

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

---

In re:

VOLUNTEER ENERGY SERVICES, INC.,

Debtor.<sup>1</sup>

---

)  
) Chapter 11  
)

) Case No. 22-50804  
)

) Judge C. Kathryn Preston  
)  
)

**APPLICATION BY VOLUNTEER ENERGY SERVICES INC. FOR ENTRY OF AN  
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF ISAAC WILES  
& BURKHOLDER LL AS LOCAL COUNSEL TO THE DEBTOR AND DEBTOR IN  
POSSESSION EFFECTIVE AS OF THE PETITION DATE**

Volunteer Energy Services, Inc., as debtor and debtor in possession (the “Debtor”) in the above-captioned chapter 11 case (the “Chapter 11 Case”), hereby files this application (the “Application”), pursuant to section 327(a) of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 2014-1 of the Local Bankruptcy Rules of the United States Bankruptcy Court for the Southern District of Ohio (the “Local Rules”), for entry of an order, substantially in the form attached hereto as **Exhibit A** (the “Proposed Order”), authorizing the Debtor to employ and retain Isaac Wiles & Burkholder LLC (“IW”) as its attorneys in the capacity as local counsel (“Local Counsel”) to work in cooperation and in conjunction with McDermott Will & Emery LLP (“McDermott”) who will be employed as lead counsel (“Lead Counsel”) for the Debtor, effective as of the Petition Date (as defined below). In support of the Application, the Debtor relies on the *Declaration of David M. Whittaker in Support of the Application for Entry of Order*

---

<sup>1</sup> The last four digits of the Debtor’s federal tax identification are (2693), and the address of the Debtor’s corporate headquarters is 790 Windmill Drive, Pickerington, Ohio 43147.

*Authorizing the Retention and Employment of Isaac Wiles & Burkholder LLC as Local Counsel to the Debtor and Debtor in Possession Effective as of the Petition Date* (the “Whittaker Declaration”), a copy of which is attached hereto as **Exhibit B**, and respectfully represents as follows:

### **JURISDICTION AND VENUE**

1. The United States Bankruptcy Court for the Southern District of Ohio (the “Court”) has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference entered in this District. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

2. Venue is proper before the Court pursuant to 28 U.S.C. §§ 1408 and 1409.

3. The bases for the relief sought herein are Bankruptcy Code section 327(a), Bankruptcy Rule 2014, Local Rule 2014-1, and *General Order No. 30-4* (the “General Order”), entered by the Court on February 24, 2021, which implemented and made effective the Procedures for Complex Chapter 11 Cases (the “Complex 11 Procedures”) attached thereto.

### **BACKGROUND**

4. The Debtor is a supplier of retail electricity and natural gas to commercial, industrial, and residential customers across Ohio, Michigan, Pennsylvania, and Kentucky. The Debtor currently has approximately 220,000 customers, many of whom are individuals participating in municipal aggregation arrangements that the Debtor has with various municipalities located in those states.

5. On March 25, 2022 (the “Petition Date”), the Debtor commenced the Chapter 11 Case by filing a petition for relief under chapter 11 of the Bankruptcy Code.

6. The Debtor is continuing to operate its business and manage its property as a debtor in possession pursuant to Bankruptcy Code sections 1107(a) and 1108 and is also pursuing transition of customers and the possible wind down of its business operations.

7. No trustee, or examiner has been appointed in the Chapter 11 Case. The US Trustee appointed a creditors' committee on April 1, 2022 (Doc. No. 83). No other official committee has been appointed in the Chapter 11 Case.

8. Additional information regarding the Debtor's business operations, capital structure, and the circumstances leading to the chapter 11 filing is set forth in the Declaration of David Warner in Support of the Chapter 11 Petition and First Day Pleadings (the "First Day Declaration") (Doc. 26), which is incorporated herein by reference.

#### **RELIEF REQUESTED**

9. By the Application, the Debtor seeks entry of an order, substantially in the form of the Proposed Order attached hereto as **Exhibit A**, authorizing the employment and retention of IW as the Debtor's attorneys in the capacity of Local Counsel, effective as of the Petition Date.

#### **STANDARD FOR RETENTION**

10. A debtor in possession, subject to court approval:

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

11 U.S.C. § 327(a). Importantly, a professional person "is not disqualified for employment under section 327 of [the Bankruptcy Code] 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).

11. Bankruptcy Rule 2014 and Local Rule 2014-1 set forth the requirements for an application seeking authority to employ a professional under section 327(a) of the Bankruptcy Code. In any such application, the applicant must:

- a. show that the employment is necessary and describe the reasons for selecting the professional, Fed. R. Bankr. P. 2014(a);
- b. describe the professional services to be rendered, *id.*;
- c. describe the proposed arrangement for compensation of the professional, *id.*;
- d. disclose any connections of the professional to the debtor, creditors, any other party in interest, their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee, *id.*;
- e. disclose the professional's customary and proposed hourly rates, LBR 2014-1(b)(1);
- f. disclose the amount, date paid, and source of any fees paid to the professional from a period of one (1) year prior to the filing of the petition through the time of the application, LBR 2014-1(b)(2)
- g. disclose the amount, date paid, and source of any retainer sought or received by the professional within such period, LBR 2014-1(b)(3).

12. In addition to the above, the application must also be accompanied by an affidavit or verified statement of the person to be employed:

- a. setting forth the professional's connections with the debtor, the trustee, any creditors, any equity security holder of the debtor, any other party in interest, their respective attorneys and accountants, the United States Trustee, and any person employed in the office of the United States Trustee, Fed. R. Bankr. P. 2014; LBR 2014-1(c)(1);
- b. establishing the lack of any adverse interest to the estate, LBR 2014-1(c)(2); and
- c. establishing that the proposed employment is not prohibited by or improper under Federal Rule of Bankruptcy Procedure 5002, LBR 2014-1(c)(3).

### **BASIS FOR RETENTION**

13. IW's representation of the Debtor began in June 2021, when the Debtor retained IW with respect to certain business matters. IW subsequently represented the Debtor with respect to negotiating certain loan modifications, extensions, and forbearance agreements with the Debtor's lead secured lender PNC National Association ("PNC"). IW also represented the Debtor with respect to a claim asserted by a creditor that culminated in the filing of a lawsuit against the Debtor, and in consideration of alternatives regarding the Debtor's financial circumstances and preparation for the filing of the Chapter 11 Case.

14. The Debtor selected IW as its Local Counsel for the Chapter 11 Case because of IW's experience with and knowledge of the Debtor's business and because of IW's knowledge of and experience with debtors' and creditors' rights and business reorganization under chapter 11 of the Bankruptcy Code. The Debtor believes that David Whittaker, who will serve as the lead Local Counsel for the Debtor, is experienced and qualified to represent the Debtor in the Chapter 11 Case and to work in cooperation with McDermott. Mr. Whittaker has represented debtors, creditors, trustees, and other parties in bankruptcy cases for more than 42 years both in this Court and in other bankruptcy courts throughout the country. Among other engagements, he has served as an examiner in a Chapter 11 case and as a trustee of a trust created by a confirmed plan in a Chapter 11 case. Mr. Whittaker has served as local counsel assisting national law firms in a broad range of bankruptcy and non-bankruptcy litigation and contested matters. Mr. Whittaker has also been lead counsel for matters in the Bankruptcy Courts in the District of Delaware and the Southern District of New York and has affiliated with local counsel in both of those courts. Mr. Whittaker understands fully the relationships between lead counsel and local counsel. Mr. Whittaker's insolvency work and his non-insolvency practice have both been primarily focused

on business and commercial matters for several decades. Mr. Whittaker is one of the most experienced and knowledgeable debtor-creditor and bankruptcy attorneys in Central Ohio. Philip Stovall will assist in managing the Local Counsel duties for the Debtor in the Chapter 11 Case. Mr. Stovall is a former judicial law clerk with several years of private practice experience in debtor- creditor and bankruptcy matters. Mr. Stovall has worked with Mr. Whittaker for more than 2 years.

