

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

In re:

Gorham Paper and Tissue, LLC, *et al.*,

Debtors.¹

Chapter 11

Case No. 20-12814 (KBO)

(Jointly Administered)

Re: Docket No. 98

**ORDER (I) ESTABLISHING BAR DATES FOR
FILING PROOFS OF CLAIM, INCLUDING SECTION 503(b)(9) CLAIMS; AND
(II) APPROVING FORM AND MANNER OF NOTICE THEREOF**

Upon the motion (the “Motion”)² of the Debtors for an order (“Bar Date Order”), pursuant to Bankruptcy Code §§ 501, 502, and 1111(a); Bankruptcy Rules 1009-2, 2002-1, and 3003-1; and Local Rules 1009-2, 2002-1, and 3003-1, (i) establishing Bar Dates for filing proofs of claim, and (ii) approving the form and manner of notice thereof; and this Court having reviewed the Motion; and this Court having determined that the relief requested in the Motion is in the best interest of the Debtors, their estates, their creditors, and other parties in interest; and this Court having jurisdiction to consider the Motion and relief requested therein in accordance with 28 U.S.C. § 157 and 1334 and the *Amended Standing Order of Reference* from the United States District Court for the District of Delaware dated February 29, 2012; and this Court having found that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), and the Debtors consent to entry of a final order under Article III of the United States Constitution; and this Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C.

¹ The last four digits of Gorham Paper and Tissue, LLC’s federal taxpayer identification number are 6533. *See* 11 U.S.C. § 342(c)(1). The last four digits of White Mountain Tissue, LLC’s federal taxpayer identification number are 0078. *See id.* The principal place of business for Gorham Paper and Tissue, LLC and White Mountain Tissue, LLC is 72 Cascade Flats, Gorham, New Hampshire 03581.

² Capitalized terms used, but not otherwise defined herein, shall have the meanings ascribed to such terms in the Motion.

§§ 1408 and 1409; and it appearing that proper and adequate notice of the Motion has been given and that no other or further notice is necessary; and upon the record herein; and after due deliberation thereon; and good and sufficient cause appearing therefor, it is hereby:

ORDERED, ADJUDGED, AND DECREED THAT:

1. The Motion is **GRANTED**, as set forth herein.

A. The Bar Dates

2. Except as otherwise set forth herein, all Entities holding or wishing to assert a Claim against the Debtors or the Debtors' estates arising or accruing prior to the Petition Date, including a Claim arising under Bankruptcy Code § 503(b)(9), are required to file a separate, completed, and executed proof of such Claim conforming substantially to Official Bankruptcy Form 410 attached hereto as **Exhibit 3** (the "**Proof of Claim Form**"), on account of any Claim such Entities hold or wish to assert against the Debtors, **on or before 4:00 p.m. (Prevailing Eastern Time) on January 22, 2021** (the "**General Bar Date**").

3. The Governmental Bar Date shall be **May 3, 2021** (the "**Governmental Bar Date**").

4. If the Debtors amend the Schedules to reduce the undisputed, noncontingent, or liquidated amounts or to change the nature or classification of a Claim reflected therein, and the claimant has not previously filed a proof of claim, then the affected claimant shall have until the later of the General Bar Date or twenty-one (21) days after a claimant is served with notice that the Debtors have amended the Schedules, reducing, deleting, or changing the status of a Claim in the Schedules, to file a Proof of Claim Form with respect to such Claim (the "**Amended Schedule Bar Date**").

5. Except as otherwise set forth in any order of this Court authorizing the rejection of an executory contract or unexpired lease or setting a different date for any Entity

to assert a claim arising from such rejection, the latest of: (i) the General Bar Date, (ii) thirty (30) days after a claimant is served with any order authorizing the rejection of such executory contract or unexpired lease, or (iii) thirty (30) days after the effective date of the rejection of such executory contract or unexpired lease, including pursuant to 11 U.S.C. § 365(d)(4), is the date by which a Proof of Claim Form relating to the Debtors' rejection of such executory contract or unexpired lease must be filed (the "Rejection Claim Bar Date").

