

Fill in this information to identify the case:Debtor name **Gorham Paper and Tissue, LLC**United States Bankruptcy Court for the: **DISTRICT OF DELAWARE**Case number (if known) **20-12814**☒ Check if this is an amended filing**Official Form 206Sum
Summary of Assets and Liabilities for Non-Individuals**

12/15

Part 1: Summary of Assets**1. Schedule A/B: Assets-Real and Personal Property** (Official Form 206A/B)**1a. Real property:**Copy line 88 from *Schedule A/B*..... \$ **10,682,700.00****1b. Total personal property:**Copy line 91A from *Schedule A/B*..... \$ **2,957,989.44****1c. Total of all property:**Copy line 92 from *Schedule A/B*..... \$ **13,640,689.44****Part 2: Summary of Liabilities****2. Schedule D: Creditors Who Have Claims Secured by Property** (Official Form 206D)Copy the total dollar amount listed in Column A, *Amount of claim*, from line 3 of *Schedule D*..... \$ **60,286,399.30****3. Schedule E/F: Creditors Who Have Unsecured Claims** (Official Form 206E/F)**3a. Total claim amounts of priority unsecured claims:**Copy the total claims from Part 1 from line 5a of *Schedule E/F*..... \$ **2,833,735.41****3b. Total amount of claims of nonpriority amount of unsecured claims:**Copy the total of the amount of claims from Part 2 from line 5b of *Schedule E/F*..... +\$ **12,324,294.08****4. Total liabilities**
Lines 2 + 3a + 3b\$ **75,444,428.79**

Fill in this information to identify the case:Debtor name **Gorham Paper and Tissue, LLC**United States Bankruptcy Court for the: **DISTRICT OF DELAWARE**Case number (if known) **20-12814**☒ Check if this is an amended filing**Official Form 206E/F****Schedule E/F: Creditors Who Have Unsecured Claims****12/15**

Be as complete and accurate as possible. Use Part 1 for creditors with PRIORITY unsecured claims and Part 2 for creditors with NONPRIORITY unsecured claims. List the other party to any executory contracts or unexpired leases that could result in a claim. Also list executory contracts on *Schedule A/B: Assets - Real and Personal Property* (Official Form 206A/B) and on *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G). Number the entries in Parts 1 and 2 in the boxes on the left. If more space is needed for Part 1 or Part 2, fill out and attach the Additional Page of that Part included in this form.

Part 1: List All Creditors with PRIORITY Unsecured Claims

1. Do any creditors have priority unsecured claims? (See 11 U.S.C. § 507).

☐ No. Go to Part 2.☒ Yes. Go to line 2.

2. List in alphabetical order all creditors who have unsecured claims that are entitled to priority in whole or in part. If the debtor has more than 3 creditors with priority unsecured claims, fill out and attach the Additional Page of Part 1.

			Total claim	Priority amount
2.1	Priority creditor's name and mailing address Atlantic Packaging Products Ltd. 155 West St. Wilmington, MA 01887	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$17,209.17	\$17,209.17
	Date or dates debt was incurred 10/15/20 - 11/4/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		
2.2	Priority creditor's name and mailing address BTG Americas Inc. 22497 Network Place Chicago, IL 60673-1224	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$14,304.00	\$4,000.00
	Date or dates debt was incurred 10/26/2020	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

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2.3	Priority creditor's name and mailing address Dennison Lubricants, Inc. 111 Rhode Island Rd Lakeville, MA 02347	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$7,138.39	\$4,410.38
	Date or dates debt was incurred 10/21/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.4	Priority creditor's name and mailing address DuBois Chemical 2659 Solution Center Chicago, IL 60677	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$155.36	\$155.36
	Date or dates debt was incurred 11/2/2020	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.5	Priority creditor's name and mailing address Employees c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$0.00	\$0.00
	Date or dates debt was incurred	Basis for the claim: 507(a)(4) Claim for prepetition wages/salary and other benefits funded after Petition Date under Court order		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (4)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.6	Priority creditor's name and mailing address Monson Companies, Inc. 154 Pioneer Drive Leominster, MA 01453	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$41,279.00	\$41,279.00
	Date or dates debt was incurred 10/16/20 - 11/4/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

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2.7	Priority creditor's name and mailing address Recycling Associates Inc. 1 Whipple St Nashua, NH 03060	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$1,025,170.85	\$77,369.68
	Date or dates debt was incurred 10/16/20 - 10/26/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.8	Priority creditor's name and mailing address Resolute FP US Inc. 111 Robert-Bourassa Blvd., Suite 5000 Montreal, Quebec, H3C 2M1 CANADA	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$393,549.28	\$393,549.28
	Date or dates debt was incurred 10/15/20 -11/4/2020	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.9	Priority creditor's name and mailing address Solenis LLC P.O. Box 116232 Atlanta, GA 30368	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$677,061.22	\$141,602.00
	Date or dates debt was incurred 10/18/20 - 11/4/2020	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.10	Priority creditor's name and mailing address Sonoco Products Company 91218 Collection Center Drive Chicago, IL 60693	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$27,659.89	\$27,659.89
	Date or dates debt was incurred 10/16/20 - 11/4/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

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2.11	Priority creditor's name and mailing address Suburban Propane 3A Thompson Point Road Portland, ME 04102	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$4,723.06	\$2,408.51
	Date or dates debt was incurred 10/16/20 - 11/2/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.12	Priority creditor's name and mailing address Treasurer, State of New Hampshire 25 Capital Street, # 121 Concord, NH 03301	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed	\$600.00	\$600.00
	Date or dates debt was incurred	Basis for the claim: Taxes		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (8)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.13	Priority creditor's name and mailing address Veritiv Operating Company (XPEDX) PO Box 677319 Dallas, TX 75267-7319	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$36,057.60	\$8,382.40
	Date or dates debt was incurred 10/19/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.14	Priority creditor's name and mailing address Voith Paper Fabric & Roll Systems PO Box 1411 Wilson, NC 27894	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$364,842.80	\$62,009.90
	Date or dates debt was incurred 10/16/20 - 10/22/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) (Z)	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

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2.15	Priority creditor's name and mailing address W.B. Mason P.O. Box 981101 Boston, MA 02298	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$429.90	\$429.90
	Date or dates debt was incurred 11/3/2020	Basis for the claim: Office supplies		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) <u>(Z)</u>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

2.16	Priority creditor's name and mailing address Woodland Pulp, LLC c/o Nathaniel Hull Verrill Dana 1 Portland Square Portland, ME 04101	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$219,698.61	\$219,698.61
	Date or dates debt was incurred 10/15/20 -11/4/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) <u>(Z)</u>	Is the claim subject to offset? <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes		

2.17	Priority creditor's name and mailing address Zoro Tools, Inc. dba Zoro PO Box 5233 Janesville, WI 53547-5233	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed	\$3,856.28	\$255.96
	Date or dates debt was incurred 10/26/20	Basis for the claim: 503(b)(9) Claim		
	Last 4 digits of account number Specify Code subsection of PRIORITY unsecured claim: 11 U.S.C. § 507(a) <u>(Z)</u>	Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		

Part 2: List All Creditors with NONPRIORITY Unsecured Claims

3. List in alphabetical order all of the creditors with nonpriority unsecured claims. If the debtor has more than 6 creditors with nonpriority unsecured claims, fill out and attach the Additional Page of Part 2.

