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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
	)	
	)	Case No. 21-30660 (KLP)
PAPER SOURCE, Inc. <i>et al.</i> , <sup>1</sup>	)	
	)	(Jointly Administered)
Debtors.	)	
_____	)	

**DEBTORS' APPLICATION FOR ENTRY OF AN ORDER  
AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
WILLKIE FARR & GALLAGHER LLP AS CO-COUNSEL FOR THE  
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF MARCH 2, 2021**

The debtors and debtors in possession in the above-captioned cases (together, the “Debtors”) hereby submit this application (the “Application”) for entry of an order, pursuant to sections 327(a), 328(a) and 1107(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) 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”) authorizing the employment and retention of the law firm of Willkie Farr & Gallagher LLP (“Willkie”) as co-counsel to the

<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.

Debtors effective as of March 2, 2021. In support of this Application, Willkie relies upon and incorporates by reference 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], which was filed with this Court on the Petition Date (as defined below), the Declaration of John C. Longmire (the “Longmire Declaration”), which is attached hereto as **Exhibit A** and the Declaration of Ronald Kruczynski, which is attached hereto as **Exhibit B**. In further support of this Application, the Debtors respectfully represent:

### **BACKGROUND**

1. 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 U.S. Trustee appointed the Official Committee of Unsecured Creditors [Docket No. 130]. As of the date hereof, no trustee or examiner has been appointed in any of the Debtors’ cases.

2. 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.

3. The events leading up to the Petition Date and the facts and circumstances supporting the relief requested herein are set forth in the First Day Declaration.

### **JURISDICTION**

4. The United States Bankruptcy Court for the Eastern District of Virginia (the “Court”) has jurisdiction to consider this Motion 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 Bankruptcy Rule 7008, to the entry of a final order by the Court in connection with this Application 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.

5. Venue of the cases and this Application is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409.

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

7. The bases for the relief requested herein are sections 327(a), 328(a) and 1107(b) of the Bankruptcy Code, Rule 2014 of the Bankruptcy Rules and Rules 2014-1 and 2016-1 of the Local Bankruptcy Rules.

### **RELIEF REQUESTED**

8. By this Application, the Debtors seek to employ and retain Willkie as bankruptcy counsel, pursuant to sections 327(a), 328(a) and 1107(b) of the Bankruptcy Code, Bankruptcy Rule 2014 and Local Bankruptcy Rules 2014-1 and 2016-1, and, to the extent required by the foregoing, consistent with the guidelines (the “Guidelines”) adopted by the Executive Office for the United States Trustee from time to time under 28 U.S.C. § 586(a)(3). Pursuant to section 328(a) of the Bankruptcy Code, the Debtors further request that the Court approve the retention

of Willkie as their attorneys under a general retainer in accordance with Willkie's normal hourly rates in effect at the time services are rendered and normal reimbursement policies.

### **BASIS FOR RELIEF**

#### **A. Willkie's Qualifications**

9. Commencing in August 2020, Willkie was retained by the Debtors in order to provide advice and assistance with regard to a potential financial restructuring and the preparation and commencement of these cases, due to Willkie's expertise and experience in the areas of business reorganization and restructuring. The terms of Willkie's retention are set forth in the engagement letter by and between the Debtors and Willkie, dated as of August 27, 2020, a copy of which is annexed hereto as **Exhibit C** (the "Engagement Letter").

10. The Debtors desire to retain Willkie as bankruptcy co-counsel to provide such legal services as are necessary and requested by the Debtors, including, without limitation, providing advice regarding bankruptcy, corporate, finance and litigation relating to the Debtors' reorganization efforts.

11. The Debtors have selected Willkie to serve as counsel because Willkie's attorneys have extensive experience and knowledge in the fields of debtors' and creditors' rights, debt restructuring and corporate reorganizations, and related tax, corporate finance, commercial litigation, real estate and employee benefits matters, among others. Willkie has been actively involved in advising the Debtors on potential restructuring options since prior to the Petition Date, and therefore is familiar with the Debtors' operations and businesses through the services it provided to the Debtors prior to the commencement of these cases. Further, Willkie also assisted the Debtors in their acquisition of twenty-seven (27) leases from SFP Franchise Corporation (Papyrus) in its chapter 11 cases and therefore became familiar with the Debtors and their

operations through the acquisition. Accordingly, the Debtors believe that Willkie is well qualified to represent them in these cases.

12. Willkie represents or has represented debtors, creditors, independent directors, special committees or other parties in interest in many recent complex chapter 11 cases, including: In re Le Tote, Inc., No. 20-33332 (KLP) (Bankr. E.D. Va.); In re Frontier Communications Corp., No. 20-22476 (RDD) (Bankr. S.D.N.Y.); In re Intelsat S.A., No. 20-32299 (KLP) (Bankr. E.D. Va.); In re Modell's Sporting Goods, Inc., 20-14179 (VFP) (Bankr. D.N.J.); In re Neiman Marcus Group LTD LLC, No. 20-32519 (DJJ) (Bankr. S.D. Tex.); In re Pace Industries, LLC, No. 20-10927 (MFW) (Bankr. D. Del.); In re Southland Royalty Co. LLC, No. 20-10158 (KBO) (Bankr. D. Del.); In re Tonopah Solar Energy, LLC, No. 20-11884 (KBO) (Bankr. D. Del.); In re Aegerion Pharmaceuticals, Inc., No. 19-11632 (MG) (Bankr. S.D.N.Y.); In re Imerys Talc America, Inc., No. 19-10289 (LSS) (Bankr. D. Del.); In re PG&E Corp., No. 19-30088 (DM) (Bankr. N.D. Cal.); In re Southcross Energy Partners, L.P., No. 19-10702 (MFW) (Bankr. D. Del.); In re Aralez Pharmaceuticals US Inc., No. 18-12425 (MG) (Bankr. S.D.N.Y.); In re Claire's Stores, Inc., No. 18-10583 (MFW) (Bankr. D. Del.); In re Glansaoil Holdings Inc., No. 18-14102 (MEW) (Bankr. S.D.N.Y.); In re LBI Media, Inc., No. 18-12655 (CSS) (Bankr. D. Del.); In re SquareTwo Financial Services Corp., No. 17-10659 (JLG) (Bankr. S.D.N.Y.); In re Westinghouse Electric Co., LLC, No. 17-10751 (RDD) (Bankr. S.D.N.Y.); In re AOG Entertainment, Inc., No. 16-11090 (SMB) (Bankr. S.D.N.Y.); In re Defined Diagnostics LLC, No. 16-11491 (MFW) (Bankr. D. Del.); In re FIAC Corp. (f/k/a/ IMX Acquisition Corp.), No. 16-12238 (BLS) (Bankr. D. Del.); In re Energy XXI Ltd., No. 16-31928 (DRJ) (Bankr. S.D. Tex.); In re Goodrich Petroleum Corp., No. 16-31975 (MI) (Bankr. S.D. Tex.); In re MPM Silicones, LLC, No. 14-22503 (RDD) (Bankr. S.D.N.Y.); In re Otelco Inc., No. 13-10593

(MFW) (Bankr. D. Del.); In re Rural/Metro Corporation, No. 13-11952 (MFW) (Bankr. D. Del.); In re Broadview Networks Holdings, Inc., No. 12-13581 (SCC) (Bankr. S.D.N.Y.); In re LightSquared Inc., No. 12-12080 (SCC) (Bankr. S.D.N.Y.); In re Residential Capital, LLC, No. 12-12020 (MG) (Bankr. S.D.N.Y.); In re EnviroSolutions of New York, LLC, No. 10-11236 (SMB) (Bankr. S.D.N.Y.) among many others.

13. Given Willkie's recognized expertise in complex transactional and restructuring matters, the Debtors sought Willkie's services to provide advice regarding the various restructuring alternatives available to the Debtors and to represent them in both the preparation and administration of these chapter 11 cases. In the weeks leading up to the Petition Date, Willkie was actively involved in all aspects of preparing the Debtors for their chapter 11 filing. Therefore, the Debtors believe that Willkie, given its broad experience in complex restructurings both in and out of court, in conjunction with its prepetition representation of the Debtors, is well qualified to assist the Debtors in carrying out their duties under the Bankruptcy Code.

