



of title 11 of the United States Code (the “Bankruptcy Code”). On May 21, 2025, the Debtors filed an application to employ and retain Kirkland as counsel for the Debtors [Docket No. 338] (this “Application”) pursuant to sections 327(a) and 330 of 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 of the Bankruptcy Local Rules for the Southern District of Texas (the “Bankruptcy Local Rules”).

3. My declaration in support of the Application (the “Original Declaration”) was attached to the Application as Exhibit A. On June 17, 2025, the Court entered the *Order Authorizing the Retention and Employment of Kirkland & Ellis LLP and Kirkland & Ellis International LLP as Attorneys for the Debtors and Debtors in Possession Effective as of April 21, 2025* [Docket No. 490] (the “Retention Order”).

4. In connection with the Application and the Retention Order, I submit this supplemental declaration (this “Supplemental Declaration”) to provide additional disclosures in accordance with rules 2014(a) and 2016(b) of the Bankruptcy Rules and as required under the Retention Order. Unless otherwise stated in this Supplemental Declaration, I have personal knowledge of the facts set forth herein.

#### **Additional Disclosures**

5. This Supplemental Declaration makes certain additional disclosures. As I stated in the Original Declaration, Kirkland has searched its electronic database of representations for connections to parties in interest in these chapter 11 cases. Consistent with this statement, Kirkland has continued to obtain information regarding all Potential Parties in Interest disclosed on Schedule 1 attached to the Original Declaration (the “PII List”) and have supplemented the PII List as set forth on **Schedule 1** attached hereto (the “Supplemental Conflicts List”).

6. Based on the conflicts searches conducted to date, to the best of my knowledge, neither I, Kirkland, nor any partner, of counsel, or associate thereof, insofar as I have been able to ascertain, has any connections with the Debtors, their creditors, or any other entities that may be parties in interest, their respective attorneys or accountants, the United States Trustee for the Southern District of Texas (the “U.S. Trustee”), any person employed by the U.S. Trustee, or any person employed by the United States Bankruptcy Court for the Southern District of Texas, the United States District Court for the Southern District of Texas, or the United States Court of Appeals for the Fifth Circuit, except as disclosed or otherwise described herein and in the Original Declaration.

7. In addition, Kirkland has searched its electronic database for the Potential Parties in Interest set forth on the PII List. To the extent that I have been able to ascertain that Kirkland has been retained within the last three years to represent any additional individuals and entities that may be parties in interest in these chapter 11 cases (or their affiliates, as the case may be), such facts are disclosed on **Schedules 2 and 3** attached hereto.<sup>3</sup> **Schedule 2** is a list of current and former clients affiliated with Potential Parties in Interest listed on the Supplemental Conflicts List attached hereto. **Schedule 3** is a list of current and former clients affiliated with Potential Parties in Interest listed on **Schedule 1** to the Original Declaration, which connections were discovered

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<sup>3</sup> As referenced in **Schedules 2 and 3**, the term “current client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 12 months preceding the Petition Date. As referenced in **Schedules 2 and 3**, the term “former client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted between 12 and 36 months preceding the Petition Date. As referenced in **Schedules 2 and 3**, the term “closed client” means an entity listed as a client in Kirkland’s conflicts search system to whom time was posted in the 36 months preceding the Petition Date, but for which the client representation has been closed. Whether an actual client relationship exists can only be determined by reference to the documents governing Kirkland’s representation rather than its potential listing in Kirkland’s conflicts search system. The list generated from Kirkland’s conflicts search system is over-inclusive. As a general matter, Kirkland discloses connections with “former clients” or “closed clients” for whom time was posted in the last 36 months but does not disclose connections if time was billed more than 36 months before the Petition Date.

after the submission of the Original Declaration. None of the representations set forth in **Schedules 2** and **3** are materially adverse to the interests of the Debtors' estates. Moreover, pursuant to section 327(c) of the Bankruptcy Code, Kirkland is not disqualified from acting as the Debtors' counsel merely because it represents the Debtors' creditors, equity security holders, or other parties-in-interest in matters unrelated to these chapter 11 cases.