15. The Debtor believes that IW not only has the knowledge and experience necessary to deal effectively with the issues that will arise in the Chapter 11 Case, but also that IW will work effectively with McDermott to provide prompt and cost-effective representation of the Debtor in the Chapter 11 Case.

16. The Debtor believes that the employment of IW as Local Counsel in the Chapter 11 is in the best interests of the Debtor and of the bankruptcy estate.

#### **SERVICES TO BE PROVIDED**

17. Subject to further order of the Court and in accordance with the relevant provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the complex Chapter 11 procedures (“Complex Chapter 11 Procedures”) adopted by General Order 30-4 (“General Order”) entered in this District, the Debtor requests the retention and employment of IW to provide the following legal services, either independently or in conjunction with McDermott as may be directed by the Debtor:

- a. advising the Debtor with respect to its powers and duties as a debtor in possession in the continued management and operation of its business and properties;
- b. advising and consulting on the conduct of the Chapter 11 Case, including all of the legal and administrative requirements of operating in chapter 11;

- c. attending meetings and negotiating with representatives of the Debtor's creditors, creditors committee, the US Trustee, and other parties in interest;
- d. taking all necessary actions to protect and preserve the Debtor's estate, including prosecuting actions on the Debtor's behalf, defending any action commenced against the Debtor, and representing the Debtor in negotiations concerning litigation in which the Debtor is involved, including objections to claims filed against the Debtor's estate;
- e. preparing pleadings in connection with the Chapter 11 Case, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtor's estate;
- f. advising the Debtor in connection with any potential sale of assets;
- g. appearing before the Court and any appellate courts to represent the interests of the Debtor's estate;
- h. advising the Debtor regarding insurance matters;
- i. taking any necessary action on behalf of the Debtor to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- j. performing all other necessary legal services for the Debtor in connection with the prosecution of the Chapter 11 Case, including: (i) analyzing the Debtor's leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtor's assets; and (iii) advising the Debtor on corporate and litigation matters.

### **PROFESSIONAL COMPENSATION**

18. Unless otherwise ordered by the Court, the Complex 11 Procedures will govern the payment and application process for the professional fees and expenses of IW regarding its representation of the Debtor. Subject to the terms and requirements set forth in the Complex 11 Procedures, IW will be entitled to the provisional payment of 90% of the undisputed fees and 100% of the undisputed expenses identified on each Monthly Statement (as such term is defined in the Complex 11 Procedures), prior to entry of an interim or final order allowing or awarding McDermott such fees and expenses. IW will make timely applications ("Fee Application") to the Court for allowance of compensation and reimbursement of expenses in accordance with the

Complex 11 Procedures and any orders of the Court, and all such applications will comply with the requirements of the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders of this Court.

19. The names, positions, and applicable hourly rates of the IW attorneys currently expected to have primary responsibility for providing services to the Debtor are as follows:

<b>Attorney</b>	<b>Position / Department</b>	<b>Hourly Rate</b>
David M. Whittaker	Partner / Business – Bankruptcy & Creditor Rights	\$500
Philip K. Stovall	Associate / Business – Bankruptcy & Creditor Rights	\$350

20. Additionally, other IW professionals and paraprofessionals may provide services to the Debtor in connection with this Chapter 11 Case. The current hourly rate ranges for other IW professionals and paraprofessionals are as follows:

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$350 - \$500
Associates	\$175 - \$350
Paraprofessionals and Legal Assistants	\$75 - \$125

21. IW's hourly rates are set at a level designed to compensate IW fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals. These hourly rates are subject to periodic adjustments to reflect economic and other conditions. No proposed change of the rates charged will be made by IW during the Chapter 11 Case without IW first giving 30 days prior notice to the parties who will receive Monthly Statements in the Chapter 11 Case. IW will maintain records in support of its fees in one-tenth of an hour increments, and such records will be



arranged by category and nature of the services rendered and will include reasonably detailed descriptions of services provided.

22. It is IW's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that client. It is also IW's policy to charge its clients only the amount actually incurred by IW in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, computer-assisted legal research, and photocopying. IW will itemize all expenses by category in any Monthly Statement or Fee Application.

23. Since the Debtor's retention of IW, IW received the following payments (including retainers) from the Debtor identified by project:

A. GENERAL BUSINESS MATTERS –

October 25, 2021, \$ 1,500.78

B. LOGICAL COMMUNICATION DISPUTE/LITIGATION -

January 5, 2022, \$ 3,017.80

January 12, 2022, \$ 1,948.50

January 31, 2022, \$ 175.00

C. LOAN FORBEARANCE –

August 6, 2021, \$ 2,738.00

August 6, 2021, \$17,976.70

August 26, 2021, \$ 3,802.75

September 9, 2021, \$ 3,155.50

October 11, 2021, \$11,379.20

November 21, 2021, \$ 7,049.70

December 15, 2021, \$ 907.50

January 31, 2022, \$ 1287.00

D. RETAINERS FOR SERVICES REGARDING THE CHAPTER 11 –

March 7, 2022, \$75,000.00

March 25, 2022<sup>2</sup> \$25,000.00

E. PAYMENTS FROM THE RETAINERS –

March 23, 2022, \$65,000.00

March 25, 2022<sup>3</sup> \$ 7,500.00

F. RETAINER BALANCE AS OF THE PETITION -

As of the Petition Date, the sum of \$27,500.00 remained on deposit in IW's trust account as and for a retainer balance. As of the Petition Date, IW was not owed any amounts from the Debtor for professional fees or reimbursable expenses.

**DISINTERESTEDNESS**

24. To the best of the Debtor's knowledge and in reliance on the Whittaker Declaration, and except as otherwise set forth in the Application and in the Whittaker Declaration, IW (a) has no connection with the Debtor, its creditors, any equity holder of the Debtor, any other party in interest, the attorneys or accountants, financial advisors or other professionals of any of the foregoing, or the U.S. Trustee<sup>4</sup> or any person employed in the Office of the U.S. Trustee in this District; (b) is not, and was not within 2 years before the Petition Date, a director, officer, or employee of the Debtor; (c) does not hold any interest adverse to the

---

<sup>2</sup> Received by wire transfer prior to the filing of the Petition.

<sup>3</sup> Funds transferred prior to the filing of the Petition

<sup>4</sup> David Whittaker has been a member of the panel of Chapter 7 Trustees for the Southern District of Ohio in Columbus since May of 1983. Mr. Whittaker is not an employee of the US Trustee. His status as a Chapter 7 Trustee does not prevent him or IW from being disinterested

Debtor's estate; and (d) believes that it is a "disinterested person," as such term is defined by section 101(14) of the Bankruptcy Code.

25. Further, as set forth in the Whittaker Declaration, no partner, associate or employee of IW is related to or connected with any judge of this Court, any judge of the United States District Court for the Southern District of Ohio, or the U.S. Trustee for the region serving this District, such that the Debtor's employment of IW would be improper under Bankruptcy Rule 5002.

26. IW has advised the Debtor that IW has in the past represented, and/or is currently representing and/or may in the future represent certain parties that are either counterparties to aggregation contracts or other contracts with the Debtor and/or who may have claims against the Debtor (collectively the "Potentially Adverse Parties"). IW has advised the Debtor that the Potentially Adverse Parties known to IW are:

City of Wilmington

Orange Township

Village of Shawnee Hills

Village of Ashville

Village of Greenfield.

