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*Proposed Co-Counsel to the Debtors and Debtors in Possession*

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

In re:	)	
	)	Chapter 11
PAPER SOURCE, INC., <i>et al.</i> , <sup>1</sup>	)	
	)	Case No. 21-30660 (KLP)
Debtors.	)	(Jointly Administered)
	)	

**DEBTORS' APPLICATION FOR ENTRY OF AN  
ORDER (I) APPOINTING EPIQ CORPORATE  
RESTRUCTURING, LLC AS ADMINISTRATIVE ADVISOR  
EFFECTIVE AS OF MARCH 2, 2021 AND (II) GRANTING RELATED RELIEF**

The debtors and debtors in possession in the above-captioned cases (together, the “Debtors”) respectfully state as follows in support of this application (this “Application”):

**Relief Requested**

1. The Debtors seek entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Order”), appointing Epiq Corporate Restructuring, LLC (“Epiq”) as administrative advisor (the “Administrative Advisor”) in the Debtors’ chapter 11 cases effective as of March 2, 2021, in accordance with the terms and conditions set forth in that certain services

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four of each Debtor’s federal tax identification number, are: Pine Holdings, Inc. (4460) and Paper Source, Inc. (8035). The Debtors’ service address is 125 South Clark St., Chicago, IL 60603.

agreement between the Debtors and Epiq effective as of February 22, 2021 (the “Services Agreement”), a copy of which is annexed as Exhibit 1 to **Exhibit A** attached hereto and incorporated herein by reference. In support of this Application, the Debtors submit the *Declaration of Brian Hunt in Support of Debtors’ Application for Entry of an Order (I) Appointing Epiq Corporate Restructuring, LLC as Administrative Advisor Effective as of March 2, 2021 and (II) Granting Related Relief* (the “Hunt Declaration”), attached hereto as **Exhibit B** and also incorporated herein by reference.

### **Jurisdiction and Venue**

2. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated July 10, 1984. The Debtors confirm their consent, pursuant to Rule 7008 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), to the entry of a final order by the Court in connection with this Motion to the extent that it is later determined that the Court, absent consent of the parties, cannot enter final orders or judgments in connection herewith consistent with Article III of the United States Constitution.

3. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.

4. This proceeding is core pursuant to 28 U.S.C. § 157(b)(2).

5. The bases for the relief requested herein are section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014(a), and 2016(a), and rules 2014-1 and 2016-1 of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”).

### **Background**

6. On March 2, 2021 (the “Petition Date”), each of the Debtors filed a voluntary petition for relief under chapter 11 of the Bankruptcy Code. The Debtors are continuing in the possession of their respective properties and the management of their respective businesses as debtors in possession pursuant to sections 1107 and 1108 of the Bankruptcy Code. On March 4, 2021, the Court entered an order [Docket No. 89] authorizing the joint administration and procedural consolidation of these cases pursuant to Bankruptcy Rule 1015(b). On March 11, 2021, the United States Trustee for the Eastern District of Virginia (the “U.S. Trustee”) appointed an official committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”) [Docket No. 130]. As of the date hereof, no trustee or examiner has been appointed in these chapter 11 cases.

7. The Debtors operate a leading lifestyle brand and retailer of premium paper products, crafting supplies and related gifts, including custom invitations, greeting cards and personalized stationery and stamps. Through their 149 domestic stores and e-commerce website, the Debtors are an omnichannel provider of fine and artisanal papers, wedding paper goods, books and gift wrap. The Debtors also provide wedding consultation, crafting supplies and instructions, and subscription services. The Debtors’ administrative headquarters is in Chicago, Illinois.

8. The events leading up to the Petition Date and the facts and circumstances supporting the relief requested herein are set forth in the *Declaration of Ronald Kruczynski, Chief Financial Officer of Paper Source, Inc., in Support of Chapter 11 Petitions and First Day Motions* (the “First Day Declaration”) [Docket No. 4].

9. On the Petition Date, the Debtors filed an application (the “Section 156(c) Application”) for an order appointing Epiq as claims and noticing agent pursuant to

28 U.S.C. § 156(c) [Docket No. 12]. The Court approved the Section 156(c) Application on March 4, 2021 [Docket No. 103]. The Debtors believe that administration of these chapter 11 cases will require Epiq to perform duties outside the scope requested in the Section 156(c) Application, and thus, the Debtors submit this application for entry of an order authorizing the Debtors to employ and retain Epiq as Administrative Advisor for the Debtors.

**Services to Be Provided**

10. The Debtors seek to retain Epiq to provide, among other things, the following bankruptcy administrative services (the “Administrative Services”), if and to the extent the Debtors request:

- a. Assisting with, among other things, solicitation, balloting, tabulation, and calculation of votes, as well as preparing any appropriate reports, as required in furtherance of confirmation of plan(s) of reorganization; and in connection with such services, processing requests for documents from parties in interest, including, if applicable, brokerage firms, bank back-offices and institutional holders;
- b. Generating an official ballot certification and testifying, if necessary, in support of the ballot tabulation results;
- c. Generating, providing, and assisting with claims objections, exhibits, claims reconciliation, and related matters;
- d. Providing assistance with preparation of the Debtors’ schedules of assets and liabilities and statements of financial affairs and gathering data in conjunction therewith;
- e. Providing a confidential data room, if requested;
- f. Managing any distributions pursuant to a confirmed plan of reorganization; and
- g. Providing such other claims processing, noticing, solicitation, balloting, and administrative services described in the Services Agreement, but not included in the Section 156(c) Application, as may be requested from time to time by the Debtors, the Court, or the Office of the Clerk of the Bankruptcy Court.

### **Epiq's Qualifications**

11. Epiq is one of the country's leading chapter 11 administrators, with significant experience in noticing, claims administration, solicitation, balloting, and facilitating other administrative aspects of chapter 11 cases. Epiq has substantial experience providing services, including administrative services, in matters comparable in size and complexity to this matter. *See, e.g., In re Country Fresh Holding Company Inc.*, No. 21-30574 (MI) (Bankr. S.D. Tex. Feb. 16, 2021); *In re BC Hospitality Group Inc.*, No. 20-13103 (BLS) (Bankr. D. Del. Dec. 15, 2020); *In re Gulfport Energy Corp.*, No. 20-35562 (DRJ) (Bankr. S.D. Tex. Nov. 16, 2020); *In re CBL & Associates Properties, Inc.*, No. 20-35226 (DRJ) (Bankr. S.D. Tex. Nov. 2, 2020); *In re Pier One Imports, Inc.*, No. 20-30805 (KRH) (Bankr. E.D.V.A. Feb. 18, 2020); *In re RUI Holding Corp.*, No. 19-11509, (JTD) (Bankr. D. Del. July 7, 2019); *In re THG Holdings LLC*, No. 19-11689 (JTD) (Bankr. D. Del. July 30, 2019); *In re HDR Holding, Inc.*, No. 19-11396 (MFW) (Bankr. D. Del. Jun. 24, 2019); *In re Joerns WoundCo Holdings, Inc.*, No. 19-11401 (JTD) (Bankr. D. Del. June 24, 2019); *In re Insys Therapeutics, Inc.*, No. 19-11292 (KG) (Bankr. D. Del. June 10, 2019); *In re Kona Grill, Inc.*, No. 19-10953 (CSS) (Bankr. D. Del. Apr. 30, 2019); *In re WMC Mortgage, Inc.*, No. 19-10879 (CSS) (Bankr. D. Del. Apr. 23, 2019); and *In re Mattress Firm, Inc.*, No. 18-12241 (CSS) (Bankr. D. Del. Oct. 5, 2018).<sup>2</sup>

12. The Debtors chose Epiq to perform the Administrative Services because of Epiq's experience, reputation, and the competitiveness of its fees. The Debtors submit that using Epiq to perform the Administrative Services will provide the most cost-effective and efficient administration of these chapter 11 cases. Further, retaining Epiq to perform the Administrative

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<sup>2</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Application. Copies of these orders are available upon request of the Debtors' proposed counsel.

Services will allow the Debtors and their professionals to focus on key aspects of the Debtors' restructuring efforts. Accordingly, the Debtors believe that Epiq is well qualified to provide the Administrative Services and that Epiq's retention in such capacity is in the best interests of the Debtors' estates and their creditors.

### **Indemnification Provisions**

13. As part of the overall compensation payable to Epiq under the terms of the Services Agreement, the Debtors have agreed to certain indemnification obligations as specifically enumerated in the Services Agreement. The Services Agreement contains the standard indemnification language with respect to Epiq's services including, but not limited to, the following:

- a. The Debtors shall indemnify, defend and hold Epiq, its affiliates, parent, and each such entity's officers, members, directors, agents, representatives, managers, consultants and employees (each an "Indemnified Person") harmless from and against any all losses, claims, damages, liabilities, costs (including, without limitation, costs of preparation and attorneys' fees) and expenses as incurred (collectively, "Losses"), to which an Indemnified Person may become subject or involved in any capacity arising out of or relating to this Services Agreement or Epiq's rendering of services pursuant hereto, regardless of whether any of such Indemnified Persons is a party thereto, other than Losses resulting solely from Epiq's gross negligence, bad faith, fraud or willful misconduct.
- b. Indemnity shall remain in full force and effect regardless of any investigation made by or on behalf of the Debtors, and shall survive termination of the Services Agreement until the expiration of all applicable statutes of limitation with respect to Epiq's liabilities.

14. The Debtors and Epiq believe that the indemnification provisions contained in the Services Agreement are customary and reasonable for Epiq and comparable firms providing administrative advisory services.

**Compensation and Representation of Disinterestedness**

15. The fees Epiq will charge in connection with its services to the Debtors are set forth in the Services Agreement. Epiq's rates are competitive and comparable to the rates Epiq's competitors charge for similar services and are reasonable given the quality of Epiq's services and Epiq's bankruptcy expertise. Additionally, Epiq will seek reimbursement from the Debtors for reasonable expenses in accordance with the terms of the Services Agreement.

16. Prior to the Petition Date, the Debtors provided Epiq a retainer in the amount of \$25,000.00 and subsequently refreshed Epiq's retainer with an additional payment of \$15,000.00. Epiq seeks to first apply the retainer to all prepetition invoices, which retainer shall be replenished to the original retainer amount, and thereafter Epiq may hold such retainer under the Services Agreement during these chapter 11 cases as security for the payment of fees and expenses incurred under the Services Agreement.

17. Epiq intends to apply to the Court for allowance of compensation and reimbursement of out-of-pocket expenses incurred after the Petition Date in connection with the services it provides, pursuant to this application, as the Administrative Advisor in these chapter 11 cases, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, the guidelines established by the United States Trustee for the Eastern District of Virginia (the "U.S. Trustee"), and further orders of the Court.

18. The Hunt Declaration represents that Epiq is not connected with the Debtors, their creditors, the U.S. Trustee, or any person employed by the Office of the U.S. Trustee, and that, to the best of Epiq's knowledge, after due inquiry, Epiq does not by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, hold or represent any interest adverse

to the Debtors, their estates, or any class of creditors or equity interest holders with respect to the matters upon which it is to be engaged. Based upon the Hunt Declaration, Epiq is a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code.