			Amount of claim	
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3.1	Nonpriority creditor's name and mailing address A.I.M. Mutual Insurance Company 54 Third Avenue P.O. Box 4070 Burlington, MA 01803-0970 Date(s) debt was incurred <u> </u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$23,860.00	
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3.2	Nonpriority creditor's name and mailing address ABATRON, INC 5501 95th Ave. Kenosha, WI 53144 Date(s) debt was incurred <u> </u> Last 4 digits of account number <u> </u>	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,984.90	
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3.3	Nonpriority creditor's name and mailing address ABB, Inc PO Box 88868 Chicago, IL 60695-1868 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$2,028.03 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.4	Nonpriority creditor's name and mailing address ABP CANADA 345 Avenue Turpin Rouyn-Noranda, Canada J9X7C9 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$4,032.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.5	Nonpriority creditor's name and mailing address AFCO 4501 College Blvd Suite 320 Leawood, KS 66211 Date(s) debt was incurred <u>1/29/2020</u> Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$9,360.36 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Commercial Premium Finance Agreement Paid Under Court Order Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.6	Nonpriority creditor's name and mailing address Aikawa Fiber Technologies 72 Queen Street Sherbrooke, Canada J1M2C3 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$7,082.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.7	Nonpriority creditor's name and mailing address Airgas, Inc. PO Box 802576 Chicago, IL 60680-2576 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$3,796.83 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.8	Nonpriority creditor's name and mailing address Albany International Corp PO Box 75158 Charlotte, NC 28275-0158 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$203,090.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.9	Nonpriority creditor's name and mailing address Alexander Isley, Inc. 9A Brookside Place Redding, CT 06896 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. \$6,500.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

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3.10	Nonpriority creditor's name and mailing address Allagash Valve & Controls 1 Madison St South Portland, ME 04106-1648 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$515.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.11	Nonpriority creditor's name and mailing address American Funds Capital Group Companies P.O. Box 2280 Norfolk, VA 23501-2280 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$12,455.29 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.12	Nonpriority creditor's name and mailing address American Paper Recycling 87 Central Street Mansfield, MA 02048 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$7,789.72 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.13	Nonpriority creditor's name and mailing address Anchin, Block + Anchin LLP 1375 Broadway New York, NY 10018 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$30,489.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.14	Nonpriority creditor's name and mailing address Androscoggin Valley Hospital 59 Page Hill Road Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,563.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.15	Nonpriority creditor's name and mailing address Ankura Trust Company, LLC 1 Beacon Street, Floor 15 Boston, MA 02108 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,265,866.20 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.16	Nonpriority creditor's name and mailing address Ann M. White c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$2,477.93 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

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3.17	Nonpriority creditor's name and mailing address Anthem Blue Cross & Blue Shield NH PO Box 1168 Newark, NJ 07101-1168 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$172,561.80
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3.18	Nonpriority creditor's name and mailing address Applied Industrial Technologies, Inc. 22510 Network Place Chicago, IL 60673-1225 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$16,218.76
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3.19	Nonpriority creditor's name and mailing address Applied Technical Services, Inc 1049 Triad Court Marietta, GA 30062 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$500.00
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3.20	Nonpriority creditor's name and mailing address ARI Logistics LLC 204 20th Street North Birmingham, AL 35203 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,400.00
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3.21	Nonpriority creditor's name and mailing address AVRRDD - Mt. Carberry Landfill PO Box 336 Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$265,741.64
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3.22	Nonpriority creditor's name and mailing address Axchem USA, Inc. PO Box 277832 Atlanta, GA 30384 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$79,624.97
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3.23	Nonpriority creditor's name and mailing address Baker Newman & Noyes, LLC 280 Fore Street Portland, ME 04101-4177 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$48,675.00
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3.24	Nonpriority creditor's name and mailing address Bancroft Contracting Corporation 23 Phillips Road South Paris, ME 04281 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$40,280.60 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.25	Nonpriority creditor's name and mailing address Bank of New Hampshire Attn: Brian Tufts 62 Pleasant Street Laconia, NH 03246 Date(s) debt was incurred <u>8/2012</u> Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$40,599.04 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Guarantee Agreement relating to BFA Capital Improvement Loan</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.26	Nonpriority creditor's name and mailing address Benefit Strategies, LLC PO Box 1660 Manchester, NH 03105-1660 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,803.09 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.27	Nonpriority creditor's name and mailing address Berlin City's Chevrolet Buick, Inc 545 Main Street Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,618.96 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.28	Nonpriority creditor's name and mailing address Berlin Marketplace 19 Pleasant Street Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$98.66 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.29	Nonpriority creditor's name and mailing address BerryDunn 1000 Elm St- 4th Floor Manchester, NH 03101 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$51,055.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.30	Nonpriority creditor's name and mailing address BFO Gene Kelly Trucking 145 Jericho Road Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$6,490.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

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3.31	Nonpriority creditor's name and mailing address Bingham Greenbaum Doll LLP 101 South Fifth Street Louisville, KY 40202 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$159.53
3.32	Nonpriority creditor's name and mailing address BMC Diving Inc. 2640 Main Street Rangeley, ME 04970 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,100.00
3.33	Nonpriority creditor's name and mailing address Border Freight Transportation 23 Water Street Suite 202 Bangor, ME 04401 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$8,250.00
3.34	Nonpriority creditor's name and mailing address Bowman Sales & Equipment Inc. dba Bowman PO Box 433 Williamsport, MD 21795 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,000.00
3.35	Nonpriority creditor's name and mailing address Brendan Binnette c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$147.63
3.36	Nonpriority creditor's name and mailing address Bridge View Paper Co, LLC 6101 Tacony St Philadelphia, PA 19135 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$62,221.60
3.37	Nonpriority creditor's name and mailing address Brookfield Renewable Trading & Marketin 200 Liberty Street, 14th Floor New York, NY 10281 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$802,790.82

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3.38	Nonpriority creditor's name and mailing address Bryan Couture c/o Gorham Paper and Tissue 72 Cascade Flats Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: GPT Share of Special Compensation Bonus Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,600.00
3.39	Nonpriority creditor's name and mailing address Business and Industry Association of NH 122 North Main Street Concord, NH 03301 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,857.00
3.40	Nonpriority creditor's name and mailing address Byo-Gon, Inc 1190 Clements Ferry Rd.-Ste D Charleston, SC 29492 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$9,400.00
3.41	Nonpriority creditor's name and mailing address CanAm Fibers, Inc. PO Box 116 Wilbraham, MA 01095 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$13,154.02
3.42	Nonpriority creditor's name and mailing address Capital Research 333 South Hope St. Los Angeles, CA 90071 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$875.00
3.43	Nonpriority creditor's name and mailing address Capitol Alarm Systems 37 Washing St. Penacook, NH 03303 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,001.00
3.44	Nonpriority creditor's name and mailing address Caraustar Industrial Products Group PO Box 935013 Atlanta, GA 31193-5013 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,339.20

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3.45	Nonpriority creditor's name and mailing address Caristrap International 1760 Boulevard Fortin Laval, QC H7S 1N8 CANADA Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$299.73 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.46	Nonpriority creditor's name and mailing address Carol J. Cutting c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$2,515.85 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.47	Nonpriority creditor's name and mailing address Chute Chemical Company PO Box 955 Brewer, ME 04412 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$5,859.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.48	Nonpriority creditor's name and mailing address Cintas Corporation 88 Spiller Dr Westbrook, ME 04092 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,235.72 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.49	Nonpriority creditor's name and mailing address Claudia Hunt c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$8,098.57 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus and Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.50	Nonpriority creditor's name and mailing address CLEMENT-LAVOIE ENT 92 Rue St-Jacques Sud Coaticook, Canada J1A2N8 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$6,075.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.51	Nonpriority creditor's name and mailing address Clifford Paper, Inc PO Box 8000 Dept 205 Buffalo, NY 14267 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$51.17 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
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3.52	Nonpriority creditor's name and mailing address Cody A. Wenzel c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$233.40 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.53	Nonpriority creditor's name and mailing address Cody LeBlanc c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,406.08 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus and Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.54	Nonpriority creditor's name and mailing address Consolidated Communications 121 S. 17th Street Mattoon, IL 61938 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$736.70 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.55	Nonpriority creditor's name and mailing address Constellation NewEnergy, Inc. 1310 Point St- 8th Floor Baltimore, MD 21231 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$141,444.18 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.56	Nonpriority creditor's name and mailing address Continental Disc Corp. PO Box 956897 St. Louis, MT 63195 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$760.07 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.57	Nonpriority creditor's name and mailing address Corcoran Environmental Services Inc 126 Western Ave #207 Augusta, ME 04330 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$6,674.50 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.58	Nonpriority creditor's name and mailing address Daniels Landscaping, LLC 587 Main Street Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$3,595.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