### **Specific Disclosures**

8. The Official Committee of Unsecured Creditors (the "Committee") retained AlixPartners LLP as its financial advisor. As disclosed on Schedule 2 to the Original Declaration, Kirkland currently represents, and in the past has represented, AlixPartners LLP and certain of its affiliates and employees (collectively, "AlixPartners") on a variety of matters. Kirkland's current and prior representations of AlixPartners have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not represented, and will not represent, AlixPartners in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases. I do not believe that Kirkland's current or prior representation of AlixPartners precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

9. The Debtors retained Alvarez & Marsal Transaction Advisory Group, LLC ("A&M Advisory") as an ordinary course professional. As disclosed on Schedule 2, Kirkland represents Alvarez & Marsal, Inc. ("A&M Inc."), Alvarez & Marsal Capital, LLC ("A&M Capital"), AMCP Security Holdings L.P. / Centerra Group, LLC, Alvarez & Marsal Tax and UK LLP, and affiliated entities in matters unrelated to the Debtors and these chapter 11 cases. Kirkland also retains Alvarez & Marsal Corporate Performance Improvement, LLC ("A&M CPI"), an affiliate of A&M Advisory, from time to time for administrative services unrelated to the Debtors or these chapter 11 cases. In addition, subject to the parameters discussed in the Kirkland

Attorney and Employee Investments section of this Declaration, Kirkland person(s) have invested in one or more funds affiliated with A&M Capital. Further, certain former Kirkland attorneys are currently employed by Alvarez & Marsal North America, LLC. Though previously employed by Kirkland, any work provided by these former Kirkland attorneys while employed by Kirkland was unrelated to the Debtors or these chapter 11 cases. I do not believe that this connection precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

10. James H.M. Sprayregen, a former Kirkland partner, is the Vice Chairman of Hilco Global (“Hilco Global”). Hilco Global is the ultimate parent of Hilco Real Estate, LLC (“Hilco”). Hilco Real Estate, LLC is the proposed equipment advisor to the Debtors in these chapter 11 cases. Mr. Sprayregen was a partner at Kirkland from July 1990 until June 2006 and again from December 2008 until August 2024 and did not work on the Debtors’ cases while at Kirkland. I do not believe that this connection precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code. In addition, the son of Kirkland partner Patrick J. Nash, Jr. is employed by Hilco Redevelopment Partners LLC, an affiliate of Hilco. I do not believe that this connection precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.

11. As disclosed on Schedule 2 to the Original Declaration, Kirkland currently represents, and in the past has represented, Marelli Automotive Lighting USA LLC and various of its subsidiaries and affiliates (collectively, “Marelli”) on a variety of matters, including Marelli’s ongoing restructuring efforts and chapter 11 cases. Marelli is a customer of the Debtors. Kirkland’s current and prior representations of Marelli have been in matters unrelated to the Debtors or these chapter 11 cases. Kirkland has not represented, and will not represent, Marelli in connection with any matter in these chapter 11 cases during the pendency of these chapter 11 cases.

In addition, Kirkland will not represent the Debtors in connection with any matter adverse to Marelli in these chapter 11 cases. To the extent it is necessary for the Debtors or Marelli to commence an action against one another, such parties will be represented in such matters by conflicts counsel. I do not believe that Kirkland's current or prior representation of Marelli precludes Kirkland from meeting the disinterestedness standard under the Bankruptcy Code.<sup>4</sup>

12. Generally, it is Kirkland's policy to disclose entities in the capacity that they first appear in the conflicts search, and Kirkland does not disclose the same entity again in supplemental declarations, unless the circumstances are such in the latter capacity that additional disclosure is required.

13. Kirkland will continue to review its files periodically during the pendency of these chapter 11 cases to ensure that no conflicts or other disqualifying circumstances exist or arise. If any new relevant facts or relationships are discovered or arise, Kirkland will use reasonable efforts to identify such further developments and will promptly file an additional supplemental declaration, as required by Bankruptcy Rule 2014(a).

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<sup>4</sup> Marelli was identified as the "Confidential K&E Client" in the Original Declaration. However, on June 11, 2025, Marelli filed for chapter 11 in the United States Bankruptcy Court for the District of Delaware, and the matter is now public.