**B. Scope of Services**

14. Subject to the approval of this Court, the Debtors propose to retain Willkie to serve as their bankruptcy and restructuring counsel in these chapter 11 cases to provide the following services:

- (a) preparing, on behalf of the Debtors, as debtors in possession, all necessary motions, applications, answers, orders, reports and papers in connection with the administration of these cases;
- (b) counseling the Debtors with regard to their rights and obligations as debtors in possession in the continued operation of their businesses and the management of their estates;
- (c) providing the Debtors with advice, representing the Debtors and preparing all necessary documents on behalf of the Debtors in the areas of corporate finance, employee benefits, real estate, tax and bankruptcy law, commercial litigation, and debt restructuring in connection with their restructuring efforts;

- (d) representing and advising the Debtors in negotiations relating to the sale of substantially all of their assets;
- (e) representing and advising the Debtors in negotiations with their lenders, other creditors, equity holders and other parties in interest;
- (f) advising the Debtors with respect to actions to protect and preserve the Debtors' estates during the pendency of these cases, including the prosecution of actions by the Debtors, the defense of actions commenced against the Debtors, negotiations concerning litigation in which the Debtors are involved and objections to claims filed against the estates; and
- (g) performing all other necessary or requested legal services in connection with these chapter 11 cases, including, without limitation, any general corporate and litigation legal services.

15. It is necessary and essential that the Debtors, as debtors in possession, employ attorneys under a general retainer to render the foregoing professional services. Willkie has indicated a willingness to act on behalf of, and render such services to, the Debtors.

16. In connection with these cases, the Debtors have retained, or intend to retain: (a) Whiteford, Taylor & Preston, L.L.P. as bankruptcy co-counsel for the Debtors; (b) Epiq Corporate Restructuring, LLC as administrative advisor; (c) M-III Advisory Partners, LP as financial advisor; (d) SSG Capital Advisors, LLC as investment banker; (e) A&G Realty Partners, LLC as Real Estate Consultant and Advisor; and (f) certain other professionals used in the ordinary course.

17. Each of these firms works under the direction of the Debtors' directors and management. The Debtors' directors and senior management are committed to minimizing duplication of services in order to reduce professional costs, among other things. To that end, Willkie is prepared to work closely with each professional to ensure that there is no unnecessary duplication of effort or cost.

**C. Disinterestedness of Willkie**

18. The Debtors submit that the retention of Willkie under the terms described herein is appropriate under sections 327(a), 328(a) and 1107(b) of the Bankruptcy Code. Section 327(a) of the Bankruptcy Code empowers the trustee,<sup>2</sup> with the Court's approval, to employ attorneys "that do not hold or represent an interest adverse to the estate, and that are disinterested persons, to represent or assist the trustee in carrying out the trustee's duties under this title." 11 U.S.C. § 327(a). Section 101(14) of the Bankruptcy Code defines "disinterested person" as a person that:

(A) is not a creditor, an equity security holder, or an insider;

(B) is not and was not, within 2 years before the date of the filing of the petition, a director, officer, or employee of the debtor; and

(C) does not have an interest materially adverse to the interest of the estate or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the debtor, or for any other reason.

11 U.S.C. § 101(14).

19. Section 1107(b) of the Bankruptcy Code provides that "a person is not disqualified for employment under section 327 of this title by a debtor in possession solely because of such person's employment by or representation of the debtor before the commencement of the case." 11 U.S.C. § 1107(b).

20. Further, to the best of the Debtors' knowledge, the members and associates of Willkie do not have any connection with the Debtors, their creditors or any other party in interest, or its attorneys, except to the extent set forth in the Longmire Declaration. Accordingly, the Debtors believe Willkie is a "disinterested person" within the meaning of section 101(14) of

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<sup>2</sup> Pursuant to section 1107(a) of the Bankruptcy Code, the Debtors, as debtors in possession, have substantially all of the rights, powers and duties of a trustee.



the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, and does not hold or represent an interest adverse to the Debtors' estates.

21. Additionally, Willkie has informed the Debtors that Willkie will conduct an ongoing review of its files and promptly supplement its disclosure to the Court in the event the circumstances change or new information is discovered from that presented in the Longmire Declaration.

22. In the event Willkie's representation of the Debtors in connection with any matter in these cases would result in it becoming adverse to a party in interest that gives rise to a professional conflict, the Debtors shall retain separate counsel to represent their interests with respect to such matter against such party.

23. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person "on any reasonable terms and conditions of employment, including on a retainer . . ." 11 U.S.C. § 328(a). The Debtors may require Willkie to render extensive legal services, the cost of which may not be estimable. Accordingly, it is necessary and essential for the Debtors, as debtors in possession, to employ Willkie as its attorneys under a general retainer to render the foregoing services.

**D. Compensation**

24. Subject to this Court's approval and in accordance with sections 330 and 331 of the Bankruptcy Code, the applicable Bankruptcy Rules, the Local Bankruptcy Rules and other procedures that may be fixed by the Court, the Debtors request that Willkie be compensated on an hourly basis and that Willkie receive reimbursement of actual and necessary expenses incurred in connection with its representation of the Debtors in these cases. Further, Willkie intends to apply for compensation for professional services rendered in connection with these chapter 11 cases, subject to this Court's approval and in compliance with the applicable

provisions of the Bankruptcy Code, Bankruptcy Rules, Local Rules, the Guidelines and any other applicable orders issued by this Court, on an hourly basis, plus reimbursement of actual, necessary expenses and other charges incurred by Willkie in connection with these cases.

25. Willkie informed the Debtors that, subject to this Court's approval, it will bill at its standard hourly rates, which currently are: \$1,250 - \$1,800 for partners and senior counsel; \$410 - \$1,225 for the Willkie associates (including discovery and document review attorneys) and counsel that may provide services to the Debtors in these cases; and \$280 - \$460 for paraprofessionals. The current hourly rates for the Willkie attorneys and paraprofessionals with primary responsibility for this matter are:

- (a) John C. Longmire (Partner – Business Reorganization & Restructuring), \$1,700;
- (b) Matthew A. Feldman (Partner – Business Reorganization & Restructuring), \$1,800;
- (c) Viktor Okasmaa (Partner – Corporate & Financial Services), \$1,550;
- (d) Weston T. Eguchi (Partner – Corporate & Financial Services), \$1,250;
- (e) James H. Burbage (Associate – Business Reorganization & Restructuring), \$1,115;
- (f) Joseph Bretschneider (Associate – Business Reorganization & Restructuring), \$930;
- (g) Christine J. Lee (Associate – Business Reorganization & Restructuring), \$775;
- (h) Joseph Brandt (Law Clerk – Business Reorganization & Restructuring), \$460;
- (i) Alison R. Ambeault (Associate Director, Practice Support), \$460; and
- (j) Davis Gonsalves (Paraprofessional - Business Reorganization & Restructuring), \$280.

26. Other attorneys and paraprofessionals will, from time to time, assist in the representation of the Debtors in connection with these chapter 11 cases at Willkie's standard hourly rates in effect for those personnel.

27. The Debtors believe these rates are consistent with market rates for comparable services, and have been informed that Willkie sets its hourly rates on an annual basis. These hourly rates are subject to periodic adjustments (typically on October 1<sup>st</sup> of each year) to reflect economic and other conditions. In the event of a rate increase, Willkie will file a supplemental declaration with the Court and provide ten (10) business days' notice to the Debtors, the United States Trustee for the Eastern District of Virginia (the "U.S. Trustee") and any official committee appointed in these cases.

28. Willkie will maintain detailed records of actual and necessary costs and expenses incurred in connection with the legal services it provides to the Debtors. The Debtors understand that Willkie is customarily reimbursed for all expenses incurred in connection with the representation of a client in a given matter, including, but not limited to, photocopying services, printing, delivery charges, filing fees, postage, and computer research.

29. As set forth in the Longmire Declaration, prior to the Petition Date, Willkie received certain payments from the Debtors as compensation for professional services to be performed relating to the Debtors' restructuring and the commencement of these chapter 11 cases, and for the reimbursement of reasonable and necessary expenses. Willkie has applied these payments to fees and expenses incurred prior to the Petition Date.

**E. Willkie Neither Holds Nor Represents Any Interest Adverse to the Debtors**

30. Except as set forth below or in the Longmire Declaration, Willkie, to the best of the Debtors' knowledge, information, and belief, does not represent, and does not hold, any interest adverse to the Debtors or their estates, their creditors, or equity security holders, their

respective attorneys and accountants, the U.S. Trustee, any person employed by the Office of the U.S. Trustee, or any other party in interest in these chapter 11 cases in the matters for which Willkie is to be retained.

31. Moreover, the lawyers and staff expected to provide services to the Debtors on behalf of Willkie are not related to the U.S. Trustee assigned to these chapter 11 cases, any person employed in the Office of the U.S. Trustee, or the Bankruptcy Judge presiding over these chapter 11 cases.