**Basis for Relief**

19. Section 327(a) of the Bankruptcy Code provides that a debtor, subject to Court approval:

[M]ay employ one or more attorneys, accountants, appraisers, auctioneers, or other professional persons, that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the [debtor] in carrying out the [debtor]’s duties under this title.

11 U.S.C. § 327(a).

20. Bankruptcy Rule 2014(a) requires that an application for retention include:

[S]pecific facts showing the necessity for the employment, the name of the [firm] to be employed, the reasons for the selection, the professional services to be rendered, and proposed arrangement for compensation, and, to the best of the applicant’s knowledge, all of the [firm’s] connections with the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States trustee, or any person employed in the office of the United States trustee.

Fed. R. Bankr. P. 2014.

21. To help manage administrative tasks with respect to the thousands of creditors, equity security holders, and other parties in interest that are expected to be involved in the Debtors’ chapter 11 cases, and for reasons previously stated, the Debtors submit that Epiq’s employment is necessary and in the best interests of the Debtors and their estates. Additionally, as described in the Hunt Declaration, Epiq is disinterested. Accordingly, the Debtors submit that Court approval of Epiq as the Administrative Advisor in these chapter 11 cases pursuant to section 327(a) of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016.



**Nunc Pro Tunc Relief Is Appropriate**

22. Pursuant to the Debtors' request, Epiq has acted as the Administrative Advisor since the Petition Date with assurances that the Debtors would seek approval of its employment and retention effective *nunc pro tunc* to the Petition Date so that Epiq may be compensated for its pre-application services. The Debtors believe that no party in interest will be prejudiced by the granting of the *nunc pro tunc* employment of Epiq, because Epiq has provided and continues to provide valuable services to the Debtors' estates.

23. Courts in this district have routinely approved *nunc pro tunc* employment similar to that requested herein in matters comparable to this matter. *See, e.g., In re Gemstone Solutions Group, Inc.*, No. 19-30258 (KLP) (Bankr. E.D. Va. Mar. 8, 2019) (authorizing employment of professionals *nunc pro tunc* to the petition date); *In re Toys "R" Us, Inc.*, No. 17-34665 (KLP) (Bankr. E.D. Va. Oct. 25, 2017) (same); *In re The Gymboree Corp.*, No. 17-32986 (KLP) (Bankr. E.D. Va. July 11, 2017) (same); *In re Patriot Coal Corp.*, No. 15-32450 (KLP) (Bankr. E.D. Va. June 10, 2015); *In re James River Coal, Co.*, No. 14-31848 (KRH) (Bankr. E.D. Va. May 7, 2014) (same).<sup>3</sup>

24. Based on the foregoing, the Debtors submit that they have satisfied the requirements of the Bankruptcy Code, the Bankruptcy Rules, and the Local Bankruptcy Rules. Accordingly, the Debtors respectfully request entry of the Order pursuant to section 327(a) of the Bankruptcy Code and Bankruptcy Rules 2014 and 2016 approving the Debtors' application to retain and employ Epiq to act as the Administrative Advisor, effective *nunc pro tunc* to the Petition Date.

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<sup>3</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Motion. Copies of these orders are available upon request to the Debtors' proposed counsel.

**Waiver of Memorandum of Points and Authorities**

25. The Debtors respectfully request that the Court treat this Motion as a written memorandum of points and authorities or waive any requirement that this Motion be accompanied by a written memorandum of points and authorities as described in Local Bankruptcy Rule 9013-1(G).

**Notice**

26. The Debtors will provide notice of this Application via first class mail, facsimile or email (where available) to: (a) the United States Trustee for the Eastern District of Virginia; (b) the holders of the 30 largest unsecured claims against the Debtors (on a consolidated basis); (c) the agents under the Debtors' prepetition first and second lien secured term loans and counsel thereto; (d) Midcap Financial Trust and counsel thereto; (e) Victory Park Management, LLC and counsel thereto; (f) the United States Attorney's Office for the Eastern District of Virginia; (g) the Internal Revenue Service; (h) the Office of the Attorney General for the states in which the Debtors operate; (i) the National Association of Attorneys General; and (j) any party that has requested notice pursuant to Bankruptcy Rule 2002 (collectively, the "Notice Parties"). The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

**No Prior Request**

27. No prior request for the relief sought in this Application has been made to this or any other court.

*[Remainder of page intentionally left blank]*

WHEREFORE, the Debtors respectfully request that the Court enter the Order, granting the relief requested herein and such other relief as the Court deems appropriate under the circumstances.

Dated: March 11, 2021  
Chicago, Illinois

Paper Source, Inc., et al.,  
Debtors and Debtors in Possession

/s/ Ronald Kruczynski  
Ronald Kruczynski  
Chief Financial Officer

Dated: March 11, 2021  
Richmond, Virginia

/s/ Christopher A. Jones

Christopher A. Jones (VSB# 40064)  
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**Exhibit A**

**Proposed Order**

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

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In re:	)	
	)	Chapter 11
	)	
PAPER SOURCE, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 21-30660 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

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**ORDER APPROVING THE DEBTORS'  
APPLICATION (I) APPOINTING EPIQ CORPORATE  
RESTRUCTURING, LLC AS ADMINISTRATIVE ADVISOR  
EFFECTIVE AS OF MARCH 2, 2021 AND (II) GRANTING RELATED RELIEF**

Upon the application of the debtors and debtors in possession in the above-captioned cases (together, the “Debtors”) for entry of an order (this “Order”) pursuant to section 327(a) of the Bankruptcy Code, Bankruptcy Rules 2014 and 2016, and Local Rule 2014-1, approving the retention of Epiq Corporate Restructuring, LLC (“Epiq”)<sup>2</sup> as the Administrative Advisor in these chapter 11 cases, effective *nunc pro tunc* to the Petition Date, on the terms and conditions set forth in the Services Agreement, all as more fully set forth in the application; and upon the Hunt

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four of each Debtor’s federal tax identification number, are: Pine Holdings, Inc. (4460) and Paper Source, Inc. (8035). The Debtors’ service address is 125 South Clark St., Chicago, IL 60603.

<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

Declaration and the First Day Declaration; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the *Standing Order of Reference from the United States District Court for the Eastern District of Virginia*, dated July 10, 1984; and this Court having found that venue of this proceeding and the Application in this district is proper pursuant to 28 U.S.C. §§ 1408 and 1409; and this Court having found that the relief requested in the Application is in the best interests of the Debtors' estates, their creditors, and other parties in interest; and this Court having found that the Debtors' notice of the Application and opportunity for a hearing on the Application were appropriate under the circumstances and that no other notice need be provided; and this Court having reviewed the Application and having heard the statements in support of the relief requested therein at a hearing before this Court (the "Hearing"); and this Court having determined that the legal and factual bases set forth in the Application and at the Hearing establish just cause for the relief granted herein; and upon all of the proceedings had before this Court; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT:**

1. The Application is granted as set forth in this Order.
2. The Debtors are authorized to retain Epiq as the Administrative Advisor in accordance with the terms and conditions set forth in the application and the Services Agreement attached hereto as **Exhibit 1**, effective as of the Petition Date.
3. Epiq is authorized to take such other action to comply with all duties set forth in the Application.
4. Epiq shall apply to this Court for allowance of compensation and reimbursement of out-of-pocket expenses incurred in these cases under the application after the Petition Date in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the

Local Bankruptcy Rules, the guidelines established by the U.S. Trustee, and further orders of this Court.

5. The Debtors shall indemnify Epiq and each other Indemnified Person, as that term is defined in the Services Agreement (collectively, the “Indemnified Persons”), under the terms of the Services Agreement, as modified pursuant to this Order.

6. The Indemnified Persons shall not be entitled to indemnification, contribution or reimbursement pursuant to the Services Agreement for services other than the services provided under the Services Agreement, unless such services and the indemnification, contribution or reimbursement are approved by this Court.

7. Notwithstanding anything to the contrary in the Services Agreement, the Debtors shall have no obligation to indemnify the Indemnified Persons, or provide contribution or reimbursement to the Indemnified Persons, for any claim or expense that is either: (a) judicially determined (the determination having become final) to have arisen from an Indemnified Person’s gross negligence, willful misconduct or fraud; (b) for a contractual dispute in which the Debtors allege the breach of an Indemnified Person’s contractual obligations if this Court determines that indemnification, contribution or reimbursement would not be permissible pursuant to *In re United Artists Theatre Co.*, 315 F.3d 217 (3d Cir. 2003); or (c) settled before a judicial determination under (a) or (b), but determined by this Court, after notice and a hearing, to be a claim or expense for which an Indemnified Person should not receive indemnity, contribution or reimbursement under the terms of the Services Agreement as modified by this Order.

8. If, before the earlier of (a) the entry of an order confirming a chapter 11 plan in these chapter 11 cases (that order having become a final order no longer subject to appeal), or (b) the entry of an order closing this chapter 11 case, an Indemnified Person believes that it is

entitled to the payment of any amounts by the Debtors on account of the Debtors' indemnification, contribution or reimbursement obligations under the Services Agreement (as modified by this Order), including the advancement of defense costs, the Indemnified Person or Epiq must file an application therefor in this Court, and the Debtors may not pay any such amounts to such Indemnified Person before the entry of an order by this Court approving the payment. This paragraph is intended only to specify the period of time under which this Court shall have jurisdiction over any request for fees and expenses by Epiq for indemnification, contribution or reimbursement, and not a provision limiting the duration of the Debtors' obligation to indemnify the Indemnified Persons. All parties in interest shall retain the right to object to any demand by any Indemnified Person for indemnification, contribution or reimbursement.

9. The Debtors and Epiq are authorized to take all action necessary to effectuate the relief granted pursuant to this Order in accordance with the Application.

10. Notwithstanding any term in the Services Agreement to the contrary, the Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order during the pendency of the chapter 11 cases.

11. The requirement under Local Bankruptcy Rule 9013-1(G) to file a memorandum of law in connection with the Motion is waived.

12. Notice of the application as provided therein is deemed to be good and sufficient notice of such application, and the requirements of the Local Bankruptcy Rules are satisfied by the contents of the application.

13. In the event of any inconsistency between the Services Agreement, the application, and this Order, this Order shall govern.



14. The Debtors and Epiq are authorized to take all actions necessary to effectuate the relief granted in this Order in accordance with the application.

15. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: \_\_\_\_\_, 2021  
Richmond, Virginia

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The Honorable Keith L. Phillips  
United States Bankruptcy Judge

WE ASK FOR THIS:

/s/

Christopher A. Jones (VSB# 40064)

David W. Gaffey (VSB# 85088)

Jae Won Ha (VSB# 94781)

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**CERTIFICATION OF ENDORSEMENT**  
**UNDER LOCAL BANKRUPTCY RULE 9022-1(C)**

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

/s/

**Exhibit 1**

**Services Agreement**

# EPIQ CORPORATE RESTRUCTURING

## STANDARD SERVICES AGREEMENT

This Standard Services Agreement is being entered into by and between the undersigned parties, referred to herein as “Epiq” and “Client” as of the Effective Date, as defined below. In consideration of the premises herein contained and of other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereto agree as follows:

### General Terms and Conditions

#### 1. Services.

In accordance with the charges, terms and conditions contained in this agreement and in the schedule(s) attached hereto (collectively, the “Agreement”), Epiq agrees to furnish Client with the services set forth on the Services Schedule hereto (the “Services”) in connection with a corporate restructuring. Services will be provided on an as needed basis and upon request or agreement of Client. Charges for the Services will be based on the pricing schedule provided to Client hereto (the “Pricing Schedule”). The Pricing Schedule sets forth individual unit pricing for each of the Services provided by Epiq and represents a bona fide proposal for that Service. Client may request separate Services or all of the Services reflected in the Pricing Schedule.

#### 2. Term.

This Agreement shall become effective on the date of its acceptance by both Epiq and Client; provided, however, Epiq acknowledges that Bankruptcy Court approval of its engagement may be required in order for Epiq to be engaged in a chapter 11 proceeding. The Agreement shall remain in effect until terminated: (a) by Client, on thirty (30) days’ prior written notice to Epiq and, to the extent Epiq has been retained by Bankruptcy Court order, entry of an order of the Bankruptcy Court discharging Epiq; or (b) by Epiq, on ninety (90) days’ prior written notice to Client and, to the extent Epiq has been retained by Bankruptcy Court order, entry of an order of the Bankruptcy Court discharging Epiq.

#### 3. Charges.

- 3.1 For the Services and materials furnished by Epiq under this Agreement, Client shall pay the fees, charges and costs set forth in the Pricing Schedule subject to any previously agreed upon discount if applicable. Epiq will bill Client monthly. All invoices shall be due and payable upon receipt.
- 3.2 Epiq reserves the right to make reasonable increases to the unit prices, charges and professional service rates reflected in the Pricing Schedule on an annual basis effective January 2, 2022. If such annual increases exceed 10% from the prior year’s level, Epiq shall provide sixty (60) days’ prior written notice to Client of such proposed increases.
- 3.3 Client agrees to pay Epiq for all materials necessary for performance of the Services under this Agreement (other than computer hardware and software) and any reasonable out of pocket expenses including, without limitation, transportation, long distance communications, printing, photocopying, fax, postage and related items.



- 3.4 Client shall pay or reimburse all taxes applicable to services performed under this Agreement and, specifically, taxes based on disbursements made on behalf of Client, notwithstanding how such taxes may be designated, levied or based. This provision is intended to include sales, use and excise taxes, among other taxes, but is not intended to include personal property taxes or taxes based on net income of Epiq.
- 3.5 Client shall pay to Epiq any actual charges (including fees, costs and expenses as set forth in the Pricing Schedule) related to, arising out of or resulting from any Client error or omission. Such charges may include, without limitation, print or copy re-runs, supplies, long distance phone calls, travel expenses and overtime expenses for work chargeable at the rates set forth on the Pricing Schedule.
- 3.6 In the event of termination pursuant to Section 2 hereof, Client shall be liable for all amounts then accrued and/or due and owing to Epiq under the Agreement.
- 3.7 To the extent permitted by applicable law, Epiq shall receive a retainer in the amount of \$25,000 (the "Retainer") that may be held by Epiq as security for Client's payment obligations under the Agreement. The Retainer is due upon execution of this Agreement. Epiq shall be entitled to hold the Retainer until the termination of the Agreement. Following termination of the Agreement, Epiq shall return to Client any amount of the Retainer that remains following application of the Retainer to the payment of unpaid invoices.

#### **4. Confidentiality.**

Client data provided to Epiq during the term of this Agreement in connection with the Services ("Client Data") shall be maintained confidentially by Epiq in the same manner and to the same level as Epiq safeguards data relating to its own business; provided, however, that if Client Data is publicly available, was already in Epiq's possession or known to it, was required to be disclosed by law, was independently developed by Epiq without use or reference to any Client Data, or was rightfully obtained by Epiq from a third party, Epiq shall bear no responsibility for public disclosure of such data. Client agrees that Epiq shall not be liable for damages or losses of any nature whatsoever arising out of the unauthorized acquisition or use of any Client Data or other Client materials provided to Epiq in the performance of this Agreement.

#### **5. Title to Property.**

Epiq reserves all property rights in and to all materials, concepts, creations, inventions, works of authorship, improvements, designs, innovations, ideas, discoveries, know-how, techniques, programs, systems and other information, including, without limitation, data processing programs, specifications, applications, processes, routines, sub-routines, procedural manuals and documentation furnished or developed by Epiq for itself or for use by Client (collectively, the "Property"). Charges paid by Client do not vest in Client any rights to the Property, it being expressly understood that the Property is made available to Client under this Agreement solely for Client's use during and in connection with each use



of the Epiq equipment and services. Client agrees not to copy or permit others to copy any of the Property.

## **6. Disposition of Data.**

- 6.1 Client is responsible for the accuracy of the programs and Client Data it provides or gives access to Epiq and for the output resulting from such data. Client shall initiate and maintain backup files that would allow Client to regenerate or duplicate all programs and Client Data which Client provides or gives access to Epiq. Client agrees, represents and warrants to Epiq that, prior to delivery of any Client Data to Epiq, it has full authority to deliver Client Data to Epiq. Client agrees, represents and warrants to Epiq that it has obtained binding consents, permits, licenses and approvals from all necessary persons, authorities or individuals, and has complied with all applicable policies, regulations and laws, required by Client, in order to allow Epiq to use all Client Data delivered to it in connection with its Services. Epiq shall not be liable for, and Client accepts full responsibility for, any liability or obligation with respect to Client Data prior to Epiq's receipt, including without limitation, any liability arising during the delivery of Client Data to Epiq.
- 6.2 Any Client Data, programs, storage media or other materials furnished by Client to Epiq in connection with this Agreement (collectively, the "Client Materials") may be retained by Epiq until the services provided pursuant to this Agreement are paid for in full, or until this Agreement is terminated with the services provided herein having been paid for in full. Client shall remain liable for all out of pocket charges incurred by Epiq under this Agreement as a result of any Client Materials maintained by Epiq. Epiq shall dispose of Client Materials in the manner requested by Client (except to the extent disposal may be prohibited by law). Client agrees to pay Epiq for reasonable expenses incurred as a result of the disposition of Client Materials. Epiq reserves the right to dispose of any Client Materials if this Agreement is terminated without Client's direction as to the return or disposal of Client Materials or Client has not paid all charges due to Epiq for a period of at least ninety (90) days; provided, however, Epiq shall provide Client with thirty (30) days' prior written notice of its intent to dispose of such data and media.

## **7. Indemnification.**

Client shall indemnify, defend and hold Epiq, its affiliates, parent, and each such entity's officers, members, directors, agents, representatives, managers, consultants and employees (each an "Indemnified Person") harmless from and against any and all losses, claims, damages, liabilities, costs (including, without limitation, costs of preparation and attorneys' fees) and expenses as incurred (collectively, "Losses"), to which any Indemnified Person may become subject or involved in any capacity arising out of or relating to this Agreement or Epiq's rendering of services pursuant hereto, regardless of whether any of such Indemnified Persons is a party thereto, other than Losses resulting solely from Epiq's gross negligence, bad faith, fraud or willful misconduct. Without limiting the generality of the foregoing, "Losses" includes any liabilities resulting from claims by third persons against any Indemnified Person. Client and Epiq shall notify the other party in writing promptly of the commencement, institution, threat, or assertion of any claim, action or proceeding of which Client is aware with respect to the services provided by Epiq under this Agreement. Such indemnity shall remain



in full force and effect regardless of any investigation made by or on behalf of Client, and shall survive the termination of this Agreement until the expiration of all applicable statutes of limitation with respect to Epiq's liabilities.

#### **8. Limitation of Liability**

NOTWITHSTANDING ANYTHING TO THE CONTRARY IN THIS AGREEMENT, THIS SECTION SHALL CONTROL.

(a) EACH PARTY AND ITS RESPECTIVE AGENTS SHALL NOT HAVE ANY OBLIGATION OR LIABILITY TO THE OTHER PARTY OR TO ANY THIRD PARTY (WHETHER IN TORT, EQUITY, CONTRACT, WARRANTY OR OTHERWISE AND NOTWITHSTANDING ANY FAULT, NEGLIGENCE, PRODUCT LIABILITY, OR STRICT LIABILITY IN ACCORDANCE WITH APPLICABLE LAW, RULE OR REGULATION) FOR ANY INDIRECT, GENERAL, PUNITIVE, INCIDENTAL, SPECIAL, OR CONSEQUENTIAL DAMAGES, INCLUDING BUT NOT LIMITED TO BUSINESS INTERRUPTION, LOST WAGES, BUSINESS OR PROFITS, OR LOSS OF DATA INCURRED BY CLIENT OR ANY OTHER PERSON, ARISING OUT OF RELATING TO THIS AGREEMENT, OR ANY USE, INABILITY TO USE OR RESULTS OF USE OF THE SERVICES OR SOFTWARE OR OTHERWISE, EVEN IF SUCH PARTY WAS ADVISED OF THE POSSIBILITY OF SUCH DAMAGES.

(b) EPIQ SHALL NOT BE LIABLE TO CLIENT FOR ANY LOSSES REGARDLESS OF THEIR NATURE THAT ARE CAUSED BY OR RELATED TO A FORCE MAJEURE EVENT.

(c) THE TOTAL LIABILITY OF EACH PARTY AND ITS AGENTS TO THE OTHER PARTY OR TO ANY THIRD PARTY FOR ALL LOSSES ARISING OUT OF OR RELATING TO THIS AGREEMENT, OR THE SERVICES SHALL NOT EXCEED THE TOTAL AMOUNT PAID BY THE CLIENT TO EPIQ FOR THE PARTICULAR SERVICES WHICH GAVE RISE TO THE LOSSES IN THE IMMEDIATE SIX (6) MONTHS PRIOR TO THE DATE OF THE ACTION GIVING RISE TO THE ALLEGED LOSS.

#### **9. Representations / Warranties.**

Epiq makes no representations or warranties, express or implied, including, without limitation, any implied or express warranty of merchantability, suitability, fitness or adequacy for a particular purpose or use, quality, productiveness or capacity.

#### **10. Confidential On-Line Workspace**

Upon request of Client, Epiq shall be authorized to: (a) establish a confidential on-line workspace with an outside vendor in connection with the provision of its services to Client pursuant to this Agreement; and (b) with the consent of Client and/or its designees, publish documents and other information to such confidential workspace. By publishing documents and other information to this confidential workspace



in accordance with the foregoing, Epiq shall not be considered in violation of any of the provisions of this Agreement, including, but not limited to, Section 4 (Confidentiality).

