

**Exhibit B**

**Declaration of Christopher M. Samis**

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

In re:

VERSO CORPORATION, *et al.*,<sup>1</sup>

Debtors.

Chapter 11

Case No. 16-10163 (KG)

Jointly Administered

**DECLARATION OF CHRISTOPHER M. SAMIS OF WHITEFORD,  
TAYLOR & PRESTON LLC IN SUPPORT OF THE VERSO DEBTORS'  
APPLICATION FOR ENTRY OF AN ORDER AUTHORIZING THE EMPLOYMENT  
AND RETENTION OF WHITEFORD, TAYLOR & PRESTON LLC AS DELAWARE  
SPECIAL CONFLICTS COUNSEL, NUNC PRO TUNC TO THE PETITION DATE**

Christopher M. Samis, under penalty of perjury, declare as follows:

1. I am an attorney at law and a Partner of the law firm of Whiteford, Taylor & Preston LLC<sup>2</sup> (“WTP”). WTP is a law firm with 11 offices and its Wilmington, Delaware office is located at The Renaissance Centre, Suite 500, 405 N. King Street, Wilmington, Delaware 19801.

2. I make this declaration pursuant to sections 327(a) and 328 of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and Rules 2014 and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”) in support of the accompanying application (the “Application”) of Verso Paper Holdings LLC, Verso Paper Finance Holdings

<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are Verso Corporation (7389); Verso Paper Finance Holdings One LLC (7854); Verso Paper Finance Holdings LLC (7395); Verso Paper Holdings LLC (7634); Verso Paper Finance Holdings Inc. (7851); Verso Paper Inc. (7640); Verso Paper LLC (7399); nexTier Solutions Corporation (1108); Verso Androscoggin LLC (7400); Verso Quinnesec REP Holding Inc. (2864); Verso Maine Energy LLC (7446); Verso Quinnesec LLC (7404); Bucksport Leasing LLC (5464); Verso Sartell LLC (7406); Verso Fiber Farm LLC (7398); NewPage Holdings Inc. (5118); NewPage Investment Company LLC (5118); NewPage Corporation (6156); NewPage Consolidated Papers Inc. (8330); Escanaba Paper Company (5598); Luke Paper Company (6265); Rumford Paper Company (0427); Wickliffe Paper Company LLC (8293); Upland Resources, Inc. (2996); NewPage Energy Services LLC (1838); Chillicothe Paper Inc. (6154); and NewPage Wisconsin System Inc. (3332). The address of the Debtors’ corporate headquarters is 6775 Lenox Center Court, Suite 400, Memphis, Tennessee 38115-4436.

<sup>2</sup> Whiteford, Taylor & Preston LLC operates as Whiteford Taylor and Preston L.L.P in jurisdictions outside of Delaware. For the avoidance of any doubt, the Verso Debtors seek to employ both Whiteford, Taylor & Preston LLC and Whiteford Taylor & Preston L.L.P.

LLC, Verso Paper LLC, Verso Paper Inc., Verso Androscoggin LLC, Bucksport Leasing LLC, Verso Fiber Farm LLC, Verso Maine Energy LLC, Verso Quinnesec LLC, Verso Quinnesec REP Holding Inc., Verso Sartell LLC, nexTier Solutions Corporation, and NewPage Holdings Inc. (collectively, the “Verso Debtors”) to employ and retain WTP as their Delaware special conflicts counsel.

3. Unless otherwise stated in this Declaration, I have personal knowledge of the facts hereinafter set forth. To the extent that any information disclosed herein requires amendment or modification upon WTP’s completion of further analysis or as additional information becomes available to WTP, a supplemental declaration will be submitted to the Court. Subject to the approval of this Court and in compliance with the applicable provisions of the Bankruptcy Code, Bankruptcy Rules and the Local Rules, WTP intends to apply for compensation for professional services rendered in connection with these chapter 11 cases, plus reimbursement of actual, necessary expenses and other charges incurred by WTP during the case. The principal professionals and paraprofessionals designated to represent the Verso Debtors and their current standard hourly rates are as follows:

- |     |                      |                |
|-----|----------------------|----------------|
| (a) | Christopher M. Samis | \$515 per hour |
| (b) | L. Katherine Good    | \$490 per hour |
| (c) | Chantelle D. McClamb | \$330 per hour |
| (d) | Stephanie Lisko      | \$245 per hour |

4. The hourly rates set forth above are WTP’s standard hourly rates for work of this nature. These rates are set at a level designed to compensate WTP fairly for the work of their attorneys and paralegals and to cover fixed and routine overhead expenses. The hourly rates set forth above are subject to periodic adjustments to reflect economic and other conditions. Other attorneys and paralegals within WTP may from time to time serve the Verso Debtors in

connection with the matters described herein. WTP has not received a retainer in connection with its representation of the Verso Debtors in these chapter 11 cases.

5. It is WTP's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll and other charges, regular mail and express mail charges, special or hand delivery charges, document processing, photocopying charges, travel expenses, expenses for "working meals," computerized research, transcription costs as well as non-ordinary overhead expenses such as secretarial and other overtime. WTP will charge the Verso Debtors for these expenses in a manner and at rates consistent with charges made generally to WTP's other clients or as previously fixed by this Court. WTP believes that it is fairer to charge these expenses to the clients incurring them than to increase the hourly rates and spread these expenses among all clients.

6. Neither I, WTP, nor any partner, counsel, associate or other attorney at WTP, insofar as I have been able to ascertain, has in the past represented the Debtors' largest creditors, any significant beneficiaries of the Debtors (holding 5% or more of the beneficial interest in the Debtors) or any Potential Party in Interest (as defined below), except as hereinafter set forth.

