankruptcy – UPHE had less than \$1.3million of exposure on the date of filing, and actually profited from the bankruptcy when final settlements were negotiated.
- Negotiated a \$9 million preference lawsuit to \$100,000 during the Musicland bankruptcy in 2007. Additionally, in 2014, obtained a \$400k legal settlement for UPHE from Musicland. Furthermore, obtained 100% of UPHE's prepetition balance in the Movie Gallery bankruptcy.

**JOHN S. ROUSSEY**

**Continued**

- Had \$0 exposure for Movie Gallery/Hollywood Video, Borders, Blockbuster I, Entertainment Resources, and Source Interlink bankruptcies.
- Received in excess of 100% of Universal's claim for the Target Canada bankruptcy.
- Member of multiple bankruptcy creditors committees – Chairman of Eight different Unsecured Creditor Committees.

**UNIVERSAL STUDIOS HOME ENTERTAINMENT LLC, Universal City, CA**

*Consultant*

July 2005 – October 2005

- Assisted the Universal Studios Home Entertainment SAP Steering Committee with multiple aspects of the SAP implementation pertaining to the Accounts Receivable and Credit and Collections functions.

**MGM HOME ENTERTAINMENT, LLC., Santa Monica, CA**

*Vice President, Credit and Customer Operations*

October 2003 – April 2005

- Responsible for the management of a credit and collections department consisting of fourteen individuals and an outsourced group that consists of five team members.
- Managed entire receivables portfolio for the United States and Canada.
- Member of the team that implemented Pay From Scan with Wal-Mart in 2002
- Implemented Scan Based Trading initiatives with Fred Meyer, Kroger Companies, ShopKo, Blockbuster and numerous other retailers – retailers were all on net 10 terms.
- Trained staff to underwrite the risk of all MGM domestic customers to be in compliance with SOx.
- Reported to MGM's corporate treasury dept. projecting weekly, monthly, and quarterly cash flow forecasts.

*Director, Credit and Collections*

April, 2002 –October, 2003

**SOUTHERN CALIFORNIA GAS COMPANY, Los Angeles, CA**

*Lead Financial Analyst – Major Markets Credit and Collections*

May 2001 – April 2002

- Responsible for the managing a credit portfolio with potential credit exposure in excess of \$500 million.
- Managed the team that was responsible for the collections of \$550 million annually.
- Created the credit analysis form and financial templates used in the underwriting of the major accounts.
- Negotiated the natural gas contracts with the California Department of Water Resources as well as numerous other entities that had credit exposure potential in excess of \$50 million.

**FIRESTARTER RENTALS, Los Angeles, CA**

*Managing Member and Chief Financial Officer*

June 1999 – May 2001

- Was responsible for all operational, legal and financial aspects of the company.
- Expanded rentals from the Los Angeles area, to rentals on a nationwide and international basis.
- Prepared all quarterly, and year-end financial statements and coordinated all tax matters with CPA firm.

**ACTIVISION, INC., Santa Monica, CA**

*Credit Manager*

July 1997 - June 1999

- Managed worldwide accounts receivable of 250 active customers that was in excess of \$90 million, including both trade and contract receivables. International business included Australia, Japan, UK and Bannelux.
- Within six months of hire brought accounts receivable aging from 68% delinquency to 85% current.
- Integrated three domestic Activision corporate purchases into the company's Oracle Receivables database over an 18-month period.
- Coordinated bank audits of the accounts receivable customer base and aging to facilitate Activision receiving \$125 million credit facility.

**INDYMAC MORTGAGE HOLDINGS, INC., Pasadena, CA**

*Senior Credit Analyst (Warehouse Lending Corp. of America and Indy Mac)*

May 1995 - July 1997

**JOHN S. ROUSSEY**

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**KENNETH LEVENTHAL & COMPANY**, Los Angeles, CA

*Senior*

September 1993 - May 1995

**ARTHUR ANDERSEN & CO.**, New York, NY

*Experienced Audit Staff Accountant*

July 1989 - July 1991

***EDUCATION:***

**UNIVERSITY OF SOUTHERN CALIFORNIA**, Los Angeles, CA MS Accounting, May 1993

**FORDHAM UNIVERSITY**, New York, NY

Bachelor of Science, Business Administration, May 1989 - Concentration: Accounting

***COMPUTER SKILLS:*** SAP, Microsoft Office