**WAIVER OF BANKRUPTCY RULE 6004(A) AND 6004(H)**

32. To implement the foregoing successfully, the Debtors request that the Court enter an order providing that notice of the relief requested herein satisfies Bankruptcy Rule 6004(a) and that the Debtors have established cause to exclude such relief from the 14-day stay period under Bankruptcy Rule 6004(h).

**NOTICE**

33. 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. A copy of this Application and any order approving it will also be made available on

the Debtors' case information website located at <https://dm.epiq11.com/case/papersource/info>.

The Debtors submit that, in light of the nature of the relief requested, no other or further notice need be given.

### **CONCLUSION**

WHEREFORE, the Debtors respectfully request that the Court enter an order, substantially in the form annexed hereto as **Exhibit D**, granting the relief requested in the Application and granting the Debtors such other and further relief as may be just and proper.

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)  
David W. Gaffey (VSB# 85088)  
Jae Won Ha (VSB# 94781)  
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and Debtors in Possession*

**EXHIBIT A**

**Longmire Declaration**

John C. Longmire (*pro hac vice* admission pending)  
Matthew A. Feldman (*pro hac vice* admission pending)  
James H. Burbage (*pro hac vice* admission pending)  
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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:

PAPER SOURCE, Inc. *et al.*,<sup>1</sup>

Debtors.

)  
) Chapter 11  
)  
) Case No. 21-30660 (KLP)  
)  
) (Jointly Administered)  
)

**DECLARATION OF JOHN C. LONGMIRE IN SUPPORT OF  
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER  
AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
WILLKIE FARR & GALLAGHER LLP AS CO-COUNSEL FOR THE  
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF MARCH 2, 2021**

I, John C. Longmire, declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury that:

1. I am a member of the firm of Willkie Farr & Gallagher LLP ("Willkie"), which maintains offices for the practice of law at 787 Seventh Avenue, New York, New York 10019. I am an attorney-at-law, duly admitted to the New York Bar and the bars of the United States District Courts for the Southern District of New York and the Eastern District of New. I submit

<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.

this declaration (the “Declaration”) in connection with the application (the “Application”)<sup>2</sup> of the debtors and debtors in possession in the above-captioned cases (together, the “Debtors”) to retain Willkie as counsel to the Debtors in their chapter 11 cases, *nunc pro tunc* to the Petition Date, and to provide the disclosures required under section 329 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) 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”).

2. Willkie has been actively involved in many recent chapter 11 cases. Willkie represents or has represented the debtors, creditors or other parties in interest in recent cases, including: In re Le Tote, Inc., No. 20-33332 (KLP) (Bankr. E.D. Va.); In re Frontier Communications Corp., No. 20-22476 (RDD) (Bankr. S.D.N.Y.); In re Intelsat S.A., No. 20-32299 (KLP) (Bankr. E.D. Va.); In re Modell’s Sporting Goods, Inc., 20-14179 (VFP) (Bankr. D.N.J.); In re Neiman Marcus Group LTD LLC, No. 20-32519 (DJJ) (Bankr. S.D. Tex.); In re Pace Industries, LLC, No. 20-10927 (MFW) (Bankr. D. Del.); In re Southland Royalty Co. LLC, No. 20-10158 (KBO) (Bankr. D. Del.); In re Tonopah Solar Energy, LLC, No. 20-11884 (KBO) (Bankr. D. Del.); In re Aegerion Pharmaceuticals, Inc., No. 19-11632 (MG) (Bankr. S.D.N.Y.); In re Imerys Talc America, Inc., No. 19-10289 (LSS) (Bankr. D. Del.); In re PG&E Corp., No. 19-30088 (DM) (Bankr. N.D. Cal.); In re Southcross Energy Partners, L.P., No. 19-10702 (MFW) (Bankr. D. Del.); In re Aralez Pharmaceuticals US Inc., No. 18-12425 (MG) (Bankr. S.D.N.Y.); In re Claire’s Stores, Inc., No. 18-10583 (MFW) (Bankr. D. Del.); In re Glansaoil Holdings Inc., No. 18-14102 (MEW) (Bankr. S.D.N.Y.); In re LBI Media, Inc., No. 18-12655 (CSS) (Bankr. D. Del.); In re SquareTwo Financial Services Corp., No. 17-10659 (JLG) (Bankr.

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meaning set forth in the Application.



S.D.N.Y.); In re Westinghouse Electric Co., LLC, No. 17-10751 (RDD) (Bankr. S.D.N.Y.); In re AOG Entertainment, Inc., No. 16-11090 (SMB) (Bankr. S.D.N.Y.); In re Defined Diagnostics LLC, No. 16-11491 (MFW) (Bankr. D. Del.); In re FIAC Corp. (f/k/a/ IMX Acquisition Corp.), No. 16-12238 (BLS) (Bankr. D. Del.); In re Energy XXI Ltd., No. 16-31928 (DRJ) (Bankr. S.D. Tex.); In re Goodrich Petroleum Corp., No. 16-31975 (MI) (Bankr. S.D. Tex.); In re MPM Silicones, LLC, No. 14-22503 (RDD) (Bankr. S.D.N.Y.); In re Otelco Inc., No. 13-10593 (MFW) (Bankr. D. Del.); In re Rural/Metro Corporation, No. 13-11952 (MFW) (Bankr. D. Del.); In re Broadview Networks Holdings, Inc., No. 12-13581 (SCC) (Bankr. S.D.N.Y.); In re LightSquared Inc., No. 12-12080 (SCC) (Bankr. S.D.N.Y.); In re Residential Capital, LLC, No. 12-12020 (MG) (Bankr. S.D.N.Y.); In re EnviroSolutions of New York, LLC, No. 10-11236 (SMB) (Bankr. S.D.N.Y.) among many others.

3. Accordingly, Willkie is well qualified to represent the Debtors and to address both effectively and efficiently the potential legal issues and problems that may arise in the context of these complex chapter 11 cases.

#### **WILLKIE'S CONNECTIONS WITH THE DEBTORS**

4. Willkie utilizes a number of procedures (the "Firm Procedures") to determine its relationships, if any, to parties that may have connections to a debtor client. In implementing such Firm Procedures, the following actions were taken to identify parties that may have connections to the Debtors and Willkie's relationship with such parties:

- (a) Willkie requested and obtained from the Debtors extensive (but not necessarily complete) lists of interested parties and significant

creditors (the “Potential Parties in Interest”).<sup>3</sup> The Potential Parties in Interest include, among others, the Debtors, their prepetition secured lenders and equity holders, officers and directors of the Debtors, the Debtors’ thirty (30) largest unsecured creditors, suppliers, counterparties to material agreements, banks, insurers, professionals, landlords, utility providers, employees of the Office of the United States Trustee, and litigation claimants. A copy of the list of the Potential Parties in Interest searched by Willkie is annexed hereto as Schedule 1.

- (b) Willkie then compared each of the Potential Parties in Interest to the names in its master electronic database of current and former clients (the “Client Database”). The Client Database generally includes the name of each current and former client of the firm, the name of each party who is or was known to be adverse to such client of the firm, the name of each party that has or had a substantial role with regard to the subject matter of Willkie’s retention, and the names of the Willkie partners who are or were primarily responsible for matters for such clients.
- (c) A questionnaire was issued by e-mail to all Willkie attorneys worldwide requesting disclosure of information regarding: (i) any known personal connections between the respondent, on the one hand, and any of the Debtors or the Potential Parties in Interest, on the other hand;<sup>4</sup> (ii) any known connections or representation by the respondent and/or Willkie of any of the Potential Parties in Interest in matters relating to the Debtors; and (iii) any other conflict or reason why Willkie may be unable to represent the Debtors.

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<sup>3</sup> The list of Potential Parties in Interest is expected to be updated during these cases. Willkie continues to review the relationships its attorneys may have with potentially interested parties and to determine whether any relationships other than those set forth herein exist. As may be necessary, Willkie will supplement this Declaration if it becomes aware of a relationship that may adversely affect Willkie’s retention in these cases or otherwise should be disclosed. Willkie also will update this disclosure if it is advised of any acquisition of claims against the Debtors by parties with which Willkie has a relationship that is required to be disclosed.

<sup>4</sup> In reviewing its records and the relationships of its attorneys, Willkie did not seek information as to whether any Willkie attorney or member of his/her immediate family: (a) indirectly owns, through a public mutual fund or through partnerships in which certain Willkie partners have invested but as to which such partners have no control over or knowledge of investment decisions, securities of any party in interest; or (b) has engaged in any ordinary course consumer transaction with any party in interest. If any such relationship does exist, I do not believe it would impact Willkie’s disinterestedness or otherwise give rise to a finding that Willkie holds or represents an interest adverse to the Debtors’ estates.