## **11. General**

- 11.1 No waiver, alteration, amendment or modification of any of the provisions of this Agreement shall be binding upon either party unless signed in writing by a duly authorized representative of both parties.
- 11.2 This Agreement may not be assigned by Client without the express written consent of Epiq, which consent shall not be unreasonably withheld. The services provided under this Agreement are for the sole benefit and use of Client, and shall not be made available to any other persons.
- 11.3 This Agreement shall be governed by the laws of the State of New York, without regard to that state's provisions for choice of law. Client and Epiq agree that any controversy or claim arising out of or relating to this Agreement or the alleged breach thereof shall be settled by mandatory, final and binding arbitration before the American Arbitration Association in New York, New York and such arbitration shall comply with and be governed by the rules of the American Arbitration Association, provided that each party may seek interim relief in court as it deems necessary to protect its confidential information and intellectual property rights. Any arbitration award rendered pursuant to this provision shall be enforceable worldwide.
- 11.4 The parties hereto agree that this Agreement is the complete and exclusive statement of the agreement between the parties which supersedes all proposals or prior agreements, oral or written, and all other communications between the parties relating to the subject matter of this Agreement.
- 11.5 Client will use its best efforts to cooperate with Epiq at Client's facilities if any portion of the Services requires its physical presence thereon.
- 11.6 In no event shall Epiq's Services constitute or contain legal advice or opinion, and neither Epiq nor its personnel shall be deemed to practice law hereunder.
- 11.7 Except for Client's obligation to pay fees, expenses and charges hereunder when due, neither party shall be in default or otherwise liable for any delay in or failure of its performance under this Agreement to the extent such delay or failure arises by reason of any act of God, any governmental requirement, act of terrorism, riots, epidemics, flood, strike, lock-out, industrial or transportation disturbance, fire, lack of materials, war, event of force majeure, or other acts beyond the reasonable control of a performing party.
- 11.8 This Agreement may be executed in counterparts, each of which shall be deemed to be an original, but all of which shall constitute one and the same agreement.
- 11.9 All clauses and covenants in this Agreement are severable; in the event any or part of them are held invalid or unenforceable by any court, such clauses or covenants shall be valid and enforced





to the fullest extent available, and this Agreement will be interpreted as if such invalid or unenforceable clauses or covenants were not contained herein. The parties are independent contractors and, except as expressly stated herein, neither party shall have any rights, power or authority to act or create an obligation on behalf of the other party.

- 11.10 Notices to be given or submitted by either party to the other, pursuant to this Agreement, shall be sufficiently given or made if given or made in writing and sent by hand delivery, overnight or certified mail, postage prepaid, and addressed as follows:

If to Epiq:

Epiq Corporate Restructuring, LLC  
777 Third Avenue, 12th Floor  
New York, New York 10017  
Attn: Robert A. Hopen

If to Client:

Paper Source, Inc.  
Attn: Ronald Kruczynski  
125 South Clark St.  
Chicago, IL 60603

With a copy to:

James H. Burbage, Esq.  
Willkie Farr & Gallagher LLP  
787 Seventh Avenue  
New York, NY 10019

- 11.11 Invoices sent to Client should be delivered to the following address:

Paper Source, Inc.  
Attn: Ronald Kruczynski  
125 South Clark St.  
Chicago, IL 60603  
rkuczynski@papersource.com

- 11.12 The "Effective Date" of this Agreement is February 22, 2021.



IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

**EPIQ CORPORATE RESTRUCTURING, LLC**

A handwritten signature in black ink, appearing to read "Robert A. Hopen".

Name: Robert A. Hopen

Title: President

**CLIENT**

By: \_\_\_\_\_

Name: Ronald Kruczynski

Title: Chief Financial Officer



IN WITNESS WHEREOF, the parties hereto have executed this Agreement as of the date first above written.

**EPIQ CORPORATE RESTRUCTURING, LLC**

A handwritten signature in dark ink, appearing to read "Robert A. Hopen", written over a horizontal line.

Name: Robert A. Hopen  
Title: President

**CLIENT**

By: A handwritten signature in dark ink, appearing to read "Ronald Kruczynski", written over a horizontal line.

Name: Ronald Kruczynski  
Title: Chief Financial Officer



## **SERVICES SCHEDULE**

### **SCHEDULES/STATEMENT PREPARATION**

- Assist the Debtors with administrative tasks in the preparation of their bankruptcy Schedules of Assets and Liabilities (“Schedules”) and Statements of Financial Affairs (“Statements”), including (as needed):
  - Coordinate with the Client and its advisors regarding the Schedules and Statements process, requirements, timelines and deliverables.
  - Create and maintain databases for maintenance and formatting of Schedules and Statements data.
  - Coordinate collection of data from Client and advisors.
  - Provide data entry and quality assurance assistance regarding Schedules and Statements, including, specifically, the creation of Schedule G.

### **CLAIMS MANAGEMENT**

- Maintain copies of all proofs of claim and proofs of interest filed (in hard copy and electronic form).
- Provide a secure on-line tool through which creditors can file proofs of claim and related documentation, eliminating costly manual intake, processing and data entry of paper claims and ensuring maximum efficiency in the claim-filing process.
- Create and maintain electronic databases for creditor/party in interest information provided by the debtor (e.g., creditor matrix and Schedules of Statements of Assets and Liabilities) and creditors/parties in interest (e.g., proof of claim/interests).
- Process all proof of claim/interest submitted.
- Provide access to the public for examination of copies of the proofs of claim or interest without charge during regular business hours.
- Maintain official claims registers, including, among other things, the following information for each proof of claim or proof of interest:
  - Name and address of the claimant and any agent thereof, if the proof of claim or proof of interest was filed by an agent;
  - Date received;
  - Claim number assigned; and
  - Asserted amount and classification of the claim.



- Create and maintain a website with general case information, key documents, claim search function, and mirror of ECF case docket.
- Transmit to the Clerk's office a copy of the claims registers on a monthly basis, unless requested by the Clerk's office on a more or less frequent basis or, in the alternative, make available the claims register on-line.
- Implement necessary security measures to ensure the completeness and integrity of the claims registers.
- Record all transfers of claims pursuant to Bankruptcy Rule 3001(e) and provide notice of such transfers as required by Bankruptcy Rule 3001(e).
- Maintain an up-to-date mailing list for all entities that have filed a proof of claim, proof of interest or notice of appearance, which list shall be available upon request of a party in interest or the Clerk's office.

## **NOTICING**

- Prepare and serve required notices in these Chapter 11 cases, including:
  - Notice of the commencement of these Chapter 11 cases and the initial meeting of creditors under section 341(a) of the Bankruptcy Code;
  - Notice of any auction sale hearing;
  - Notice of the claims bar date;
  - Notice of objection to claims;
  - Notice of any hearings on a disclosure statement and confirmation of the plan of reorganization; and
  - Other miscellaneous notices to any entities, as the debtor or the Court may deem necessary or appropriate for an orderly administration of these Chapter 11 cases.
- After service of a particular notice - whether by regular mail, overnight or hand delivery, email or facsimile service - file with the Clerk's office an affidavit of service that includes a copy of the notice involved, a list of persons to whom the notice was mailed and the date and manner of mailing.
- Update claim database to reflect undeliverable or changed addresses.



- Coordinate publication of certain notices in periodicals and other media.
- Distribute Claim Acknowledgement Cards to creditor having filed a proof of claim/interest.

### **BALLOTING/TABULATION**

- Provide balloting services in connection with the solicitation process for any chapter 11 plan for which a disclosure statement has been approved by the court, including (as needed):
  - Consult with Client and its counsel regarding timing issues, voting and tabulation procedures, and documents needed for the vote.
  - Review of voting-related sections of the voting procedures motion, disclosure statement and ballots for procedural and timing issues.
  - Assist in obtaining information regarding members of voting classes, including lists of holders of bonds from DTC and other entities (and, if needed, assist Client in requesting these listings).
  - Coordinate distribution of solicitation documents.
  - Respond to requests for documents from parties in interest, including brokerage firm and bank back-offices and institutional holders.
  - Respond to telephone inquiries from lenders, bondholders and nominees regarding the disclosure statement and the voting procedures.
  - Receive and examine all ballots and master ballots cast by voting parties. Date- stamp the originals of all such ballots and master ballots upon receipt.
  - Tabulate all ballots and master ballots received prior to the voting deadline in accordance with established procedures, and prepare a certification for filing with the court.

Undertake such other duties as may be requested by the Client.

### **CALL CENTER**

- Provide state-of-the-art Call Center facility and services, including (as needed):
  - Create frequently asked questions, call scripts, escalation procedures and call log formats.
  - Record automated messaging.
  - Train Call Center staff.
  - Maintain and transmit call log to Client and advisors.



**MISCELLANEOUS**

- Provide such other claims processing, noticing and related administrative services as may be requested from time to time by the Client.
- Promptly comply with such further conditions and requirements as the Court may at any time prescribe.
- Comply with applicable federal, state, municipal, and local statutes, ordinances, rules, regulations, orders and other requirements.
- Provide temporary employees to the Clerk's Office to process claims, as necessary.





## **PRICING SCHEDULE**

### **CLAIM ADMINISTRATION HOURLY RATES**

<b><u>Title</u></b>	<b><u>Rates</u></b>
Clerical/Administrative Support	\$35.00 – \$55.00
IT / Programming	\$65.00 – \$85.00
Case Managers	\$85.00 – \$165.00
Consultants/ Directors/Vice Presidents	\$165.00 – \$195.00
Solicitation Consultant	\$195.00
Executive Vice President, Solicitation	\$215.00
Executives	No Charge

### **CLAIMS AND NOTICING RATES<sup>1</sup>**

Printing	\$0.10 per image
Personalization / Labels	WAIVED
Envelopes	VARIES BY SIZE
Postage / Overnight Delivery	AT COST AT PREFERRED RATES
E-Mail Noticing	WAIVED FOR MSL *
Fax Noticing	\$0.05 per page
Claim Acknowledgement Letter	\$0.05 per letter
Publication Noticing	Quoted at time of request

### **DATA MANAGEMENT RATES**

Data Storage, Maintenance and Security	\$0.10 per record/month
Electronic Imaging	\$0.10 per image; no monthly storage charge
Website Hosting Fee	NO CHARGE
CD- ROM (Mass Document Storage)	Quoted at time of request

### **ON-LINE CLAIM FILING SERVICES**

On-Line Claim Filing	NO CHARGE
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<sup>1</sup> Noticing via overnight delivery after traditional overnight drop-off times (e.g., 9:00 p.m. in NYC) may result in additional print charges.

