

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re:

SALT LIFE BEVERAGE, LLC, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 24-11468 (LSS)

(Jointly Administered)

**Re: Docket No. 118**

**SUPPLEMENTAL DECLARATION OF JEREMY R. JOHNSON, ESQ. IN  
SUPPORT OF THE APPLICATION OF THE DEBTORS FOR AUTHORITY  
TO EMPLOY AND RETAIN POLSINELLI PC AS COUNSEL TO  
THE DEBTORS, EFFECTIVE AS OF THE PETITION DATE**

Jeremy R. Johnson, Esq., a shareholder of Polsinelli PC, makes this Declaration pursuant to 28 U.S.C. § 1746 and states:

1. I am a Shareholder in the New York and Chicago offices of Polsinelli PC (“**Polsinelli**”), which maintains offices for the practice of law at 600 Third Avenue, New York, NY 10016, among numerous other locations throughout the United States. I am an attorney-at-law, duly admitted and in good standing to practice in the State of New York, as well as the United States District Courts for the Northern, Southern and Eastern Districts of New York.

2. I submit this Supplemental Declaration (the “**Supplemental Declaration**”) in connection with the *Application of Debtors for Authority to Employ and Retain Polsinelli PC as Counsel to the Debtors, Effective as of the Petition Date*, dated July 19, 2024 [Dkt. No. 118] (the

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<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal tax identification number, are Salt Life Beverage, LLC, a Delaware limited liability company (8436), Delta Apparel, Inc., a Georgia corporation (8794), Salt Life, LLC, a Georgia limited liability company (6136), M. J. Soffe, LLC, a North Carolina limited liability company (2056), Culver City Clothing Company, a Georgia corporation (4619), DTG2Go, LLC, a Georgia limited liability company (6498), and Salt Life Beverage Management, LLC, a Delaware limited liability company (7886). The location of the Debtors’ headquarters and mailing address is 2750 Premiere Parkway, Suite 100, Duluth, Georgia 30097.

“**Application**”)<sup>2</sup>, and to provide the disclosures required under Rules 2014(a) and 2016(b) of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rules**”) and Local Rule 2014-1 of the Local Rules for the United States Bankruptcy Court for the District of Delaware (the “**Local Rules**”).

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts set forth below. To the extent that any information disclosed in this Declaration requires amendment or modification upon Polsinelli’s completion of further analysis or as additional creditor information becomes available to Polsinelli, a supplemental declaration will be submitted to this Court.

#### **SUPPLEMENTAL DECLARATION**

4. In addition to the Potential Parties in Interest attached to the Application, Polsinelli also search for connections to Forager Capital Management, Inc. and affiliates. Polsinelli has no connection (as such term is used in Bankruptcy Code section 101(14) and Bankruptcy Rule 2014(a)) to Forager Capital Management, Inc.

5. In addition, consistent with 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 “**UST Guidelines**”), I submit the following information:

- A. Polsinelli did not agree to any other variation from, or alternatives to, its standard or customary billing arrangements for this engagement;
- B. No professionals from Polsinelli covered by this Application have varied their hourly rates based upon the geographical location of the Chapter 11 Cases;

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

- C. Polsinelli began representing some the Debtors less than two months prior to the Petition Date, and other than the periodic annual adjustments to rates described herein, the billing rates and material financial terms of Polsinelli's engagement have not changed postpetition from the prepetition arrangement; and
- D. Polsinelli is working with the Debtors on a full prospective budget and staffing plan for these Chapter 11 Cases.

I certify under penalty of perjury under the laws of the United States that, to the best of my knowledge and after reasonable inquiry, the foregoing is true and correct.