7. In preparing this affidavit, we have used a set of procedures established by WTP to ensure compliance with the requirements of the Bankruptcy Code and the Bankruptcy Rules regarding retention of professionals by debtors in possession under the Bankruptcy Code. In that regard, WTP requested and obtained a list of names and entities who may be parties in interest in the chapter 11 cases, including *inter alia*, the Debtors' secured creditors, the Debtors' largest unsecured creditors, present and former officers and directors of the Debtors, and parties holding

equity interests in the Debtors (the “Potential Parties in Interest”). A list of the Potential Parties in Interest is attached hereto as **Exhibit 1**.

8. WTP maintains and systematically updates its conflict check system in the regular course of its business, and it is the regular practice of WTP to make and maintain these records. The conflict system maintained by WTP is designated to include (i) every matter on which it is now or has been engaged, (ii) the entity by which it is now or has been engaged, (iii) the identity of related parties, (iv) the identity of adverse parties, and (v) the attorney at WTP that is knowledgeable about the matter. It is the policy of WTP that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the conflict check system the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter and the related and adverse parties. Accordingly, the database is updated for every new matter undertaken by WTP. The scope of the system is a function of the completeness and accuracy of the information submitted to the attorney opening a new matter.

9. WTP has in the past represented, currently represents, and/or may in the future represent, in matters wholly unrelated to the Debtors or the chapter 11 cases, certain Potential Parties in Interest (including, without limitation, those entities set forth on **Exhibit 2**, attached hereto who are current clients or are affiliates thereof, and those entities or affiliates thereof set forth on **Exhibit 3** attached hereto who have been represented by WTP within the last five (5) years). I do not believe that any single matter is a major engagement that, alone or in the aggregate with other engagements for the same entity, involves the billing of fees in excess of one percent (1%) of WTP’s annual fees billed. Moreover, WTP will not represent any of the Potential Parties in Interest in any facet of the Debtors’ cases.

10. WTP will represent no entity other than the Verso Debtors in connection with the chapter 11 cases.

11. I do not believe there is any connection or interest (as such terms are used in section 101(14) of the Bankruptcy Code and Bankruptcy Rule 2014(a)) between WTP and (i) any attorney employed by the Office of the United States for the District of Delaware or (ii) any counsel, accountants, financial consultants, and investment bankers who represent or may represent claimants or other parties in interest in this case. In addition, as part of its practice, WTP appears in cases, proceedings, and transactions involving many different attorneys, counsel, accountants, financial consultants, and investment bankers, some of which now or may in the future represent claimants and parties in interest in this case. WTP has not and will not represent any such entities in relation to the chapter 11 cases nor have any relationship with any such entities that would be adverse to the Verso Debtors or their interests in the matters upon which WTP is to be employed.

12. To the best of my knowledge, no attorney at WTP is a relative of, currently has, or previously has had any connection with the bankruptcy judge approving the employment of WTP as the Verso Debtors' Delaware Special Counsel that would render the employment improper.

13. Except as set forth herein, and based upon the information available to me, neither I, WTP, nor any partner, counsel or associate thereof, insofar as I have been able to ascertain, holds or represents any interest adverse to the Verso Debtors in the matters upon which WTP is to be employed.

14. Out of an abundance of caution, WTP discloses that it represented trade creditors in the bankruptcy cases of the NewPage Debtors<sup>3</sup> jointly administered under *In re NewPage Corporation*, Case No. 11-1804 (KG) and certain related adversary proceedings. However, WTP does not believe these representations are adverse to the Verso Debtors.

15. Based upon the information available to me, I believe that WTP is a “disinterested person” as that term is defined in section 101(14) of the Bankruptcy Code.

16. No promises have been received by WTP, or by any partner, counsel, or associate thereof, as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules and the Local Rules. WTP has no agreement with any other entity to share with such entity any compensation received by WTP.

17. WTP did not receive a retainer with respect to this representation.

18. WTP shall apply for compensation for professional services rendered and reimbursement of expenses incurred in connection with the Debtors’ chapter 11 cases in compliance with sections 330 and 331 of the Bankruptcy Code and applicable provisions of the Bankruptcy Rules, Local Rules, and any other applicable procedures and orders of the Court. WTP also intends to make a reasonable effort to comply with the U.S. Trustee’s requests for information and additional disclosures as set forth in 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 “Revised UST Guidelines”), both in connection with this application and the interim and final fee applications to be filed by WTP in these chapter 11 cases.

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<sup>3</sup> The NewPage Debtors consist of NewPage Investment Company LLC, NewPage Corporation, New Page Consolidated Papers Inc., Escanaba Paper Company, Luke Paper Company, Rumford Paper Company, Wickliffe Paper Company LLC, NewPage Wisconsin System Inc., Upland Resources, Inc., NewPage Energy Services LLC, and Chillicothe Paper Inc.

19. The following is provided in response to the request for additional information set forth in Paragraph D.1. of the Revised UST Guidelines:

**Question:** Did you agree to any variations from, or alternatives to, your standard or customary billing arrangements for this engagement?

Response: WTP has reduced its standard photocopy charge from \$0.10 per page to \$0.05 per page.

**Question:** Do any of the professionals included in this engagement vary their rate based on the geographic location of the bankruptcy case?

Response: No.

**Question:** If you represented the client in the 12 months prepetition, disclose your billing rates and material financial terms for the prepetition engagement, including any adjustments during the 12 months prepetition. If your billing rates and material financial terms have changed postpetition, explain the difference and the reasons for the difference.