- (d) Known connections between former or current clients of Willkie and the Potential Parties in Interest were compiled for purposes of preparing this Declaration.

5. As a result of the Firm Procedures, I have thus far ascertained that, except as may be set forth herein, upon information and belief, if retained, Willkie:

- (a) is not a creditor of the Debtors (including by reason of unpaid fees for prepetition services), an equity security holder of the Debtors or an “insider” of the Debtors, as that term is defined in section 101(31) of the Bankruptcy Code;
- (b) is not and has not been, within two (2) years before the date of the filing of the petition, a director, officer or employee of the Debtors; and
- (c) does not have an interest materially adverse to the interests of the Debtors’ estates, or of any class of creditors, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, or for any other reason.

Accordingly, I believe Willkie is a “disinterested person” as that term is defined in section 101(14), as modified by section 1107(b), of the Bankruptcy Code.

#### **REPRESENTATION OF PARTIES IN INTEREST**

6. As a result of the Firm Procedures, I have thus far ascertained that, in each case, upon information and belief, Willkie has the following connections with certain of the Potential Parties in Interest:

- (a) Because of its broad-based general practice, Willkie: (i) has appeared in the past and may appear in the future in cases unrelated to these cases where one or more of the Potential Parties in Interest may be involved; and (ii) has represented in the past, currently represents and/or may represent in the future one or more of said parties or other potentially interested parties or creditors in matters unrelated to the Debtors and these cases.
- (b) Willkie has in the past three (3) years represented the Potential Parties in Interest or their affiliates listed on Schedule 2 hereto.<sup>5</sup>

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<sup>5</sup> In certain instances the precise identity of the Potential Party in Interest was not readily ascertainable (e.g., only the trade name or a portion thereof was known). Solely for purposes of this Declaration, such party

Upon information and belief, and based on information adduced through the Firm Procedures, unless disclosed herein, all such matters were unrelated to the Debtors and these cases. Willkie may represent such entities in the future in matters unrelated to the Debtors and these cases.

- (c) The Potential Parties in Interest listed on Schedule 3 attached hereto (the “Potential Connections”) are either Willkie clients, or may be related to Willkie clients (but are not themselves Willkie clients). Upon information and belief, and based on the information obtained through the Firm Procedures, any matters involving a party listed on Schedule 3 are unrelated to the Debtors and these cases, except as noted below. Willkie may continue to represent such entities in the future in matters wholly unrelated to the Debtors and these cases. Of the Potential Connections listed in Schedule 3, only Comcast, and Chase, represented more than 1% of Willkie’s revenues generated during any of 2018, 2019 or 2020.<sup>6</sup>
- (d) Certain of my partners at Willkie and certain counsel to and associates of Willkie and certain of such persons’ relatives may have familial or personal relationships, as well as business, contractual, or economic relationships, with affiliates, officers, directors, creditors or competitors of the Debtors and/or other Potential Parties in Interest in these cases. I do not believe these familial or personal relationships, considered separately or collectively, are material.
- (e) Certain of my partners at Willkie and certain of the associates and counsel to, Willkie and certain of such persons’ relatives may directly or indirectly be shareholders of creditors of the Debtors, competitors of the Debtors and/or other Parties in Interest in these cases. Based on the information provided to me, I believe any such holdings are insignificant and, insofar as I have been able to ascertain, none of these shareholders controls or has any influence on such creditor or party in interest. I do not believe these shareholders’ interests, considered separately or collectively, are material.

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was treated as including affiliates and/or other entities bearing a similar name unless such Potential Party in Interest was believed by Willkie to be unrelated.

<sup>6</sup> Bayshore (as defined below) is a joint venture in which Willkie client AIG has a financial interest. Bayshore is not a Willkie client. AIG is a Willkie client and represented more than 1% of Willkie’s revenues generated during any of 2018, 2019 or 2020.

- (f) More specifically, as a result of Willkie's conflicts checking procedures, I am aware that certain attorneys at Willkie disclosed that they or their immediate family members own securities in the following Parties in Interest: JPMorgan Chase Bank, N.A. (Bank); American Express (Contract Counterparty); AT&T (Utility Provider); Frontier Communications (Utility Provider); Verizon (Utility Provider); Waste Management, Inc. (Utility Provider); and Wells Fargo Bank, N.A. (Bank). Such attorneys have not worked, and will not work, on the Debtors' cases.
- (g) Willkie currently represents Comcast Corporation ("Comcast") in various regulatory and litigation matters. Comcast is a utility provider of the Debtors. Willkie has not, and will not, represent Comcast in connection with the Debtors or these cases. Comcast represented approximately 1.5% of Willkie's revenue in 2018 and less than 1.5% of Willkie's revenue in 2019 and 2020. Willkie intends to continue to represent Comcast on matters wholly unrelated to the Debtors or these cases.
- (h) Willkie current represents JPMorgan Chase Bank, N.A. ("Chase") in various litigation matters. Chase is a bank of the Debtors. Willkie has not, and will not, represent Chase in connection with the Debtors or these cases. Chase represented less than 2% of Willkie's revenue in 2019 and less than 1% of Willkie's revenue in 2018 and 2020. Willkie intends to continue to represent Chase on matters wholly unrelated to the Debtors or these cases.
- (i) Willkie currently represents AIG in various litigation and bankruptcy matters. Bayshore Shopping Center Property Owner LLC ("Bayshore"), one of the Debtors' landlords, is a joint venture of AIG's. Willkie has not done any work for Bayshore. Willkie has not, and will not, represent AIG or Bayshore in connection with the Debtors or these cases. AIG represented less than 1% of Willkie's revenue in 2018 and less than 2% of Willkie's revenue in 2019 and 2020. Willkie intends to continue to represent AIG on matters wholly unrelated to the Debtors or these cases.
- (j) Willkie currently represents Apollo Capital Management, L.P. and certain of its affiliates ("Apollo"), in various matters unrelated to the Debtors or these cases. I understand that MidCap Financial ("MidCap") is an affiliate of Apollo; MidCap is not a current client of Willkie's. Apollo represented significantly less than 1% of Willkie's revenue in 2018, 2019 and 2020. Willkie intends to continue to represent Apollo on matters wholly unrelated to the Debtors or these cases.

- (k) Willkie currently represents Investcorp International, Inc. and certain of its affiliates (“Investcorp”) in various matters unrelated to the Debtors or these cases. Investcorp represented significantly less than 1% of Willkie’s revenue in 2018, 2019 and 2020. Willkie intends to continue to represent Investcorp on matters wholly unrelated to the Debtors or these cases.
- (l) Willkie regularly represents the American Institute of Certified Public Accountants (the “AICPA”) and certain members thereof. As a result of Willkie’s representation of the AICPA, however, Willkie has adopted policies respecting Willkie’s representation of parties in actions or proceedings against accounting firms. While Willkie does not anticipate a conflict arising in these cases with respect to such policies (to Willkie’s knowledge, the AICPA is not a party in interest in these cases, and Willkie is not aware of any accounting issues related to the Debtors), if a situation relating to the AICPA or a member thereof were to arise where Willkie could not represent the Debtors in connection with these cases, Willkie would recommend to the Debtors that they utilize their other retained counsel or hire conflicts counsel to represent them.

7. I believe that none of the representations or relationships recited above would give rise to a finding that Willkie represents or holds an interest adverse to the Debtors or their estates with respect to the services for which Willkie would be retained. Further, I do not believe any of the representations or relationships recited herein will prevent Willkie from representing the Debtors in any potential matters that will arise in the Debtors’ cases, however, to the extent Willkie determines that any of Willkie’s client relationships would prevent Willkie from representing the Debtors’ interests in a particular aspect of these cases due to, among other things, an inability to be directly adverse to a current client, then Willkie will advise the Debtors to retain conflicts counsel.

8. Willkie has reviewed the relationship that its partners and employees have with the Office of the United States Trustee (the “U.S. Trustee”) and those persons employed in the office of the U.S. Trustee, and I do not believe that Willkie has any material connections with the U.S. Trustee or any person employed in the office of the U.S. Trustee. Further, I do not believe that

the relationships Willkie has with the U.S. Trustee, or any person employed in the office of the U.S. Trustee, are beyond those interactions to be reasonably expected for attorneys and other professionals within the bankruptcy bar, which include, among other things, speaking and social engagements that both Willkie and attorneys within the office of the U.S. Trustee may participate in or attend.