Dated: August 7, 2024  
Wilmington, Delaware

/s/ Jeremy R. Johnson  
Jeremy R. Johnson

**EXHIBIT 1**

**Potential Parties in Interest**

<b><u>Debtors</u></b>	<b><u>Top 30 Unsecured Creditors</u></b>
Salt Life Beverage, LLC	Parkdale Mills Inc.
Delta Apparel, Inc.	Charm-In (HK) Co., Limited
Salt Life, LLC	Cougar Inc.
M. J. Soffe, LLC	Kornit Digital North America, Inc.
Culver City Clothing Company	AR Traffic Consultants – Freight
DTG2Go, LLC	Ernst & Young LLP
Salt Life Beverage Management, LLC	S&G International Development (Hong Kong) Limited
	Owens Sportswear Co. Ltd.
<b><u>Non-Debtor Entities</u></b>	Grupo Industrial Miro SA de CV CIT Factor
Campeche Sportswear S. de C.V.	Causa Direct / GBH
Delta Campeche S. de C.V.	Backflips, Inc.
Atled Holding Company Honduras, S. de R.L.	ASI Global Limited
Ceiba Textiles, S. de R.L.	UPS
Delta Apparel Honduras, S.A.	Calle Tazumal (Coval, SA de CV)
La Paz Honduras, S. de R.L.	Caisa International
Delta Cortes, S.A.	Avery Dennison
	Textiles Paraiso, SA
<b><u>Lenders</u></b>	Aurora Management Partners
Wells Fargo Bank, National Association	Color Image Apparel, Inc. / Bella Canvas
PNC Bank	M&R Sales & Service Inc.
Regions Bank	Energua SA
	Coats America Inc.
<b><u>Restructuring Professionals</u></b>	Just Like Falling Off A Bike LLC
Focus Management Group	Womble Bond Dickinson LLP
MMG Advisors, LLC	Suzhou Zhongtai Imp. & Exp. Co., Ltd.
Epiq Corporate Restructuring, LLC	Hornwood, Inc. dba Game Time Fabrics
	6 River Systems LLC
<b><u>Governmental, Regulatory, and Tax Agencies</u></b>	All Seasons Garments
Internal Revenue Service	Finos Textiles de El Salvador S.A.
Georgia Department of Revenue	Infor Global Solutions Inc.
South Carolina Department of Revenue	
North Carolina Department of Revenue	
	<b><u>Bankruptcy Judges – D. Delaware</u></b>
	Chief Judge John T. Dorsey
<b><u>Directors and Officers of Debtor</u></b>	Judge Craig T. Goldblatt
Anita Britt	Judge Karen B. Owens
Timothy Pruban	Judge Thomas M. Horan
	Judge Brendan L. Shannon
<b><u>Former Directors and Officers of Debtor</u></b>	Judge Laurie Selber Silverstein
Robert Humphreys	Judge J. Kate Stickles
Bradford Campbell	Judge Mary F. Walrath
Alec Taylor	
David Whalen	
Glenda Hood	
Sonya Medina	
Timothy Brog	
<b><u>Utilities</u></b>	<b><u>Utilities (Continued)</u></b>
ADT	Verizon Wireless
Alliant	Virginia Natural Gas
American Electric	Waste Management

Atmos Energy	Waste Pro – Sarasota
ATT	Win Waste
Baldwin Co	Windstream
Beaches Energy Service	WOW! – Salt Life
Brightspeed	Fusion LLC
Century Link	Town of Rowland
City of Concord	Muzak Dbm Mood Media
City of Sarasota	Optimum
City of Storm Lake	
Columbia Gas	<b><u>Office of the U.S. Trustee – D. Delaware</u></b>
Columbus Water	Joseph McMahon (Assistant U.S. Trustee)
Comcast	Lauren Attix (Paralegal Specialist)
Cox Communications	Malcolm M. Bates (Trial Attorney)
CR&R Inc. – Salt Life	Fang Bu (Trial Attorney)
CUB Electric (CLINTON UTILITIES BOARD)	Linda Casey (Trial Attorney)
Del Marva Utility	Joseph Cudia (Trial Attorney)
Dominion Energy – FunTees	Holly Dice (Auditor)
Duke Energy	Shakima L. Dortch (Paralegal Specialist)
Engie Resources	Timothy J. Fox, Jr. (Trial Attorney)
First Energy	Diane Giordano (Analyst)
FL City Gas	Michael Girello (Paralegal Specialist)
Florida Key Authority	Christine Green (Paralegal Specialist)
FPL Direct	Benjamin Hackman (Trial Attorney)
Frontier Communications	Nyanquoi Jones (Auditor)
GFL	Jane Leamy (Trial Attorney)
GPC (GEORGIA POWER)	Jonathan Lipshie (Trial Attorney)
Hargray	Hannah M. McCollum (Trial Attorney)
Hebron Village	Jonathan Nyaku (Auditor)
Keter Environmental	James R. O'Malley (Auditor)
Keys Energy	Linda Richenderfer (Trial Attorney)
Level 3 Communications / Lumen	Richard Schepacarter (Trial Attorney)
Long Lines	Edith A. Serrano (Paralegal Specialist)
Lumbee River Electrical – Soffe	Rose Sierra-Fox (Trial Attorney)
Mid-American Energy	Elizabeth Thomas (Paralegal Specialist)
NGRID37 (NATIONAL GRID)	Dion Wynn (Paralegal Specialist)
Palmetto EC	
Piedmont	
Powell Clinch Utility	
PSEG	
PWC Utility – Soffe	
Republic Services	
San Clemente Utility	
Santee Cooper – Salt Life	
SD Gas & Electric – Salt Life	
So Cal Edison – Salt Life	
Southwest Gas	
Spectrum	
SRP	

**EXHIBIT 2**

**Disclosures**

In addition to disclosures in the Johnson Declaration, in the past, currently, and in the future, Polsinelli PC has represented, represents and will continue to represent the following entities or affiliated entities in certain matters wholly unrelated to the Debtor and the Chapter 11 Cases:

- ADT
- American Electric (former client)
- ASI Global
- Atmos Energy
- AT&T (former client)
- Century Link
- Comcast
- Cox Communications
- Duke Energy (former client)
- Engie Resources
- EY LLP
- Frontier Communications
- Infor Global Solutions
- FPL Direct
- Fusion LLC
- Level 3 Communications
- Mid-American Energy (former client)
- Optimum
- Verizon Wireless