Response: WTP did not represent any of the Verso Debtors in the 12 months prepetition.

**Question:** Has your client approved your prospective budget and staffing plan, and, if so for what budget period?

Response: Yes. For the period from January 26, 2016 through March 26, 2016.

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 information, knowledge, and belief.

Date: February 3, 2016

/s/ Christopher M. Samis  
Christopher M. Samis



**EXHIBIT 1**

**Potential Parties-in-Interest**

**Debtors and Affiliated Entities**

Androscoggin Reservoir Company  
Bucksport Leasing LLC  
Chillicothe Paper Inc.  
Consolidated Water Power Company  
Escanaba Paper Company  
Gulf Island Pond Oxygenation Project  
Luke Paper Company  
Newpage Consolidated Papers Inc.  
Newpage Corporation  
Newpage Energy Services LLC  
Newpage Holdings Inc  
Newpage Investment Company LLC  
Newpage Wisconsin System Inc  
nexTier Solutions Corporation  
One LLC Verso Paper Finance Holdings LLC  
Rumford Paper Company  
Upland Resources, Inc.  
Verso Androscoggin LLC  
Verso Androscoggin Power LLC  
Verso Bucksport LLC  
Verso Corporation  
Verso Fiber Farm LLC  
Verso Maine Energy LLC  
Verso Maine Power Holdings LLC  
Verso Paper Finance Holdings  
Verso Paper Finance Holdings Inc  
Verso Paper Holdings LLC  
Verso Paper Inc  
Verso Paper LLC  
Verso Quinnesec LLC  
Verso Quinnesec REP Holdings Inc.  
Verso Quinnesec REP LLC  
Verso Sartell LLC  
Wickliffe Paper Company LLC

**Restructuring Professionals**

Akin Gump Strauss Hauer & Feld LLP  
CDG Group, LLC  
Davis Polk & Wardwell LLP  
Deloitte  
Ducera Partners LLC  
Houlihan Lokey Inc.  
Mercer (US) Inc.  
Milbank, Tweed, Hadley & McCloy LLP  
O'Melveny & Myers LLP

Paul, Weiss, Rifkind, Wharton & Garrison LLP  
Ropes & Gray LLP  
Sidley Austin LLP  
Skadden, Arps, Slate, Meagher & Flom LLP  
Alvarez & Marsal  
PJT Partners Inc.  
Richards, Layton & Finger PA  
Latham & Watkins LLP  
Quinn Emanuel Urquhart & Sullivan, LLP

**Equity Holders**

Apollo Management Holdings LP  
Verso Paper Management LP

**Secured Lenders**

Aberdeen Asset Management- Fund Manager  
AIG/Sun America Asset Mgmt  
ALJ capital management, LLC- fm  
Bank of America  
Barclays  
Barclays Bank PLC  
Bluebay Asset Management - FM  
BMO Harris Bank NA  
Bradford & Marzec LLC-FM  
Candlewood Investment Group- FM  
Canyon Partners  
Castlehill Investment Management L.P.-FM  
Cayman Islands Branch  
Centerbridge Group- FM  
Citibank  
Citibank International  
Citibank, N.A.  
City National Bank  
Cohanzick Management, LLC -FM  
Corre Opportunities Fund  
Credit Suisse  
Credit Suisse AG  
Credit Suisse AG, Cayman Islands Branch  
Credit Suisse, Cayman Islands Branch-FD  
Deutsche Bank  
Feingold O'Keeffe  
Gabriel Capital  
GMO  
Goldman Sachs  
Goldman Sachs Asset Management  
Goldman Sachs Bank USA

Goodwin Capital/Phoenix Investments  
 Hillmark Cap. Mgmt., L.P.  
 Hudson Bay Capital Management L.P.-FM  
 Huntington National Bank  
 Intermarket Management Corp.  
 Invesco Management & Research  
 JP Morgan Chase  
 LCM Asset Management - FD MGR  
 Levine Leichtman Capital  
 LLCP Advisors LLC-FM  
 Loomis, Sayles and Company L.P.  
 Marathon Asset Management  
 Medley Capital LLC -FM  
 Monarch Capital  
 Morgan Stanley Broker/Dealer  
 Muzinich and Company  
 Nationwide Life Insurance Company-FD MGR  
 Newmark Cap. LLC-FM  
 Newmark Capital LLC  
 Nomura Corporate Research and Asset  
 Management- FM  
 Oaktree Capital Management, L.P.  
 Octagon Credit Investors, LLC  
 Orchard First Source Capital Inc.  
 Par-four Investment Management, LLC  
 Peritus I Asset Management, LLC  
 PNC Bank  
 Principal Financial Group-FM  
 Principal Global Investors  
 Principal Mutual Life Ins.  
 Redwood Capital Management, LLC  
 Rotation Capital Management LP  
 Shankman Capital Management, Inc.- FM  
 Siemens  
 Sound Point Capital Management, LP-FM  
 Stone Lion Capital Partners  
 SunTrust Bank  
 Thrivent Financial - FM  
 UBS AG, Stamford Branch  
 UBS O'Connor  
 Voya Investment Mgmt. (fka) Ing Inv. Mgmt.  
 Wells Fargo  
 Wells Fargo - Broker  
 Wells Fargo Bank, NA  
 Western Asset Management Company  
 Whitebox Advisors, LLC