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: August 29, 2025

Respectfully submitted,

*/s/ Christopher Marcus*

Christopher Marcus  
as President of Christopher Marcus, P.C.,  
as Partner of Kirkland & Ellis LLP; and as  
Partner of Kirkland & Ellis International LLP

## **SCHEDULE 1**

### **List of Schedules**

<b><u>Schedule</u></b>	<b><u>Category</u></b>
1(a)	Bankruptcy Professionals
1(b)	Landlords
1(c)	Lenders
1(d)	Material Contract Counterparties and Vendors
1(e)	Non-Debtor Bankruptcy Professionals
1(f)	Notice of Appearance Parties
1(g)	Ordinary Course Professional
1(h)	Utility Providers

**SCHEDULE 1(a)**

**Bankruptcy Professionals**

Hilco Real Estate LLC

**SCHEDULE 1(b)**

**Landlords**

Societe Civile Immobiliere Des 4 Communes

**SCHEDULE 1(c)**

**Lenders**

Zais Group LLC

**SCHEDULE 1(d)**

**Material Contract Counterparties and Vendors**

Huntsman Specialty Chemicals Corp.

**SCHEDULE 1(e)**

**Non-Debtor Bankruptcy Professionals**

Parkins & Rubio LLP

**SCHEDULE 1(f)**

**Notice of Appearance Parties**

Acuren Inspection Inc.	GEM Mobile Treatment Services Inc.
Aldine Independent School District (TX)	Grable Martin PLLC
AmeriGlobe LLC	Gulf Coast Water Authority
Andrews Myers PC	H. Kent Aguillard
Arden, Todd	H+M Industrial EPC
Ascend Performance Materials Holdings Inc.	Harris County Emergency Services District #01 (TX)
Austin Maintenance & Construction Inc.	Harris County Emergency Services District #24 (TX)
Baker Botts LLP	Harris County Emergency Services District #50 (TX)
Baker Donelson Bearman Caldwell & Berkowitz PC	Harris County Flood Control District (TX)
Ballard Spahr LLP	Harris County Hospital District (TX)
Benesch Firedlander Coplan & Aronoff LLP	Harris County Port of Houston Authority (TX)
Brown Rudnick LLP	Harris, County of (TX)
Buschalter, A Professional Corporation	Harris, County of (TX), Department of Education
Carter, Latesha	Hicks Law Group PLLC
Cheetah Transportation Systems LLC	Holland & Hart LLP
Chroma Color Corp.	Houston Community College System
Circular Polymers LLC	Houston Independent School District (TX)
Citgo Petroleum Corp.	Houston, City of (TX)
Citizens Asset Finance Inc.	Husch Blackwell LLP
Climeco LLC	Indorama Ventures Oxides LLC
CORE LLC	Jones Murray LLP
Corrpro Cos. Inc.	Jones Walker LLP
Cyanco International LLC	K&L Gates LLP
Devall Commercial Barge Line LLC	Katoen Natie Specialty Chemicals Inc.
Diamondback Works LP	Kessler Collins PC
Donohue Patrick & Scott pllc	Kinder Morgan Inc.
Dore Rothberg Law PC	Kinder Morgan Tejas Pipeline LLC
Dow Chemical Co., The	Kohner Mann & Kailas SC
Doyle Dennis Avery LLP	Lane Law Firm, The
Dry Law PLLC	Latham & Watkins LLP
DXP Enterprises Inc.	Lease Plan USA LT
EnvTech Inc.	Lebeouf Brothers Towing LLC
EPM Greenwood LLC	Lone Star College System
Evergreen Environmental Services LLC	Lugenbuhl Wheaton Peck Rankin & Hubbard LLC
Evergreen North America Industrial Services Inc.	Lynch, James
Florida Gas Transmission Co. LLC	Maintenance Assistance Programs LLC
Fort Bend, County of (TX)	
Frost Brown Todd LLP	
Galveston, County of (TX)	

Maintenance Assistance Programs LP USA  
Marathon Petroleum Co. LP  
Mastec Power Corp.  
MHBA CB LLP  
Miller Canfield Paddock & Stone plc  
Munsch Hardt Kopf & Harr PC  
Nalco Co. LLC  
OCI Methanol Marketing LLC  
Onestream Software LLC  
Optimal Field Services LLC  
Oracle America Inc.  
Padfield & Stout LLP  
Parkins & Rubio LLP  
Pension Benefit Guaranty Corp.  
Perdue Brandon Fielder Collins & Mott LLP  
Piper, Charlie  
PNC Bank NA  
PNC Equipment Finance LLC  
Polymer Contractors Florida Inc.  
Puffer-Sweiven LP  
Rapp & Krock PC  
Reed Smith LLP  
Repron Inc.  
Richards Law PLLC  
Ripley, Edward L.  
Robbie D. Wood Inc.  
Rosenberg, City of (TX)  
Rosenthal Law Firm pllc  
Ross Spence, PC  
Ryder Truck Rental Inc.  
SDI Inc.  
Shannon Martin Finkelstein Alvarado &  
Dunne PC  
Siemens Energy Inc.  
SK Capital Investments II  
Stallion Infrastructure Services Ltd.  
Stronghold Inspection Ltd.  
Texas City Independent School District  
(TX)  
Texas, State of, Commission on  
Environmental Quality  
Texas, State of, Comptroller of Public  
Accounts, Revenue Accounting Division  
Texas, State of, Office of the Attorney  
General  
TNT Crane & Rigging Inc.