9. The Debtors have applied, or intend to apply, to the Court to retain: (a) Whiteford, Taylor & Preston, L.L.P., as bankruptcy co-counsel for the Debtors; (b) Epiq Corporate Restructuring, LLC as administrative advisor; (c) M-III Advisory Partners, LP as financial advisor; (d) SSG Capital Advisors, LLC as investment banker; (e) A&G Realty Partners, LLC as Real Estate Consultant and Advisor; and (f) certain other professionals used in the ordinary course. Willkie intends to work closely with each of these professionals and the Debtors' senior management team to avoid unnecessary duplication of services performed for, or charged to, the Debtors' estates. In the unlikely event any matter were, in the future, to give rise to a potential conflict with respect to matters that otherwise would have been handled by Willkie, another firm will handle such matters and Willkie will not be involved.

#### **WILLKIE'S COMPENSATION**

10. Willkie intends to apply to the Court for allowance of compensation and reimbursement of out-of-pocket expenses incurred on and after the Petition Date in connection with these chapter 11 cases, subject to Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, the Guidelines and further orders of this Court. In connection with its retention, Willkie will bill at its standard hourly rates, which currently are: \$1,250 - \$1,800 for partners and senior counsel; \$410 - \$1,225 for the Willkie associates and counsel that may provide services to the Debtors in these cases;

and \$280 - \$460 for paraprofessionals. The current hourly rates for the Willkie attorneys and paraprofessionals with primary responsibility for this matter are:

- (a) John C. Longmire (Partner – Business Reorganization & Restructuring), \$1,700;
- (b) Matthew A. Feldman (Partner – Business Reorganization & Restructuring), \$1,800;
- (c) Viktor Okasmaa (Partner – Corporate & Financial Services), \$1,550;
- (d) Weston T. Eguchi (Partner – Corporate & Financial Services), \$1,250;
- (e) James H. Burbage (Associate – Business Reorganization & Restructuring), \$1,115;
- (f) Joseph Bretschneider (Associate – Business Reorganization & Restructuring), \$930;
- (g) Christine J. Lee (Associate – Business Reorganization & Restructuring), \$775;
- (h) Joseph Brandt (Law Clerk – Business Reorganization & Restructuring), \$460;
- (i) Alison R. Ambeault (Associate Director, Practice Support), \$460; and
- (j) Davis Gonsalves (Paraprofessional - Business Reorganization & Restructuring), \$280.

11. The foregoing hourly rates are subject to periodic adjustments (typically on October 1<sup>st</sup> of each year) in the normal course of Willkie's business. The hourly rates that will be charged in these cases are Willkie's standard hourly rates. These rates are set at a level designed to fairly compensate Willkie for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. It is Willkie's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case or cases. The expenses charged to clients include, among other things, telephone and telecopier toll charges,



mail and express mail charges, special or hand delivery charges, document processing and photocopying charges, travel expenses, expenses for “working meals” and computerized research and transcription costs. Willkie bills these expenses at cost to its clients and makes no profit from these expenses. Willkie believes that it is appropriate to charge these expenses to the clients incurring them rather than to increase its hourly rates and thereby spread such expenses among all clients.

12. Willkie is not currently utilizing, nor does it intend to utilize, contract attorneys in connection with the work being performed in connection with its representation of the Debtors; however, to the extent Willkie believes it is necessary to retain contract attorneys, Willkie will ensure that the contract attorneys are subject to the same conflict checks as required for Willkie personnel and shall file with the Court any disclosures required by Bankruptcy Rule 2014. Further, any work performed on behalf of the Debtors by contract attorneys will be passed through to the Debtors at the same rate that Willkie pays the contract attorneys.

13. This Declaration is intended to comply with Bankruptcy Rule 2016(b). Willkie intends to apply to this Court for compensation for professional services rendered in connection with these cases in accordance with the procedures established by the Bankruptcy Code, Bankruptcy Rules, Local Bankruptcy Rules and the administrative and other orders entered by this Court.

14. In the ninety days prior to the Petition Date, Willkie received payments in the amount of \$2,135,585.06 for services rendered to the Debtors and to replenish the retainer for Willkie’s services to the Debtors. Willkie’s current estimate is that it received unapplied advance payments from the Debtors in excess of prepetition fees and expenses, which is subject to final determination after all prepetition fees and expenses are reconciled. Willkie will provide

a precise disclosure of any remaining retainer at the time of the filing of its first interim fee application. If any amounts, after the application of all retainers, are owed to Willkie as of the Petition Date, Willkie will waive any claim relating thereto upon entry of a final order approving Willkie's retention herein.

15. No promises have been received by Willkie or by any member or associate thereof as to compensation in connection with these cases other than in accordance with the provisions of the Bankruptcy Code.

16. Willkie further states that it has not shared, nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, counsel and associates of Willkie, or (b) any compensation another person or party has received or may receive.

17. Except as disclosed herein, neither I, Willkie, nor any member or associate thereof or "counsel" thereto, insofar as I have been able to ascertain, represents any interest adverse to the Debtors or their estates in the matters regarding which Willkie is to be engaged. I believe Willkie is a "disinterested person" as that term is defined in section 101(14), as modified by section 1107(b), of the Bankruptcy Code. Moreover, I do not believe that any of the representations or relationships recited herein would result in Willkie representing or holding an interest adverse to the Debtors or their estates with respect to the services for which Willkie would be retained. To the extent that Willkie becomes aware of any additional relationships and/or connections that may be relevant to Willkie's representations of the Debtors, an additional supplemental declaration will be filed.

**STATEMENT REGARDING U.S. TRUSTEE GUIDELINES**

18. In accordance with the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Large Chapter 11*

*Cases* (the “Appendix B Guidelines”), Willkie shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors’ chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules and any other applicable procedures and orders of the Court. Willkie also intends to make every effort to comply with the U.S. Trustee’s requests for information and additional disclosures set forth in the Appendix B Guidelines, both in connection with this Application and the interim and final fee applications to be filed by Willkie in these chapter 11 cases.

**ATTORNEY STATEMENT PURSUANT TO APPENDIX B GUIDELINES**

19. The following is provided in response to the request for additional information set forth in paragraph D.1 of the Appendix B Guidelines:

**Question:** Did you agree to any variations from, or alternatives to, your standard or customer billing arrangements for this engagement?

**Response:** No.

**Question:** Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

**Response:** No.

**Question:** If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition period. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

**Response:** Willkie’s billing rates and material financial terms for the prepetition engagement were the same as Willkie’s billing rates postpetition, inclusive of an annual increase in Willkie’s rates which occurred in October 2020.

**Question:** Has your client approved your prospective budget and staffing plan and, if so, for what budget period?

Response: Yes. The Debtors have approved a budget and staffing plan for the period of March 2, 2021 – May 31, 2021. In accordance with the U.S. Trustee Guidelines, the budget may be amended as necessary to reflect changed or unanticipated developments.

20. Willkie intends to perform the services set forth in Section B of the Application. By separate application, the Debtors have also asked the Court to approve the retention of WTP as co-counsel with respect to these chapter 11 cases. Willkie has discussed the division of responsibilities with WTP and will make every effort to avoid duplication of efforts in connection with these chapter 11 cases. To specifically disclose the division of labor and to avoid unnecessary duplication of services, Willkie is proposed to primarily provide the following services for its engagement in these chapter 11 cases as co-counsel to the Debtors:

- (a) preparing, on behalf of the Debtors, as debtors in possession, all necessary motions, applications, answers, orders, reports and papers in connection with the administration of these cases;
- (b) counseling the Debtors with regard to their rights and obligations as debtors in possession in the continued operation of their businesses and the management of their estates;
- (c) providing the Debtors with advice, representing the Debtors and preparing all necessary documents on behalf of the Debtors in the areas of corporate finance, employee benefits, real estate, tax and bankruptcy law, commercial litigation, and debt restructuring in connection with their restructuring efforts;
- (d) representing and advising the Debtors in negotiations relating to the sale of substantially all of their assets;
- (e) representing and advising the Debtors in negotiations with their lenders, other creditors, equity holders and other parties in interest;
- (f) advising the Debtors with respect to actions to protect and preserve the Debtors' estates during the pendency of these cases, including the prosecution of actions by the Debtors, the defense of actions commenced against the Debtors, negotiations concerning litigation in which the Debtors are involved and objections to claims filed against the estates; and

- (g) performing all other necessary or requested legal services in connection with these chapter 11 cases, including, without limitation, any general corporate and litigation legal services.