B. Parties Required to File Proofs of Claim

6. The Bar Dates apply to all Claims held or to be asserted against the Debtors that arose prior to the Petition Date, including the following:

- (a) Any Entity whose Claim is listed in the Schedules as "disputed," "contingent," or "unliquidated," if such Entity desires to participate or share in any distribution or vote on any plan of reorganization or liquidation in these Chapter 11 Cases;
- (b) Any Entity who believes its Claim is improperly classified in the Schedules or is listed in an incorrect amount (including that the Claim is an obligation of the specific Debtor against which the Claim is listed in its Schedules), if such Entity desires to have its Claim allowed in a classification or amount different from that set forth in the Schedules;
- (c) Any Entity whose Claim against the Debtors is not listed in the Schedules, if such Entity desires to participate or share in any distribution or vote on any plan of reorganization or liquidation in these Chapter 11 Cases; and
- (d) Any Entity who believes it holds a 503(b)(9) Claim against the Debtors.

C. Parties Not Required to File Proofs of Claim

7. The Following Entities need not file a Proof of Claim:

- (a) Any Entity (i) that agrees with the nature, classification, and amount of his, her, or its Claim as set forth in the Schedules, and (ii) whose Claim against the Debtors is not listed as "disputed", "contingent", or "unliquidated" in the Schedules;
- (b) Any Entity that has already properly filed a proof of claim against the Debtors;

- (c) Any Entity asserting a Claim allowable under Bankruptcy Code §§ 503(b) and 507(a)(2) as an administrative expense of the Chapter 11 Cases (other than any 503(b)(9) Claim);
- (d) Any Entity whose Claim against the Debtors previously has been allowed by, or paid pursuant to, an order of this Court;
- (e) Any current employee of the Debtors on account of any Claim this Court has authorized the Debtors to honor in the ordinary course of business as a wage, commission, or benefit, provided, however, that a current employee must submit a Proof of Claim by the General Bar Date for all other Claims arising before the Petition Date, including, but not limited to, Claims, if any, for wrongful termination, discrimination, harassment, hostile work environment, and retaliation and Claims covered by the Debtors' workers compensation insurance;
- (f) Any holder of equity securities of, or other interests in, the Debtors solely if, and only if, such holder's Claim relates to such holder's ownership interest in or possession of such equity securities; provided, however, that any such holders who wish to assert a Claim against the Debtors based on transactions in the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date. The Debtors reserve all rights with respect to any such Claims, including, inter alia, the right to assert that such Claims are subject to subordination pursuant to § 510(b) of the Bankruptcy Code;
- (g) Current officers and directors of the Debtors who assert Claims for indemnification and/or contribution arising as a result of such officers' or directors' prepetition or postpetition services to the Debtors;
- (h) Any Debtor asserting a claim against another Debtor; and
- (i) Any Claim by a present or former employee of the Debtor whose employment is or was, as applicable, subject to the terms of a collective bargaining agreement (and, with respect to the benefit claims, spouses and beneficiaries of such employees) or any labor union representing such employees (collectively, "CBA Parties") with respect to prepetition claims based solely on the payment of wages, salaries, employee medical benefits, insurance benefits, or other benefits the Court has authorized the Debtors to honor in the ordinary course of business. CBA Parties need not submit Proofs of Claim for such amounts unless the Debtors have provided written notice to certain CBA Parties and their unions, where applicable, that the Debtors do not intend to pay such Claims with respect to those certain CBA Parties, in which case those CBA Parties will have until the later of (1) the General Claims Bar Date and (2) 35 days after the

date of written notice of such intent to submit Proofs of Claim. Notwithstanding the foregoing, employees (present or former) or the labor unions must submit Proofs of Claims relating to grievances prior to the General Bar Date to the extent the grounds for such grievances arose on or before the Petition Date, provided, that labor unions may submit a claim itemizing such grievances on behalf of their respective members.

D. The Effect of the Bar Dates

8. Pursuant to Bankruptcy Rule 3003(c)(2), any Entity required to file a proof of claim in the Chapter 11 Cases but that fails to do so by the applicable Bar Date shall not be treated as a creditor with respect to such Claim or 503(b)(9) Claim for purposes of voting and distribution.