\*Quoted at time of request for high volume blasts to all creditors





**CALL CENTER RATES**

Standard Call Center Setup	NO CHARGE
Call Center Operator	\$55 per hour
Voice Recorded Message	\$0.34 per minute

**OTHER SERVICES RATES**

Custom Software, Workflow and Review Resources	Quoted at time of request
Escrow Services	Competitive interest rates
eDiscovery	Quoted at time of request, bundled pricing available
Virtual Data Room -- Confidential On-Line Workspace	Quoted at time of request
Disbursements -- Check and/or Form 1099	Quoted at time of request
Disbursements -- Record to Transfer Agent	Quoted at time of request

**Exhibit B**

**Hunt Declaration**

John C. Longmire (admitted *pro hac vice*)  
Matthew A. Feldman (admitted *pro hac vice*)  
James H. Burbage (admitted *pro hac vice*)  
**WILLKIE FARR & GALLAGHER LLP**  
787 Seventh Avenue  
New York, NY 10019

Telephone: (212) 728-8000  
Facsimile: (212) 728-8111

Christopher A. Jones (VSB# 40064)  
David W. Gaffey (VSB# 85088)  
Jae Won Ha (VSB# 94781)  
**WHITEFORD TAYLOR & PRESTON LLP**  
Two James Center  
1021 E. Cary Street, Suite 1700  
Richmond, VA 23219  
Telephone: (804) 977-3300  
Facsimile: (804) 977-3299

*Proposed Co-Counsel to the Debtors and Debtors in Possession*

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

In re:	)	Chapter 11
	)	
PAPER SOURCE, INC., <i>et al.</i> , <sup>1</sup>	)	Case No. 21-30660 (KLP)
	)	
Debtors.	)	(Jointly Administered)
	)	

**DECLARATION OF BRIAN HUNT IN SUPPORT OF DEBTORS'  
APPLICATION FOR ENTRY OF AN ORDER (I) APPOINTING EPIQ  
CORPORATE RESTRUCTURING, LLC AS ADMINISTRATIVE ADVISOR  
EFFECTIVE AS OF MARCH 2, 2021 AND (II) GRANTING RELATED RELIEF**

I, Brian Hunt, hereby declare under penalty of perjury that, to the best of my knowledge and belief, and after reasonable inquiry, the following is true and correct:

1. I am a Consulting Director with Epiq Corporate Restructuring, LLC ("Epiq"), and I am authorized to make and submit this declaration on behalf of Epiq. This declaration is submitted in support of the *Debtors' Application for Entry of an Order (I) Authorizing the Debtors to Employ and Retain Epiq Corporate Restructuring, LLC as Administrative Advisor Effective as of March*

<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four of each Debtor's federal tax identification number, are: Pine Holdings, Inc. (4460) and Paper Source, Inc. (8035). The Debtors' service address is 125 South Clark St., Chicago, IL 60603.

2, 2021 and (II) Granting Related Relief<sup>2</sup> (the “Application”) to which this declaration is attached.

The statements contained herein are based upon my personal knowledge.

2. As the Administrative Advisor, Epiq will perform the Administrative Services specified in the application and the Services Agreement.

3. Epiq is a leading chapter 11 administrator with expertise in noticing, claims processing, balloting, solicitation, and distribution. Epiq is well qualified to provide experienced noticing, claims, and balloting services in connection with these cases. Epiq has provided identical or substantially similar services to the Administrative Services to chapter 11 debtors in other cases including: *In re Country Fresh Holding Company Inc.*, No. 21-30574 (MI) (Bankr. S.D. Tex. Feb. 16, 2021); *In re BC Hospitality Group Inc.*, No. 20-13103 (BLS) (Bankr. D. Del. Dec. 15, 2020); *In re Gulfport Energy Corp.*, No. 20-35562 (DRJ) (Bankr. S.D. Tex. Nov. 16, 2020); *In re CBL & Associates Properties, Inc.*, No. 20-35226 (DRJ) (Bankr. S.D. Tex. Nov. 2, 2020); *In re Pier One Imports, Inc.*, No. 20-30805 (KRH) (Bankr. E.D.V.A. Feb. 18, 2020); *In re RUI Holding Corp.*, No. 19-11509, (JTD) (Bankr. D. Del. July 7, 2019); *In re THG Holdings LLC*, No. 19-11689 (JTD) (Bankr. D. Del. July 30, 2019); *In re HDR Holding, Inc.*, No. 19-11396 (MFW) (Bankr. D. Del. Jun. 24, 2019); *In re Joerns WoundCo Holdings, Inc.*, No. 19-11401 (JTD) (Bankr. D. Del. June 24, 2019); *In re Insys Therapeutics, Inc.*, No. 19-11292 (KG) (Bankr. D. Del. June 10, 2019); *In re Kona Grill, Inc.*, No. 19-10953 (CSS) (Bankr. D. Del. Apr. 30, 2019); *In re WMC Mortgage, Inc.*, No. 19-10879 (CSS) (Bankr. D. Del. Apr. 23, 2019); and *In re Mattress Firm, Inc.*, No. 18-12241 (CSS) (Bankr. D. Del. Oct. 5, 2018).<sup>3</sup>

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<sup>2</sup> Capitalized terms used but not otherwise defined herein have the meanings ascribed to them in the Application.

<sup>3</sup> Because of the voluminous nature of the orders cited herein, such orders have not been attached to this Application. Copies of these orders are available upon request of the Debtors’ proposed counsel.

4. Accordingly, I believe Epiq is well qualified to act as the Administrative Advisor in these cases.

5. Epiq is a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, in that Epiq and its professional personnel:

- a. are not creditors, equity security holders, or insiders of the Debtors;
- b. are not and were not, within two years before the date of the filing of these cases, directors, officers, or employees of the Debtors; and
- c. do not have an interest materially adverse to the interests of the Debtors’ estates or any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors.

6. If Epiq’s proposed retention is approved by the Court, Epiq will not accept any engagement or perform any service for any entity or person related to these cases, other than the Debtors, without the prior approval of the Court. Epiq may, however, provide professional services to entities or persons that may be creditors or parties in interest in these cases, which services do not relate to, or have any direct connection with, these cases or the Debtors.

7. Epiq represents, among other things, that:
- a. Epiq neither holds nor represents any interest adverse to the Debtors’ estates in connection with any matters for which Epiq will be employed;
  - b. I am not related or connected to and, to the best of my knowledge, no other professional of Epiq is related to or connected to any United States Bankruptcy Judge for the Eastern District of Virginia or the United States Trustee or to any employee in the offices thereof;
  - c. Epiq will not consider itself employed by the United States government and shall not seek any compensation from the United States government in its capacity as the Administrative Advisor;

- d. By accepting employment in these cases, Epiq waives any right to receive compensation from the United States government;
- e. In its capacity as the Administrative Advisor, Epiq will not be an agent of the United States and will not act on behalf of the United States;
- f. Epiq will not employ any past or present employees of the Debtors in connection with its work as the Administrative Advisor; and
- g. In its capacity as Administrative Advisor in these chapter 11 cases, Epiq will not intentionally misrepresent any facts to any person.

8. In connection with the preparation of this Declaration, I caused to be submitted for review by our conflicts system the names of all known potential parties in interest (the “Potential Parties in Interest”) in these cases. The list of Potential Parties in Interest, attached hereto as Schedule 1, was provided by the Debtors and included the Debtors, the Debtors’ current and former directors and officers, significant stockholders, secured creditors, top 30 unsecured creditors, and other parties. The results of the conflicts check were compiled and reviewed by employees of Epiq, under my supervision. To the extent Epiq’s conflict check has revealed that certain Potential Parties in Interest were connected to Epiq within the past three years, these parties have been identified on a list annexed hereto as Schedule 2 (the “Client Match List”). At this time, Epiq is not aware of any relationship that would present a disqualifying conflict of interest. Epiq currently serves, or in the past may have served, in a neutral capacity as claims, noticing, balloting, and/or solicitation agent for these parties or related parties. However, given Epiq’s neutral position as claims and noticing agent or administrative advisor in the listed-parties’ cases, or any other cases, Epiq does not view such relationships as real or potential conflicts. Further, to the best of my knowledge, any such relationship is completely unrelated to these chapter 11 cases. Accordingly, to the best of my knowledge, Epiq and each of its employees are “disinterested

persons,” as that term is defined in section 101(14) of the Bankruptcy Code, and neither Epiq nor any of its employees hold or represent an interest adverse to the Debtors’ estates related to any matter for which Epiq will be employed.

9. To the best of my knowledge, neither Epiq nor any of its personnel have any relationship with the Debtors that would impair Epiq’s ability to serve as Administrative Agent in these cases. Epiq may have relationships with certain of the Debtors’ creditors as vendors or in connection with cases in which Epiq serves or has served in a neutral capacity as claims and noticing or administrative agent for another chapter 11 debtor. Except as provided herein, to the best of my knowledge, such relationships are completely unrelated to these chapter 11 cases. Epiq’s personnel may have relationships with some of the Debtors’ creditors or other parties in interest. However, to the best of my knowledge, such relationships, to the extent they exist, are of a personal financial nature and completely unrelated to these chapter 11 cases. Epiq has, and will continue to represent clients in matters unrelated to these chapter 11 cases. In addition, Epiq has had, and will continue to have, relationships in the ordinary course of its business with certain vendors, professionals, and other parties in interest that may be involved in the Debtors’ cases in matters unrelated to these cases.

10. Epiq is a wholly owned subsidiary of Epiq Systems, Inc., which is corporate parent to certain companies that provide integrated technology products and services to the legal profession for electronic discovery, class action settlements, financial transactions, chapter 7 and 13 bankruptcy, litigation, and regulatory compliance. Given the legal and operational separateness of Epiq from its affiliates and the administrative nature of the services performed by such companies, Epiq does not believe that a conflict would arise solely from any relationship or claim of an Epiq affiliate or its corporate parent.

11. Epiq Systems, Inc. is a wholly owned subsidiary of Document Technologies, LLC (“DTI”), a global legal process outsourcing company, which is an ultimate wholly owned subsidiary of DTI Topco, Inc. (“DTI Topco”). DTI Topco is a privately-held entity with majority ownership held by OMERS Administration Corporation (“OAC”), the administrator of the OMERS pension funds, and managed by OMERS Private Equity Inc. (“OPE”, which, together with OAC, are referred to as “OMERS”), and funds managed by Harvest Partners, LP, (“Harvest”) a leading private equity investment firm.

12. None of Epiq’s affiliates, including but not limited to OMERS and Harvest, are currently identified on the Potential Parties in Interest list. However, the following disclosure is made out of an abundance of caution and in an effort to comply with the Bankruptcy Code and Bankruptcy Rules.

13. Designees of OMERS and Harvest are members of the Board of Directors of DTI Topco (“Parent Board Designees”). No designees of OMERS or Harvest are members of the Board of Directors of DTI or Epiq, or any other subsidiaries of DTI. Further, Epiq has the following restrictions in place (collectively, the “Barrier”): (i) prior to the Debtors commencing these cases, Epiq did not share the names or any other information identifying the Debtors with OMERS, Harvest, or the Parent Board Designees; (ii) Epiq has not and will not furnish any material nonpublic information about the Debtors to OMERS, Harvest, or the Parent Board Designees; (iii) no OMERS or Harvest personnel, including the Parent Board Designees, work on Epiq client matters or have access to Epiq client information, client files, or client personnel; (iv) no OMERS or Harvest personnel, including the Parent Board Designees, work in Epiq’s offices; (v) other than the Parent Board Designees, Epiq operates independently from OMERS and Harvest, including that it does not share any employees, officers or other management with OMERS or Harvest, has



separate offices in separate buildings, and has separate IT systems; and (vi) no Epiq executive or employee is a director, officer or employee of OMERS or Harvest (or vice versa other than the Parent Board Designees).