Wilmington Trust, National Association

**Noteholders**

Aberdeen Asset Management, Inc. (U.S.)  
 Advent Capital Management, LLC  
 ALJ Capital Management, LLC  
 AllianceBernstein, L.P. (U.S.)  
 APG Asset Management US, Inc.  
 Apollo Capital Management, L.P.  
 Ares Management, LLC  
 Ares Management, LLC (Asset Management)  
 Aristeia Capital, LLC  
 Aviva Investors North America, Inc.  
 Bank of America Merrill Lynch Proprietary  
 Trading  
 Barclays Capital, Inc.  
 BlackRock Advisors, LLC  
 Brigade Capital Management, LLC  
 Candlewood Investment Group, L.P.  
 CastleRock Management, LLC  
 CAZ Investments, L.P.  
 Cedarview Capital Management, L.P.  
 Citigroup Global Markets, Inc. (U.S.)  
 Cohanzick Management, LLC  
 Compass Global Investments, LLC  
 Contrarian Capital Management, LLC  
 Corre Partners Management, LLC  
 Deutsche Bank Securities, Inc.  
 Ellis Lake Capital, LLC  
 Euroclear Bank  
 Feingold O'Keeffe Capital, LLC  
 Fidelity Management & Research Company  
 Fore Research & Management, L.P.  
 Garland Business Corporation  
 Global Credit Advisers, LLC  
 Hayman Capital Management, L.P.  
 Horizon Advisers  
 Hotchkis and Wiley Capital Management, LLC  
 Hudson Bay Capital Management, L.P.  
 INVESCO Senior Secured Management, Inc.  
 J.P. Morgan Securities, LLC  
 KKR Asset Management, LLC  
 Magnetar Financial, LLC  
 Morgan Stanley & Company, LLC  
 Nomura Corporate Research and Asset  
 Management, Inc. (U.S.)

Northern Trust Investments, Inc.  
Nuveen Asset Management, LLC  
Oaktree Capital Management, L.P.  
OppenheimerFunds, Inc.  
Pacific Income Advisers, Inc.  
Par IV Capital Management, LLC  
PENN Capital Management Company, Inc.  
Peritus I Asset Management, LLC  
Phoenix Investment Adviser LLC  
Phoenix Investment Adviser, LLC  
PIMCO - Pacific Investment Management  
Company  
Pine River Capital Management, L.P.  
PPM America, Inc.  
Principal Global Investors, LLC  
RBC Capital Markets, LLC  
RBS Securities, Inc.  
Seix Investment Advisors, LLC  
SG Americas Securities, LLC  
State Street Global Advisors (SSgA)  
Stone Lion Capital Partners, L.P.  
Stonehill Capital Management, LLC  
TIAA-CREF Investment Management  
Waterstone Capital Management, L.P.  
WCAS Fraser Sullivan Investment Management,  
LLC  
Western Asset Management Company  
White Oak Global Advisors, LLC  
Whitebox Advisors, LLC

**UCC Lien Holders**

Andritz Iggesund Tools Inc.  
Andritz Inc.  
Andritz Ltd.  
Applied Industrial Technologies, Inc.  
Astenjohnson, Inc.  
Atel Capital Equipment Fund X, LLC  
Atel Capital Equipment Fund XI, LLC  
Buckman Laboratories, Inc.  
Capfund Cde Four LLC  
Cascades Conversion Inc., (D/B/A Cascades  
Sonoco Kingsey Falls Division)  
Chemetall US, Inc.  
Cit Finance LLC  
Citicapital Commercial Leasing Corporation  
Commonwealth Capital Corp.

De Lage Landen Financial Services, Inc.  
Deere Credit, Inc.  
First Independence Bank  
General Electric Capital Corporation  
Harbor Capital Leasing, LLC  
Hayes Pump, Inc.  
Imerys Clays, Inc.  
Kdant Inc.  
Kingsbridge Holdings, LLC et al  
Minority Alliance Capital, LLC  
Motion Industries, Inc.  
New England Controls, Inc.  
Nmhg Financial Services, Inc.  
Occidental Chemical Corporation  
Roland Machinery Company  
Sonoco Products Company  
The Newark Group  
Omnova Solutions Inc.  
Unisource Worldwide, Inc.  
Kaman Industrial Technologies Corporation  
Horizon Solutions LLC  
Nortrax, Inc.  
Union Bank  
Meridian Leasing Corporation  
IBM Credit LLC  
JFTCO, Inc.  
Wisconsin Lift Truck Corp.

**Directors and Officers**

Alan J. Carr  
Allen Campbell  
Allen J. Campbell  
Benjamin Hinchman IV  
David B. Sambur  
David J. Paterson  
David W. Oskin  
Eric L. Press  
Kenneth D. Sawyer  
L.H. Puckett Jr.  
Lyle J. Fellows  
Michael A. Weinhold  
Michael E. Ducey  
Michael E. Ducey  
Michael I. Naumann  
Peter H. Kesser  
Reed B. Rayman

Richard M. Cieri  
Robert Amen  
Scott M. Kleinman  
Thomas Gutierrez  
Timothy D. Nusbaum

**Surety Bond / LC**

AIG  
Atlantic Specialty  
Michigan LARA  
Ohio BWC  
One Beacon  
QBE  
Sentry  
Travelers  
Zurich

**Customers**

Quad Graphics  
Veritiv  
Random House  
Meredith  
Proctor & Gamble

**Competitors**

Asia Pulp & Paper  
Appleton Coated  
Appvion, Inc.  
Birgl & Birgmeister  
Burgo Group  
Catalyst Paper Corporation  
Domtar Corporation  
Evergreen Packaging  
Expera Specialty Solutions  
Hansol Paper  
Irving Pulp & Paper  
Koehler Paper Group  
Moorim Paper  
Nippon Paper Group  
Oji Paper Company  
PCA Industrial Paper & Supplies  
Port Hawkesbury Paper  
Resolute Forest Products  
SAPPI North America  
Stora Enso