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3.59	Nonpriority creditor's name and mailing address David Cameron c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$30,491.00
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3.60	Nonpriority creditor's name and mailing address David Douin & Associates, LLC 8 Elm St. Gorham, ME 04038 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$550.00
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3.61	Nonpriority creditor's name and mailing address Denis P. Gagne c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$6,169.43
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3.62	Nonpriority creditor's name and mailing address Dick Arnold c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus and Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$128,477.79
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3.63	Nonpriority creditor's name and mailing address DIG SAFE SYSTEM, INC 11 Upton Drive Wilmington, MA 01887 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$94.00
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3.64	Nonpriority creditor's name and mailing address Don Paquette c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$9,300.00
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3.65	Nonpriority creditor's name and mailing address Douglas Pipeline Company 901 Castle Shannon Blvd Pittsburgh, PA 15234 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$55,451.40
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3.66	Nonpriority creditor's name and mailing address Drummond Woodsum & MacMahon 84 Marginal Way, Suite 600 Portland, ME 04101 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$11,447.90
3.67	Nonpriority creditor's name and mailing address DTE Energy Trading Inc. 414 South Main Street Suite 200 Ann Arbor, MI 48104 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$91,746.59
3.68	Nonpriority creditor's name and mailing address Dynatics 1333 State Rt 2 Shelburne, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Independent contractor obligation funded under Court order.</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$7,761.00
3.69	Nonpriority creditor's name and mailing address Eastern Analytical, Inc. 25 Chenell Dr Concord, NH 03301 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$1,330.00
3.70	Nonpriority creditor's name and mailing address Energy Resources Group, Inc. 23 Commerce Park Way Farmington, NH 03835 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$3,376.53
3.71	Nonpriority creditor's name and mailing address Enthalpy Analytical 1 Lafayette Road Unit 6 Hampton, NH 03842 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$2,384.00
3.72	Nonpriority creditor's name and mailing address Eric Rano c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes		\$267.20

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3.73	Nonpriority creditor's name and mailing address Eversource P.O. Box 56007 Boston, MA 02205-6007 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$6,791.46
3.74	Nonpriority creditor's name and mailing address Everything Pump, LLC W356S9050 Godfrey Lane Eagle, WI 53119 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,157.16
3.75	Nonpriority creditor's name and mailing address FedEx PO Box 223125 Pittsburgh, PA 15251-2125 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,331.15
3.76	Nonpriority creditor's name and mailing address Filters, Water & Instrumentation, Inc. 15 Londonderry Road, Unit 11 Londonderry, NH 03053 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$942.75
3.77	Nonpriority creditor's name and mailing address Gary M. Aubin c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$9,087.20
3.78	Nonpriority creditor's name and mailing address Go Time Restrooms 50 Dustin St Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$600.00
3.79	Nonpriority creditor's name and mailing address Gorham Water & Sewer Dept. 8 Main Street Gorham, NH 06581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Utility Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$6,775.47

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3.80	Nonpriority creditor's name and mailing address Greenville Colorants PO Box 75359 Chicago, IL 60675-5359 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$6,957.54
3.81	Nonpriority creditor's name and mailing address Group Dynamic Inc 411 US Route 1 Falmouth, ME 04105 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$355.65
3.82	Nonpriority creditor's name and mailing address Gulf Island Pond Oxygenation Project 75 State Street, Suite 2701 Boston, MA 02109 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$519,401.60
3.83	Nonpriority creditor's name and mailing address Helwig Carbon Products Inc. PO Box 240160 Milwaukee, WI 53224 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,179.03
3.84	Nonpriority creditor's name and mailing address HireRight, LLC PO Box 847891 Dallas, TX 75284-7891 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$165.91
3.85	Nonpriority creditor's name and mailing address Hisco Pump Inc. 4 Mosey Drive Bloomfield, CT 06002 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$100.54
3.86	Nonpriority creditor's name and mailing address Honeywell Industry Solutions PO Box 848324 Dallas, TX 75284-8324 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,195.62

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3.87	Nonpriority creditor's name and mailing address Hubbard-Hall Inc. PO Box 790 Waterbury, CT 06720-0790 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$3,540.60 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.88	Nonpriority creditor's name and mailing address Integrity Express Logistics, LLC 62488 Collections Center Drive Chicago, IL 60693-0624 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,300.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.89	Nonpriority creditor's name and mailing address International Paper PO Box 644095 Pittsburg, PA 15264-4095 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$4,721.81 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.90	Nonpriority creditor's name and mailing address IPFS Corporation 24722 Network Place Chicago, IL 60673-1247 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$77,637.18 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Premium Finance Agreement Paid Under Court Order</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.91	Nonpriority creditor's name and mailing address John Arguin c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$1,529.73 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.92	Nonpriority creditor's name and mailing address Johnston Dandy Company PO Box 670 Lincoln, ME 04457 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$36,750.00 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes
3.93	Nonpriority creditor's name and mailing address Jud Corporation 3732 Profit Way Chesapeake, VA 23323 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> \$6,570.42 <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes

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3.94	Nonpriority creditor's name and mailing address Kevin McGrath c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,600.00
3.95	Nonpriority creditor's name and mailing address KL Jack & Co. Inc 145 Warren Ave Portland, ME 04123 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$713.45
3.96	Nonpriority creditor's name and mailing address Kruger 5770 Notre-Dame Quest Montreal, Canada H4C1V2 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$225,025.47
3.97	Nonpriority creditor's name and mailing address Kurt Gilcris c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,993.44
3.98	Nonpriority creditor's name and mailing address Kyle Aubut c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$59.70
3.99	Nonpriority creditor's name and mailing address Law Calibration LLC PO Box 1154 Saco, ME 04072 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,716.70
3.100	Nonpriority creditor's name and mailing address Leo Arsenault c/o Gorham Paper and Tissue Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$228.05

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3.101 Nonpriority creditor's name and mailing address Lincoln National Life Insurance Co PO Box 0821 Carol Stream, IL 60132-0821 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$5,173.50
3.102 Nonpriority creditor's name and mailing address Logistic Dynamics, Inc. 155 Pineview Drive Amherst, NY 14228 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,450.00
3.103 Nonpriority creditor's name and mailing address M. Wayne Johnson c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus and Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$68,111.71
3.104 Nonpriority creditor's name and mailing address M.L. Gatewood Co. 6100 NE Cherry Dr. Hillsboro, OR 97124 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,592.16
3.105 Nonpriority creditor's name and mailing address Mario Cotta America LLC PO Box 246 Little Chute, WI 54140 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$9,951.87
3.106 Nonpriority creditor's name and mailing address Milbank, LLP 55 Hudson Yards New York, NY 10001-2163 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$8,582.42
3.107 Nonpriority creditor's name and mailing address Milton Cat PO Box 3851 Boston, MA 02241-3851 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,955.25