14. Epiq has searched the names of OMERS and Harvest against the Debtors and the Potential Parties in Interest list provided by the Debtors. Based solely on the foregoing search, Epiq has determined, to the best of its knowledge, that there are no connections. Because of any applicable securities laws and the fact that Epiq operates independently from OMERS and Harvest, prior to the Petition Date, Epiq was unable to further investigate with either OMERS or Harvest, to the extent necessary, any potential or actual connection between either OMERS or Harvest and the Debtors and the potential parties in interest.

15. In addition, after the Petition Date, Epiq requested that both OMERS and Harvest search the names of the Debtors against OMERS' and Harvest's respective private equity investments. Based solely on the foregoing searches, Epiq has determined, to the best of its knowledge, that there are no connections. To the extent Epiq learns of any connections involving such entities and/or such investments with the Debtors, Epiq will promptly file a supplemental disclosure.

16. Based on, among other things, the business separation between Epiq, OMERS and Harvest, and in light of the administrative nature of the services proposed to be performed by Epiq for the Debtors, Epiq believes that it does not hold or represent an interest adverse to the Debtors.

17. Should Epiq discover any new relevant facts or relationships bearing on the matters described herein during the period of its retention, Epiq will use reasonable efforts to file promptly a supplemental declaration.

18. Subject to the Court's approval, the Debtors have agreed to compensate Epiq for professional services rendered pursuant to section 327(a) of the Bankruptcy Code in connection with this case according to the terms and conditions of the Retention Agreement. As referenced in the Application and the Services Agreement, the Debtors and Epiq have agreed to a pricing schedule, which is attached to the Services Agreement. Payments are to be based upon the submission of Epiq's relevant applications in accordance with the U.S. Trustee Guidelines.

19. Prior to the Petition Date, the Debtors provided Epiq a retainer in the amount of \$25,000.00 and subsequently refreshed Epiq's retainer with an additional payment of \$15,000.00. Epiq seeks to first apply the retainer to all pre-petition invoices, which retainer shall be replenished to the original retainer amount, and thereafter, Epiq may hold such retainer under the Services Agreement during these chapter 11 cases as security for the payment of fees and expenses incurred under the Services Agreement.

20. The services provided by Epiq will be administrative in nature, and Epiq will not provide services in the nature of legal representation and/or advice to the Debtors.

*[Remainder of page intentionally left blank]*

I declare, pursuant to 26 U.S.C. § 1746, under penalty of perjury, that the foregoing is true and correct to the best of my information, knowledge and belief.

Executed on March 11, 2021

/s/ *Brian Hunt*

Brian Hunt

Consulting Director

Epiq Corporate Restructuring, LLC

**Schedule 1**

**List of Potential Parties in Interest**

**Debtors and Non-Debtor Affiliates (including d/b/a's)**

Paper Source Holdings Limited

Paper Source, Inc.

Pine Holdings, Inc.

Waste Not Paper

**Banks**

Bank of America, N.A.

BMO Harris Bank N.A.

Bridgewater Bank Comerica

Fifth Third

First National Bank of the Lakes

JPMorgan Chase Bank, N.A.

Mechanics Bank

PNC

Wells Fargo Bank, N.A.

**Contract Counterparties**

ABG - Neil Lane	iCIMS, Inc.
Adobe - AEM Dynamic Media (aka Scene 7)	LinkedIn
Adobe - Magento	McDevitt
ADP	Mercer
Amex	Monique Lhuillier
Aptos	NAVEX
Attentive	New Relic
BCBS of Illinois BCBS - Dental	Optimove
BCBS of Illinois BCBS - Medical	Oracle (Responsys & Maxymizer)
BDO USA	Paperless Post
Beaufort	Principal
Call One	PRNews Services
Channel Advisor	Project
Clientela	Publitas
Countwise	Rifle Paper Co.
Crestwood	Rise
Customily	RKON
Dearborn National Life Insurance Co Discovery	Reischling Press Inc. (RPI)
Docusign	Salesforce
Epsilon Data Management	Sikich
Fulfillment America Inc. (FA)	SLI
Ferrum	Sterling Talent Solutions
FMLASOURCE	Subscribe Pro
Gartner Digital Studios	Support & Maintenance
GBQ Consulting	Survey Monkey
Gorilla LLC	Transaction Tree
Gov Docs	Universal Studios
GovData	VSP
Heron Agency	

**Customer Programs**

Happy Returns, Inc. HR

Logistics, Inc.

The Bouqs Company



**Directors & Officers**

Ashley Elder

Clem Bason

David (Dave) Tayeh

Elizabeth (Liz) Owens

Jenica Myszkowski

Jenny Ming

Karima Ridgley

Katie Mulligan

Matthew Kahn

Patrick Priore

Ronald Kruczynski

Stephen (Steve) Miller

Winifred (Winnie) Park

**Benefit Providers**

BCBSIL

Blue Cross Blue Shield of Illinois

ComPsych – Guidance Resources

Dearborn National

Dearborn National Life Insurance Company

Delaware Charter Guarantee & Trust Company d/b/a Principal Trust Company

Delta Dental of Illinois

FMLASource, Inc.

Guidance Resources

Illinois Life and Health Insurance Guaranty Association

Marsh Insurance & Investments Corp.

Mercer (US) Inc.

Mercer Heath and Benefits LLC

Principal Financial Services Principal

Global Investors Trust Co.

Principal Life Insurance Company

Principal Securities, Inc.

Sikich Co.

United of Omaha Life Insurance Company

Vision Service Plan

VSP Vision Care

WEX / Discovery Benefits

**Equity Holders**

Amboy Limited  
Apollo Investment Corporation  
Ares Capital Corporation Ballet  
Limited  
Carrollton Limited  
Chris Hadac Denary  
Limited Fulton Limited  
GCP Equity, Ltd.  
Gleam Limited  
Golub Capital BDC Holdings LLC  
Golub Capital CP Funding LLC  
Golub Capital PEARLS Direct Lending Program, L.P.  
Heather Hebbeler  
Highlands Limited  
Investcorp 2014 Incentive Limited Partnership  
Investcorp Investment Equity Limited  
Jim Solon  
Lora Ladew  
Midcap Financial Trust MJTA  
Associates II PS LLC Noble  
Limited  
Outrigger Limited  
Paper Source Holdings Limited  
Portage Limited  
Quill Limited  
Radial Limited  
Rhonda Dutmer  
Ron Chezem  
Sally Pofcher  
Shoreline Limited  
Steven Kuptsis  
Zinnia Limited

**Insurers**

2623 AFB Lloyd's Syndicate / 0623 AFB Lloyd's Syndicate

AFCO Acceptance Corporation

AFCO Credit Corporation

American Alternative Insurance Corp.

American Guarantee and Liability Insurance Company

Arthur J. Gallagher Risk Management Services, Inc.

Beazley USA Services, Inc.

Marsh

National Union Fire Insurance Company of Pittsburgh, PA

Vanbridge LLC

Westchester Fire Insurance Company

Zurich American Insurance Company

**Landlords**

10 South LaSalle Owner, LLC  
11 Madison Avenue Owner LLC  
1129 State Street, LP  
114 N Aberdeen Partners LLC  
119 Leawood LLC  
13th & F Associates, LP  
192-194 Smith Realty LLC  
201 Fillmore LLC  
344 West 14th Street LLC  
7 BREEAAD LLC  
770 Tamalpais Drive, Inc.  
80-84 Nassau Street Holdings, LLC  
809 Franklin LLC  
83 Spring Street Associates LLC  
A. Ruth & Sons  
A/R Retail LLC  
ABOY, LLC  
ADR 1628 WALNUT, LP, d/b/a Allan Domb  
Real Estate  
AHC Washtenaw, LLC  
Alhouse Deaton Management & Leasing, Inc.  
Amerishop Suburban, LP  
Annapolis Towne Centre at Parole, LLC  
Aremef, LLC  
Ari-El Enterprises, Inc.  
Arlington Street Real Estate Trust  
Asana Partners Fund 1 REIT  
Barnan Associates, LLC  
Baybrook Lifestyle Center  
Bayer Retail Company IV, LLC  
Bayshore Shopping Center Property Owner LLC  
Bevill, Inc.  
Bi-Skan Ltd Boston Properties  
Boston Properties Limited Partnership BP  
Prucenter Acquisition, LLC  
BPP Shops at LaJolla LLC  
Brandolini Property Management, Inc.  
BRC Holding Company LLC  
BRE Throne Preston Park LLC  
Briemor Property Group  
Brookfield Corners LLC  
BV CenterCal, LLC  
Carpenter & Company, Inc.  
Caruso Affiliated  
Century City Mall, LLC

CEP Town & Country Investors LLC  
Chagrin Retail, LLC  
CHS Commercial Owner LLC  
City Creek Center Associates, LLC  
CityPlace Retail, L.L.C.  
Country Club Plaza JV LLC  
CR- Chicago 125 South Clark Street LLC  
Cushman & Wakefield  
Cypress Equities Managed Services, L.P.  
Daniel O'Donnell DBA Armitage Properties  
DDR Deer Park Town Center LLC  
Divaris Property Management Company  
DLA Piper LLP (US)  
Domain Northside Retail Property Owner LP  
Dussenberg Investment Company, LLC  
East Mall Associates  
Eastchester Associates Limited Partnership  
Edens Limited Partnership  
Edgemark  
Embarcadero Center Associates  
Endeavor Real Estate Group  
ESKRIDGE (E&A), LLC,  
ETC Fenlon, LLC  
Excel Southlake I LP  
Fairbourne Properties, LLC  
Fashion Place LLC  
Federal Realty Investment Trust  
Fifty Broad Street, Inc.  
First Industrial, LP  
Forbes/Cohen Florida Properties, LP  
France Avenue Partnership  
Friedland Properties  
FRIT San Jose Town And Country Village, LLC  
Galleria Shopping Center LLC  
Gilmore Land Co, LLC  
Great Wash Park LLC  
Gulfbrook Investments dba Baybrook LPC LLC  
Hartford Realty Co. LLC  
HC Brentwood Phase One ABC, LLC  
Heitman Capital Management LLC  
Helen M. Johnson  
HG Hill Realty Company, LLC  
HGIT BRIARGATE LLC  
Highland Village Limited Partnership  
Hill Center At Green Hills, LLC  
Hilldale Shopping Center LLC