27. IW has advised the Debtor that IW has not in the past represented any of the Potentially Adverse Parties in any matter or issue related to the Debtor or in any representation adverse to the Debtor. IW has further advised the Debtor that IW will not represent any of the Potentially Adverse Parties with respect to the Chapter 11 Case unless IW receives a specific waiver of any conflict of interest from the Potentially Adverse Party. If any of the Potentially Adverse Parties files any application, motion, adversary proceeding, or other contested matter

(collectively a “Potentially Adverse Party Contested Matter”) in the Chapter 11 Case or if the Debtor initiates a Potentially Adverse Party Contested Mater in the Chapter 11 Case, then unless IW receives a specific waiver of any conflict of interest from the Potentially Adverse Party, the rights and interests of the Debtor with respect to the Potentially Adverse Party Contested Matter will be represented by McDermott, and IW will not advise or represent the Debtor with respect to the Potentially Adverse Party Contested Matter.

28. IW has further informed the Debtor that, throughout the Chapter 11 Case, IW will continue to review its files, including any new clients or relationships, to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, IW will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a) and Local Rule 2014-1. If IW becomes aware of any actual conflict and if IW is not able to obtain a waiver of the conflict of interest, then McDermott will be solely responsible for representing the Debtor with respect to such matter.

### **MOTION PRACTICE**

29. This Application includes citations to the applicable rules and statutory authorities upon which the relief requested herein is predicated and a discussion of their application to this Application. Accordingly, the Debtor submits that this Application satisfies Local Rule 9013-1(a).

### **NOTICE**

30. The Debtor will provide notice of the Motion to: (a) the United States Trustee; (b) counsel to PNC Bank, National Association; (c) the holders of the 20 largest unsecured claims against the Debtor; (d) all official committees appointed, as of the filing of this Application, in the Chapter 11 Case and their counsel; (e) the offices of the attorneys general for Ohio,

Pennsylvania, Michigan, Kentucky, and West Virginia; (f) the United States Attorney's Office for the Southern District of Ohio; (g) the Internal Revenue Service; (h) the state taxing authorities of Ohio, Pennsylvania, Michigan, Kentucky, and West Virginia; (i) the Public Utilities Commission of Ohio, Pennsylvania Public Utilities Commission, Kentucky Public Service Commission, and Michigan Public Service Commission; (j) the U.S. Environmental Protection Agency; (k) the Federal Energy Regulatory Commission; and (l) any party that has requested notice pursuant to Bankruptcy Rule 2002. The Debtor submits that, considering the nature of the relief requested, no other or further notice is required.

**NO PRIOR REQUEST**

31. No prior application for the relief requested herein has been made to this or any other court.

*[remainder of page intentionally left blank]*

WHEREFORE, the Debtor respectfully requests that the Court enter an order, substantially in the form of the Proposed Order attached hereto as **Exhibit A**, authorizing the Debtor to employ and retain IW as its attorneys in the capacity as Local Counsel effective as of the Petition Date, and granting such other relief as the Court deems appropriate.

Dated: April 4, 2022  
Columbus, Ohio

/s/ David Warner  
David Warner  
Chief Financial Officer  
Volunteer Energy Services, Inc.

Prepared by:

/s/ David M. Whittaker  
David M. Whittaker (0019307)  
Philip K. Stovall (0090916)  
**ISAAC WILES & BURKHOLDER, LLC**  
Two Miranova Place, Suite 700  
Columbus, Ohio 43215-5098  
Tel: (614) 221-2121  
Fax: (614) 365-9516  
Email [dwhittaker@isaacwiles.com](mailto:dwhittaker@isaacwiles.com)  
[pstovall@isaacwiles.com](mailto:pstovall@isaacwiles.com)

and

Darren Azman (admitted *pro hac vice*)  
Natalie Rowles (admitted *pro hac vice*)  
**MCDERMOTT WILL & EMERY LLP**  
One Vanderbilt Avenue  
New York, New York 10017-3852  
Tel: (212) 547-5400  
Fax: (212) 547-5444  
Email [dazman@mwe.com](mailto:dazman@mwe.com)  
[nrowles@mwe.com](mailto:nrowles@mwe.com)

*Proposed Counsel to the Debtor*

**Exhibit A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

---

In re:

VOLUNTEER ENERGY SERVICES, INC.,

Debtor.<sup>1</sup>

---

)  
) Chapter 11  
)

) Case No. 22-55084  
)

) Judge C. Kathryn Preston  
)  
)  
)

**ORDER AUTHORIZING VOLUNTEER ENERGY SERVICES INC. TO RETAIN AND  
EMPLOY ISAAC WILES & BURKHOLDER LL AS LOCAL COUNSEL TO THE  
DEBTOR AND DEBTOR IN POSSESSION EFFECTIVE AS OF THE PETITION DATE  
[RELATED TO DOCKET NO. [ ]]**

Upon the application (the “Application”, Doc. No. \_\_\_\_)<sup>2</sup> of Volunteer Energy Services Inc (the “Debtor”) for entry of an order, pursuant to Bankruptcy Code section 327(a), Bankruptcy Rule 2014, and Local Rule 2014-1, authorizing the Debtor to retain and employ Isaac Wiles & Burkholder LLC (“IW”), as Local Counsel to the Debtor effective as of the

---

<sup>1</sup> The last four digits of the Debtor’s federal tax identification are (2693), and the address of the Debtor’s corporate headquarters is 790 Windmill Drive, Pickerington, Ohio 43147.

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



Petition Date; and upon consideration of the Whittaker Declaration in support of the Application and the First Day Declaration; and the Court being satisfied that IW is a “disinterested person” as such term is defined under section 101(14) of the Bankruptcy Code; and this Court having jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and the Standing Order of Reference entered in this District; and the matter being a core proceeding within the meaning of 28 U.S.C. § 157(b)(2); and venue of this proceeding and the Application being proper in this District pursuant to 28 U.S.C. §§ 1408 and 1409; and due and adequate notice of the Application having been given; and it appearing that no other or further notice is necessary; and it appearing that the relief requested in the Application is in the best interests of the Debtor, its estate, creditors, and other parties in interest; and after due deliberation thereon; and good and sufficient cause appearing therefor; it is hereby

**ORDERED, ADJUDGED, AND DECREED that:**

1. The Application is granted as set forth herein.
2. Pursuant to Bankruptcy Code section 327(a), the Debtor is authorized to retain and employ IW as its attorneys in the capacity as Local Counsel in the Chapter 11 Case effective as of the Petition Date.
3. The *Procedures for Complex Chapter 11 Cases* (the "Complex 11 Procedures") implemented and made effective by *General Order No. 30-4*, entered by the Court on February 24, 2021, shall govern the payment and application process for the professional fees and expenses billed by IW. Subject to the terms and requirements set forth in the Complex 11 Procedures, IW shall be entitled to the provisional payment of 90% of the undisputed fees and 100% of the undisputed expenses identified on each Monthly Statement (as such term is defined in the Complex 11 Procedures), prior to entry of an interim or final order allowing or awarding

IW such fees and expenses. Notwithstanding anything to the contrary contained herein, all parties in interest shall have the right to object to IW's interim and final applications for compensation and reimbursement of out-of-pocket expenses based on the reasonableness standard set forth in Bankruptcy Code section 330.

4. IW shall make timely applications (“Fee Application”) to the Court for allowance of compensation and reimbursement of expenses in accordance with the Complex 11 Procedures and any orders of the Court, and all such applications will comply with the requirements of the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders of this Court.