E. Procedures for Providing Notice of Bar Dates

9. The form of the Bar Date Notice attached hereto as **Exhibit 1** is approved.
10. The form of the Publication Notice attached hereto as **Exhibit 2** is approved.
11. The Publication Notice shall be published on one occasion in the *USA Today National Edition* at least 14 days before the General Bar Date.
12. The Publication Notice is hereby determined to be valid and proper due process notice of the Bar Dates to unknown creditors of the Debtors.
13. The Debtors are authorized to enter into such transactions, to cause such publication to be made, and to make reasonable payments required for such publication.
14. No later than five (5) business days after the entry of the Bar Date Order, the Debtors, with the assistance of DRC, shall mail the Bar Date Notice Package by first-class U.S. mail, postage prepaid (or equivalent service), including the Bar Date Notice attached hereto as **Exhibit 1** and the Proof of Claim Form substantially conforming to Official Bankruptcy Form 410 attached hereto as **Exhibit 3**, on the following parties:

- (a) the Office of the United States Trustee for the District of Delaware;

- (b) counsel to the Debtors' pre- and post-petition lenders;
- (c) counsel to the Committee;
- (d) counsel to the stalking horse buyer of the Debtors' assets;
- (e) all known potential creditors and their counsel (if known), including all Entities listed in the Schedules as potentially holding Claims;
- (f) all parties that have requested notice of the proceedings in the Chapter 11 Cases pursuant to Bankruptcy Rule 2002 as of the date of the Bar Date Order;
- (g) all parties that have filed proofs of claim in these Chapter 11 Cases as of the date of the Bar Date Order;
- (h) all Entities, known to the Debtors as of the Petition Date, having beneficial ownership of 5% or more of a class of the Debtors' outstanding membership interests;
- (i) all Entities who are party to executory contracts and unexpired leases with the Debtors, as identified in the Schedules;
- (j) all Entities, or their counsel, who are a party to litigation with the Debtors;
- (k) the U.S. Attorney's Office for the District of Delaware;
- (l) the Internal Revenue Service; and
- (m) all other governmental units for the jurisdictions in which the Debtors maintain or conduct business.

15. Provision of notice of the Bar Dates as set forth in this Bar Date Order constitutes adequate and sufficient notice of each of the Bar Dates and is deemed to satisfy all applicable notice requirements.

F. Procedures for Filing Proofs of Claim

16. For any Proof of Claim Form to be validly and properly filed, a signed original of the completed Proof of Claim Form, together with accompanying documentation, must be received by DRC, either by mail or hand delivery or electronically using the interface available

on DRC's website at <https://www.donlinrecano.com/Clients/gpt/Static/POC> in accordance with Local Rule 3003-1(a) no later than 4:00 p.m. prevailing Eastern time on the applicable Bar Date.

17. Each Proof of Claim must specify by name and case number the Debtor against whom the Proof of Claim is being submitted. Any Proof of Claim submitted under Case No. 20-12814 or any Proof of Claim that does not identify a Debtor will be deemed as being submitted only against Gorham Paper and Tissue, LLC. Any Proof of Claim submitted under Case No. 20-12814, which identifies White Mountain Tissue, LLC, will be deemed as being submitted only against White Mountain Tissue, LLC, along with a notation a discrepancy in the submission exists.

18. If an Entity submits a Proof of Claim against more than one Debtor or if an Entity has claims against different Debtors, then the Entity must submit a separate Proof of Claim form with respect to each Debtor. To the extent a submitted Proof of Claim identifies more than one Debtor, such Proof of Claim will be deemed as being submitted only against the first-identified Debtor.

19. Proof of Claim Forms shall be deemed filed when **actually received** by DRC (not on the date of the postmark). Any Entity that files a proof of claim by mail and wishes to receive a clocked-in copy by return mail must include an additional copy of the proof of claim and a self-addressed, postage-paid envelope.

20. All Entities that rely on the Schedules with respect to filing a Proof of Claim Form in these Chapter 11 Cases are responsible for determining that their Claims are accurately listed therein.