By reason of the foregoing, I believe Willkie is eligible for employment and retention by the Debtors pursuant to sections 327(a), 328(a) and 1107(b) of the Bankruptcy Code and the applicable Bankruptcy Rules and Local Rules.

Dated: March 11, 2021  
New York, New York

/s/ John C. Longmire

John C. Longmire  
Willkie Farr & Gallagher LLP

**SCHEDULE 1**  
**Parties in Interest List**

**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  
Sagamore 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**  
**Former Clients<sup>1</sup>**

Access One  
Vanbridge LLC

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<sup>1</sup> In certain instances the precise identity of the Potential Party in Interest was not readily ascertainable (e.g., only the trade name or a portion thereof was known). Solely for purposes of this Declaration, such party was treated as including affiliates and/or other entities bearing a similar name unless such Potential Party in Interest was believed by Willkie to be unrelated.

**SCHEDULE 3**  
**Potential Connections to Current Clients<sup>1</sup>**

Apollo Capital Management GP, LLC  
Apollo Investment Corporation  
Ares Capital Corporation  
Bank of America, N.A.  
Bayshore Shopping Center Property Owner LLC  
BCBS of Illinois – Dental  
BCBS of Illinois – Medical  
BCBSIL  
BDO  
BDO USA  
Blue Cross Blue Shield of Illinois  
BMO Harris Bank N.A.  
Brookfield Corners LLC  
Brookfield Properties Retail, Inc.  
CenturyLink  
Comcast Cable  
Constellation Energy  
Facebook Inc.  
FedEx Corporate Services, Inc.  
FedEx Corporation  
Frontier Communications  
Gibson Dunn & Crutcher LLP  
Glimcher Properties, LP  
Golub Capital BDC Holdings LLC  
Golub Capital CP Funding LLC  
Golub Capital PEARLS Direct Lending Program, L.P.  
Granite Telecommunications  
Hachette Book Group USA<sup>2</sup>  
Investcorp 2014 Incentive Limited Partnership  
Investcorp Investment Equity Limited  
JPMorgan Chase Bank, N.A.  
Level 3 Communications  
Marsh

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<sup>1</sup> This list of potential connections are parties that appear on Schedule 1 and are either Willkie clients, or may be related to Willkie clients (but are not themselves Willkie clients). Out of an abundance of caution, Willkie has listed entities that may be related to Willkie clients (including entities bearing a similar name to a known Willkie client), unless such Potential Party in Interest was believed by Willkie to be unrelated to a known Willkie client.

<sup>2</sup> Willkie currently represents Hachette Livre on matters wholly unrelated to the Debtors or these cases. Willkie makes this disclosure of Hachette Livre out of an abundance of caution as it believes Hachette Livre is an affiliate of Hachette Book Group USA. Willkie does not represent Hachette Book Group USA.

Marsh Associates, LLC  
Marsh Insurance & Investments Corp.  
Mercer  
Mercer (US) Inc.  
MidCap Financial Services Capital Management, LLC  
MidCap Financial Trust  
National Union Fire Insurance Company of Pittsburgh, P.A.  
Oracle (Responsys & Maxymizer)  
Related Urban Management Company  
Salesforce  
TIAA-CREF  
UBS Realty Investors LLC  
Washington Prime Group, Inc.  
Wells Fargo Bank, N.A.  
Zinnia Limited  
Zurich American Insurance Company

**EXHIBIT B**

**Kruczynski 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 RONALD KRUCZYNSKI IN SUPPORT OF  
DEBTORS' APPLICATION FOR ENTRY OF AN ORDER  
AUTHORIZING THE RETENTION AND EMPLOYMENT OF  
WILLKIE FARR & GALLAGHER LLP AS CO-COUNSEL FOR THE  
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF MARCH 2, 2021**

I, Ronald Kruczynski, declare, pursuant to 28 U.S.C. § 1746, under penalty of perjury that:

1. I am the Chief Financial Officer of Paper Source, Inc. and the other debtor and debtor in possession in the above-captioned cases (together, the "Debtors"). In such capacities, I am responsible for supervising the day-to-day operations of the Debtors and the administration of these cases, including the services provided by outside counsel and monitoring and controlling of legal costs.

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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.

2. I make this declaration in support of the *Debtors' Application* (the "Application") for Entry of an Order Authorizing the Retention and Employment of Willkie Farr & Gallagher LLP ("Willkie") as Co-Counsel for the Debtors and Debtors in Possession Effective as of March 2, 2021 filed concurrently herewith (the "Declaration").

3. This Declaration is provided pursuant to paragraph D.2 of the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases* (the "Appendix B Guidelines"), which were adopted by the Executive Office for United States Trustee under 28 U.S.C. § 586(a)(3), effective as of November 1, 2013. I am informed by counsel that the Guidelines request that any application for employment of an attorney under 11 U.S.C § 327 or 1103 be accompanied by a verified statement from the client that addresses the following:

- (a) The identity and position of the person making the verification. The person ordinarily should be the general counsel of the debtor or another officer responsible for supervising outside counsel and monitoring and controlling legal costs.
- (b) The steps taken by the client to ensure that the applicant's billing rates and material terms for the engagement are comparable to the applicant's billing rates and terms for other non-bankruptcy engagements and to the billing rates and terms of other comparably skilled professionals.
- (c) The number of firms the client interviewed.
- (d) If the billing rates are not comparable to the applicant's billing rates for other non-bankruptcy engagements and to the billing rates of other comparably skilled professionals, the circumstances warranting the retention of that firm.
- (e) The procedures the client has established to supervise the applicant's fees and expenses and to manage costs. If the procedures for the budgeting, review and approval of fees and expenses differ from those the client regularly employs in non-bankruptcy cases to supervise outside counsel, explain how and why. In addition, describe any efforts to negotiate rates, including rates for routine matters, or in the alternative to delegate such matters to less expensive counsel.

**Identity of the Declarant**

4. As Chief Financial Officer of the Debtors, I am responsible for supervising the day-to-day operations of the Debtors and the administration of these cases, including the services provided by outside counsel and monitoring and controlling of legal costs. I was directly involved in the decision to retain Willkie to serve as the Debtors' restructuring counsel in these chapter 11 cases, and I participated in negotiating the terms of Willkie's employment on behalf of the Debtors.

**Steps Taken to Ensure Comparable Terms of Engagement**

5. I have confirmed with Willkie that, while Willkie's billing rates vary from attorney to attorney based on such factors as the individual attorney's rank (e.g., partners, associates, counsel) and years of experience, Willkie does not vary their standard billing rates as a function of whether the services performed relate to a bankruptcy engagement or non-bankruptcy engagement.

6. Additionally, I have been informed that Willkie does adjust its billing rates annually, typically on October 1<sup>st</sup> of each year.

**Number of Firms Interviewed**

7. The Debtors interviewed two law firms in connection with their restructuring. The Debtors had previously worked with Willkie on its purchase of various assets of Papyrus in February 2020. Commencing in August 2020, Willkie was retained by the Debtors in order to provide advice and assistance with regard to a potential financial restructuring and the preparation and commencement of these cases, due to Willkie's expertise and experience in the areas of business reorganization and restructuring.

8. Willkie was retained by the Debtors in August, 2020 in order to provide advice and assistance with regard to various strategic alternatives. Subsequently, Willkie was

selected by the Debtors to advise on the restructuring work as it had already been engaged by the Board of Directors and was familiar with the operations of the Debtors.

**Billing Rates Comparable with Peer Firms**

9. I am informed by Willkie that their attorneys' billing rates are set each year to ensure that their rates are in line with the billing rates of their peer firms. To the extent there is any disparity, I nevertheless believe that Willkie's retention by the Debtors is warranted in these cases for the reasons set forth above and in the Debtors' Application to retain Willkie.

**Procedures Established to Supervise Fees and Expenses and Manage Costs**

10. I understand that Willkie's fees and expenses will be subject to the periodic review on a monthly, interim and final basis during the pendency of these chapter 11 cases by the U.S. Trustee and any official committee, as well as by the Debtors, pursuant to the specific procedures for approval of interim compensation of professionals retained in chapter 11 cases.