5. The Debtor and IW are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order.

6. The Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, and/or enforcement of this Order.

**SO ORDERED.**

Copies to: Default List

**Exhibit B**

**Whittaker Declaration**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	)	Chapter 11
VOLUNTEER ENERGY SERVICES, INC.,	)	Case No. 22-50804
Debtor. <sup>1</sup>	)	Judge C. Kathryn Preston
	)	
	)	

**DECLARATION OF DAVID M. WHITTAKER IN SUPPORT OF  
APPLICATION OF VOLUNTEER ENERGY SERVICES INC. FOR ENTRY OF  
ORDER AUTHORIZING THE RETENTION AND EMPLOYMENT OF ISAAC WILES  
AND BURKHOLDER LLC AS LOCAL COUNSEL TO THE DEBTOR AND DEBTOR  
IN POSSESSION EFFECTIVE AS OF THE PETITION DATE**

Pursuant to 28 U.S.C. § 1746, I, David M. Whittaker, declare under penalty of perjury that the following is true and correct to the best of my knowledge, information, and belief:

7. I am a partner in the law firm of Isaac Wiles & Burkholder LLC (“IW”), which has an office at Two Miranova Place, Suite 700, Columbus OH 43215. I am a member in good standing of the Bar of the State of Ohio. There are no disciplinary proceedings pending against me.

8. I submit this declaration (the “Declaration”) in support of the *Application for Entry of Order Authorizing the Retention and Employment of Isaac Wiles & Burkholder LLC as Local Counsel to the Debtor and Debtor in Possession Effective as of the Petition Date* (the “Application”).<sup>2</sup> Except as otherwise noted, I have personal knowledge of the matters set forth herein.

---

<sup>1</sup> The last four digits of the Debtor’s federal tax identification are (2693), and the address of the Debtor’s corporate headquarters is 790 Windmill Drive, Pickerington, Ohio 43147.

<sup>2</sup> Capitalized terms used but not defined herein have the meanings given to such terms in the Application.

### **QUALIFICATIONS**

9. IW's representation of the Debtor began in June 2021, when the Debtor retained IW with respect to certain business matters. IW subsequently represented the Debtor with respect to the negotiation of loan modifications, extensions, and forbearance agreements with the Debtor's lead secured lender PNC National Association ("PNC"). IW also represented the Debtor with respect to a claim asserted by a creditor that culminated in the filing of a lawsuit against the Debtor, in consideration of strategic alternatives regarding the Debtor's financial circumstances and with respect to the filing of the Chapter 11 Case.

10. The Debtor selected IW as its Local Counsel for the Chapter 11 Case because of IW's experience with and knowledge of the Debtor's business and because of IW's knowledge of and experience with debtors' and creditors' rights and business reorganization under chapter 11 of the Bankruptcy Code. I will serve as the lead Local Counsel for the Debtor. I am very experienced and qualified to represent the Debtor in the Chapter 11 Case and to work in cooperation with McDermott. I have represented debtors, creditors, trustees, and other parties in bankruptcy cases for more than 42 years both in this Court and in other bankruptcy courts throughout the country. Among other engagements, I have served as an examiner in a Chapter 11 case and as a trustee of a trust created by a confirmed plan in a Chapter 11 case. I have served as local counsel assisting national law firms in a broad range of bankruptcy and non-bankruptcy litigation and contested matters. I have also been lead counsel for matters in the Bankruptcy Courts in the District of Delaware and the Southern District of New York and have affiliated with local counsel in both of those courts. I understand fully the relationships between lead counsel and local counsel. My insolvency work and my non-insolvency practice have both been primarily focused on business and commercial matters for several decades. I am one of the most experienced and knowledgeable debtor-creditor and bankruptcy attorneys in Central Ohio. Philip

Stovall will assist in managing the Local Counsel duties for the Debtor in the Chapter 11 Case.

Mr. Stovall is a former judicial law clerk with several years of private practice experience in debtor- creditor and bankruptcy matters. Mr. Stovall has worked with me for more than 2 years.

11. I believe that IW not only has the knowledge and experience necessary to deal effectively with the issues that will arise in the Chapter 11 Case, but also that IW will work effectively with McDermott to provide prompt and cost-effective representation of the Debtor in the Chapter 11 Case.

12. I believe that the employment of IW as Local Counsel in the Chapter 11 is in the best interests of the Debtor and of the bankruptcy estate.

### **SERVICES TO BE PROVIDED**

13. Subject to further order of the Court and in accordance with the relevant provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Bankruptcy Rules, and the complex Chapter 11 procedures (“Complex Chapter 11 Procedures”) adopted by General Order 30-4 (“General Order”) entered in this District, IW will be retained and to provide the following legal services, either independently or in conjunction with McDermott as may be directed by the Debtor:

- k. advising the Debtor with respect to its powers and duties as a debtor in possession in the continued management and operation of its business and properties;
- l. advising and consulting on the conduct of the Chapter 11 Case, including all of the legal and administrative requirements of operating in chapter 11;
- m. attending meetings and negotiating with representatives of the Debtor’s creditors, creditors committee, the US Trustee, and other parties in interest;
- n. taking all necessary actions to protect and preserve the Debtor’s estate, including prosecuting actions on the Debtor’s behalf, defending any action

commenced against the Debtor, and representing the Debtor in negotiations concerning litigation in which the Debtor is involved, including objections to claims filed against the Debtor's estate;

- o. preparing pleadings in connection with the Chapter 11 Case, including motions, applications, answers, orders, reports, and papers necessary or otherwise beneficial to the administration of the Debtor's estate;
- p. advising the Debtor in connection with any potential sale of assets;
- q. appearing before the Court and any appellate courts to represent the interests of the Debtor's estate;
- r. advising the Debtor regarding insurance matters;
- s. taking any necessary action on behalf of the Debtor to negotiate, prepare, and obtain approval of a disclosure statement and confirmation of a chapter 11 plan and all documents related thereto; and
- t. performing all other necessary legal services for the Debtor in connection with the prosecution of the Chapter 11 Case, including: (i) analyzing the Debtor's leases and contracts and the assumption and assignment or rejection thereof; (ii) analyzing the validity of liens against the Debtor's assets; and (iii) advising the Debtor on corporate and litigation matters.

#### **PROFESSIONAL COMPENSATION**

14. Unless otherwise ordered by the Court, IW proposes that the Complex 11 Procedures will govern the payment and application process for the professional fees and expenses of IW regarding its representation of the Debtor. Subject to the terms and requirements set forth in the Complex 11 Procedures, IW will be entitled to the provisional payment of 90% of the undisputed fees and 100% of the undisputed expenses identified on each Monthly Statement (as such term is defined in the Complex 11 Procedures), prior to entry of an interim or final order allowing or awarding McDermott such fees and expenses. IW will make timely applications ("Fee Application") to the Court for allowance of compensation and reimbursement of expenses in accordance with the Complex 11 Procedures and any orders of the Court, and all such

applications will comply with the requirements of the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules, and any orders of this Court.

15. The names, positions, and applicable hourly rates of the IW attorneys currently expected to have primary responsibility for providing services to the Debtor are as follows:

<b>Attorney</b>	<b>Position / Department</b>	<b>Hourly Rate</b>
David M. Whittaker	Partner / Business – Bankruptcy & Creditor Rights	\$500
Philip K. Stovall	Associate / Business – Bankruptcy & Creditor Rights	\$350

16. Additionally, other IW professionals and paraprofessionals may provide services to the Debtor in connection with this Chapter 11 Case. The current hourly rate ranges for other IW professionals and paraprofessionals are as follows:

<b>Billing Category</b>	<b>U.S. Range</b>
Partners	\$350 - \$500
Associates	\$175 - \$350
Paraprofessionals and Legal Assistants	\$75 - \$125

17. IW's hourly rates are set at a level designed to compensate IW fairly for the work of its attorneys and paraprofessionals and to cover fixed and routine expenses. Hourly rates vary with the experience and seniority of the individuals. These hourly rates are subject to periodic adjustments to reflect economic and other conditions. No proposed change of the rates charged will be made by IW during the Chapter 11 Case without IW first giving 30 days prior notice to the parties who will receive Monthly Statements in the Chapter 11 Case. IW will maintain records in support of its fees in one-tenth of an hour increments, and such records will be



arranged by category and nature of the services rendered and will include reasonably detailed descriptions of services provided.