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3.108	Nonpriority creditor's name and mailing address Mitchell Thayer c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus and Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$979.73
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3.109	Nonpriority creditor's name and mailing address Monson Paper, LLC 121 Memorial Drive Springfield, MA 01104 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$181,166.19
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3.110	Nonpriority creditor's name and mailing address Montgomery International Inc. PO Box 124 Essington, PA 19029-0124 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$109.00
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3.111	Nonpriority creditor's name and mailing address Murray Rogers c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>GPT Share of Special Compensation Bonus</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,875.00
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3.112	Nonpriority creditor's name and mailing address N.H. Bragg & Sons 92 Perry Road Bangor, ME 04401 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$467.48
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3.113	Nonpriority creditor's name and mailing address New England Communications Inc. 480 Riverside Street Portland, ME 04103 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$461.35
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3.114	Nonpriority creditor's name and mailing address Nidec Industrial Solutions 243 Tuxedo Avenue Brooklyn Heights, OH 44131 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$5,760.25
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3.115	Nonpriority creditor's name and mailing address Normandeau Trucking, Inc. PO Box 243 Groveton, NH 03582 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$15,613.25
3.116	Nonpriority creditor's name and mailing address Northeast Delta Dental PO Box 9566 Manchester, NH 03108-9566 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$453.62
3.117	Nonpriority creditor's name and mailing address Northeast Utilities System PO Box 2957 Harford, CT 06104 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$28,828.14
3.118	Nonpriority creditor's name and mailing address Northstar Pulp & Paper 89 Guion St. Springfield, MA 01104 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$13,008.06
3.119	Nonpriority creditor's name and mailing address NSF Certification, LLC 789 N. Dixboro Rd Ann Arbor, MI 48105 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$8,049.00
3.120	Nonpriority creditor's name and mailing address NSI Solutions, Inc. 7212 ACC Blvd. Raleigh, NC 27617 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,037.00
3.121	Nonpriority creditor's name and mailing address O'Reilly Automotive, Inc. 490 Main Street Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$150.41

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3.122	Nonpriority creditor's name and mailing address Old Town Fuel & Fiber Three Times Square; 9th Floor New York, NY 10036 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$1,831,277.85
3.123	Nonpriority creditor's name and mailing address Pack4 LLC 71 Glenn Street Lawrence, MA 01843 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$1,474.00
3.124	Nonpriority creditor's name and mailing address PAK Solutions LLC PO Box 1370 Tilton, NH 03276 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$10,585.50
3.125	Nonpriority creditor's name and mailing address Pall Corporation PO Box 419501 Boston, MA 02241-9501 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$3,330.41
3.126	Nonpriority creditor's name and mailing address Paperchine Inc. PO Box 751985 Charlotte, NC 28275-1985 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$36,711.99
3.127	Nonpriority creditor's name and mailing address Patriarch Partners Agency Services One Liberty, 35th Floor New York, NY 10006 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$2,312,569.74
3.128	Nonpriority creditor's name and mailing address Patriarch Partners LLC One Liberty, 35th Floor New York, NY 10006 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: Trade Debt Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$30,091.85

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3.129	Nonpriority creditor's name and mailing address Patriarch Partners Management Group LLC One Liberty, 35th Floor New York, NY 10006 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input checked="" type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,378,647.00
3.130	Nonpriority creditor's name and mailing address Portland Natural Gas Transmission System 700 Louisiana Street- Suite 700 Houston, TX 77002-2700 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$58,549.89
3.131	Nonpriority creditor's name and mailing address Prime Electric Motors Inc 72 Sanford Dr Gorham, ME 04038 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$500.00
3.132	Nonpriority creditor's name and mailing address PT Papertech Inc. 108 - 245 Fell Ave North Vancouver, Canada V7P2K1 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$474.55
3.133	Nonpriority creditor's name and mailing address Recon Pump Services 39 Rugg Road Sterling, MA 01564 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,373.59
3.134	Nonpriority creditor's name and mailing address Reed, Armstrong, Mudge & Morrissey 115 N. Buchanan Edwardsville, IL 62025 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,303.82
3.135	Nonpriority creditor's name and mailing address RISI Inc. PO Box 288 - 4 Alfred Circle Bedford, MA 01730 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,815.00

Debtor **Gorham Paper and Tissue, LLC**
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3.136	Nonpriority creditor's name and mailing address Rockingham Electrical Supply Company, Inc 437 Shattuck Way Newington, NH 03801 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,241.80
3.137	Nonpriority creditor's name and mailing address RPF Environmental, Inc. 320 First NH Turnpike Northwood, NH 03261 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$1,860.00
3.138	Nonpriority creditor's name and mailing address Sanel / NAPA 123 Glen Ave. Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$8,883.93
3.139	Nonpriority creditor's name and mailing address SCA Transaction Services LLC 3128 Walton Blvd Rochester Hills, MI 48309 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$25,000.00
3.140	Nonpriority creditor's name and mailing address Schneider 3101 S. Packerland Drive Green Bay, WI 54313 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,351.47
3.141	Nonpriority creditor's name and mailing address Select Product Holdings 1 Arnold Drive Huntington, NY 11743 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$39,095.70
3.142	Nonpriority creditor's name and mailing address SGS North America PO Box 2506 Carol Stream, IL 60132-2506 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$27.00

Debtor	Gorham Paper and Tissue, LLC Name	Case number (if known)	20-12814
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3.143	Nonpriority creditor's name and mailing address SHW Casting Technologies Inc. PO Box 238 Torrington, CT 06790-0238 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$15,599.00
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3.144	Nonpriority creditor's name and mailing address Splice Solutions Inc 22 Arsene Way Fairhaven, MA 02719 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$19,588.80
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3.145	Nonpriority creditor's name and mailing address St. Hilaire Contractors, Inc. 99 Spring Street Lewiston, ME 04240 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,240.00
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3.146	Nonpriority creditor's name and mailing address Stuart C. Irby Co. 100 Hartwell St. West Boylston, MA 01583 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$791.97
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3.147	Nonpriority creditor's name and mailing address Teledyne ISCO, Inc. 12497 Collections Center Drive Chicago, IL 60693 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$5,617.00
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3.148	Nonpriority creditor's name and mailing address The Gilman Brothers Company PO Box 4110 Dept 3930 Woburn, MA 01888-4110 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$3,075.00
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3.149	Nonpriority creditor's name and mailing address The Hope Group LLC PO Box 840 Northborough, MA 01532 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$129.27
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Debtor	Gorham Paper and Tissue, LLC Name	Case number (if known)	20-12814
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3.150	Nonpriority creditor's name and mailing address The Predictive Index 101 Station Drive Westwood, MA 02090 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$300.00
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3.151	Nonpriority creditor's name and mailing address Thomas Scientific PO Box 99 Swedesboro, NJ 08085 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$988.78
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3.152	Nonpriority creditor's name and mailing address Time Warner Cable PO Box 70872 Charlotte, NC 28272-0872 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$434.00
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3.153	Nonpriority creditor's name and mailing address Timken Motor & Crane Services LLC 30 Gando Drive New Haven, CT 06513 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$22,625.00
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3.154	Nonpriority creditor's name and mailing address Travelers cl Remittance Center PO Box 660317 Dallas, TX 75266-0317 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$12,250.80
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3.155	Nonpriority creditor's name and mailing address Tuckers Auto Electric 19 Jericho Road Berlin, NH 03570 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$159.60
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3.156	Nonpriority creditor's name and mailing address U.S. Department of Labor-OSHA 53 Pleasant State- Rm. 3901, J.C. Clevel Concord, NH 03301 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Penalty</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$168,510.75
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Debtor Gorham Paper and Tissue, LLC Name		Case number (if known) 20-12814
3.157	Nonpriority creditor's name and mailing address UPS Supply Chain Solutions, Inc. 28013 Network Place Chicago, IL 60673-1280 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$57.92
3.158	Nonpriority creditor's name and mailing address Valmet / GL&V USA, Inc. PO Box 74007583 Chicago, IL 60674-7583 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$122,759.07
3.159	Nonpriority creditor's name and mailing address Verizon Wireless P.O. Box 15062 Albany, NY 12212-5062 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$889.10
3.160	Nonpriority creditor's name and mailing address Vets Securing America PO Box 840267 Dallas, TX 75284-0267 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$128,821.44
3.161	Nonpriority creditor's name and mailing address VINCENT CORPORATION 2810 E 5th Avenue Tampa, FL 33605 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$11,825.07
3.162	Nonpriority creditor's name and mailing address Western Express 1293 Norwich Road Plainfield, CT 06374 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$5,150.00
3.163	Nonpriority creditor's name and mailing address William Caron c/o Gorham Paper and Tissue 72 Cascade Flats Gorham, NH 03581 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: Check all that apply. <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Expense Reimbursement Claim</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes \$49.95