21. Notwithstanding anything herein to the contrary in this Order, (i) Ankura Trust Company, LLC ("Ankura"), in its capacity as successor administrative agent with respect to

Zohar III, Limited (“Zohar III”), is authorized to file master Proofs of Claim on or before the General Bar Date, on behalf of itself and Zohar III, on account of any and all of their respective Claims arising under, relating to, or in connection with that certain *Credit Agreement*, dated on or about May 13, 2011 (as amended, restated, supplemented or otherwise modified from time to time), or that certain *Credit Agreement*, dated on or about April 17, 2012 (as amended, restated, supplemented or otherwise modified from time to time), under which Zohar III made loans and advances to, or provided other financial accommodations to or for the benefit of, one or both of the Debtors from time to time, and (ii) Ankura shall not be required to attach any documentation in support of any such master Proofs of Claim that it files in these Chapter 11 Cases, provided, however, that, subject to reasonable confidentiality terms that may apply, Ankura shall provide copies of such documentation to the United States Trustee, counsel to the Debtors, or counsel to the Committee, in each case, if requested in writing to Ankura’s counsel.

22. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

23. The terms and conditions of this Order shall be immediately effective and enforceable upon entry of this Order.

24. All time periods set forth in this Order shall be calculated in accordance with Bankruptcy Rule 9006(a).

25. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: December 2nd, 2020
Wilmington, Delaware

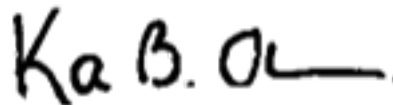

KAREN B. OWENS
UNITED STATES BANKRUPTCY JUDGE

Exhibit 1

(Notice of Bar Dates)

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

In re:

Gorham Paper and Tissue, LLC, *et al.*,

Debtors.¹

Chapter 11

Case No. 20-12814 (KBO)

(Jointly Administered)

**NOTICE OF BAR DATE FOR FILING OF PROOFS OF CLAIM, INCLUDING
SECTION 503(b)(9) CLAIMS, GENERAL BAR DATE IS JANUARY 22, 2021
AT 4:00 P.M. PREVAILING EASTERN TIME**

TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST THE DEBTORS:

PLEASE TAKE NOTICE THAT ON November 4, 2020 (the “Petition Date”), the above-captioned debtors and debtors in possession (the “Debtors”) filed voluntary petitions for relief under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the District of Delaware (the “Court”). The Debtors have continued in possession of their properties pursuant to Bankruptcy Code §§ 1107(a) and 1108.

Pursuant to the order of the Court dated [_____, 2020] (the “Bar Date Order”),² all creditors (each a “Creditor”), holding or wishing to assert unsecured or secured, priority or nonpriority claims (as defined in the Bankruptcy Code § 101(5)) against the Debtors or the Debtors’ estates arising or accruing prior to the Petition Date, including claims arising under Bankruptcy Code § 503(b)(9)³ (each a “Claim”), are required to file a separate, completed, and executed proof of claim (by completing the personalized proof of claim form enclosed herewith and attached to the Bar Date Order as **Exhibit 3**) (the “Proof of Claim Form”) on account of such Claim, together with accompanying documentation on or before **January 22, 2021**, by **4:00 p.m.** prevailing Eastern time (the “General Bar Date”). Solely with respect to government units as defined by Bankruptcy Code § 101(27), the proofs of claim must be submitted on or before **May 3, 2021** at **4:00 p.m.** (the “Governmental Bar Date”).

¹ The last four digits of Gorham Paper and Tissue, LLC’s federal taxpayer identification number are 6533. See 11 U.S.C. § 342(c)(1). The last four digits of White Mountain Tissue, LLC’s federal taxpayer identification number are 0078. See id. The principal place of business for Gorham Paper and Tissue, LLC and White Mountain Tissue, LLC is 72 Cascade Flats, Gorham, New Hampshire 03581.

² Capitalized terms used, but not otherwise defined herein, shall have the meanings ascribed to such terms in the Motion.

³ Under the Bankruptcy Code, a Claim arising under § 503(b)(9) is a Claim for “the value of any goods received by the debtor within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor’s business.”