18. It is IW's policy to charge its clients in all areas of practice for identifiable, non-overhead expenses incurred in connection with the client's case that would not have been incurred except for representation of that client. It is also IW's policy to charge its clients only the amount actually incurred by McDermott in connection with such items. Examples of such expenses include postage, overnight mail, courier delivery, transportation, computer-assisted legal research, and photocopying. IW will itemize all expenses by category in any Monthly Fee Statement or Fee Application.

19. Since the Debtor's retention of IW, IW received the following payments (including retainers) from the Debtor identified by project:

A. GENERAL BUSINESS MATTERS –

October 25, 2021, \$ 1,500.78

B. LOGICAL COMMUNICATION DISPUTE/LITIGATION -

January 5, 2022, \$ 3,017.80

January 12, 2022, \$ 1,948.50

January 31, 2022, \$ 175.00

C. LOAN FORBEARANCE –

August 6, 2021, \$ 2,738.00

August 6, 2021, \$17,976.70

August 26, 2021, \$ 3,802.75

September 9, 2021, \$ 3,155.50

October 11, 2021, \$11,379.20

November 21, 2021, \$ 7,049.70

December 15, 2021, \$ 907.50

January 31, 2022, \$ 1287.00

D. RETAINERS FOR SERVICES REGARDING THE CHAPTER 11 –

March 7, 2022, \$75,000.00

March 25, 2022<sup>3</sup> \$25,000.00

E. PAYMENTS FROM THE RETAINERS –

March 23, 2022, \$65,000.00

March 25, 2022<sup>4</sup> \$ 7,500.00

F. RETAINER BALANCE AS OF THE PETITION -

As of the Petition Date, the sum of \$27,500.00 remained on deposit in IW's trust account as and for a retainer balance. As of the Petition Date, IW was not owed any amounts from the Debtor for professional fees or reimbursable expenses.

20. IW has neither shared nor agreed to share (a) any compensation it has received or may receive with another party or person, other than with the partners, associates, and employees of IW, or (b) any compensation another person or party has received or may receive.

**DISINTERESTEDNESS**

21. In connection with its proposed retention by the Debtor in the Chapter 11 Case, IW undertook to determine whether it had any conflicts or other relationships that might cause it not to be disinterested or to hold or represent an interest adverse to the Debtor. Specifically, IW obtained from the Debtor and its representatives the names of individuals and entities that may be parties in interest in the Chapter 11 Case (the "Potential Parties in Interest"), which parties are

---

<sup>3</sup> Received by wire transfer prior to the filing of the Petition.

<sup>4</sup> Funds transferred prior to the filing of the Petition

listed on **Schedule 1**<sup>5</sup> hereto. IW has searched its electronic database (“Conflicts Review”) for its connections to the entities listed on **Schedule 1**. In addition, as a part of its Conflicts Review, an email was sent to all IW attorneys disclosing the Potential Parties in Interest to further determine if IW has or had any relationships with any of the Potential Parties in Interest. Based upon this Conflicts Review I have determined and have advised the Debtor that IW has represented in the past, and/or is currently representing and/or may in the future represent certain parties that are either counterparties to aggregation contracts or other contracts with the Debtor and/or who may have claims against the Debtor (collectively the “Potentially Adverse Parties”). IW has advised the Debtor that the Potentially Adverse Parties known to IW are:

City of Wilmington

Orange Township

Village of Shawnee Hills

Village of Ashville

Village of Greenfield.

22. IW has advised the Debtor that IW has not in the past represented any of the Potentially Adverse Parties in any matter or issue related to the Debtor or in any representation adverse to the Debtor. IW has further advised the Debtor that IW will not represent any of the Potentially Adverse Parties with respect to the Chapter 11 Case unless IW receives a specific waiver of any conflict of interest from the Potentially Adverse Party. If any of the Potentially Adverse Parties files any application motion, adversary proceeding, or other contested matter

---

<sup>5</sup> The inclusion of parties in Schedule 1 is solely related to IW’s Conflicts Review and is not an admission by IW or the Debtor that any party has a valid claim against the Debtor or that any party properly belongs in Schedule 1 or has a claim or legal relationship to the Debtor of the nature described in Schedule 1.

(collectively a Potentially Adverse Party Contested Matter”) in the Chapter 11 Case or if the Debtor initiates a Potentially Adverse Party Contested Matter in the Chapter 11 Case, then unless IW receives a specific waiver of any conflict of interest from the Potentially Adverse Party, the rights and interests of the Debtor with respect to the Potentially Adverse Party Contested Matter will be represented by McDermott and IW will not advise or represent the Debtor with respect to the Potentially Adverse Party Contested Matter.

23. None of the Potentially Adverse Parties disclosed in the Application or in the Declaration represent more than one percent of IW’s fee receipts for the twelve-month period ending on the Petition Date.

24. From time to time, IW’s partners, associates, or employees may personally directly acquire equity security of a company which could include creditors, or other parties in interest in the Chapter 11 Case. In addition, IW partners, associates or employees may have an equity securing interest in a company that is a creditor or party in interest in the Chapter 11 Case through a mutual fund or other investment facility managed by others on behalf of the IW partner, associate, or employee. Although IW has not identified any equity security interest directly held by an IW partner, associate, or employee in any creditor or party in interest in the Chapter 11 Case, as a precaution to avoid improper trading, IW has a policy prohibiting attorneys and employees from using confidential information that may come to their attention in the course of their work and IW attorneys and employees are barred from trading in securities with respect to which they possess confidential information.

**AFFIRMATIVE STATEMENT OF DISINTERESTEDNESS**

25. Based on the Conflicts Review conducted to date and described herein, to the best of my knowledge and insofar as I have been able to ascertain, other than disclosed in the Application and in this Declaration, IW (a) has no connection with the Debtor, its creditors, any

equity holder of the Debtor, any other party in interest, the attorneys or accountants, financial advisors or other professionals of any of the foregoing, or the US Trustee<sup>6</sup> or any person employed in the Office of the U.S. Trustee in this District; (b) is not, and was not within 2 years before the Petition Date, a director, officer, or employee of the Debtor; and (c) does not hold any interest adverse to the Debtor's estate. I therefore believe that IW is a "disinterested person," as such term is defined by section 101(14) of the Bankruptcy Code, as required by Bankruptcy Code section 327(a).

26. Further, as far as I have been able to determine, no partner, associate, or employee of IW is related to or connected with any judge of this Court, any judge of the United States District Court for the Southern District of Ohio, or the U.S. Trustee for the region serving this District, such that the Debtor's employment of IW would be improper under Bankruptcy Rule 5002.

27. Throughout the Chapter 11 Case, IW will continue to review its files, including any new clients or relationships, to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, IW will use reasonable efforts to identify such further developments and will promptly file a supplemental declaration, as required by Bankruptcy Rule 2014(a) and Local Rule 2014-1. If IW becomes aware of any actual conflict and if IW is not able to obtain a waiver of the conflict of interest, then McDermott will be solely responsible for representing the Debtor with respect to such matter.