Twin Rivers Paper Company  
UPM Paper  
West Linn Paper Co

**Unions**

International Association of Machinists and  
Aerospace Workers AFL-CIO  
International Brotherhood of Electrical Workers  
Local 979 AFL-CIO-CLC  
Office & Professional Employees' International  
Union  
Pace Local Union No. 5-0680  
Teamsters, Chauffeurs, Warehousemen and  
Helpers Local 486  
United Association of Journeymen and  
Apprentices of the Plumbing and Pipefitting  
Industry  
United Steel, Paper and Forestry, Rubber,  
Manufacturing, Energy Allied Industrial and  
Service Workers International Union AFL-  
CIO/CLC  
Local 2-21

**Trade Vendor**

ABB Automation Inc  
ABB Inc  
AC Electric Corp  
Accenture LLP  
Aim Development USA LLC  
Air Products And Chemicals Inc  
Akzo Nobel Pulp And Perfo  
Albany International  
Albany Intl Corp  
Albrecht Trucking Ii LLC  
Allegheny Industrial Assc-Down  
Allied Valve Inc  
Alloy Cladding Co LLC  
ALS USA MI, Corp.  
AM Express Inc  
Amec Americas Ltd.  
Amec E&C Services Inc  
Amec Forster Wheeler E&C Services  
American Express Travel  
American Powernet Management LP  
Andritz Inc  
Aon Hewitt

Apple Ridge Funding LLC  
Applied Technical Services  
Aquilex Hydrochem, Inc  
Archer Daniels Midland Co  
Archroma U S Inc  
Arkema Inc  
Arrowhead Radio Security  
Arthur J Gallagher Risk  
Associated Constructors LLC  
Astaris LLC  
Asten Johnson Inc  
Atlantic Coated Papers Ltd  
Atlantic Construction Services, Inc  
B & B Electrical Contractors Inc  
B & M Logging  
B&D Trucking  
Babcock & Wilcox Co  
Bacco Construction Co  
Barclays Capital  
BASF Corp  
Bass Berry & Sims Plc  
Bass Maintenance Corp  
Beechwood Coal LLC  
Bently Nevada Inc  
Bercen Inc  
Bertoldi Oil Service  
Biewer Sawmill - Lake City LLC  
Biewer Sawmill Inc  
Blue Line Logistics In  
Bluecross Blueshield Of Tn  
Bosk Corp  
Brabazon Pumpe Co Ltd  
Breitung Twp Treasurer  
Brixey & Meyer Inc  
Brock Services, LLC  
Bruce A Manzer Inc  
Bruce Fjeran  
Btg Americas Inc  
Btg IPI LLC  
Buckman Laboratories Inc  
Buffalo Mountain Wood Storage  
Burlington Northern Santa Fe Corp  
Burns Industrial Equipment  
C H Robinson Worldwide Inc  
C R Meyer & Sons  
C Reiss Coal Co  
Canadian National  
Canadian National/II Central  
Canexus Ltd.  
Canexus Us Inc.  
Canfor Pulp And Paper Sales Ltd.  
Cargill Incorporated  
Carl Belt Co Inc  
Cartus Corporation  
Cascades Conversion Inc  
Cascades Sonoco  
Cass Information Systems Inc  
Catalyst Paper Operations Inc  
Cellmark Recycling  
Celtic International  
Central Maine Power  
Central National - Gottesman Inc  
Central State Mechanical Insulation  
Ceridian  
Cersosimo Lumber Co., Inc.  
Chad Howton Trucking Inc  
Charles River Associates  
Chemetall Oakite Inc  
Chemtrade Chemicals Us LLC  
Chemtrade Logistics  
Chevron Natural Gas, A Division  
Chou Chemical Co  
Cianbro Corporation  
City Of Duluth  
City Of Stevens Point- Water Dept  
Clean Harbors Environmental  
CN  
Coatex Inc  
Coating Excellence Intl LLC  
Coffin Trucking, Inc.  
Collier Inc  
Commonwealth Capital Court  
Complete Packaging Systems LLC  
Conjure  
Connor Forest Management LLC  
Consolidated Water Power Co  
Constellation Energy Services Inc  
Continental Paper Grading Co  
Conway Central Express  
Corenso North America  
Country Forest Products Inc  
Coyote Logistics