Turner Industries Group LLC  
Union Pacific Railroad  
United States Fire Insurance Co.  
US Bank Equipment Finance  
US Bank NA  
Valsource LLC  
Vartabedian Hester & Haynes LLP  
Verdant Commercial Capital LLC  
Warner Norcross & Judd LLP  
Wartell, Michael  
Wells Fargo Capital Finance LLC  
Westlake Chemicals & Vinyls LLC  
Whelehan Law Firm LLC  
Wilmington Savings Fund Society, FSB  
Winstead PC  
Wolfson Bolton Kochis PLLC  
WSP USA Energy Services Inc.  
WSP USA Inc.

**SCHEDULE 1(g)**

**Ordinary Course Professionals**

Alvarez & Marsal North America LLC  
Cozen O'Connor PC

**SCHEDULE 1(h)**

**Utility Providers**

CMS Energy Corp.

**SCHEDULE 2**

Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
Alvarez & Marsal North America LLC	A&M Capital Advisors Europe LLP	Closed
	A&M Capital Advisors GP, LLC	Closed
	A&M Capital Advisors LLC	Closed
	A&M Capital Advisors LP	Current
	A&M Capital Europe, SCSp	Closed
	A&M Capital Europe-GP Associates, LP	Closed
	A&M Capital Opportunities Fund LP	Closed
	A&M Capital Opportunities-GP Associates, LP	Closed
	A&M Capital Partners LLC	Current
	A&M Capital-GP Associates, LP	Closed
	A&M Capital-GP Holdings, LP	Closed
	A&M Opportunities Fund	Closed
	Alvarez & Marsal AMCO Partners Fund, LP	Closed
	Alvarez & Marsal Capital LLC	Closed
	Alvarez & Marsal Capital, LP	Closed
	Alvarez & Marsal Holdings LLC	Closed
	Alvarez & Marsal Inc.	Current
	Alvarez & Marsal Partners Buyout Fund, LP	Closed
	Alvarez & Marsal Partners Europe Buyout Fund, LP	Closed
	Alvarez & Marsal Partners Europe Fund, LP	Closed
	Alvarez & Marsal Partners Fund, LP	Closed
	Alvarez & Marsal Partners Opportunities Fund, LP	Closed
	AMCP Staffing Holdings GP, LLC	Closed
	AMCP Staffing Holdings, LLC	Closed
	Barbara Gould	Closed
	Edward Simon Middleton	Current
	Wesley Arthur Edwards	Current
	Wing Sze Tiffany Wong	Current



Name of Entity Searched	Name of Entity and/or Affiliate of Entity, that is a K&E Client	Status
	Centerbridge Partners LP Jeff Aronson	Current Closed
Stallion Infrastructure Services Ltd.	Littlejohn & Co., LLC Littlejohn Associates IV, LLC Littlejohn Associates V, LLC Littlejohn Holdings Manager, LLC Littlejohn Holdings, LLC Littlejohn Opportunities GP LLC Pinnacle Midstream II LLC	Current Current Current Current Current Current Closed

**SCHEDULE 3**

<b>Name of Entity Searched</b>	<b>Name of Entity and/or Affiliate of Entity, that is a K&amp;E Client</b>	<b>Status</b>
Blue Owl Capital Inc.	Blue Owl HomeCourt DC Aggregator LP Blue Owl HomeCourt Partners LP	Current Current
Burns & McDonnell Engineering	Burns & McDonnell Inc.	Current
East West Bancorp Inc.	East West Bank	Current
Evercore Inc. Evercore Partners	Evercore Group LLC	Current
KPMG LLP	KPMG US	Current
Massachusetts, Commonwealth of, Department of Revenue	Thomas P. Jachym	Current
Maxim Crane Works Chicago Univar Solutions USA Inc.	Apollo Global Securities LLC Univar Solutions, Inc.	Current Current
OQ Chemicals Corp.	OXEA GmbH	Current