---

<sup>6</sup> I have been a member of the panel of Chapter 7 Trustees for the Southern District of Ohio in Columbus since May of 1983. I am not an employee of the US Trustee. My status as a Chapter 7 Trustee does not prevent me or IW from being disinterested

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief.

Dated: April 4, 2022

Respectfully submitted,

/s/ David M. Whittaker

David M. Whittaker

Partner

Isaac Wiles & Burkholder LLC

**Schedule 1 to Whittaker Declaration**

**Potential Parties in Interest**

**Potential Parties in Interest**

**Debtor**

Volunteer Energy Services, Inc.

**Debtor's Equity Security Holder**

Richard A. Curnutte, Sr.

**Bankruptcy Judges and Staff**

Chief Judge John E. Hoffman, Jr.

Judge Jeffery P. Hopkins

Judge C. Kathryn Preston

Judge Guy R. Humphrey

Judge Beth A. Buchanan

Judge Mina Nami Khorami

Kristie Vickers

Brian Gifford

Susan Thompson

Karli Fisher

Laura Attack

Benedict Wiesner

Tom Kisor

Konrad Starostka

Neil Berman

Elizabeth Rogers

A. Ryan Cunningham

Colleen Militello

Heather Gilliam

Rebecca Hess

Kristin Wehrmann

Susie Cioffi

**Bankruptcy and Other Professionals**

AEG Affiliated Energy Group

B. Riley Financial, Inc.

Blank Rome LLP

Boehm Kurtz & Lowry

Carlile Patchen & Murphy LLP

Clark Schaeffer Hackett

Dentons Cohen & Grigsby PC

Epiq Corporate Restructuring LLC

Gallagher Law

Ice Miller LLP

Isaac Wiles & Burkholder, LLC

The Keystone Group

McDermott Will & Emery LLP

McDonald Hopkins LLC

McNees Wallace & Nurick LLC

Sidley Austin LLP

Standley Law Group LLP

Tidwell Group

Wilke & Associates LLP

**Banks and Lenders**

PNC Bank, National Association

PNC Capital Markets LLC

**Current and Former Directors and Officers**

Richard A. Curnutte

John L. Einstein

David Warner

Anthony Digioia, Jr.

Richard A. Curnutte, Jr.

Jeffrey M. Horsley

Marc C. Runck

**Energy – Utility/LDC Counterparties**

AEP Ohio Power

AES Corporation

American Electric

Columbia Gas of Kentucky

Columbia Gas of Ohio

Columbia Gas of Pennsylvania

Consumers Energy Co

Dominion Energy - Ohio

DPL - Dayton Power & Light Company

DTE Gas Company

Duke Energy

First Energy

MGU - Michigan Gas Utilities

Ohio Power Co - Distribution

Peoples Natural Gas Co

Semco Central

The East Ohio Gas Company

Vectren aka Centerpoint Energy

WE Energies

**Energy – Hedges**

Bank of America

Nextera Energy Marketing LLC

StoneX Group (FC Stone)



Interactive Brokers  
Ice US OTC Commodity Markets LLC

**Energy – Supplier**

Arm Energy  
BP  
CarbonBetter LLC  
DTE Energy Trading Inc  
ECO-Energy  
ICE - Intercontinental Exchange  
Sequent Energy Management  
Shell Energy North America (US) LP  
Snyder Brothers  
Texla Energy Management Inc

**Energy – Pipeline/Transmission**

ANR Pipeline Company  
Columbia Gas Transmission Corp.  
Dominion Energy Transmission, Inc. aka  
Eastern Gas Transmission  
Nexus Gas Transmission LLCX (US)  
Panhandle Eastern Pipe Line  
Rockies Express Pipeline  
Tennessee Gas Pipeline Company  
Texas Eastern Transmission LP  
Trunkline Gas Company LLC  
Transco Gas PipeLine

**Energy – ISO**

PJM Settlement Inc.

**Energy – Utility/LDC Other**

American Electric Power  
Dominion East Ohio Gas  
Ohio Edison Company  
The Illuminating Company  
Toledo Edison Company

**Energy – RECs**

Spectron Energy Inc.  
ICAP  
3Degrees Group Inc.

**Energy – Supplier (Local)**

American Energy Services  
B & E Resources LLC

Beardmore Producing Co  
Big Sand Drilling Company Inc  
Blessing Acres Properties LLC  
Bruce Maendel  
C&D Oil and Gas LLC  
Cambrian Hunter, Inc.  
Cedar Valley  
Don Bandy  
G & O Resources, LTD  
Gress Oil & Gas  
JD Gas & Oil Inc  
John Campton  
Oil Field Service, Inc  
OOGA - Ohio Oil & Gas Association  
Ohio Oil & Gas Energy Education Program  
- OOGEEP  
Pete & Violet Schoeni  
Red Hill Development Co  
S & S Energy Corporation  
T & F Exploration  
Triple B, LLC  
Zoran Oil & Gas

**Energy – Surety Bond**

Capital Indemnity  
Cincinnati Insurance  
Great American Insurance  
Trimble Insurance Agency  
USI insurance

**Broker/Channel Partners**

ABA Energy Partners Inc.  
Abba Enterprises Unlimited LLC  
Ablahad Salmo  
Academy Utility Consultants  
Action Business Services LLC  
Adam N Girard  
AES - Huck Hayes  
Alternate Energy Suppliers  
Alternative Gas & Electric Solutions, LLC  
Alternative Utility Services, Inc. (AUS)  
Amerex  
AMPO Inc.  
AMT Telecom  
Amy Avery

Andrew Skedo  
Antoinette Weathers  
Aspen Energy  
Asset Energy LLC  
Athens Area Chamber of Commerce  
Baroda Group LLC  
BHP Energy LLC GEM Energy  
Blue Flame  
Blue Hook Systems LLC  
Blue Print Energy Group  
Bradley Lewis  
Broker Online Exchange  
Buckeye Energy Brokers, Inc.  
Burton Energy Group  
Cambridge Area Chamber of Commerce  
CCAOSC Energy Solutions, LLC.  
CEH Consulting LLC  
Chamber Energy Solutions, LLC.  
Chase Tek Corporation  
Cherrydale  
Cherrydale dba Commercial Services  
Brokers  
Choice Energy Services Retail  
City of Gallipolis  
City of Pickerington - Reinvestment  
City of Reynoldsburg  
City of St Clairsville  
Clifford Walker III  
Commercial & Industrail Energy  
Commercial Service Broker  
Community Energy Advisers  
Compass Enterprises  
Consumer Energy Solutions Inc.  
Consumers Energy Options  
Curago Energy LLC  
CVC Co LLC  
Dan Gheesling  
Dave Erich  
David Donahue  
David Printup  
David Tomlin  
Daybreak Energy  
Dena Leginski  
Dennis Giancola  
Derrick Parker  
Diversified Energy

Dyna Flow LLC  
ECOVA Tharaldson Group  
Electric & Gas Savings LLC  
Elizabeth Young  
Emuna Energy  
Enel X North America, Inc.  
EnerCom Inc  
Enerconnex LLC  
Energen Inc.  
Energy Alliances, Inc.  
Energy Auction Exchange LLC  
Energy Choice LLC  
Energy Cost Savers  
Energy Edge Strategic Solutions  
Energy Impact  
Energy Profesionals  
Energy Revenue  
Enstar Energy LLC  
ERC Services LLC  
Executive Assistant Service  
FirstEnergy Solutions DbA The E Group  
Five Gems  
Fred Holmes  
Global Deregulation Services Inc  
Good Energy L.P.  
Green Power Source  
Greenlight Marketing LLC  
Growers Energy Solutions, LLC.  
GSA Group  
Habes LLC  
HealthTrust Purchasing Group  
Heartland Energy  
HPS LLC  
Huck Hayes  
Ice Solutions Inc  
Independent Energy Consultants Inc  
Industrial and Commercial Energy Cons.  
Insight Sourcing Group  
Integrity Energy  
Irish Energy  
JAC Technologies  
Jackson Area Chamber of Commerce  
Jamie Warner  
JARSCO LLC  
Jeff Brandt  
Jieun Yoon