Cpt Pulp And Paper LLC  
Crane Engineering Sales Inc  
Csx Transportation Inc  
Cutting Edge Forest Products LLC  
Daikin America, Inc.  
Darin Duncan Logging LLC  
Darrell Javorek Logging Inc  
Dead River Company  
Deboer Transportation Inc  
Degussa Huls Corp  
Delaney Forest Products LLC  
Dell Marketing  
Deloitte & Touche LLP  
Dematic  
Deno & Son Trucking  
Devden Inc.  
Domtar Paper Company LLC  
Dow Chemical Co Usa  
Du Mor Blade Co Inc  
Duberville Logging LLC  
Dupont Titanium Technologies  
Durgin And Crowell Lumber Co., Inc.  
E.I. Dupont De Nemours & Co., Inc.  
Ecc Corrosion Inc  
Ecosynthetix Inc  
Ecosynthetix Ltd  
Ed Thayer Inc  
Eka Chemicals Inc  
Ekman & Co Inc  
Elite Carriers  
Elite Staffing Inc  
Enersolv  
Enterprise Fleet Management  
Erco Worldwide  
Essco Inc  
Evonik Degussa Corporation  
Exxon Mobil Oil Corp  
Fabian Oil Inc  
Fairview Woodyard LLC  
Fastlane America  
Fcx Performance Inc  
Fedex Custom Critical  
Fibers Inc  
Fibretek Recycling U.S. Inc.  
Finesse Inc  
Fitch Co  
Florence Hardwoods LLC  
Formosa Plastics Corporation  
Fox River Fiber Company, LLC  
Franklin Freight Brokerage Inc  
Franklin Storage Lp  
Frank'S Inc  
Furey Filter & Pump Inc  
Futurewood Corp  
G&R Mineral Services Inc  
G&S Coal Co Inc  
Gac Chemical Corp  
Gauthier Excavating LLC  
Ge Co  
General Electric International Inc  
Georges Creek Railway LLC  
Georgia Pacific Chemicals LLC  
Giguere Logging Inc  
GI&V Usa Inc  
Gmo Threshold Logging Ii LLC  
Graham Lumber Company LLC  
Grane Logistics Express LLC  
Grane Transportation  
Grant County Mulch  
Graymont Western Lime  
Greatwide  
Greatwide Dedicated Transport Iii L  
Green Crow Corporation  
Gunville Trucking Inc  
H O Wolding Inc  
H. C. Haynes, Inc.  
Halvor Lines Inc  
Hancock Lumber Company, Inc.  
Hartt Transportation Sys Inc  
Heartland Business Systems  
Heartland Technologies Sales Of  
Hedstrom Lumber Co Inc  
Hewitt Associates LLC  
Hexacomb Corp  
Holli Forest Products Inc  
Honeywell Industry Solutions  
Honeywell Measurex Systems  
Honeywell Process Solutions  
Huffman Logging Inc  
Hydrite Chemical  
Hydroblasters Inc  
Imerys Clays Inc

Imerys Pigments And Additives  
Imerys Talc America Inc  
Industrial Pump Services Of Nc  
Ingredion Incorporated  
Intermodal Sales Corp  
International Paper Co  
Invensys Systems Inc  
Irving Forest Products Dixfield  
Iso New England Inc.  
Ives Truck & Auto Repair Inc  
J Carey Logging Inc  
J M Longyear LLC  
Jacobs Enterprises LLC  
Jamar Co  
Jamar Company  
Jeff Foster Trucking  
Jim Spencer Forest Products  
Jm Longyear International Lp  
Jm Longyear LLC  
Joe Plourde & Son Forest Products I  
John & Arthur Penegor Inc  
Johnson & Son Lumber Co Inc  
Joseph L Bollig & Sons Inc  
Ka Steel Chemicals Inc  
Kadant Solutions Division  
Kaman Industrial Technologies  
Kamin LLC  
Kamin Performance Minerals  
Kane Traffic Services, Inc  
Kansas City Series Lockton Company  
Kemira Chemicals Inc  
Kentucky State Treasurer  
Kentucky Utilities Co  
Kessel Mulch Co Inc  
Keweenaw Land Association Ltd  
Kimberly Carbonates LLC  
King & Spalding  
Konecranes  
Kretz Truck Brokerage LLC  
Kuehls Logging  
Kuraray America Inc  
L&S Electric Inc  
Lafleur Forest Products LLC  
Lake States Lumber Inc  
Leicht Transfer & Storage Co  
Les Transport Regi, Inc.  
Liaison Technologies LLC  
Life Insurance Co Of North America  
Limbach Company LLC  
Littler Mendelson P C  
Lloyd Firkus  
Lv Timber Co., LLC  
Main Freight Inc  
Marathon Consulting LLC  
Mark Pomeroy Forest Products  
Marshall Logging Inc  
Marvin Sekorski Logistics, LLC  
Maryland Dept Of The Environment  
Matrix Power Services, Inc  
Mcdermid Transportation Inc  
Meadwestvaco Corp  
Metzler Forest Products LLC  
Midland Paper Company Inc  
Millis Transfer Inc  
Millwood Inc  
Minerick Logging Inc  
Minnesota Power  
Miron Construction Co Inc  
Modern Office Methods Inc  
Moran Coal Co Inc  
Morgan, Lewis & Bockius LLP  
Morsey Constructors LLC  
Motion Industries Inc  
Motive Rail, Inc.  
Mpw Industrial Services Inc  
Msc Industrial Supply Co  
Mt Vernon Electric Inc  
Murphy Warehouse Co  
Mva Enterprises Inc  
Nalco Co  
Nekoosa Corp  
Nepw Logistics, Inc.  
Nes Rentals  
New Penn Motor Express Inc  
Newage Transprotation  
Newark Paperboard Products  
Newpage Corporation  
Newpage Escanaba Mill  
Newpage Lakes States Wood Supply  
Newpage Wisconsin Rapids Mill  
Newpage Wisconsin System Inc  
Niagara Logistics Inc