IDS Real Estate Group  
illi Commercial Real Estate  
IM Properties Management LLC  
Imperial Realty  
J.P. Real Estate Partnership  
Jamestown Premier Berkeley Grotto, L.P.  
JPPF 18 Tremont, LLC  
Kane Realty Corporation  
KCS Property Management, Inc.  
KD Cole Armstrong Holdco, LLC  
Kemper Holdings, LLC d/b/a/ Lincoln Square Retail  
Klairmont Enterprises, Inc.  
Legacy Place Properties LLC  
Lincoln Square Retail, LLC  
LMS Associates LLC  
Lupe Sanchez Family Trust  
M.S. Management Associates, Inc.  
Macerich Oaks, LP  
Madison Green Corp  
Madison Marquette  
MAM, L.P.  
Maman Tribeca LLC  
Marina Waterside, LLC  
Market Street Retail South, LLC  
Marsh Associates, LLC  
MDN Development, Inc.  
MEI Real Estate Services  
Metropolitan Transportation Authority  
MGS of Burlingame  
Midway CC Venture I, L.P  
MOAC Mall Holdings LLC  
MP Trust 1291  
MPH Pacific Place, LLC  
NAI/Walter Wagner, Jr. Co., LLC  
National Real Estate Advisors, LLC  
New Century Realty  
New England Development  
North Hills Owner LP  
NREA-TRC 700 LLC  
Oakbrook Center  
Oakbrook Shopping Center, LLC  
Old Town #2, LLC  
Old Tree Holdings LLC  
Old Westport Town Hall, LLC  
Olympic Funding, LLC

Owen Realty  
Paoli Shopping Center LP  
PCH Property, LLC  
PES Partners, LLC  
Petrillo Family 3, LLC  
Phillips Place Owner, LLC  
PR Avalaon Phase I Owner, LLC  
PR Mercato, LLC  
Preston Royal Village NEC (EDENS), LLC  
PRLHC Avalon Retail Phase  
Promenade Properties IV, LLC  
RAR 2 Queen Anne–Metro Market QRS, LLC  
RAR2-Shops Around Lenox QRS LLC  
RCPI Landmark Properties, L.L.C.  
RE Stier LLC  
Regency Centers Corporation  
Regency Centers dba Equity One (Northeast Portfolio, LLC)  
Related Urban Management Company  
RNM Sutter LP  
Roanoke Associates LLC  
Ros Hills Property Management  
Rose Associates, Inc.  
RPI Fig Garden, LP  
RREEF  
Russ Building Venture, LLC  
S.F. Centre Limited Partnership  
S.R. Weiner & Associates, Inc.  
Sagemore Management Co., LLC  
Sauer Properties, Inc.  
SDG Fashion Mall, L.P. dba Fashion Mall at Keystone  
SDQ FEE, LLC  
SGRC 77 LLC  
Sherman Oaks Fashion Associates, LP  
Shops at Saddle Creek, Inc.  
Shorenstein Realty Services, LP  
SIMA Management Corp.  
SL Green Operating Partnership dba SLG  
Graybar Mesne Lease LLC  
SL Green Realty Corp.  
SM Properties Four-A, LLC  
South Coast Plaza  
South of Market LLC  
Southglenn Property Holdings, LLC  
Southpoint Mall, LLC

Sprint Spectrum L.P.  
SRMF Town Square Owner LLC  
St. Matthews Triangle LLC  
Steiner + Associates  
Street Retail, Inc.  
TB Mall at UTC, LLC  
T-C Forum Carlsbad LLC  
TCA Block 4 Retail LLC  
Thayer & Associates, Inc.  
The Boro I Retail, L.L.C.  
The Commons at Calabasas, LLC  
The DESCO Gropu  
The Druker Company Ltd.  
The Elbert and Cathryn Reiswig Family Trust,  
Ralph Matteson, and Patricia Matteson  
The George V. Cartsos Revocable Trust  
The Levy Group  
The Olnick Organization, Inc.  
The Retail Property Trust dba The Shops at  
Nanuet  
The Roseville Fountains, L.P  
The Rubin Jefferson Partnership  
The Streets at Southpoint  
The Taubman Company LLC  
Thorsch Family Trust  
TIAA-CREF  
Tishman Speyer Properties, L.P.  
Town & Country Camelback, LLC  
Trademark Property Company  
UBEHO Investment Co., LLC  
UBS Realty Investors LLC  
Union Station Investco LLC  
United American Land LLC  
University Village Limited Partnership  
UTC Venture, LLC  
VORH Associates, LLC  
Waterman 400 Park Associates, LLC  
Waterman Properties  
Wayside Commons Investors LLC  
Webster Trust  
Wellesley (E&A), LLC  
West Valley Owner LLC  
Wheatley Plaza Associates  
Woodcreek  
Woodholme Properties Limited Partnership  
WS Asset Management, Inc.

WS/CIP II Tampa Owner LLC

**Litigation Parties**

Luigi Girotto

Namel Norris



**Professionals**

A & G Real Estate Partners

BDO

Carl Marks

Epiq Corporate Restructuring, LLC

Gibson Dunn & Crutcher LLP

Katten Muchin Rosenman LLP

Lincoln Partners Advisors

Littler Mendelsohn

M-III Partners

Proskauer Rose

RSM

SSG Advisors, LLC

Thompson Coburn

Whiteford Taylor Preston, LLP

Willkie Farr & Gallagher LLP

**Lenders**

ACC Management, LLC  
AMN Loand Fund, L.P.  
Apollo Capital Management GP, LLC  
Apollo Capital Management, L.P.  
Apollo Investment Corporation  
Apollo Investment Management, L.P.  
MidCap Financial Services Capital Management, LLC  
MidCap Financial Trust  
MMJV SPC LLC  
MMJV SPV LP  
Victory Park Management, LLC  
VPC Special Opportunities Fund III GP, L.P.  
VPC Special Opportunities Fund III Onshore, L.P.  
VPC Special Opportunities III UGP, LLC  
Woodmont 2017-2 Trust  
Woodmont 2018-4 Trust

**Surety Bonds**

American Alternative Insurance Corp.

**Taxing Authorities**

Alabama Department of Revenue  
Anne Arundel County  
Arizona Department of Revenue  
California Department of Tax and Fee  
Administration  
City & County of Denver  
City Of Bellevue Treasurer  
City of Birmingham  
City of Centennial  
City of Colorado Springs Finance Department  
City of Germantown  
City of Philadelphia  
City Of Portland Revenue Bureau, License and  
Tax Division  
City of Richmond, Virginia  
City Of Seattle  
Clark County, NV  
Clear Creek ISD Tax Office  
Collier County Tax Collector  
Collin County  
Colorado Department of Revenue  
Columbus City Treasurer  
Comptroller of Maryland  
Connecticut Department of Revenue  
Contra Costa County Tax Collector  
County of Fairfax  
Dallas County Tax Office  
El Paso County Treasurer  
Florida Department of Revenue  
Fulton County Tax Commissioner  
Georgia Department of Revenue  
Harris County Treasurer  
Hillsborough County Tax Collector  
Illinois Department of Revenue  
Indiana Revenue Department  
Jackson County Collector

Kansas Department of Revenue  
Kentucky State Treasurer  
King County Treasury  
Los Angeles County Tax Collector  
Massachusetts Dept. Of Revenue  
Mecklenburg County, NC  
Metropolitan Government  
Michigan Dept. of Treasury  
Minnesota Revenue  
Missouri Department of Revenue  
Multnomah County  
Nevada Department of Revenue  
New York State Department of Taxation and  
Finance  
North Carolina Department of Revenue  
NYC Department of Finance  
District of Columbia Office of Tax and Revenue  
Ohio Department of Revenue  
Oregon Department of Revenue  
Palm Beach County  
Pennsylvania Department of Revenue  
Shelby County Clerk  
Spring Branch ISD Tax Office  
St. Louis Collector of Revenue  
State of Washington Dept. of Revenue  
Tennessee Department of Revenue  
Texas Comptroller Of Public Accounts  
Travis County Tax Office  
Treasurer, State of New Jersey  
United States Treasury  
Utah State Tax Commission  
Virginia Department of Taxation  
Washington County  
Williamson County  
Wisconsin Department of Revenue

**Top 30 Creditors**

125 S. Clark (CHICAGO) SPE LLC  
50 Broad St. Inc.  
83 Spring Street Associates LLC  
A/R Retail LLC c/o Related Urban Management Company  
Accurate Personnel LLC  
Active Graphics  
Amcor Packaging Distribution/Landsberg  
Aptos, LLC  
Barnan Associates LLC  
Bevill, Inc.  
Chestnut Hill Square LLC a/k/a CHS Commercial Owner LLC  
Chronicle Books  
CR – Chicago 125 South Clark Street  
Facebook Inc.  
FedEx Corporation  
Fourth Quarter Properties XXX, LLC  
Fulfillment America Inc.  
Gibson, Dunn & Crutcher, LLP  
Gilmore Land Co., LLC  
Hartford Realty Co. LLC  
Legacy Place LLC  
LMS Associates, LLC  
Market Street South LLC  
Metropolitan Transportation Authority  
Olympic Funding, LLC c/o United American Land LLC  
RCPI Landmark Properties, L.L.C. c/o Tishman Speyer Properties,  
L.P Reischling Press Inc.  
Rifle Paper Company SGRC  
77 LLC  
Union Station Investco LLC

**Top Creditors**

13th & F Associates, LP  
192-194 Smith Realty LLC.  
7 BREEAAD LLC  
83 Spring Street  
A&G Realty Partners, LLC  
A. Ruth & Sons  
A/R Retail LLC  
AFCO  
AHC Washtenaw, LLC  
Aptos, LLC  
Aremef, LLC  
Arlington-Boylston Realty Trust  
Barnan Associates, LLC  
Bayer Retail Company IV, LLC  
Bevill, Inc.  
Boston Properties Limited Partnership  
BPP Shops at LaJolla LLC  
Brookfield Corners LLC  
BV CenterCal, LLC  
Century City Mall, LLC  
CEP Town & Country Investors, LLC  
Chestnut Hill Square LLC  
City Place Retail LLC  
CR- Chicago 125 South Clark Street LLC  
Daniel O'Donnell DBA Armitage Properties  
Dusenbergs Investments Co., LLC  
Edens And Avant Investments LP  
Excel Monte Vista LP  
Fifty Broad Street, Inc.  
First Industrial, LP  
Forbes/Cohen Florida Properties, LP  
Frit San Jose Town and Country Village, LLC  
GGP Limited Partnership dba Fashion Place LLC  
Gibson, Dunn & Crutcher, LLP  
Gilmore Land Co, LLC  
Glimcher Properties, LP  
GRI Regency, LLC  
Gulfbrook Investments dba Baybrook LPC LLC  
Hartford Realty Co. LLC  
Hilldale Shopping Center LLC  
Hines Global REIT II Properties LP  
Jamestown Premier Berkeley Grotto, L.P.  
Kemper Holdings, LLC dba Lincoln Square Retail