JME Leadership Committee LLC  
Joel Heron  
John C. Costa  
John R Wiles  
John Urmetz  
Jon Dunbar  
Jon Jurhs  
Jonathan Firetage  
KBK Group  
Kristine Mahan  
Lakepoint Energy LLC  
Landmark Real Estate  
Larry Hughes  
Lawrence Popiel  
LCINetworking LTD  
Lights Out Energy  
Logan-Hocking Chamber of Commerce  
Logical Communication Services, LLC  
Lyons Consulting LLC  
M&S SpeedForce, LLC.  
Madison Blair and Co.  
Magic Diamond Tools, Inc.  
Marc Sosnowski  
Mark Brickley  
Mark Coffey  
Mark Gahn  
Matthews Marketing  
Michael Capuano  
Michigan 4 Energy LLC  
Michigan Retailers Association  
Midwest Energy Inc.  
Midwest Utility Consultants , Inc.  
Mike Kennedy  
Monumental Energy LLC  
MSI Utilities Inc  
Muirfield Energy  
Natalie Girard  
National Energy Experts, Inc  
National Sales Systems, LLC.  
Nelsonville Area Chamber  
New American Power  
New River Group, LLC.  
Nick Barlow  
Nicolas Andreasson  
North Shore Energy Consulting  
OGW Energy Resources

OHIO EIC  
Ohio Energy Management LLC  
Ohio Industrials  
On-Demand Energy, LP  
One Source  
Onyx Power & Gas Consulting  
Open Energy LLC  
Options Consulting Services  
Palmer Energy Company, Inc.  
Patricia Hancz  
Paul Pickell  
Performance Group of America LLC  
Pickerington Area Chamber of Commerce  
Power Bid  
Pure Energy Source  
RD Energy Inc.  
Regor Energy Corporation  
Revenue Group Salesloft Division  
Rick Ebaugh  
S J Cobb & Associates  
SCEW  
Schneider Electric fka Summit Energy Ser.  
SCioto Energy  
Shamie Development, Inc  
Sheree Hill  
Simple Energy  
South East Energy Consultants LLC  
Southern Energy Alliance & Holding  
Steve Mintz  
Strategic Energy Service  
Sun Heating & Cooling Inc  
Supernova Partners, LLC  
Svetlana Newberry  
Tacuma Swanson  
Taylor Energy Partners LLC  
Taylor Marketing Group  
TEF Energy Solutions  
Telecom Consulting  
TES Energy Services  
The Eagles Nest Worldwide  
The Pragma Company LLC  
Thomas Haefner  
Tiffany Maholm  
Tim O'Brien  
Timothy C. Hall Jr  
Tom Kozak

TPI Efficiency  
Trajectory Services, LLC  
Trane Energy Choice  
Trebel LLC  
Triple S Energy Management LLC  
Triumph Purchasing Network Inc  
Ty Branscum  
URC Energy  
USave Utilities LLC  
Utilities Group  
Utility Choice International  
Utility Research Inc  
Utility Savings Assn  
VERB Energy LLC  
Vibrant Energy Company  
Vikron Energy  
Village of Albany  
Village of Barnesville  
Village of Bethesda  
Village of Bridgeport  
Village Of Cadiz-  
Village of Fredericktown  
Village of Warsaw  
WMS Inc.  
Worthington Energy Consultants

**Payroll & Benefits**

Ameriflex Business Solutions  
Guardian Insurance  
Paylocity  
Transamerica Retirement Services  
Crest Retirement

**SG&A**

Aetna  
Westfield Insurance  
Call Insurance Agency, Inc.  
Ohio BWC  
CompManagement Health Systems, Inc. –  
Sedgwick  
Everest Indemnity Insurance Company  
Cobbs Allen Capital, LLC dba CAC  
Specialty  
Astute Technology Management  
AT&T U-verse  
Cognitive Energy LLC.

Computer Voice Systems  
EC Infosystems, Inc  
Ice US OTC Commodity Markets LLC  
Key Internet Systems  
Quadient Leasing  
Volli Communications  
Hopkins Printing  
Portfolio Creative, LLC.  
Touchpoint Strategies  
US Postmaster  
American Express  
Buckeye Culligan  
Canon Financial Services  
Cintas Corporation  
Continental Message Solutions Inc  
Crest Retirement  
Local Waste Services LLC  
Public Storage  
Staples Business Credit  
Columbia Gas of Ohio  
Guardian Protection Services  
Local Waste Services  
South Central Power  
LJC Real Estate Holdings, LLC  
Ohio State Tax Department  
PA UC Fund

**Customers**

Adams Township  
Berlin Township  
Bethel Township  
Board of Commissioners Stark Co  
Board of Erie County Commissioners  
Brown Township  
Cambridge Township  
Canfield Township  
City of Ashland  
City of Bellefontaine  
City of Bowling Green  
City of Canfield  
City of Celina  
City of Clyde  
City of Columbiana  
City of Findlay  
City of Fremont

City of Gallipolis  
City of Greenville  
City of Marion  
City of North Canton  
City of Ontario  
City of Pickerington  
City of Reynoldsburg  
City of Salem  
City of Shelby  
City of Sidney  
City of St. Clairsville  
City of St. Marys  
City of Uhrichsville  
City of Washington Court House  
City of Willard  
City of Wilmington  
City of Xenia  
Clay Township  
Cross Creek Township  
Delaware Township  
Etna Township  
Franklin Township (Coshocton Co)  
Franklin Township (Tuscarawasa Co)  
Franklin Township (Warren County)  
Genoa Township  
German Township  
Green Township  
Greenville Township  
Hamilton Township  
Harlem Township  
Harrison Township  
Jackson Township  
Jefferson Township  
Lawrence Township  
Liberty Township (Hancock Co)  
Mad River Township  
Madison Township (Clark Co)  
Madison Township (Franklin County)  
Marion Township  
Medina County  
Mill Township  
Monroe Township  
Morgan Township  
Orange Township  
Pease Township  
Perrysburg Township

Pierce Township  
Pike Township  
Prairie Township  
Richland Township  
Salem Township  
Saline Township  
Sandy Township (Stark County)  
Sandy Township (Tuscarawas County)  
Scioto Township  
Springfield Township  
Steubenville Township  
Sugar Creek Township (Tuscarawas County)  
Troy Township  
Tuscarawas Township  
Village of Shawnee Hills  
Village of Albany  
Village of Ansonia  
Village of Ashville  
Village of Barnesville  
Village of Bellville  
Village of Bethesda  
Village of Bradford  
Village of Bradner  
Village of Brewster  
Village of Bridgeport  
Village of Cadiz  
Village of Corwin  
Village of Covington  
Village of Elmore  
Village of Fort Loramie  
Village of Fredericktown  
Village of Grafton  
Village of Greenfield  
Village of Jeffersonville  
Village of Killbuck  
Village of Magnolia  
Village of McConnelsville  
Village of Milan  
Village of Navarre  
Village of New Waterford  
Village of Pomeroy  
Village of Russia  
Village of Silverton  
Village of Sunbury  
Village of Warsaw