Pursuant to the Bar Date Order, the filing of a Proof of Claim Form shall be deemed to satisfy the procedural requirements for the assertion of administrative priority claims under Bankruptcy Code § 503(b)(9). All other administrative claims under § 503(b) must be made by separate requests for payment in accordance with Bankruptcy Code § 503(a) and will not be deemed proper if made by a proof of claim. No deadline has been established for the filing of administrative other than Claims under § 503(b)(9) of the Bankruptcy Code. **Claims under § 503(b)(9) of the Bankruptcy Code must be filed by the General Bar Date.**

It is your responsibility to determine whether your Claim is listed on the Debtors' schedules of assets and liabilities and statements of financial affairs filed in these cases (collectively, the "Schedules").

In the event that the Debtors should amend their Schedules subsequent to the date hereof, the Debtors shall give notice of such amendment to the holders of the Claims affected thereby, and such holders shall be afforded the later of the General Bar Date or twenty-one (21) days from the service date of such notice to such holders (the "Amended Schedule Bar Date") to file Proof of Claim Forms or forever be barred from doing so.

In the event that a Claim arises with respect to the Debtors' rejection of an executory contract or unexpired lease, the holder of such Claim will be afforded the latest of (i) the General Bar Date, (ii) thirty (30) days after the date of service of an order authorizing the rejection of such executory contract or unexpired lease, or (iii) thirty (30) days after the effective date of the rejection of such executory contract or unexpired lease, including pursuant to 11 U.S.C. §365(d)(4), **except as otherwise set forth in any order of the Court**, including but not limited to, a sale order (the "Rejection Claim Bar Date"), to file a Proof of Claim Form or forever be barred from doing so.

AT THIS TIME, Proof of Claim Forms ARE NOT REQUIRED to be filed by Creditors holding or wishing to assert Claims against the Debtors for the following types of claims (collectively, the "Excluded Claims"):

- (a) Any Entity (i) that agrees with the nature, classification, and amount of his, her, or its Claim as set forth in the Schedules, and (ii) whose Claim against the Debtors is not listed as "disputed", "contingent", or "unliquidated" in the Schedules;
- (b) Any Entity that has already properly filed a proof of claim against the Debtors;
- (c) Any Entity asserting a Claim allowable under Bankruptcy Code §§ 503(b) and 507(a)(2) as an administrative expense of the Chapter 11 Cases (other than any 503(b)(9) Claim);
- (d) Any Entity whose Claim against the Debtors previously has been allowed by, or paid pursuant to, an order of the Court;

- (e) Any current employee of the Debtors on account of any Claim the Court has authorized the Debtors to honor in the ordinary course of business as a wage, commission, or benefit, provided, however, that a current employee must submit a Proof of Claim by the General Bar Date for all other Claims arising before the Petition Date, including, but not limited to, Claims, if any, for wrongful termination, discrimination, harassment, hostile work environment, and retaliation and Claims covered by the Debtors' workers compensation insurance;
- (f) Any holder of equity securities of, or other interests in, the Debtors solely if, and only if, such holder's Claim relates to such holder's ownership interest in or possession of such equity securities; provided, however, that any such holders who wish to assert a Claim against the Debtors based on transactions in the Debtors' securities, including, but not limited to, Claims for damages or rescission based on the purchase or sale of such securities, must file a proof of claim on or prior to the General Bar Date. The Debtors reserve all rights with respect to any such Claims, including, inter alia, the right to assert that such Claims are subject to subordination pursuant to § 510(b) of the Bankruptcy Code;
- (g) Current officers and directors of the Debtors who assert Claims for indemnification and/or contribution arising as a result of such officers' or directors' prepetition or postpetition services to the Debtors;
- (h) Any Debtor asserting a claim against another Debtor; and
- (i) Any Claim by a present or former employee of the Debtor whose employment is or was, as applicable, subject to the terms of a collective bargaining agreement (and, with respect to the benefit claims, spouses and beneficiaries of such employees) or any labor union representing such employees (collectively, "CBA Parties") with respect to prepetition claims based solely on the payment of wages, salaries, employee medical benefits, insurance benefits, or other benefits the Court has authorized the Debtors to honor in the ordinary course of business. CBA Parties need not submit Proofs of Claim for such amounts unless the Debtors have provided written notice to certain CBA Parties and their unions, where applicable, that the Debtors do not intend to pay such Claims with respect to those certain CBA Parties, in which case those CBA Parties will have until the later of (1) the General Claims Bar Date and (2) 35 days after the date of written notice of such intent to submit Proofs of Claim. Notwithstanding the foregoing, employees (present or former) or the labor unions must submit Proofs of Claims relating to grievances prior to the General Bar Date to the extent the grounds for such grievances arose on or before the Petition Date, provided, that labor unions may submit a claim itemizing such grievances on behalf of their respective members.