Legacy Place LLC  
Littler Mendelson  
Macerich Oaks LLC  
Maman Tribeca LLC  
Marina Waterside, LLC  
Market Street Retail South, LLC  
Marsh Associates, LLC  
Metropolitan Transportation Authority  
MGS of Burlingame  
Mike and Maryann Pietro Trustee  
MOAC Mall Holdings, LLC  
MPH Pacific Place, LLC  
New Century Realty Nrea-TRC 700 LLC  
OakBrook Shopping Center LLC  
Old Town #2, LLC  
Olympic Funding, LLC  
Parole Holding, LLC dba Annapolis Towne Cntr  
PCH Property, LLC  
Petrillo Family 3, LLC  
RAR2-Shops Around Lenox QRS LLC RCPI  
Landmark Properties, LLC  
RE Stier LLC  
Regency Centers dba Equity One (Northeast Portfolio, LLC)  
Retail Value Investment Program Limited Partner  
RNM Sutter LP  
S.F. Centre Limited Partnership  
Sagemore Management Co., LLC  
SDG Fashion Mall, L.P. dba Fashion Mall at Keystone  
SDQ Fee, LLC SGRC 77 LLC  
Sherman Oaks Fashion Associates, LP  
Shops at Saddle Creek  
SL Green Operating Partnership dba SLG  
Graybar Mesne Lease LLC  
South Coast Plaza  
Southglenn Property Holdings  
Sprint Spectrum L.P.  
SRMF Town Square Owner LLC  
St. Matthews Triangle LLC  
Street Retail Inc. #400-1023  
T-C Forum At Carlsbad LLC  
The Boro I Retail, LLC

The Commons at Calabasas, LLC  
The George V Cartsos Revocable Trust  
The Levy Group  
The Village at Westfield Topanga  
Thorsch Family Trust  
Ubeho Investment Co. LLC  
Union Station Investco LLC  
UTC Venture, LLC  
VORH Associates LLC  
Waterman 400 Park Associates, LLC  
Webster Trust  
Wheatley Plaza Associates  
Woodcreek  
WS/CIP II Tampa Owner LLC

**Utilities**

ACA Waste Service  
Access One  
Advanced Disposal Services  
Alabama Power  
All States Compactor Services dba All States  
Mall Services II  
Ameren Missouri  
APS  
Aqua PA  
AT&T Long Distance  
Athens Services  
Atmos Energy  
BGE  
Bingleaf Networks, Inc.  
Brask Mall Services I  
Call One  
Calltower CenterPoint Energy  
CenturyLink  
City Carting, Inc.  
City of Atlanta  
City of Austin  
City of Edina Utility Billing  
City of El Segundo  
City of Palo Alto Utilities  
City of Pasadena  
City of Richmond, Virginia  
City of Rochester Hills  
City of Roseville  
City of Santa Barbara  
City of Santa Monica  
City Of Seattle  
Cogent Communications  
Cogent Waste Solutions, LLC  
Colorado Springs Utilities  
Comcast Cable  
ComEd  
ConEdison  
Constellation NewEnergy, Inc.  
Consumers Energy  
Corporate Services Consultants, LLC  
Cox Business  
Cutting Edge Document Destruction LLC  
Dominion Virginia Power  
DTE Energy Duke Energy  
Eagle Sanitation, Inc.

East Bay Municipal Utility District  
EverSource  
Evesham Municipal Utilities Authority  
EZ Disposal Service, Inc.  
Ferrum Technology Services, LCL  
First Communications LLC  
Florida Power and Light  
Frontier Communications  
Georgia Natural Gas  
Georgia Power  
Granite Telecommunications  
Groot Recycling & Waste Services  
Hotwire Communications  
IESI NY Corporation dba Waste Connections  
Independent Recycling Services Inc.  
International Environmental Mgmt.  
Jersey Central Power & Light  
Kansas City Power & Light  
KCMO Water Services Department  
Keter Environmental Services, Inc.  
Level 3 Communications  
LG&E  
Long Island Power Authority  
Los Angeles County- Dep't Public Works  
Los Angeles Department of Water and Power  
LRS Holdings, LLC  
Lakeshore Recycling Systems LLC  
Madison Gas & Electric  
Memphis Light Gas and Water Division  
Mr. T Carting Corp.  
Murray City Corporation Utility Billing  
Nashville Electric Service  
National Grid  
Nevada Energy  
Nicor Gas  
North Shore Gas  
NW Natural  
One Point  
Optimum / Cablevision  
Orange & Rockland Utilities  
Pacific Gas & Energy  
Peabody Municipal Light Plant  
Peco-Payment Processing  
Pellitteri Waste Systems  
Peoples Gas



Pepco  
Portland General  
Portland Water Bureau  
Precision Waste Solutions, LLC  
Progressive Waste Solutions of FL, Inc. dba  
Waste Connection  
Puget Sound Energy  
Questar Gas RCN  
Recology CleanScapes  
Recology Golden Gate Disposal  
Recology San Mateo Country  
Recology Sunset Scavenger  
Recycling & Waste Solution, LLC  
Republic Services  
Rocky Mountain Power  
Roy Strom Refuse Removal Service, Inc.  
Royal Waste Services, Inc.  
Roy's Recycling Svc, Inc.  
San Diego Gas & Electric  
San Francisco Public Utilities Commission  
Save That Stuff  
SFPUC-WATER  
Southern California Edison  
Southern Connecticut Gas  
Spire Energy  
Teco People's Gas  
The Gas Company  
The Illuminating Company  
The O'Keefe Group, LLC dba TOG  
The Village at Westfield Topanga  
Time Warner Cable  
Town Of Wellesley  
Tri County Electric Cooperative Inc.  
Verizon-Lehigh  
Viking Sanitation, Inc.  
Village of Oak Park  
VinaKom Communications  
Washington Gas  
Washington Suburban Sanitary Commission  
Waste Management - Los Angeles  
Waste Management Inc. International  
Environmental Mgmt.  
Waste Management Of Maryland, Inc.  
Waste Management of Michigan Waste  
Management of Oregon  
WCA Waste Systems

WE Energies  
Wrangler Holdco Corp dba Waste Industries,  
LLC  
Xcel Energy  
Zoom Video Communication Inc.

**Warehouses**

4 Star Courier Collective, LLC  
Active Graphics  
AIT Worldwide Logistics  
Archgate TMS, LLC  
Champion Logistics Group  
ERC Delivery Service Inc.  
Federal Express  
Fey Printing Company  
Graphic  
Leader Paper Products  
Logistics Titan Solutions LLC  
Magellan Transport Logistics  
Master Paper Box  
Pitt Ohio LLC  
Rohner  
Sam Peavac  
Schmidt, Pritchard & Company, Inc.  
Sparx Logistics USA Limited  
Specialty Finishing Group  
Supreme Systems, Inc.  
Tforce Worldwide  
UPS  
Victor Envelope Company  
Waldan  
Werner Enterprises Inc.  
XPO Logistics  
YRC (RDWY)

**Official Committee of Unsecured Creditors**

Brookfield Properties Retail, Inc.

FedEx Corporate Services, Inc.

Hachette Book Group USA

Metropolitan Transportation Authority

Rifle, Inc. d/b/a Rifle Paper Co.

**U.S. Trustee Employees (Richmond)**

Jason B. Shorter

John P. Fitzgerald III

June E. Turner

Kathryn R. Montgomery

Peggy T. Flinchum

Shannon F. Pecoraro

Theresa E. McPherson

**Bankruptcy Judges**

Keith R. Phillips

Kevin R. Huennekens

**Notices of Appearances (Of Parties Not on Other Lists)**

Kimco Realty Corporation

Levin Management Corporation

ShopCore Properties

Simon Property Group, L.P.

Tarrant County, Dallas County

The Matt Butler LLC d/b/a Pretty Alright Goods

Washington Prime Group Inc.

WS Tampa Owner LLC

**Schedule 2**

**Client Match List**

<b>Name</b>	<b>Relationship to Debtors</b>
AFCO	Top Creditors
Alabama Power	Utilities
Amex	Contract Counterparties
American Guarantee and Liability Insurance Company	Insurers
Apollo Capital Management GP, LLC	Lenders
Apollo Capital Management, L.P.	Lenders
APS	Utilities
Ares Capital	Equity Holders
AT&T Long Distance	Utilities
Atmos Energy	Utilities
Bank of America, N.A.	Banks
BDO	Professionals
BDO USA	Contract Counterparties
BMO Harris Bank N.A.	Banks
Blue Cross Blue Shield of Illinois	Employee Benefits
Brixmor Property Group	Landlords
Call One	Contract Counterparties
Carpenter & Company, Inc.	Landlords
Centurylink	Utilities

City & County of Denver	Taxing Authorities
City of Austin	Utilities
City of Birmingham	Utilities
City of Philadelphia	Taxing Authorities
City of Santa Barbara	Utilities
City of Seattle	Taxing Authorities
CityPlace Retail, L.L.C.	Landlords
Colorado Department of Revenue	Taxing Authorities
Comcast Cable	Utilities
Comerica	Banks
Comptroller of Maryland	Taxing Authorities
Consumers Energy	Utilities
Discovery	Contract Counterparties
DLA Piper LLP (US)	Landlords
Duke Energy	Utilities
Edens Limited Partnership	Insurers
EverSource	Utilities
Federal Realty Investment Trust	Insurers
Ferrum	Contract Counterparties
Fifth Third	Banks
Florida Power and Light	Utilities
Frontier Communications	Utilities
Georgia Power	Utilities



Gibson Dunn & Crutcher LLP	Professionals
JPMorgan Chase Bank, N.A.	Banks
Katten Muchin Rosenman LLP	Professionals
Level 3 Communications	Utilities
LG&E	Utilities
Littler Mendelson	Professionals
Los Angeles Department of Water and Power	Utilities
Metropolitan Transportation Authority	Insurers
National Grid	Utilities
National Union Fire Insurance Company of Pittsburgh, PA	Insurers
One Point	Utilities
Pacific Gas & Energy	Utilities
PNC	Banks
Portland General	Utilities
Progressive Waste Solutions of FL, Inc. dba Waste Connections	Utilities
Proskauer Rose	Professionals
RCN	Utilities
Republic Services	Utilities
Rocky Mountain Power	Utilities
Royal Waste Services, Inc.	Utilities
RREEF	Landlords
RSM	Professionals

Salesforce	Contract Counterparties
San Diego Gas & Electric	Utilities
Southern California Edison	Utilities
Sprint Spectrum L.P.	Top Creditors
Texas Comptroller of Public Accounts	Taxing Authorities
The Illuminating Company	Utilities
Thompson Coburn	Professionals
TIAA-CREF	Landlords
Time Warner Cable	Utilities
United States Treasury	Taxing Authorities
Vanbridge LLC	Insurers
Washington Gas	Utilities
Waste Management of Maryland, Inc.	Utilities
Waste Management of Michigan	Utilities
Wells Fargo Bank, N.A.	Banks
Westchester Fire Insurance Company	Insurers
Willkie Farr & Gallagher LLP	Professionals
Xcel Energy	Utilities
Zoom Video Communications Inc.	Utilities
Zurich American Insurance Company	Insurers