Debtor **Gorham Paper and Tissue, LLC**
NameCase number (if known) **20-12814**

3.164	Nonpriority creditor's name and mailing address William Kenyon & Sons Inc. 90 Ethel Road West Piscataway, NJ 08854 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$2,999.34
3.165	Nonpriority creditor's name and mailing address Williams & Connolly LLP 725 Twelfth Street, N.W. Washington, DC 20005 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$9,378.72
3.166	Nonpriority creditor's name and mailing address Xylem, Inc. USA 99 Stockhouse Road Bozrah, CT 06334-1221 Date(s) debt was incurred ____ Last 4 digits of account number ____	As of the petition filing date, the claim is: <i>Check all that apply.</i> <input type="checkbox"/> Contingent <input type="checkbox"/> Unliquidated <input type="checkbox"/> Disputed Basis for the claim: <u>Trade Debt</u> Is the claim subject to offset? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes	\$4,400.00

Part 3: List Others to Be Notified About Unsecured Claims

4. List in alphabetical order any others who must be notified for claims listed in Parts 1 and 2. Examples of entities that may be listed are collection agencies, assignees of claims listed above, and attorneys for unsecured creditors.

If no others need to be notified for the debts listed in Parts 1 and 2, do not fill out or submit this page. If additional pages are needed, copy the next page.

	Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.1	Business Finance Authority of New Hampshire Attn: Executive Director 2 Pillsbury St., Suite 201 Concord, NH 03301	Line <u>3.25</u> <input type="checkbox"/> Not listed. Explain ____	—
4.2	Connolly Gallagher LLP Attn: Kelly M. Conlan 1201 N. Market Street, 20th Floor Wilmington, DE 19801	Line <u>2.16</u> <input type="checkbox"/> Not listed. Explain ____	—
4.3	Gellert Scali Busenkell & Brown LLC Attn: Michael Busenkell, Esq. 1201 N. Orange St. Suite 300 Wilmington, DE 19801	Line <u>3.25</u> <input type="checkbox"/> Not listed. Explain ____	—
4.4	Jack Shrum, P.A. Jackson Shrum, Esq. 919 N. Market Street Suite 1410 Wilmington, DE 19801	Line <u>2.6</u> <input type="checkbox"/> Not listed. Explain ____	—
4.5	Milbank, LLP Attn: Eric K. Stodola and Andrew Harmeyer 55 Hudson Yards New York, NY 10001-2163	Line <u>3.15</u> <input type="checkbox"/> Not listed. Explain ____	—

Debtor **Gorham Paper and Tissue, LLC**

Name

Case number (if known) **20-12814**

	Name and mailing address	On which line in Part 1 or Part 2 is the related creditor (if any) listed?	Last 4 digits of account number, if any
4.6	Murtha Cullina LLP c/o Daniel C. Cohn LLP 99 High Street, 20th Floor Boston, MA 02110-2320	Line 3.25 <input type="checkbox"/> Not listed. Explain _____	—
4.7	Richards, Layton & Finger P.A. Attn: Mark D. Collins, Brent M. Haywood One Rodney Square 920 North King Street Wilmington, DE 19801	Line 3.15 <input type="checkbox"/> Not listed. Explain _____	—
4.8	Verrill Dana, LLP Attn: Nathaniel Hull One Portland Square Portland, ME 04101	Line 2.16 <input type="checkbox"/> Not listed. Explain _____	—
4.9	Willis Towers Watson Midwest, Inc. Willis Tower 233 South Wacker Drive Suite 2000 Chicago, IL 60606	Line 3.90 <input type="checkbox"/> Not listed. Explain _____	—
4.10	Willis Towers Watson Midwest, Inc. Willis Tower 233 South Wacker Drive Suite 2000 Chicago, IL 60606	Line 3.5 <input type="checkbox"/> Not listed. Explain _____	—

Part 4: Total Amounts of the Priority and Nonpriority Unsecured Claims

5. Add the amounts of priority and nonpriority unsecured claims.

5a. Total claims from Part 1

5b. Total claims from Part 2

5c. Total of Parts 1 and 2

Lines 5a + 5b = 5c.

Total of claim amounts	
5a.	\$ 2,833,735.41
5b. +	\$ 12,324,294.08
5c.	\$ 15,158,029.49

Fill in this information to identify the case:**Gorham Paper and Tissue, LLC**

Debtor name _____

United States Bankruptcy Court for the: DISTRICT OF DELAWARECase number (if known) 20-12814☒ Check if this is an amended filingOfficial Form 202**Declaration Under Penalty of Perjury for Non-Individual Debtors**

12/15

An individual who is authorized to act on behalf of a non-individual debtor, such as a corporation or partnership, must sign and submit this form for the schedules of assets and liabilities, any other document that requires a declaration that is not included in the document, and any amendments of those documents. This form must state the individual's position or relationship to the debtor, the identity of the document, and the date. Bankruptcy Rules 1008 and 9011.

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

Declaration and signature

I am the president, another officer, or an authorized agent of the corporation; a member or an authorized agent of the partnership; or another individual serving as a representative of the debtor in this case.

I have examined the information in the documents checked below and I have a reasonable belief that the information is true and correct:

- ☐ *Schedule A/B: Assets—Real and Personal Property* (Official Form 206A/B)
- ☐ *Schedule D: Creditors Who Have Claims Secured by Property* (Official Form 206D)
- ☒ *Schedule E/F: Creditors Who Have Unsecured Claims* (Official Form 206E/F)
- ☐ *Schedule G: Executory Contracts and Unexpired Leases* (Official Form 206G)
- ☐ *Schedule H: Codebtors* (Official Form 206H)
- ☒ *Summary of Assets and Liabilities for Non-Individuals* (Official Form 206Sum)
- ☐ Amended Schedule _____
- ☐ Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 20 Largest Unsecured Claims and Are Not Insiders (Official Form 204)
- ☒ Other document that requires a declaration _____

I declare under penalty of perjury that the foregoing is true and correct.

Executed on 1/6/2021**X /s/ Richard Arnold**

Signature of individual signing on behalf of debtor

Richard Arnold

Printed name

Chief Executive Officer

Position or relationship to debtor

Fill in this information to identify the case:Debtor name Gorham Paper and Tissue, LLCUnited States Bankruptcy Court for the: DISTRICT OF DELAWARECase number (if known) 20-12814☐ Check if this is an amended filing**Official Form 207****Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy**

04/19

The debtor must answer every question. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write the debtor's name and case number (if known).

Part 1: Income**1. Gross revenue from business**☐ None.**Identify the beginning and ending dates of the debtor's fiscal year, which may be a calendar year****From the beginning of the fiscal year to filing date:**
From 1/01/2020 to Filing Date**Sources of revenue**
Check all that apply☒ Operating a business☐ Other _____**Gross revenue**
(before deductions and exclusions)\$14,020,830.00**For prior year:**
From 1/01/2019 to 12/31/2019☒ Operating a business☐ Other _____\$24,013,672.00**2. Non-business revenue**

Include revenue regardless of whether that revenue is taxable. *Non-business income* may include interest, dividends, money collected from lawsuits, and royalties. List each source and the gross revenue for each separately. Do not include revenue listed in line 1.

☒ None.**Description of sources of revenue****Gross revenue from each source**
(before deductions and exclusions)**Part 2: List Certain Transfers Made Before Filing for Bankruptcy****3. Certain payments or transfers to creditors within 90 days before filing this case**

List payments or transfers—including expense reimbursements—to any creditor, other than regular employee compensation, within 90 days before filing this case unless the aggregate value of all property transferred to that creditor is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.)