Should the Court fix a date in the future after the General Bar Date by which time any of the Excluded Claims must be filed, you will be so notified.

For any Proof of Claim Form to be validly and properly filed, a signed original of the completed Proof of Claim Form, together with accompanying documentation, **must be received by DRC**, either by mail or hand delivery or electronically using the interface available on DRC's website at <https://www.donlinrecano.com/Clients/gpt/Static/POC> in accordance with Local Rule 3003-1(a) **no later than 4:00 p.m. prevailing Eastern time on the applicable Bar Date**.

Each Proof of Claim must specify by name and case number the Debtor⁴ against whom the Proof of Claim is being submitted. Any Proof of Claim submitted under Case No. 20-12814 or any Proof of Claim that does not identify a Debtor will be deemed as being submitted only against Gorham Paper and Tissue, LLC. Any Proof of Claim submitted under Case No. 20-12814, which identifies White Mountain Tissue, LLC, will be deemed as being submitted only against White Mountain Tissue, LLC, along with a notation that a discrepancy in the submission exists. If an Entity submits a Proof of Claim against more than one Debtor or if an Entity has claims against different Debtors, then the Entity must submit a separate Proof of Claim form with respect to each Debtor. To the extent a submitted Proof of Claim identifies more than one Debtor, such Proof of Claim will be deemed as being submitted only against the first-identified Debtor.

If Proof of Claim is sent by mail, send to:

Donlin, Recano & Company, Inc.
Re: Gorham Paper and Tissue, LLC, *et al.*
P.O. Box 199043
Blythebourne Station
Brooklyn, NY 11219

If Proof of Claim is sent by Overnight Courier or Hand Delivery, send to:

Donlin, Recano & Company, Inc.
Re: Gorham Paper and Tissue, LLC, *et al.*
6201 15th Avenue
Brooklyn, NY 11219

Proof of Claim Forms shall be deemed filed when **actually received** by DRC (not the date of the postmark). Any Entity that files a Proof of Claim by mail, overnight courier, or hand delivery, who wishes to receive a clocked-in copy by return mail must include an additional copy of the proof of claim and a self-addressed, postage-paid envelope.

A Proof of Claim Form is enclosed with this notice and may be used to file your Claims.

⁴ The Debtors in these cases are: (1) Gorham Paper and Tissue, LLC (Case No. 20-12814 (KBO)); and (2) White Mountain Tissue, LLC (Case No. 12815 (KBO)).

Additional Proof of Claim Forms are available at <https://www.uscourts.gov/services-forms/forms>.

All Proof of Claim Forms must be in English and amounts must be in U.S. Dollars.

Additionally, all Proof of Claim Forms must: (a) conform substantially to the enclosed Proof of Claim Form; (b) specify the Debtor against which the Proof of Claim is asserted; (c) set forth with specificity the legal and factual basis for the alleged Claim; (d) include supporting documentation (or, if such documentation is voluminous, a summary of such documentation) or an explanation as to why such documentation is not available; and (e) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. Any Proof of Claim asserting a claim entitled to priority under § 503(b)(9) of the Bankruptcy Code must also: (f) include the value of the goods delivered to and received by the Debtors in the twenty (20) days prior to the Petition Date; and (g) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted.

PLEASE TAKE FURTHER NOTICE THAT, UNLESS SPECIFICALLY EXCLUDED ABOVE, ANY ENTITY WHO IS REQUIRED TO FILE A PROOF OF CLAIM BUT FAILS TO DO SO ON OR BEFORE THE GENERAL BAR DATE SHALL NOT BE TREATED AS A CREDITOR WITH RESPECT TO SUCH CLAIM FOR PURPOSES OF VOTING AND DISTRIBUTION.

