

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

In re:)	
)	Chapter 11
)	
YELLOW CORPORATION, et al., ¹)	Case No. 23-11069 (CTG)
)	
Debtors.)	(Jointly Administered)
)	

**SIXTH SUPPLEMENTAL
DECLARATION OF BRIAN WHITTMAN
IN SUPPORT OF APPLICATION OF THE DEBTORS
TO RETAIN ALVAREZ & MARSAL NORTH AMERICA, LLC AS
FINANCIAL ADVISORS TO DEBTORS AND DEBTORS IN POSSESSION
PURSUANT TO SECTIONS 327(A) AND 328 OF THE BANKRUPTCY CODE**

I, Brian Whittman, under penalty of perjury, declare as follows:

1. I am a Managing Director with Alvarez & Marsal North America, LLC (together with employees of its professional service provider affiliates (all of which are wholly-owned by its parent company and employees), its wholly-owned subsidiaries and independent contractors, “**A&M**”), a restructuring advisory services firm with numerous offices throughout the world. I submit this declaration (this “**Sixth Supplemental Declaration**”) to supplement my prior declaration(s) that have been submitted in connection with A&M’s retention in these chapter 11 cases. Unless otherwise stated herein, I have personal knowledge of the facts set forth herein or have been informed of such matters by professionals of A&M.

¹ A complete list of each of the Debtors in these chapter 11 cases may be obtained on the website of the Debtors’ claims and noticing agent at <https://dm.epiq11.com/YellowCorporation>. The location of the Debtors’ principal place of business and the Debtors’ service address in these chapter 11 cases is: 11500 Outlook Street, Suite 400, Overland Park, Kansas 66211.

2. On August 6, 2023 (the “**Petition Date**”), Yellow Corporation and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”) commenced these cases by filing voluntary petitions for relief under chapter 11 of title 11 of the United States Code in the United States Bankruptcy Court for the District of Delaware (the “**Court**”).

3. On August 30, 2023, the Debtors filed their *Application of the Debtors to Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code* (the “**Application**”) and attached thereto was my declaration in support of the Application (the “**Original Declaration**”).

4. On September 15, 2023, the Debtors filed the First Supplemental Declaration in support of the Application (the “**First Supplemental Declaration**”).

5. On September 18, 2023, the Court entered the *Order Authorizing Debtors to Retain Alvarez & Marsal North America, LLC as Financial Advisors to Debtors and Debtors in Possession Pursuant to Sections 327(a) and 328 of the Bankruptcy Code*. (“**The Order**”)

6. On December 14, 2023, the Debtors filed the Second Supplemental Declaration in support of the Application (the “**Second Supplemental Declaration**”).

7. On April 2, 2024, the Debtors filed the Third Supplemental Declaration in support of the Application (the “**Third Supplemental Declaration**”).

8. On June 6, 2024, the Debtors filed the Fourth Supplemental Declaration in support of the Application (the “**Fourth Supplemental Declaration**”).

9. On July 15, 2024, the Debtors filed the Fifth Supplemental Declaration in support of the Application (the “**Fifth Supplemental Declaration**” and together with the Original

Declaration, the First, Second, Third, and Fourth Supplemental Declarations, the “**Prior Declarations**”).

10. I submit this Sixth Supplemental Declaration to disclose certain additional information that has become available to A&M since the filing of the Prior Declarations. Capitalized terms used herein and not otherwise defined have the respective meanings set forth in the Prior Declarations.

ADDITIONAL POTENTIAL PARTIES IN INTEREST

11. In connection with its proposed retention by the Debtors in these cases, A&M has undertaken an ongoing analysis to determine whether any material relevant facts or relationships have arisen or been discovered. In connection therewith, it has come to A&M’s attention that the entities identified on Schedule A hereto (“**New Parties**”) are parties involved in the Debtors’ Chapter 11 cases who were not identified on Schedule A to the Prior Declarations. The New Parties together with the parties identified on Schedule A to the Prior Declarations are hereinafter referred to as the “**Potential Parties in Interest.**”

12. Based on the Firm Procedures described in the Original Declaration, the relationships with the New Parties are identified on Schedule B hereto.

13. Based on the results of its review, to the best of my knowledge, except as set forth in the Prior Declarations, A&M does not have an active relationship with any of Potential Parties in Interest in matters relating to the Debtors’ chapter 11 cases.

14. To the extent any information disclosed herein requires amendment or modification upon A&M’s completion of further review or as additional party-in-interest information becomes available to it, a further supplemental declaration reflecting such amended or modified information will be submitted to the Court.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing statements are true and correct.