☐ None.**Creditor's Name and Address****Dates****Total amount of value****Reasons for payment or transfer**
Check all that apply3.1. **Payments to creditors within 90 days****See Exhibit
SOFA 3.1
Payments to
Creditors
Within 90
Days Before
Filing****\$10,453,341.00**☒ Secured debt☒ Unsecured loan repayments☒ Suppliers or vendors☒ Services☐ Other _____

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814****4. Payments or other transfers of property made within 1 year before filing this case that benefited any insider**

List payments or transfers, including expense reimbursements, made within 1 year before filing this case on debts owed to an insider or guaranteed or cosigned by an insider unless the aggregate value of all property transferred to or for the benefit of the insider is less than \$6,825. (This amount may be adjusted on 4/01/22 and every 3 years after that with respect to cases filed on or after the date of adjustment.) Do not include any payments listed in line 3. *Insiders* include officers, directors, and anyone in control of a corporate debtor and their relatives; general partners of a partnership debtor and their relatives; affiliates of the debtor and insiders of such affiliates; and any managing agent of the debtor. 11 U.S.C. § 101(31).

☐ None.

Insider's name and address Relationship to debtor	Dates	Total amount of value	Reasons for payment or transfer
4.1. See Exhibit SOFA # 4 Insider Payments	11/4/2019 - 11/4/2020	\$5,302,732.19	
Insider			

5. Repossessions, foreclosures, and returns

List all property of the debtor that was obtained by a creditor within 1 year before filing this case, including property repossessed by a creditor, sold at a foreclosure sale, transferred by a deed in lieu of foreclosure, or returned to the seller. Do not include property listed in line 6.

☒ None

Creditor's name and address	Describe of the Property	Date	Value of property
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6. Setoffs

List any creditor, including a bank or financial institution, that within 90 days before filing this case set off or otherwise took anything from an account of the debtor without permission or refused to make a payment at the debtor's direction from an account of the debtor because the debtor owed a debt.

☒ None

Creditor's name and address	Description of the action creditor took	Date action was taken	Amount
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Part 3: Legal Actions or Assignments**7. Legal actions, administrative proceedings, court actions, executions, attachments, or governmental audits**

List the legal actions, proceedings, investigations, arbitrations, mediations, and audits by federal or state agencies in which the debtor was involved in any capacity—within 1 year before filing this case.

☐ None.

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.1.	Patriarch Partners Management Group, LLC v. Gorham Paper and Tissue, LLC 20-cv-06876-ALC	Complaint for non-payment of invoices	U.S. District Court Southern District of New York 500 Pearl Street New York, NY 10007	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.2.	Etter Engineering Company Inc. and Gorham Paper and Tissue LLC 423-2020-SC-00075	Breach of Contract	NH Circuit Court 1 Circuit - District Division 650 Main Street Suite 100 Berlin, NH 03570-2476	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.3.	Kruger Inc. v. Gorham Paper and Tissue LLC 214-2020-CV-00018	Breach of Contract	Coos County Superior Court 55 School Street Lancaster, NH 03584	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**

	Case title Case number	Nature of case	Court or agency's name and address	Status of case
7.4.	Caraustar Industries, Inc. v. Gorham Papaer and Tissue, LLC 211-2019-CV-00130	Complaint for non-payment of invoices	Coos County Superior Court 55 School Street Lancaster, NH 03584	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.5.	Monson Paper, LLC v. Gorham Paper and Tissue, LLC 214-2019-CV-00143	Complaint for non-payment of invoices	Coos County Superior Court 55 School Street Lancaster, NH 03584	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.6.	Chevarie v. Gorham Paper and Tissue, LLC ED(R) 0299-18 16D-2018-00324	Discrimination suit	New Hampshire Commision for Human Right 2 Industrial Park Drive Concord, NH 03301	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.7.	CB Transportation, INC. v. Gorham Paper and Tissue, LLC 19-cv-02153-PD	Complaint for non-payment of invoices	U.S. District Court Eastern Distric of Pennsylvania 14614 U.S. Courthouse Philadelphia, PA 19106	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded
7.8.	Alvarez & Marsal v. Gorham Paper and Tissue, LLC 2017-0816-JRS	To Resolve Ownership and Control Issues	Court of Chancery 34 The Circle Georgetown, DE 19947	<input checked="" type="checkbox"/> Pending <input type="checkbox"/> On appeal <input type="checkbox"/> Concluded

8. Assignments and receivership

List any property in the hands of an assignee for the benefit of creditors during the 120 days before filing this case and any property in the hands of a receiver, custodian, or other court-appointed officer within 1 year before filing this case.

☒ None
Part 4: Certain Gifts and Charitable Contributions**9. List all gifts or charitable contributions the debtor gave to a recipient within 2 years before filing this case unless the aggregate value of the gifts to that recipient is less than \$1,000**
☒ None

Recipient's name and address	Description of the gifts or contributions	Dates given	Value
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Part 5: Certain Losses**10. All losses from fire, theft, or other casualty within 1 year before filing this case.**
☒ None

Description of the property lost and how the loss occurred	Amount of payments received for the loss	Dates of loss	Value of property lost
	<p>If you have received payments to cover the loss, for example, from insurance, government compensation, or tort liability, list the total received.</p> <p>List unpaid claims on Official Form 106A/B (<i>Schedule A/B: Assets – Real and Personal Property</i>).</p>		

Part 6: Certain Payments or Transfers**11. Payments related to bankruptcy**

List any payments of money or other transfers of property made by the debtor or person acting on behalf of the debtor within 1 year before the filing of this case to another person or entity, including attorneys, that the debtor consulted about debt consolidation or restructuring, seeking bankruptcy relief, or filing a bankruptcy case.

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Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

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Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**☐ None.

	Who was paid or who received the transfer? Address	If not money, describe any property transferred	Dates	Total amount or value
11.1.	Bernstein , Shur, Sawyer & Nelson, P.A. 100 Middle Street P.O. Box 9729 Portland, ME 04104-5029		5/14/2020 - 11/4/2020	\$178,761.24
	Email or website address www.bernsteinshur.com			
	Who made the payment, if not debtor?			

11.2.	Polisinelli PC 222 Delaware Avenue Suite 1101 Wilmington, DE 19801		10/20/20	\$50,000.00
	Email or website address www.polsinelli.com			
	Who made the payment, if not debtor?			

12. Self-settled trusts of which the debtor is a beneficiary

List any payments or transfers of property made by the debtor or a person acting on behalf of the debtor within 10 years before the filing of this case to a self-settled trust or similar device.

Do not include transfers already listed on this statement.

☒ None.

Name of trust or device	Describe any property transferred	Dates transfers were made	Total amount or value
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13. Transfers not already listed on this statement

List any transfers of money or other property by sale, trade, or any other means made by the debtor or a person acting on behalf of the debtor within 2 years before the filing of this case to another person, other than property transferred in the ordinary course of business or financial affairs. Include both outright transfers and transfers made as security. Do not include gifts or transfers previously listed on this statement.

☒ None.

Who received transfer? Address	Description of property transferred or payments received or debts paid in exchange	Date transfer was made	Total amount or value
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Part 7: Previous Locations**14. Previous addresses**

List all previous addresses used by the debtor within 3 years before filing this case and the dates the addresses were used.

☒ Does not apply

Address	Dates of occupancy From-To
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Part 8: Health Care Bankruptcies**15. Health Care bankruptcies**

Is the debtor primarily engaged in offering services and facilities for:

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Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy

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Best Case Bankruptcy

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**

- diagnosing or treating injury, deformity, or disease, or
- providing any surgical, psychiatric, drug treatment, or obstetric care?

- ☒ No. Go to Part 9.
- ☐ Yes. Fill in the information below.

Facility name and address

Nature of the business operation, including type of services the debtor provides

If debtor provides meals and housing, number of patients in debtor's care

Part 9: Personally Identifiable Information**16. Does the debtor collect and retain personally identifiable information of customers?**

- ☒ No.
- ☐ Yes. State the nature of the information collected and retained.