Norfalco LLC  
Norfolk Southern Railway Co  
North American Industrial Services  
North Arrow Timber Co LLC  
North Country Lumber, Inc.  
Northern Machining & Repair Inc  
Northern Timberlands Inc  
Northland Harvesting Inc  
Northwest Hardwoods Inc  
Northwoods Paper Converting  
Novaspect Inc  
Occidental Chemical Co  
O'Melveny & Myers LLP  
Omnova Solutions Inc  
Omya  
Ondeo Nalco  
Ossipee Chipping Inc.  
Otis Elevator Co  
P & P Filtration Inc  
Palletone Of Maine, Inc.  
Paper And Paper-Based Packaging Boa  
Paper Transport  
Papertech Inc  
Paprima Industries Inc  
Paul Weiss Rifkind Wharton &  
Penford Products Co  
Peroxychem LLC  
Pierce Atwood Law Firm  
Pioneer Paper Stock  
Pjt Partners Lp  
Plasmine Technology Inc  
Plum Creek  
Pnc Bank, N.A.  
Potlatch Land & Lumber LLC  
Potomac Edison  
Precision Forestry Inc  
Precision Machine Inc  
Prentiss & Carlisle Management Co.  
Pricewaterhouse Coopers LLP  
Prime Timber LLC  
Priority Express Transportation  
Progressive Converting  
Project Services Inc  
Quad Graphics Inc  
Quality Supplier  
R L Balconi Co  
R M Bay Logging Inc  
R2 Logistics  
Range Resources Appalachia LLC  
Rapid River Logistics LLC  
Rc Melucas Trucking, Inc.  
Resolute Fp Us Inc  
Resource One Intl LLC  
Revel Logging LLC  
Rgl Specialty Services LLC  
Richard Carrier Trucking Inc  
Risi Inc  
Rma Enterprises Inc  
Rmr Mechanical Inc  
Robbins Lumber Company  
Robindale Midwest Coal Sales LLC  
Rocky Bunnell  
Roehl Transport Inc  
Rohm And Haas Chemicals LLC  
Roy Nelson Jr  
Rr Donnelley  
Sagola Hardwoods Inc  
Sandersville Railroad Company  
Sanville Logging Inc  
Sap America Inc  
Schloer Logging LLC  
Schneider National Inc  
Schreiner Trucking Inc  
Sekisui Specialty Chemicals America  
Select Staffing  
Seven Islands Land Company  
Shamrock Landfill  
Shell Energy North America Lp  
Skf Usa Inc  
Skf Usa Inc-Reliability Systems  
Smith Transport Inc  
Smith Transport Warehouse  
Snp Inc  
Solenis LLC  
Solvay Chemicals Inc  
Sonoco Products Co  
Southern Environmental Inc  
Southern Maintenance Contractors  
Sparhawk Trucking  
Specialty Coating & Laminating LLC  
Specialty Minerals  
Springfield Terminal

Springfield Terminal Railway Co	Ursa Major LLC
St Jacques Transportation Svcs	Us Freightways Logistics
St John Earl Forest Products	Us Security Assoc Inc
Stebbins Engrg & Mfg Co	Valmet Inc
Stewart And Stewart	Valmet Inc (Fabrics)
Stowe Woodward LLC	Valmet Inc (Paper)
Stropich Oil Company	Valmet Service Center
Sullivan & Cromwell LLP	Van Bergen & Markson Inc
Sunland Logistics Solutions Inc	Van Ert Electric Co Inc
Superior Crane Corp	Verso Corp-Andro Pulp
Supplyforce C/O State Md	Verso Corp-Andro Whse Paper
Supplyforce C/O Werner Electric Mi	Verso Corporation
Synagro Central LLC	Verso Corp-Quinn Whse Paper
Target Lumber & Logging Co LLC	Verso Corp-Quinnesec Pulp
Tfm North America Inc	Verso Corp-Ss/Synergy
The Chemours Company Tt LLC	Vertellus Performance Chemicals LLC
Theodore Strzok Logging Ref-215424	Voith Paper Fabric & Roll Systems
Thiele Kaolin Co	Voith Paper Neenah
Think Patented	Voith Paper Usd
Thompson Enterprises Inc	W G Yates & Sons Construction Co
Thompson Industrial Services LLC	W T Gardner & Sons Inc
Tigerton Lumber Co	Wachovia National Bank
Tim Raese	Wagner Ontario Forest Mgmt Ltd
Timber Products Michigan	Wagner Warehousing Inc
Timber Valley LLC	Walter N Yoder & Sons Inc
Time Definite Services Transportati	Warehouse Specialists Inc
Tmc Environmental	Weavexx LLC
Tomlin Trucking, LLC	Wells Township Treasurer
Total Equipment Co	Werner Electric Supply Co
Total Quality Logistics Inc	Western Lake Superior Sanitary Dist
Town Of Jay	Westlake Ca&O Corp
Transplace Canada Ltd	Westrock Cp LLC
Travis Krizan Trucking	Westrock Minnesota Corporation
Trc Environmental Corporation	William A. Day, Jr. & Sons, Inc.
Treasurer, State Of Maine	William T. Gardner & Sons, Inc.
Treeline, Inc.	Wis Rapids City Treasurer
Triangle Enterprises Inc	Wis Rapids Water Wks & Lt Comm
Trico Mechanical Contractors	Wisconsin Paper Group Inc
Triest Forest Products	Wisconsin Public Service
Trinseo LLC	Wjz & Sons Harvesting Inc
Tweet/Garot Mechanical Inc	Wm Recycle America
Unisource Worldwide Inc	Wolseley Industrial Group
Univar Usa Inc	Wood Fibers Inc
Upper Peninsula Power Co	Yates Engineers LLC
Upper Peninsula Timber Co LLC	Z & R Electric Service Inc
Upper Potomac River Commission	Zellar Excavating Inc