The Debtors reserve the right to: (i) dispute, or to assert offsets or defenses against, any filed Claim or any Claim listed or reflected in the Schedules as to the nature, amount, liability, priority, classification, or otherwise, (ii) subsequently designate any scheduled Claim as disputed, contingent, or unliquidated, and (iii) otherwise amend or supplement the Schedules. Nothing contained in this notice shall preclude the Debtor from objecting to any Claim, whether scheduled or filed, on any grounds.

The Debtors' Schedules, the Bar Date Order, and other information regarding the Debtors' Chapter 11 Cases are or will be available at the Debtors' website at <https://www.donlinrecano.com/Clients/gpt/Index>. Copies of the Schedules and other documents filed in this case also may be examined between the hours of 9:00 a.m. and 4:00 p.m., prevailing Eastern time, Monday through Friday, at the office of the Clerk of the Bankruptcy Court, United States Bankruptcy Court for the District of Delaware, 824 Market Street, 3rd Floor, Wilmington, Delaware 19801. The staff of the Bankruptcy Clerk's Office is prohibited by law from giving legal advice.

CREDITORS WISHING TO RELY ON THE SCHEDULES ARE RESPONSIBLE FOR DETERMINING WHETHER THEIR CLAIMS ARE ACCURATELY LISTED THEREIN.

THE FACT THAT YOU HAVE RECEIVED THIS NOTICE DOES NOT MEAN THAT YOU HAVE A CLAIM AGAINST THE DEBTORS. YOU SHOULD CONSULT WITH YOUR OWN ADVISORS TO DETERMINE WHETHER YOU HOLD A CLAIM AGAINST THE DEBTORS. YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST THE DEBTORS. QUESTIONS CONCERNING

THIS NOTICE MAY BE DIRECTED TO THE DEBTORS' COUNSEL BELOW.

Dated: [November __, 2020]
Wilmington, Delaware

Respectfully submitted,

POLSINELLI PC

/s/ draft

Christopher A. Ward (Del. Bar No. 3877)
Shanti M. Katona (Del. Bar No. 5352)
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-and-

**BERNSTEIN, SHUR, SAWYER & NELSON,
P.A.**

D. Sam Anderson (Admitted *Pro Hac Vice*)
Robert J. Keach (Admitted *Pro Hac Vice*)
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aprescott@bernsteinshur.com

*Proposed Counsel to the Debtors and Debtors in
Possession*

Exhibit 2

(Publication Notice)

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

In re:

Gorham Paper and Tissue, LLC, *et al.*,

Debtors.¹

Chapter 11

Case No. 20-12814 (KBO)

(Jointly Administered)

PLEASE TAKE NOTICE that pursuant to the order of the United States Bankruptcy Court for the District of Delaware (the “Court”), dated [_____] 2020 (the “Bar Date Order”),² all entities and persons (each a “Creditor” and, collectively, the “Creditors”), holding or wishing to assert unsecured or secured, priority, or nonpriority claims (as defined in Bankruptcy Code § 101(5)) against the Debtors arising or accruing prior to the Petition Date, including **claims arising under Bankruptcy Code § 503(b)(9)** (each a “Claim” and, collectively, the “Claims”), are required to file a separate, completed, and executed proof of claim (by completing the proof of claim form attached to the Bar Date Order as **Exhibit 3**) (the “Proof of Claim Form”) on account of such Claim, together with accompanying documentation on or before **January 22, 2021** by **4:00 p.m.** prevailing Eastern time (the “General Bar Date”). Solely with respect to government units as defined by Bankruptcy Code § 101(27), the proofs of claim must be submitted on or before **May 3, 2021** at **4:00 p.m.** (the “Governmental Bar Date”).

In the event that the Debtors should amend their Schedules, subsequent to the date hereof, to reduce, delete, or change the status of a Claim in the Schedules, then the deadline for affected claimants to file a proof of claim or amend any previously filed proof of claim shall be the later of the General Bar Date or twenty-one (21) days after a claimant is served with notice of such amendment (the “Amended Schedule Bar Date”); failure to file a timely proof of claim shall result in a claimant being forever barred from doing so.