17. Within 6 years before filing this case, have any employees of the debtor been participants in any ERISA, 401(k), 403(b), or other pension or profit-sharing plan made available by the debtor as an employee benefit?

- ☐ No. Go to Part 10.
- ☒ Yes. Does the debtor serve as plan administrator?

☐ No Go to Part 10.☒ Yes. Fill in below:

Name of plan

Gorham Paper and Tissue, LLC 401(k)

Employer identification number of the plan

EIN: **45-1586533**

Has the plan been terminated?

- ☒ No
- ☐ Yes

Part 10: Certain Financial Accounts, Safe Deposit Boxes, and Storage Units**18. Closed financial accounts**

Within 1 year before filing this case, were any financial accounts or instruments held in the debtor's name, or for the debtor's benefit, closed, sold, moved, or transferred? Include checking, savings, money market, or other financial accounts; certificates of deposit; and shares in banks, credit unions, brokerage houses, cooperatives, associations, and other financial institutions.

☒ None

Financial Institution name and Address	Last 4 digits of account number	Type of account or instrument	Date account was closed, sold, moved, or transferred	Last balance before closing or transfer
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19. Safe deposit boxes

List any safe deposit box or other depository for securities, cash, or other valuables the debtor now has or did have within 1 year before filing this case.

☒ None

Depository institution name and address	Names of anyone with access to it Address	Description of the contents	Do you still have it?
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20. Off-premises storage

List any property kept in storage units or warehouses within 1 year before filing this case. Do not include facilities that are in a part of a building in which the debtor does business.

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**☒ None

Facility name and address	Names of anyone with access to it	Description of the contents	Do you still have it?
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Part 11: Property the Debtor Holds or Controls That the Debtor Does Not Own**21. Property held for another**

List any property that the debtor holds or controls that another entity owns. Include any property borrowed from, being stored for, or held in trust. Do not list leased or rented property.

☐ None

Owner's name and address	Location of the property	Describe the property	Value
Solenis LLC P.O. Box 116232 Atlanta, GA 30368	72 Cascade Flats Gorham, NH 03581	Solenis chemical inventory	\$296,080.00
Owner's name and address	Location of the property	Describe the property	Value
Central National-Gottesman Inc. 3 Manhattanville Road Purchase, NY 10577	72 Cascade Flats Gorham, NH 03581	Finished Goods Inventory	\$29,219.00
Owner's name and address	Location of the property	Describe the property	Value
Convermat Corporation 111 Great Neck Road Suite 514 Great Neck, NY 11021	72 Cascade Flats Gorham, NH 03581	Finished Goods Inventory	\$1,094,164.00
Owner's name and address	Location of the property	Describe the property	Value
ABP 345 Avenue Turpin Rouyn-Noranda J9X 7C9 Canada	72 Cascade Flats Gorham, NH 03581	Finished Goods Inventory	\$56,472.00
Owner's name and address	Location of the property	Describe the property	Value
Paradigm 30 Stewart Avenue Huntington, NY 11743	72 Cascade Flats Gorham, NH 03581	Bagasse pulp rolls	\$25,647.00
Owner's name and address	Location of the property	Describe the property	Value
Bridge View Paper Co, LLC 6101 Tacony Street Philadelphia, PA 19135	72 Cascade Flats Gorham, NH 03581	Finished Goods Inventory	\$38,487.00
Owner's name and address	Location of the property	Describe the property	Value
Voith Paper Fabric & Roll Systems P.O. Box 1411 Wilson, NC 27894	72 Cascade Flats Gorham, NH 03581	72 Cascade Flats	\$292,183.00
Owner's name and address	Location of the property	Describe the property	Value
Brookfield Renewable Trading & Marketing 200 Liberty Street 14th Floor New York, NY 10281	72 Cascade Flats Gorham, NH 03581	Satelite dish	\$115.00
Owner's name and address	Location of the property	Describe the property	Value
Suburban Propane 3A Thompson Point Road Portland, ME 04102	72 Cascade Flats Gorham, NH 03581	Propane tanks	\$1,000.00

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**

Owner's name and address	Location of the property	Describe the property	Value
Airgas, Inc. P.O. Box 802576 Chicago, IL 60680-2576	72 Cascade Flats Gorham, NH 03581	Gas cylinders	\$1,000.00
Owner's name and address	Location of the property	Describe the property	Value
Chapman's Waste 180 Lancaster Road Gorham, NH 03581	72 Cascade Flats Gorham, NH 03581	Waste hoppers	\$1,000.00
Owner's name and address	Location of the property	Describe the property	Value
BFO Gene Kelly Trucking 145 Jericho Road Berlin, NH 03570	72 Cascade Flats Gorham, NH 03581	Jockey Truck	\$25,000.00
Owner's name and address	Location of the property	Describe the property	Value
Petrofer 6200 Savoy Dr Houston, TX 77036	72 Cascade Flats Gorham, NH 03581	Miscellaneous equipment	\$1,000.00

Part 12: Details About Environment Information

For the purpose of Part 12, the following definitions apply:

Environmental law means any statute or governmental regulation that concerns pollution, contamination, or hazardous material, regardless of the medium affected (air, land, water, or any other medium).*Site* means any location, facility, or property, including disposal sites, that the debtor now owns, operates, or utilizes or that the debtor formerly owned, operated, or utilized.*Hazardous material* means anything that an environmental law defines as hazardous or toxic, or describes as a pollutant, contaminant, or a similarly harmful substance.**Report all notices, releases, and proceedings known, regardless of when they occurred.****22. Has the debtor been a party in any judicial or administrative proceeding under any environmental law? Include settlements and orders.**

- ☒ No.
- ☐ Yes. Provide details below.

Case title Case number	Court or agency name and address	Nature of the case	Status of case
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23. Has any governmental unit otherwise notified the debtor that the debtor may be liable or potentially liable under or in violation of an environmental law?

- ☒ No.
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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24. Has the debtor notified any governmental unit of any release of hazardous material?

- ☒ No.
- ☐ Yes. Provide details below.

Site name and address	Governmental unit name and address	Environmental law, if known	Date of notice
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Part 13: Details About the Debtor's Business or Connections to Any Business**25. Other businesses in which the debtor has or has had an interest**

List any business for which the debtor was an owner, partner, member, or otherwise a person in control within 6 years before filing this case. Include this information even if already listed in the Schedules.

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**☐ None**Business name address****Describe the nature of the business****Employer Identification number**

Do not include Social Security number or ITIN.

Dates business existed

25.1. **White Mountain Paper and Tissue**
71 Cascade Flats
Gorham, NH 03581

Class A Member of paper products manufacturer

EIN: 80-0800078

From-To 2012-present

26. Books, records, and financial statements

26a. List all accountants and bookkeepers who maintained the debtor's books and records within 2 years before filing this case.

☒ None**Name and address****Date of service****From-To**

26b. List all firms or individuals who have audited, compiled, or reviewed debtor's books of account and records or prepared a financial statement within 2 years before filing this case.

☐ None**Name and address****Date of service****From-To**

26b.1. **Leone, McDonnell & Roberts**
143 North Main Street
Concord, NH 03302

October 2020

26c. List all firms or individuals who were in possession of the debtor's books of account and records when this case is filed.

☐ None**Name and address**

If any books of account and records are unavailable, explain why

26c.1. **B. Riley Securities**
Parties granted access to data room maintained by B. Riley Securities

26d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom the debtor issued a financial statement within 2 years before filing this case.

☐ None**Name and address**

26d.1. **Bank of New Hampshire**
62 Pleasant Street
Laconia, NH 03246

26d.2. **Patriarch Partners LLC**
1 Liberty Street
35th Floor
New York, NY 10006

27. Inventories

Have any inventories of the debtor's property been taken within 2 years before filing this case?

