

Gentile Cliente,

Le comunichiamo che, a seguito *del Third Amended Joint Chapter 11 Plan of the Taj Debtors and the TRU Inc. Debtors (Docket No. 5940)*, è in corso il pagamento di una distribuzione (non di tre distribuzioni come precedentemente affermato) sul titolo **TRU TAJ 12% 16/21 (vecchio isin USU55297AA07 – nuovo isin USU55ESCAA20)**.

Per ricevere il pagamento, è necessario che gli aventi diritto compilino ed inviino, contestualmente alle istruzioni, il **“Distribution registration form for holders of 12% first lien notes”** allegato.

**Data del pagamento prevista: non determinata.**

Per maggiori informazioni e prima di assumere qualsiasi decisione si raccomanda di leggere con attenzione la documentazione allegata.

Se desidera aderire alla distribuzione è necessario che invii tramite fax al nr 0274874921

- **entro le h 15.00 del 12/02/2019** per ricevere il pagamento entro il mese di febbraio 2019;
- **entro le h 15.00 del 05/03/2019** per ricevere il pagamento entro il mese di marzo 2019;
- **entro le h 15.00 del 02/04/2019** per ricevere il pagamento entro il mese di aprile 2019.

il form il **“Distribution registration form for holders of 12% first lien notes”** allegato debitamente compilato in tutte le sue parti (**Section 1. Registration Information; Section 3. Certification**) e indichi il dossier titoli, il valore nominale della posizione detenuta e **per quale distribuzione** intende inviarlo (prima, seconda, terza deadline).

*La presente comunicazione ha valore puramente informativo e non deve considerarsi completa o accurata. Essa non costituisce in alcun modo sollecitazione all'investimento o offerta pubblica di scambio/di acquisto, ne' una raccomandazione personalizzata riguardo a operazioni relative agli strumenti finanziari menzionati. IWBank Private Investments S.p.A. non è e non sarà responsabile delle decisioni che il cliente assumerà in piena autonomia ed a proprio esclusivo rischio.*

Cordiali saluti  
IWBank S.p.A.

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE EASTERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

	)	
In re:	)	Chapter 11
	)	
TOYS “R” US, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 17-34665 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

## DISTRIBUTION REGISTRATION FORM FOR HOLDERS OF 12% FIRST LIEN NOTES

**To: Beneficial Holders of 12% First Lien Notes Entitled to Receive Trust Interests Pursuant to the Plan and Trust Agreement**

Pursuant to the *Third Amended Joint Chapter 11 Plan of the Taj Debtors and the TRU Inc. Debtors* [Docket No. 5940] (as modified, amended, or supplemented from time to time, the “Plan”)<sup>2</sup> in connection with the Plan becoming effective, holders of 12% First Lien Notes, will receive Trust Interests.

The Trust Interests will not be eligible for distribution through The Depository Trust Company (“DTC”). The Trust Interests will instead be issued in book-entry form and registered directly on the member register maintained by the Reorganized Debtors’ transfer agent (the “Transfer Agent”), in the name of the relevant owner or its designee, upon receipt of valid registration information and other required documentation as described below.

On January 23, 2019 (the “Effective Date”), the 12% First Lien Notes were cancelled and any holders of 12% First Lien Notes received an applicable escrow CUSIP to represent their entitlement to receive a distribution of Trust Interests on account of their 12% First Lien Notes (each, an “Escrow CUSIP”).

**THIS POST-EFFECTIVE DATE DISTRIBUTION REGISTRATION FORM (THE “REGISTRATION FORM”) MUST BE COMPLETED IN ORDER FOR YOU TO RECEIVE YOUR DISTRIBUTION OF TRUST INTERESTS.**

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are set forth in the *Order (I) Directing Joint Administration of Chapter 11 Cases and (II) Granting Related Relief* [Docket No. 78]. The location of the Debtors' service address is One Geoffrey Way, Wayne, New Jersey 07470.

<sup>2</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Plan or Trust Agreement.

**Please follow the below instructions to receive your distribution of Trust Interests:**

**Step 1:** Provide the information requested in Section 1 below (“Registration Information”), and complete and enclose the appropriate tax form as requested at the end of Section 1.

**Step 2:** As described in Section 2 below (“Nominee Certification”), instruct your bank, broker, or other financial institution holding your 12% First Lien Notes in “street name” (your “Nominee”) to complete the information requested in the Nominee Certification including, among other things, providing the principal amount(s) of 12% First Lien Notes held in the Escrow CUSIP(s). In addition, your Nominee must provide its medallion guarantee or authorized signatory list (if applicable).

**Step 3:** Review the certifications contained in Section 3 below (“Certification”), provide the information requested in Section 3, and execute this Registration Form on the “Signature” line in Section 3.

**Step 4:** Return this completed Registration Form, including the applicable tax form as provided in Section 1 below to Prime Clerk either (a) at the address indicated below via overnight mail or (b) at the email address indicated below. Holders who properly complete and return all such items by no later than **5:00 p.m. (prevailing Eastern Time) on February 15, 2019** (the “First Distribution Deadline”) will receive their distribution by having their Trust Interests credited to their account with the Transfer Agent within seven (7) business days after the First Distribution Deadline (the “First Distribution Date”).

Holders of 12% First Lien Notes that submit the completed Distribution Registration Form, including the applicable tax form as provided in Section 1 below to Prime Clerk after February 15, 2019, but by no later than **5:00 p.m. (prevailing Eastern Time) on March 8, 2019** (the “Second Distribution Deadline”) will receive their distribution by having their Trust Interests credited to their account with the Transfer Agent within seven (7) business days after the Second Distribution Deadline (the “Second Distribution Date”).