Village of West Lafayette  
Village of West Milton  
Warren Township  
Washington Township (Richland Co)  
Wayne County East Union Twp  
Wayne Township (Jefferson County)  
Wayne Township (Warren County)  
Ballville Township  
Blooming Grove Township  
Butler Township (Richland Co)  
City of Campbell  
City of Girard  
City of Marietta  
City of Uhrichsville  
Concord Township  
Cross Creek Township  
Green Creek Township  
Green Township  
Harrison Township  
Jackson Township  
Jefferson Township (Richland Co)  
Lawrence Township  
Madison Township (Franklin Co)  
Mill Township  
Mingo Junction  
Montgomery Township  
Orange Township  
Prairie Township  
Sandusky Township  
Springfield Township  
Steubenville Township  
Sugarcreek Township (Stark Co)  
Townsend Township  
Union Township (Licking Co)  
Village of Cadiz  
Village of Elida  
Village of Minerva  
Village of Polk  
Village of Rayland  
Village of Sunbury  
Village of St. Henry  
Village of Tiltonsville  
Village of Wintersville  
Village of Yorkville  
Washington Township (Richland Co)  
Washington Township (Sandusky Co)

Weller Township  
York Township  
2727 Brice Road LLC aka Lindsay  
A and K Enterprises, Inc.  
Atrium Real Estate II, LLC  
Big Lots Stores, Inc. -1  
Big Lots Stores, Inc. -1  
Big Lots Stores, Inc. -2  
Big Lots Stores, Inc. -2  
Broad-Third Partners, Inc.  
Bryce Hill, Inc. (Build-A-Bear)  
Build-A-Bear  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Central Ohio Farmers Co-Op, Inc.  
Champaign Family YMCA  
Columbus International Aircenter  
Columbus International Aircenter  
County Line Co-Op Inc.  
County Line Co-Op Inc.  
C.O.W. Industries  
CSX Transportation, Inc.  
Det Norske Veritas  
DRIV Automotive, Inc./Tenneco  
Automotive Operating Co.  
Galion YMCA  
IBC Inc.  
Industrial Nut Corporation  
Lucas Metropolitan Housing Authority  
Lucas Metropolitan Housing Authority  
The Mango Tree, Inc.  
Marion YMCA  
Marion YMCA  
Morrall Companies, LLC  
Morrall Companies, LLC

Morrall Companies, LLC  
Morrall Companies, LLC  
Sandusky County YMCA  
Scioto Country Club  
Shelby YMCA  
Sigma Tube Co.  
Toledo Gaming Ventures, LLC dba  
Hollywood Casino  
Tumbleweed Restaurant's, Inc.  
Uni-Grip, Inc.  
United Fiberglass of America, Inc.  
United Fiberglass of America, Inc.  
US Tsubaki Power Transmission  
US Tsubaki Power Transmission  
Walgreen Co.  
YMCA of Ross County  
The Zimmerman Companies, LLC  
Ascension of Our Lord Church  
David Lassalle/Colonial Hall Apartments  
Great Lakes Cold Logistics  
Argonne Residence Inn LLC  
Unarco Material Handling fka Clymer  
Enterprises  
Cleveland Heights Recreation Ctr  
Energy Cooperative of Ohio  
Formall Rubber Company  
Parker Hannifin Corp.  
Sunrise Cooperative Inc  
Village of Oakwood, Ohio

**Taxing Authorities**

Adams County Treasurer Office  
Allegheny County Treasurer Office  
Allen County Treasurer Office  
Ashland County Treasurer Office  
Ashtabula County Treasurer Office  
Athens County Treasurer Office  
Auglaize County Treasurer Office  
Belmont County Treasurer Office  
Brown County Treasurer Office  
Butler County Treasurer Office  
Carroll County Treasurer Office  
Champaign County Treasurer Office  
Clark County Treasurer Office  
Clermont County Treasurer Office  
Clinton County Treasurer Office

City of Pickerington  
Columbiana County Treasurer Office  
Coshocton County Treasurer Office  
Crawford County Treasurer Office  
Cuyahoga County Treasurer Office  
Defiance County Treasurer Office  
Delaware County Treasurer Office  
Drake County Treasurer Office  
Erie County Treasurer Office  
Fairfield County Treasurer Office  
Fayette County Treasurer Office  
Franklin County Treasurer Office  
Fulton County Treasurer Office  
Gallia County Treasurer Office  
Geauga County Treasurer Office  
Greene County Treasurer Office  
Guernsey County Treasurer Office  
Hamilton County Treasurer Office  
Hancock County Treasurer Office  
Hardin County Treasurer Office  
Harrison County Assessor  
Harrison County Treasurer Office  
Henry County Treasurer Office  
Highland County Treasurer Office  
Hocking County Treasurer Office  
Holmes County Treasurer Office  
Huron County Treasurer Office  
Internal Revenue Service  
Jackson County Assessor's Office  
Jackson County Treasurer Office  
Jefferson County Treasurer Office  
Kanawha County Office of the Assessor  
Knox County Treasurer Office  
Lake County Treasurer Office  
Lawrence County Treasurer Office  
Licking County Treasurer Office  
Logan County Treasurer Office  
Lorain County Auditor Office  
Lucas County Treasurer Office  
Madison County Treasurer Office  
Mahoning County Treasurer Office  
Marion County Treasurer Office  
Marshall County Assessor's Office  
Medina County Treasurer Office  
Meigs County Treasurer Office  
Mercer County Treasurer Office

Miami County Treasurer Office  
Monroe County Treasurer Office  
Montgomery County Treasurer Office  
Morgan County Treasurer Office  
Morrow County Treasurer Office  
Muskingum County Treasurer Office  
Noble County Treasurer Office  
Ohio Department of Taxation  
Ohio State Tax Department  
Ottawa County Treasurer Office  
Paulding County Treasurer Office  
Pennsylvania Department of Revenue  
Perry County Treasurer Office  
Pickaway County Treasurer Office  
Pike County Auditor Office  
Pocahontas County Assessor's Office  
Portage County Treasurer Office  
Preble County Auditor Office  
Preston County Assessor  
Putnam County Assessor  
Putman County Treasurer Office  
Randolph County Assessor's Office  
Richland County Treasurer Office  
Ross County Treasurer Office  
Sandusky County Treasurer Office  
Schoito County Treasurer Office  
Seneca County Treasurer Office  
Shelby County Treasurer Office  
Stark County Treasurer Office  
Summit County Fiscal Office  
Trumbull County Treasurer Office  
Tuscarawas County Treasurer Office  
Union County Treasurer Office  
Van Wert County Treasurer Office  
Vinton County Treasurer Office  
Warren County Treasurer Office  
Washington County Treasurer Office  
Wayne County Treasurer Office  
Wetzel County Assessor  
Williams County Treasurer Office  
Wirt County Assessor's Office  
Wood County Assessor  
Wood County Treasurer Office

Wyandot County Treasurer Office

**Regulatory Authorities**

Federal Energy Regulatory Commission  
Kentucky Public Service Commission  
Michigan Public Service Commission  
Pennsylvania Public Utilities Commission  
Public Utilities Commission of Ohio  
U.S. Environmental Protection Agency

**Insurance**

Everest Indemnity Insurance Company  
Westfield Insurance Company  
Aetna  
Westfield Insurance  
Call Insurance Agency, Inc.

**U.S. Trustee Office**

MaryAnne Wilsbacher  
Pamela Arndt  
Jeremy Shane Flannery  
Matthew McDonald  
Dianna Dirr  
Jeffrey Pfreim  
Peter Sergakis  
Jacquelyn Snyder  
Kambria Beckstein  
Kim Caton  
Jodi Mulvaine  
Melody Shade  
Erick Van Bramer  
Janet Smith