☒ No☐ Yes. Give the details about the two most recent inventories.

Name of the person who supervised the taking of the inventory

Date of inventory

The dollar amount and basis (cost, market, or other basis) of each inventory

Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**

28. List the debtor's officers, directors, managing members, general partners, members in control, controlling shareholders, or other people in control of the debtor at the time of the filing of this case.

Name	Address	Position and nature of any interest	% of interest, if any
Richard Arnold	c/o Gorham Paper and Tissue, LLC 72 Cascade Flats Gorham, NH 03581	Chief Executive Officer	
Name	Address	Position and nature of any interest	% of interest, if any
Wayne Johnson	c/o Gorham Paper and Tissue, LLC 72 Cascade Flats Gorham, NH 03581	Chief Financial Officer	
Name	Address	Position and nature of any interest	% of interest, if any
Bradley Scher	c/o Gorham Paper and Tissue, LLC 72 Cascade Flats Gorham, NH 03581	Manager	
Name	Address	Position and nature of any interest	% of interest, if any
Zohar III, Limited	32 Avenue of the Americas 17th Floor New York, NY 10013	Member	

29. Within 1 year before the filing of this case, did the debtor have officers, directors, managing members, general partners, members in control of the debtor, or shareholders in control of the debtor who no longer hold these positions?

- ☐ No
☒ Yes. Identify below.

Name	Address	Position and nature of any interest	Period during which position or interest was held
Lynn Tilton	c/o Daniel F.X. Geoghan, Esq. Cole Schotz P.C. 1325 Avenue of the Americas New York, NY 10019	Manager	May 2011 - March 2020
Name	Address	Position and nature of any interest	Period during which position or interest was held
Zohar III, Limited	32 Avenue of the Americas 17th Floor New York, NY 10013	Manager	March 2020 - July 14, 2020

30. **Payments, distributions, or withdrawals credited or given to insiders**

Within 1 year before filing this case, did the debtor provide an insider with value in any form, including salary, other compensation, draws, bonuses, loans, credits on loans, stock redemptions, and options exercised?

- ☐ No
☒ Yes. Identify below.

Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
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Debtor **Gorham Paper and Tissue, LLC**Case number (if known) **20-12814**

	Name and address of recipient	Amount of money or description and value of property	Dates	Reason for providing the value
30.1 .	See Exhibit SOFA #30			All amounts paid by Gorham Paper and Tissue. Under Shared Services Agreement, White Mountain Tissue is obligated for 50% of payroll costs.
	Relationship to debtor			

31. Within 6 years before filing this case, has the debtor been a member of any consolidated group for tax purposes?

- ☐ No
- ☒ Yes. Identify below.

Name of the parent corporation

Zohar

Employer Identification number of the parent corporation

EIN:

32. Within 6 years before filing this case, has the debtor as an employer been responsible for contributing to a pension fund?

- ☒ No
- ☐ Yes. Identify below.

Name of the pension fund

Employer Identification number of the parent corporation

Part 14: Signature and Declaration

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$500,000 or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

I have examined the information in this *Statement of Financial Affairs* and any attachments and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on **1/6/2021**

/s/ Richard Arnold
Signature of individual signing on behalf of the debtor

Richard Arnold
Printed name

Position or relationship to debtor **Chief Executive Officer**Are additional pages to *Statement of Financial Affairs for Non-Individuals Filing for Bankruptcy* (Official Form 207) attached?

- ☒ No
- ☐ Yes

Last Name	First Name	Middle Initial	Hire Date	E03 Salary Amt	E96 Group Term		Sum Total Gross Pay	ERH ER Health		EZM ER 401K Match Amt
					Life Amt			Insurance Paid	Memo	
Arnold	Richard		12/12/2014	\$ 256,250.0	\$ 3,810.0	\$	260,060.1	\$ 12,327.4		\$ 10,402.3
Johnson	Michael	W	2/17/2014	\$ 193,889.3	\$ 1,243.6	\$	195,132.9	\$ 12,534.7		\$ 7,204.8

EE Number	Last Name	First Name	Check Date	Gross Pay	
253	Arnold	Richard	11/14/2019	\$ 10,002.31	
253	Arnold	Richard	11/29/2019	\$ 10,002.31	
253	Arnold	Richard	12/12/2019	\$ 10,002.31	
253	Arnold	Richard	12/26/2019	\$ 10,002.31	
253	Arnold	Richard	01/09/2020	\$ 10,002.31	
253	Arnold	Richard	01/23/2020	\$ 10,002.31	
253	Arnold	Richard	02/06/2020	\$ 10,002.31	
253	Arnold	Richard	02/20/2020	\$ 10,002.31	
253	Arnold	Richard	03/05/2020	\$ 10,002.31	
253	Arnold	Richard	03/19/2020	\$ 10,002.31	
253	Arnold	Richard	04/02/2020	\$ 10,002.31	
253	Arnold	Richard	04/16/2020	\$ 10,002.31	
253	Arnold	Richard	04/30/2020	\$ 10,002.31	
253	Arnold	Richard	05/14/2020	\$ 10,002.31	
253	Arnold	Richard	05/28/2020	\$ 10,002.31	
253	Arnold	Richard	06/11/2020	\$ 10,002.31	
253	Arnold	Richard	06/25/2020	\$ 10,002.31	
253	Arnold	Richard	07/09/2020	\$ 10,002.31	
253	Arnold	Richard	07/23/2020	\$ 10,002.31	
253	Arnold	Richard	08/06/2020	\$ 10,002.31	
253	Arnold	Richard	08/20/2020	\$ 10,002.31	
253	Arnold	Richard	09/03/2020	\$ 10,002.31	
253	Arnold	Richard	09/17/2020	\$ 10,002.31	
253	Arnold	Richard	10/01/2020	\$ 10,002.31	
253	Arnold	Richard	10/15/2020	\$ 10,002.31	
253	Arnold	Richard	10/29/2020	\$ 10,002.31	
					From Above
				\$ 260,060.06	\$ 260,060.1

249	Johnson	Michael	11/14/2019	\$ 7,505.11
249	Johnson	Michael	11/29/2019	\$ 7,505.11
249	Johnson	Michael	12/12/2019	\$ 7,505.11
249	Johnson	Michael	12/26/2019	\$ 7,505.11
249	Johnson	Michael	01/09/2020	\$ 7,505.11
249	Johnson	Michael	01/23/2020	\$ 7,505.11
249	Johnson	Michael	02/06/2020	\$ 7,505.11
249	Johnson	Michael	02/20/2020	\$ 7,505.11
249	Johnson	Michael	03/05/2020	\$ 7,505.11
249	Johnson	Michael	03/19/2020	\$ 7,505.11
249	Johnson	Michael	04/02/2020	\$ 7,505.11
249	Johnson	Michael	04/16/2020	\$ 7,505.11
249	Johnson	Michael	04/30/2020	\$ 7,505.11
249	Johnson	Michael	05/14/2020	\$ 7,505.11
249	Johnson	Michael	05/28/2020	\$ 7,505.11
249	Johnson	Michael	06/11/2020	\$ 7,505.11
249	Johnson	Michael	06/25/2020	\$ 7,505.11
249	Johnson	Michael	07/09/2020	\$ 7,505.11
249	Johnson	Michael	07/23/2020	\$ 7,505.11
249	Johnson	Michael	08/06/2020	\$ 7,505.11
249	Johnson	Michael	08/20/2020	\$ 7,505.11
249	Johnson	Michael	09/03/2020	\$ 7,505.11

EE Number	Last Name	First Name	Check Date	Gross Pay	
249	Johnson	Michael	09/17/2020	\$ 7,505.11	
249	Johnson	Michael	10/01/2020	\$ 7,505.11	
249	Johnson	Michael	10/15/2020	\$ 7,505.11	
249	Johnson	Michael	10/29/2020	\$ 7,505.11	From Above
				\$ 195,132.86	\$ 195,132.9