Dated September 27, 2024

/s/ Brian Whittman

Alvarez & Marsal North America, LLC
Managing Director

SCHEDULE A

New Potential Parties in Interest

Claims

918 Heavy Recovery	Grace Beauty LLC
A & R Motor Express Inc	Grade A Funding Inc
Above View Inc	Gregg Distributors LP
Accessorie Air Compressor Systems Inc	GTY Services LLC
Aguilar, Mayra Edith Ramirez DBA Xiza	GW Equipment Service
Transportes	Hetmeyer Xpress LLC
Air Ground Xpress	JCC Transport Inc
All Around Fire Protection Inc	JLF Logistics LLC
AlSCO Inc	Johnny Fleeman Gourmet Foods
Altoona Water Authority	Johnson Controls Security Solutions LLC
AN Deringer Inc	JRC Transports LLC
Ar-Bel Associates LLC	Judoe Inc
Armada Transport Inc	JVF Transport LLC
Basic Bob's Trucking	K2 CMC Consulting LLC
Batory Foods	Kel & Jon Trucking LLC
Bayview Construction Ltd	Kenworth of Pennsylvania
Bigsam Transport LLC	Kings Fleet Service NW, LLC
Branum Wrecker Service	Kirton's Landscape Maintenance Inc
Bruger Incorporated	Lakeside Trailer Service
Byron Township	Larry J Fleet Services Ltd
C&N Trucking LLC	Limitless Logistics Inc
Continental Tire Canada, Inc.	Linx Logistics
Cookdad.com Ltd	Lodge Cleaning Business
Crown Equipment Corporation	M & W Towing & Recovery Inc
Cubedash LLC	Mainline Equipment Ltd
Cummings & Bricker Inc	Marco Polo Int'l Trading Inc
D & D Truck Repair Inc	Marquis Industries Inc
D Truck Dr	Match Freight Lines
D&K Truck Company Inc	Metro Cleveland Security Inc
Dade Lift Parts & Equipment Inc	Modern Logistics LLC
Diesel Services of WNY Inc	Mojack Terminal Maintenance Inc
Eastern Carolina Delivery Service Inc	Morris Nichols Arsht & Tunnell LLP
Euler Hermes Agent Bessemer Management	Neptune Tanzanite LLC
Euler Hermes Agent for Fast Staff LLC	New Mexico Trucking Association Inc
Excel Truck & Diesel Service	Nilfisk
Excel Truck Group	North Logistics Company
F & D Transport LLC	Novexco
Flooring.org	Nuline Delivery
Floyd's Truck Center, Inc	Odaa Bultum Express
Forest City Staffing	Oseguera Trucking
Freight Concepts Inc	Otesco Logistics LLC
Freightwell Logistics LLC	Pack Films Inc
Georgia Chemical Equipment Company Inc	Pioneer Athletics
Ghuman Logistics Inc	Premier Trailers, LLC
Gorski Construction	Pride Plumbing Services

QTI Trans LLC
Randy Ritchey D/B/A Randy's Auto Service
Reeds Auto Truck LLC
Roadrunner Mobile Truck Repair
Roane Transportation Services LLC
Romexpress Inc
Ron Freight
Roshi Freight & Dispatching LLC
Rounds & Associates Inc
Royal X Inc
Runyon Surface Prep
Ryobi Die Casting
Service Transfer Inc
Sigler
Span Alaska Transportation, LLC
Spicers Canada ULC
Stan the Man Trucking LLC
State of New Jersey Division of Taxation
Bankruptcy Section
Superior Fastener Co Inc
Tantara Transportation Corp
Ten By Three
Teskalem Trucking LLC
Thomson Reuters
Thoroughbred Direct Intermodal Services
TP Trucking
Trans Expert Inc
Travel Centers of America
Treasure Valley Coffee Inc
Triumph Financial Services LLC
Triway Industries Inc
Tyler Union
Tyme-It Transportation Co Inc
Van Den Berge Pest Control
Vlastic Freight LLC
Wades Forklift Service LLC
Wanxiang International (USA) Ltd
Weiss Bros of Hagerstown LLC
Wes Kochel Inc
XPO Logistics Freight Inc
Zavalas Trucking
Zoom Express Logistics Ltd

SCHEDULE B

Yellow Corporation

**Current and Former Clients of A&M
and/or its Affiliates**¹

AlSCO Inc
Crown Equipment Corporation
Euler Hermes Agent Bessemer Management
Premier Trailers, LLC
Thomson Reuters
Travel Centers of America
XPO Logistics Freight Inc

**Significant Equity Holders of Current
and Former A&M Clients**²

Thomson Reuters
XPO Logistics Freight Inc

Professionals & Advisors³

Morris Nichols Arsht & Tunnell LLP
Thomson Reuters

A&M Vendors⁴

Morris Nichols Arsht & Tunnell LLP
Thomson Reuters

¹ A&M and/ or an affiliate is currently providing or has previously provided certain consulting or interim management services to these parties or their affiliates (or, with respect to those parties that are investment funds or trusts, to their portfolio or asset managers or their affiliates) in wholly unrelated matters.

² These parties or their affiliates (or, with respect to those parties that are investment funds or trusts, their portfolio or asset managers or other funds or trusts managed by such managers) are significant equity holders of clients or former clients of A&M or its affiliates in wholly unrelated matters.

³ These professionals have represented clients in matters where A&M was also an advisor (or provided interim management services) to the same client. In certain cases, these professionals may have engaged A&M on behalf of such client.

⁴ These parties or their affiliates provide or have provided products, goods and/or services (including but not limited to legal representation) to A&M and/or its affiliates