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**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> , ¹)	Case No. 21-30660 (KLP)
)	
Debtors.)	(Jointly Administered)
)	

**SUPPLEMENTAL
DECLARATION OF SHAWN FLEURA IN SUPPORT
OF THE DEBTORS' APPLICATION FOR ENTRY OF AN
ORDER PURSUANT TO 11 U.S.C. §§ 327(a) AND 328(a), FEDERAL
RULES OF BANKRUPTCY PROCEDURE 2014 AND 2016, AND LOCAL
RULES OF THE UNITED STATES BANKRUPTCY COURT FOR THE
EASTERN DISTRICT OF VIRGINIA 2014-1 AND 2016-1 AUTHORIZING
THE RETENTION AND EMPLOYMENT OF RSM US LLP TO PROVIDE
AUDIT SERVICES TO THE DEBTORS EFFECTIVE AS OF THE PETITION DATE**

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

1. I am a Partner of RSM US LLP ("RSM"), which maintains its principal offices at 30 South Wacker Drive Suite 3300, Chicago IL 60606. I am duly authorized to make this

¹ The Debtors in these chapter 11 cases, along with the last four digits 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.

declaration (this “Supplemental Declaration”) to supplement my prior declaration dated April 27, 2021 (the “Initial Declaration”), submitted on behalf of RSM in support of the Debtors’ application to employ RSM to provide audit services, effective as of the Petition Date [Docket No. 413] (the “Application”).²

2. The facts set forth in this Supplemental Declaration are based upon my personal knowledge, information and belief, or client matter records kept in the ordinary course of business that were reviewed by me or other employees of RSM under my supervision and direction. If called and sworn as a witness, I could and would testify competently to the facts set forth herein.

3. I submit this Supplemental Declaration to make the following additional disclosures:

4. In addition to searching its Client Central database and its GRT database in order to identify any relationship with the parties listed on Schedule 1, attached to the Initial Declaration, RSM performed procedures to ascertain whether any employees at RSM have holdings in debt or equity securities or any existing relationships with those entities in the 1(a) Debtors or 1(b) Equity Holder categories of Schedule 1, attached to the Initial Declaration. The Firm uses an investment tracking system, PTA, to monitor certain investments held by each partner, principal and professional employee of the firm. Each individual is responsible for maintaining their own investment records in this system in accordance with firm policy. The PTA system does not track investments in privately-held entities, however, RSM solicits such investment information via email for any employees that will be staffed on the matter, as discussed in paragraph 7 below.

5. RSM personnel reviewed the PTA system to determine if any current firm personnel held any investments in those entities in the 1(a) Debtors or 1(b) Equity Holder

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application or the Agreement, as applicable.

categories of Schedule 1, attached to the Initial Declaration. The conclusion is that no one is holding any of these securities in their investment portfolios listed in the PTA system.

6. Additionally, RSM personnel reviewed the firm's Outside Business Activity/Employment database and 2020 Annual Independence Survey results to determine if there were any matches to those entities in the 1(a) Debtors or 1(b) Equity Holder categories of Schedule 1, attached to the Initial Declaration. The conclusion is that no personnel made such a disclosure regarding the listed parties.

7. RSM solicits conflicts and connections information via email for any employees that will be staffed on the matter. RSM personnel then reviews responses for any potential conflicts or connections of the relevant employees, including potential conflicts or connections relating to (a) any debt or equity securities of the Debtors, and (b) the jurisdiction in which the bankruptcy case is filed including judges, U.S. Trustee, and employees of the U.S. Trustee's Office. As such, RSM has not identified any conflicts based on our current inquiries and will continue to solicit this information from RSM personnel that will be staffed on the matter and disclose any such relevant conflicts, as needed.

8. Neither I, RSM, nor any professional thereof, insofar as I have been able to ascertain in accordance with our conflict check procedures described above, has any professional or familial connection with the Debtor, its affiliates, parents, or its creditors, or the jurisdiction's judges, U.S. Trustee, and employees of the U.S. Trustee's Office, except as set forth in the list attached as **Schedule 2** to the Initial Declaration, and such connections do not relate to these Chapter 11 Cases.

9. I hereby declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information, and belief.

Dated: May 11, 2021

/s/ Shawn Fleura
Shawn Fleura