11. In the normal course of business, as the Debtors' Chief Financial Officer, I monitor legal fees and expenses incurred by the Debtors' outside counsel, and any such legal fees and expenses are subject to my express approval prior to entering into the Debtors' accounting system for payment authorization. Typically, if I have any concerns regarding a legal bill, such issues are addressed informally directly with the law firm. During these chapter 11 cases, I will continue to monitor Willkie's invoices to ensure that the fees and expenses requested therein are reasonable in nature and correspond to necessary or beneficial services rendered on behalf of the Debtors and their estates. Further, Willkie has informed me that it will provide the Debtors with the opportunity to review any fee statements and informally request adjustments to the extent that the Debtors determine such adjustments are necessary and



appropriate, and all such requests will be carefully considered by Willkie. To the extent that the Debtors have any objection to the fees or expenses requested by Willkie that cannot be resolved to the Debtors' satisfaction informally, I understand that the Debtors may file a notice of objection to Willkie's fees. I understand that Willkie reserves all rights to contest any such objection raised to the allowance or payment of its requested fees and expenses, and the Debtors reserve the right to retain conflicts counsel to prosecute any such fee objection to the extent it cannot be resolved informally by the parties.

12. The Debtors have reviewed and approved the prospective budget and staffing plan for the period from March 2, 2021 through May 31, 2021, but recognize that in the course of a large chapter 11 case like these chapter 11 cases, it is possible that there may be a number of unforeseen fees and expenses that will need to be addressed by the Debtors and Willkie. The Debtors further recognize that it is their responsibility to monitor closely the billing practices of their counsel to ensure the fees and expenses paid by the estates remain consistent with the Debtors' expectations and the exigencies of the chapter 11 cases. The Debtors will continue to review the invoices that Willkie submits, and, together with Willkie, amend the budget and staffing plans periodically, as the case develops.

#### **Other Matters**

13. As stated in the engagement letter between Willkie and the Debtors, Willkie's hourly rates are subject to periodic adjustments (typically on October 1<sup>st</sup> of each year) to reflect economic and other conditions. Willkie has advised me that they will inform the Debtors in advance of any such adjustment to their existing rate structure. In addition, I have been specifically advised by counsel that, pursuant to ABA Formal Ethics Opinion 11-458, "periodic, incremental increases in a lawyer's regularly hourly billing rates are generally

permissible if such practice is communicated clearly to and accepted by the client at the commencement of the client-lawyer relationship and any periodic increases are reasonable under the circumstances.” I have also been specifically advised by counsel that pursuant to ABA Formal Ethics Opinion 11-458, “the client need not agree to pay the modified fee to have the lawyer continue the representation.” To the extent Willkie seeks to make any such adjustment to its rate structure, the Debtors expressly reserve the right to reject any such modification to the extent the Debtors deem it unreasonable.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: March 11, 2021  
Chicago, Illinois

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

/s/ Ronald Kruczynski  
Ronald Kruczynski  
Chief Financial Officer

**EXHIBIT C**

**Engagement Letter**

# WILLKIE FARR & GALLAGHER<sub>LLP</sub>

787 Seventh Avenue  
New York, NY 10019-6099  
Tel: 212 728 8000  
Fax: 212 728 8111

## PRIVILEGED AND CONFIDENTIAL

August 27, 2020

Mr. Ronald Kruczynski, Chief Financial Officer  
PAPER SOURCE INC.  
125 South Clark Street, Suite 102  
Chicago, IL 60603

**Re: Engagement Letter Related to Paper Source Inc. and its subsidiaries (individually a “Company” and collectively, the “Companies” or “Client”)**

Dear Ron:

Thank you for retaining Willkie Farr & Gallagher LLP (“Willkie Farr” or the “Firm”). This letter is to confirm that Willkie Farr has been retained by the Companies in connection with the matters referred to below, and sets forth the terms of our representation to ensure that you and we have a common understanding of the engagement. This engagement does not create an attorney-client relationship with any persons or entities related to the Client other than as specifically set forth herein.

### **Scope of Engagement**

Willkie Farr has been retained to provide advice to the Client with respect to corporate governance, restructuring and related matters and any other matters which may from time to time be requested by the Client’s management or Board.

To avoid any confusion, we wish to point out that the services to be rendered by Willkie Farr will not include any legal advice other than with respect to applicable U.S. law.

We expect that in connection with our work for you, you will provide us with clear, timely and accurate instructions; you will provide all documentation required for the matter in a timely manner; and you will review our advice and any documentation we produce carefully to ensure that it is in accordance with your requirements. It is important that you let us know if you think there is any additional information which might be relevant to the matter and may have a bearing on the advice given or document drafted.

As Of August 27, 2020  
Mr. Ronald Kruczynski, CFO

During the course of our representation, you may seek our professional opinions or beliefs regarding the likely outcome of your legal matters or the likely effectiveness of various courses of action. Any expressions (solicited or otherwise) on our part concerning such possible outcomes or courses of action are expressions of our best professional judgment, but are not guarantees.

### **Record Retention**

We will maintain records in connection with this engagement in accordance with the Firm's records retention policy, as may be amended from time to time.

### **Fees and Client Charges**

Willkie Farr generally charges for legal services based on the hourly rates of the attorneys and staff performing the work. These rates vary by seniority and experience. At present, the Firm's standard hourly rates range from \$1,175 to \$1,700 for partners and of counsel, \$390 to \$1,125 for associates, other attorneys and law clerks, and \$265 to \$435 for legal assistants. Rates are subject to change generally on an annual basis and such changes are typically effective as of October 1. The applicable rates are those in effect at the time the services are rendered.

The Firm also will bill you for our regular disbursements and other charges incurred in connection with our engagement, which include such items as duplicating, word processing, long distance telephone, electronic legal research, travel, secretarial overtime and the like. In some situations, we may request an advance for such client charges and disbursements. In this situation, we are requesting a retainer of \$50,000.00. We will work against the retainer and as and when it is depleted we will bill you an amount sufficient to replenish the retainer. At the end of our engagement we reserve the right to apply any balance of the retainer against outstanding amounts owed including time and disbursements in our system. In this event we will send you a reconciliation.

### **References to Client Name**

Consistent with the provisions of Part 1200.6 of the Official Compilation of Codes, Rules and Regulations of the State of New York (the "Rules"), the Firm advises you that it may, with your consent, on occasion reference the Client's name in a context (such as biographies, practice and website descriptions) which may be deemed to constitute lawyer advertising under the Rules and that by signing a copy of this letter you consent to the Firm's doing so, subject of course to our obligation to preserve client confidences and any other obligation with which lawyers must comply under any applicable disciplinary rules.

### **Conflicts of Interest**

Before we begin representing a particular client, we try to determine whether there are any conflicts of interest that would interfere with our representation of that client's interests. Should we determine in the course of our representation that a conflict has arisen, we will immediately notify you. We similarly ask you to notify us if you become aware of any actual or potential conflicts of interest. If either you or we conclude that our representation should or must be terminated, we will do our best to protect your interests by assisting in providing a smooth transition to new counsel.

As Of August 27, 2020  
Mr. Ronald Kruczynski, CFO

### **Termination**

You have the right to terminate the Firm's engagement upon written notice at any time. The Firm also has the right, subject to professional codes of conduct, to terminate its engagement, upon written notice, in the event that our statement is not paid in full in a timely manner, or in the event the Firm determines, in its sole discretion, that continuing services to you would be unethical, improper or otherwise inappropriate. The total outstanding amount plus any additional amounts for legal services and other Client charges incurred up to the date of, and subsequently as a consequence of, termination will be immediately due and payable upon presentation of our final statement.

The engagement will be considered terminated at the earlier of (i) Client(s) termination of the representation, (ii) Willkie Farr's withdrawal from the representation, or (iii) the completion of Willkie Farr's substantive work for the Clients, which, in the absence of a letter notifying you of the completion of the engagement, shall be presumed to occur six months after the rendition of the final bill.

If this engagement is terminated and you engage us again, the terms of this engagement letter shall apply to such subsequent engagement unless we agree otherwise in writing.

### **Dispute Resolution**

If you disagree with the amount of our fees or other charges at any time, or if you have any concern as to any other matter related to or arising out of our engagement, including the nature and quality of our services, please discuss any such questions or concerns with us. In the event any dispute cannot be resolved informally, you agree to resolve any and all disputes with the Firm, or with any of our lawyers or staff arising from or relating to our work for you, including but not limited to disputes over fees and charges or disputes relating to the nature and quality of our services, exclusively through private and confidential binding arbitration in New York City before three neutral arbitrators. The arbitration shall be administered by JAMS pursuant to its Comprehensive Arbitration Rules and Procedures. The parties shall maintain the confidential nature of the arbitration proceeding and the Award, including the Hearing, except as may be necessary to prepare for or conduct the arbitration hearing on the merits, or except as may be necessary in connection with a court application for a preliminary remedy, a judicial challenge to an Award or its enforcement, or unless otherwise required by law or judicial decision. Judgment on the Award may be entered in any court having jurisdiction. This clause shall not preclude parties from seeking provisional remedies in aid of arbitration from a court of appropriate jurisdiction. This arbitration clause and the rights of the parties hereunder shall be governed by and construed in accordance the laws of the State of New York, exclusive of conflict or choice of law rules.