ACC Planned Service Inc  
Amp Cherokee Environmental  
Andritz Iggesund Tools Inc  
Baker Donelson Bearman  
C H Robinson Co  
Calumet Machine  
Chemours Company Tt, Llc  
Diamond Power Intl Inc  
Dte Energy  
EMC Corporation  
GE Capital C/O Ricoh  
GE Intelligent Platforms  
GE International Inc  
Gray Matter Systems Llc  
Graybar Canada  
Infilco Degremont, Inc  
Informetric Systems Inc  
Invensys Systems Canada Inc Foxboro  
Junker Logging  
Lake States Insulation Inc  
North Central Laboratories  
Perficient Inc  
Rockwell Automation Inc  
Roland Machinery Co  
Roof Management Services  
Sansom Equipment Ltd  
Siemens Demag Delval Turbomachinery  
Southern Field Maint. & Fabrication  
Stowe Woodward Co Inc  
Sullivan & Merritt Constructors Inc  
Titan Contracting & Leasing Co  
Waletich Transportation  
Weavexx Corp  
XPO Logistics LLC

**Litigation**

AFL-CIO  
Alstom Power Inc.  
Hydroblasters, Inc.  
International Association of Machinists and  
Aerospace Workers  
Jason Szelagowski  
Local Lodge 1821 representing former Bucksport  
workers  
Mayfield Creek Forestry Consultants LLC  
Michael D. McDonald

Pension Benefit Guaranty Corporation  
Randy Hadfield  
Rosanne Chamberlain  
Teresa Ford, individually and obo putative class  
United States of America  
Wayne DuBois  
Westvaco Corporation  
Zachary J. Linzmeier  
Laurie A. Anderson  
Sarah J. Pelto  
Barry Rickards and Sharon Rickards  
Angela Childers  
La Verne David  
Boyd Suttles  
Contrans Flatbed Group LP  
Amica Mutual Insurance Company  
Stephen Roderic Lamm  
Jessica Harvey  
Edward Tometczak  
Wisconsin Central Ltd.  
Village of Biron Wisconsin  
Maryland Department of the Environment  
Upper Potomac River Commission  
Biagio C. Crescenzo, Jr.

**US Trustee, Judges and Court**

Honorable Brendan L. Shannon  
Honorable Christopher S. Sontchi  
Honorable Kevin Gross  
Honorable Kevin J. Carey  
Honorable Mary F. Walrath  
Honorable Laurie Selber Silverstein  
Attix, Lauren  
Buchbinder, David  
Casey, Linda  
Dortch, Shakima  
Fox, Timothy J.  
Giordano, Diane  
Green, Christine  
Hackman, Benjamin  
Heck, Jeffrey  
Kenney, Mark  
Leamy, Jane  
McCollum, Hannah M.  
Murray, Tony  
O'Malley, James R.

Panacio, Michael  
Patton, Tiiara  
Sarkessian, Juliet  
Schepacarter, Richard  
Serrano, Edith A.

Starr, Karen  
Tinker, T. Patrick  
Vinson, Ramona  
West, Michael  
Wynn, Dion

**Exhibit 2 – Current Clients**

**Exhibit 2<sup>1</sup> - Current Clients<sup>2</sup>**

***Restructuring Professionals***

Deloitte and certain affiliates thereof

***Equity Holders***

Apollo Management Holdings LP and certain affiliates thereof

***Secured Lenders***

Bank of America and certain affiliates thereof

Barclays and certain affiliates thereof

City National Bank and certain affiliates thereof

Credit Suisse, AG and certain affiliates thereof

Monarch Capital and certain affiliates thereof

PNC Bank, N.A.

Siemens and certain affiliates thereof

SunTrust Bank

UBS O'Connor and certain affiliates thereof

Voya Investment Management (fka ING Investment Management)

Wilmington Trust, National Association and certain affiliates thereof

Wells Fargo Bank, NA and certain affiliates thereof

***Noteholders***

Northern Trust Investments, Inc.

RBS Securities, Inc.

Stonehill Capital Management, LLC

***UCC Lien Holders***

Astenjohnson, Inc.

General Electric Capital Corporation and certain affiliates thereof

Nmhg Financial Services, Inc.

***Surety Bond / LC***

AIG and certain affiliates thereof

Sentry

QBE

Travelers and certain affiliates thereof

Zurich

***Customers***

Proctor & Gamble

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<sup>1</sup> Parties that are both current clients and former clients of WTP are listed only on Exhibit 2 – Current Clients.

<sup>2</sup> Due to the similarity of names and certain entities, WTP was not able to determine if all the entities listed herein are actually affiliates of certain clients. However, out of an abundance of caution WTP has listed those entities which is reasonably believes to be affiliates of current clients.

***Trade Vendors***

Albany International and certain affiliates thereof

Alloy Cladding Co. LLC

Constellation Energy Services Inc. and certain affiliates thereof

CSX Transportation Inc.

EMC Corporation

International Paper Co.

Norfolk Southern Railway Co.

Shell Energy North America Lp

Voith Paper Fabric & Roll Systems

Weavexx LLC

**Exhibit 3 – Former Clients**



**Exhibit 3 – Former Clients<sup>1</sup>**

***Secured Lenders***

Canyon Partners and certain affiliates thereof

Deutsche Bank

Nomura Corporate Research and Asset Management and certain affiliates thereof

Thrivent Financial – FM

***Trade Vendors***

ABB Inc.

Air Products and Chemicals Inc.

Cianbro Corporation

E.I. Dupont De Nemours & Co., Inc.

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<sup>1</sup> Due to the similarity of names and certain entities, WTP was not able to determine if all the entities listed herein are actually affiliates of certain clients. However, out of an abundance of caution WTP has listed those entities which is reasonably believes to be affiliates of former clients.