Holders of 12% First Lien Notes that submit the completed Distribution Registration Form, including the applicable tax form as provided in Section 1 below to Prime Clerk after March 8, 2019, but by no later than **5:00 p.m. (prevailing Eastern Time) on April 5, 2019** (the “Third Distribution Deadline”) will receive their distribution by having their Trust Interests credited to their account with the Transfer Agent within seven (7) business days after the Third Distribution Deadline (the “Third Distribution Date”).

Holders of 12% First Lien Notes who properly complete and return all such items after the Third Distribution Deadline, but prior to the one-year anniversary of the Effective Date, will receive their distribution by having their Trust Interests credited to their account with the Transfer Agent on a rolling basis to be determined by the Debtors in their sole discretion.

***IF YOU FAIL TO TIMELY RETURN A PROPERLY COMPLETED REGISTRATION FORM IN ACCORDANCE WITH THIS REGISTRATION PROCESS, INCLUDING THE APPLICABLE TAX FORM WITHIN ONE YEAR FROM THE EFFECTIVE DATE OF THE PLAN, YOUR DISTRIBUTION IS SUBJECT TO FORFEITURE, AND YOU WILL BE DEEMED TO WAIVE ANY RIGHT TO ANY DISTRIBUTION OF TRUST INTERESTS IN ACCORDANCE WITH THE TERMS OF THE PLAN.***

Return completed documents to:  
TRU TAJ Registration Processing  
c/o Prime Clerk LLC  
830 Third Avenue, 3rd Floor  
New York, NY 10022  
Email: [toysrusballots@PrimeClerk.com](mailto:toysrusballots@PrimeClerk.com)

If you have any questions regarding the distribution registration procedures or need additional copies of the Trust Interests Registration Form or other related materials, please contact Prime Clerk by (a) emailing [toysrusballots@PrimeClerk.com](mailto:toysrusballots@PrimeClerk.com), (b) calling Prime Clerk at (844) 794-3476, or (c) writing to the address indicated above.

**Section 1. Registration Information**

The Trust Interests will be issued in book-entry form and registered directly on the member register maintained by the Transfer Agent. Therefore, in the lines below, please provide the name and address in which your Trust Interests should be registered (the “Registered Holder”). In addition, please provide the Registered Holder’s telephone number, and e-mail address, and (if applicable) U.S. Tax Identification Number. We strongly recommend that you type the information that you provide below to ensure legibility.

Registered Holder Name: \_\_\_\_\_

Registered Holder Name (continued from above, if necessary): \_\_\_\_\_

Registered Holder Signature: \_\_\_\_\_

Address 1: \_\_\_\_\_

Address 2: \_\_\_\_\_

City, State, and Zip Code: \_\_\_\_\_

Foreign Country Name: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-Mail Address: \_\_\_\_\_

U.S. Tax Identification Number: \_\_\_\_\_

Check here if non-US (no TIN) ☐

**Tax Form:** Please also enclose an appropriate U.S. tax form (available at <http://www.irs.gov>) (Form W-9 for U.S. payees, or an originally executed Form W-8 (one of Form W-8BEN, Form W-BEN-E, Form W-8ECI, Form W-8EXP, or Form W-8IMY, as applicable), for foreign payees) for the Registered Holder.

**Section 2. Nominee Certification.**

**(This Section Is for Use by Nominee Only)**

Complete the section below on behalf of your beneficial holder(s), including setting forth the relevant principal amounts and providing your medallion guarantee.

Nominee Name:\_\_\_\_\_

Nominee's DTC Participant Number:\_\_\_\_\_

Nominee Contact Name:\_\_\_\_\_

Nominee Mailing Address:\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Nominee Contact E-Mail Address:\_\_\_\_\_

Nominee Contact Telephone Number:\_\_\_\_\_

**Principal Amount of 12% First Lien Notes Held** (please note that only escrow CUSIP holders are entitled to participate in this event):

(Original CUSIP 87266LAA7 / Escrow CUSIP 872ESCAC2): \$ \_\_\_\_\_  
(principal only)

(Original CUSIP U55297AA0 / Escrow CUSIP U55ESCAA2): \$ \_\_\_\_\_  
(principal only)

**MEDALLION GUARANTEE:**

Please provide your medallion guarantee below. (In lieu of providing an original medallion stamp, a Nominee may provide an original notarized signature and a list of authorized signatories on the letterhead of the Nominee.)

### Section 3. Certification

I certify that the information provided in Sections 1 and 2 above is accurate and should be used for purposes of the distribution of Trust Interests that the undersigned is entitled to receive pursuant to the Plan. To the extent the undersigned is providing this Registration Form on behalf of the actual beneficial holder of the 12% First Lien Notes, the undersigned certifies that it has the requisite authority to do so and will submit evidence of the same upon request

The holder of the 12% First Lien Notes signing below also certifies that it meets the definition of “*Eligible Party*” as defined in the Rights Offering Procedures.

First Lien Noteholder Name: \_\_\_\_\_

Signature: \_\_\_\_\_

Name of Signatory: \_\_\_\_\_

Address 1: \_\_\_\_\_

Address 2: \_\_\_\_\_

City, State, and Zip Code: \_\_\_\_\_

Telephone Number: \_\_\_\_\_

E-mail Address: \_\_\_\_\_

Date Completed: \_\_\_\_\_

**TAX FORM MUST ALSO BE PROVIDED (W-9 OR APPLICABLE W-8).**

If you have any questions regarding the information requested above, please contact Prime Clerk by (a) emailing [toysrusballots@PrimeClerk.com](mailto:toysrusballots@PrimeClerk.com), (b) calling Prime Clerk at (844) 794-3476, or (c) writing to the address indicated above.