We also advise you that in the event of a dispute that cannot be readily resolved, you may have the right to request arbitration in New York City under Part 137 of the Rules of the Chief Administrator of the Office of Court Administration of the New York State Unified Court System or under applicable bar association procedures. By signing this engagement letter, you waive that right and agree to binding private arbitration as provided above.

As Of August 27, 2020  
Mr. Ronald Kruczynski, CFO

Careful review of this letter will ensure your understanding of the terms of the Firm's representation. Please raise and discuss with me any questions you may have.

This letter shall be binding upon and inure to the benefit of the respective successors and permissible assigns of the Firm and you, as the case may be.

If this letter accurately summarizes the agreement between Willkie Farr and you, please indicate your approval and acceptance by signing the enclosed copy of the letter and returning it to me, along with a wire transfer in the amount of \$50,000. I have attached an invoice for your records. However, please note that your instructing us or continuing to instruct us on this matter will constitute your full acceptance of the terms set out above. If you would like to discuss any of these matters, please give me a call.

Sincerely,

*Matthew A. Feldman*

Matthew A. Feldman

AGREED TO AND ACCEPTED AS OF THE  
27th DAY OF AUGUST, 2020

PAPER SOURCE INC.

---

By: Ronald Kruczynski, Chief Financial Officer



As Of August 27, 2020  
Mr. Ronald Kruczynski, CFO

Careful review of this letter will ensure your understanding of the terms of the Firm's representation. Please raise and discuss with me any questions you may have.

This letter shall be binding upon and inure to the benefit of the respective successors and permissible assigns of the Firm and you, as the case may be.

If this letter accurately summarizes the agreement between Willkie Farr and you, please indicate your approval and acceptance by signing the enclosed copy of the letter and returning it to me, along with a wire transfer in the amount of \$50,000. I have attached an invoice for your records. However, please note that your instructing us or continuing to instruct us on this matter will constitute your full acceptance of the terms set out above. If you would like to discuss any of these matters, please give me a call.

Sincerely,

*Matthew A. Feldman*

Matthew A. Feldman

AGREED TO AND ACCEPTED AS OF THE  
27th DAY OF AUGUST, 2020

PAPER SOURCE INC.



By: Ronald Kruczynski, Chief Financial Officer



**EXHIBIT D**

**Proposed Order**

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**  
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New York, NY 10019

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Christopher A. Jones (VSB# 40064)  
David W. Gaffey (VSB# 85088)  
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**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
	)	
	)	Case No. 21-30660 (KLP)
PAPER SOURCE, Inc. <i>et al.</i> , <sup>1</sup>	)	
	)	(Jointly Administered)
Debtors.	)	
_____	)	

**ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT  
OF WILLKIE FARR & GALLAGHER LLP AS ATTORNEYS FOR THE  
DEBTORS AND DEBTORS IN POSSESSION EFFECTIVE AS OF MARCH 2, 2021**

Upon the application (the “Application”)<sup>2</sup> of the debtors and debtors in possession in the above-captioned cases (together, the “Debtors”), for entry of an order (this “Order”), (a) authorized the Debtors to employ and retain Willkie Farr & Gallagher LLP (“Willkie”) as their attorneys effective as of the Petition Date, pursuant to sections 327(a), 328(a), 330 and 1107(b) of title 11 of the United States Code (the “Bankruptcy Code”), Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) and Rules 2014-1 and 2016-1

<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> Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Application or Longmire Declaration as applicable.

of the Local Rules of the United States Bankruptcy Court for the Eastern District of Virginia (the “Local Bankruptcy Rules”); and the Court having reviewed the Application, the Declaration of John C. Longmire in Support of Application to Employ and Retain Willkie Farr & Gallagher LLP as Counsel to Debtors and Debtors in Possession (the “Longmire Declaration”), and the declaration of Ronald Kruczynski, Chief Financial Officer of the Debtors (the “Kruczynski Declaration”); and the Court having found that 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 and the Court having found that the Application is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and the 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 the Court having found based on the representations made in the Application and the Longmire Declaration that (a) Willkie does not hold or represent an interest adverse to the Debtors’ estates and (b) Willkie is a “disinterested person” as defined in section 101(14) of the Bankruptcy Code and as required by section 327(a) of the Bankruptcy Code; and the 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 the Court having found that the Debtors provided adequate and appropriate notice of the Application under the circumstance and that no other further notice is required; and that the Court having reviewed the Application and having heard statements in support of the Application at a hearing held before the Court (the “Hearing”); and the 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 any objections to the relief requested herein having been withdrawn or overruled on the merits; and after due deliberation and sufficient cause appearing therefor,

**IT IS HEREBY ORDERED THAT**

1. The Application is granted to the extent set forth herein and approved *nunc pro tunc* to the Petition Date.

2. Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Application.

3. The Debtors are authorized to retain and employ Willkie as their attorneys effective as of the Petition Date in accordance with the terms and conditions set forth in the Application and in the Engagement Letter attached as **Exhibit C** to the Application.

4. Willkie is authorized to provide the Debtors with the professional services as described in the Application and the Engagement Letter. Specifically, but without limitation, Willkie will render the following legal services:

- (a) preparing, on behalf of the Debtors, as debtors in possession, all necessary motions, applications, answers, orders, reports and papers in connection with the administration of these cases;
- (b) counseling the Debtors with regard to their rights and obligations as debtors in possession in the continued operation of their businesses and the management of their estates;
- (c) providing the Debtors with advice, representing the Debtors and preparing all necessary documents on behalf of the Debtors in the areas of corporate finance, employee benefits, real estate, tax and bankruptcy law, commercial litigation, and debt restructuring in connection with their restructuring efforts;
- (d) representing and advising the Debtors in negotiations relating to the sale of substantially all of their assets;
- (e) representing and advising the Debtors in negotiations with their lenders, other creditors, equity holders and other parties in interest;
- (f) advising the Debtors with respect to actions to protect and preserve the Debtors' estates during the pendency of these cases, including the prosecution of actions by the Debtors, the defense of actions commenced against the Debtors, negotiations concerning litigation in

which the Debtors are involved and objections to claims filed against the estates; and

- (g) performing all other necessary or requested legal services in connection with these chapter 11 cases, including, without limitation, any general corporate and litigation legal services.

5. Willkie may apply for compensation for professionals services rendered and reimbursement of expenses incurred in connection with the Debtors' chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Bankruptcy Rules, and any other application procedures and orders of the Court. Willkie also intends to make a reasonable effort to comply with the U.S. Trustee's requests for information and additional disclosures as set forth in the *Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330 by Attorneys in Larger Chapter 11 Cases Effective as of November 1, 2013* (the "Revised UST Guidelines"), both in connection with the Application and the interim and final fee applications to be filed by Willkie in these chapter 11 cases.

6. Willkie shall not charge a markup to the Debtors with respect to fees billed by contract attorneys to the extent hired by Willkie to provide services to the Debtors and shall ensure that any such contract attorneys are subject to conflict checks and disclosures in accordance with the requirements of the Bankruptcy Code and Bankruptcy Rules.

7. Prior to any increases in Willkie's rates, as set forth in paragraph 27 of the Application, for any individual retained by Willkie and providing services in these cases, Willkie shall file a supplemental declaration with the Court and provide 10 business days' notice to the Debtors, the U.S. Trustee and any official committee. The Debtors, the U.S. Trustee, and any official committee and all parties in interest retain all rights to object to any rate increase on all grounds including, but not limited to, the reasonableness standard provided for in section 330 of

the Bankruptcy Code, and the Court retains the right to review any rate increase pursuant to section 330 of the Bankruptcy Code.

8. To the extent there are any inconsistencies between the Engagement Letter, the Application, the Longmire Declaration, the Kruczynski Declaration and the Order, the terms of this Order shall govern.

9. This Court shall retain jurisdiction with respect to all matters arising from or related to the implementation or interpretation of this Order.

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

\_\_\_\_\_  
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)

**WHITEFORD TAYLOR & PRESTON LLP**

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- and -

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New York, NY 10019

Telephone: (212) 728-8000

Facsimile: (212) 728-8111

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

**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/ \_\_\_\_\_