Solely in the event that a Claim arises with respect to the Debtors’ rejection of an executory contract or unexpired lease, the holder of such Claim will be afforded the latest of (i) the General Bar Date, (ii) thirty (30) days after the date of the entry of an order authorizing the rejection of such executory contract or unexpired lease, or (iii) thirty (30) days after the effective date of the rejection of such executory contract or unexpired lease, including pursuant to 11 U.S.C. §365(d)(4), **except as otherwise set forth in any order of the Court**, including but not limited to, a sale order, (the “Rejection Claim Bar Date”) to file a Proof of Claim Form or forever be barred from doing so.

¹ The last four digits of Gorham Paper and Tissue, LLC’s federal taxpayer identification number are 6533. See 11 U.S.C. § 342(c)(1). The last four digits of White Mountain Tissue, LLC’s federal taxpayer identification number are 0078. See *id.* The principal place of business for Gorham Paper and Tissue, LLC and White Mountain Tissue, LLC is 72 Cascade Flats, Gorham, New Hampshire 03581.

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

For any Proof of Claim Form to be validly and properly filed, a signed original of the completed Proof of Claim Form, together with accompanying documentation, must be **received** by DRC, either by mail or hand delivery or electronically using the interface available on DRC's website at <https://www.donlinrecano.com/Clients/gpt/Static/POC> in accordance with Local Rule 3003-1(a) **no later than 4:00 p.m. prevailing Eastern time on the applicable Bar Date.**

Each Proof of Claim must specify by name and case number the Debtor against whom the Proof of Claim is being submitted. Any Proof of Claim submitted under Case No. 20-12814 or any Proof of Claim that does not identify a Debtor will be deemed as being submitted only against Gorham Paper and Tissue, LLC. Any Proof of Claim submitted under Case No. 20-12814, which identifies White Mountain Tissue, LLC, will be deemed as being submitted only against White Mountain Tissue, LLC, along with a notation a discrepancy in the submission exists. If an Entity submits a Proof of Claim against more than one Debtor or if an Entity has claims against different Debtors, then the Entity must submit a separate Proof of Claim form with respect to each Debtor. To the extent a submitted Proof of Claim identifies more than one Debtor, such Proof of Claim will be deemed as being submitted only against the first-identified Debtor.

If Proof of Claim is sent by mail, send to:

Donlin, Recano & Company, Inc.
Re: Gorham Paper and Tissue, LLC, et al.
P.O. Box 199043
Blythebourne Station
Brooklyn, NY 11219

If Proof of Claim is sent by Overnight Courier or Hand Delivery, send to:

Donlin, Recano & Company, Inc.
Re: Gorham Paper and Tissue, LLC, et al.
6201 15th Avenue
Brooklyn, NY 11219

Proof of Claim Forms shall be deemed filed when **actually received** by DRC (not the date of the postmark). Any Entity that files a Proof of Claim by mail, overnight courier, or hand delivery, who wishes to receive a clocked-in copy by return mail must include an additional copy of the proof of claim and a self-addressed, postage-paid envelope.

Proof of Claim Forms are available at <https://www.uscourts.gov/services-forms/forms>.

All Proof of Claim Forms must be in English and amounts must be in U.S. Dollars.

Additionally, all Proof of Claim Forms must: (a) conform substantially to the enclosed Proof of Claim Form; (b) specify the Debtor against which the Proof of Claim is asserted; (c) set forth with specificity the legal and factual basis for the alleged Claim; (d) include supporting

documentation (or, if such documentation is voluminous, a summary of such documentation) or an explanation as to why such documentation is not available; and (e) be signed by the claimant or, if the claimant is not an individual, by an authorized agent of the claimant. Any Proof of Claim asserting a claim entitled to priority under § 503(b)(9) of the Bankruptcy Code must also: (f) include the value of the goods delivered to and received by the Debtors in the twenty (20) days prior to the Petition Date; and (g) attach any documentation identifying the particular invoices for which the 503(b)(9) claim is being asserted.

PLEASE TAKE FURTHER NOTICE THAT ANY CREDITOR WHO IS REQUIRED TO FILE A PROOF OF CLAIM BUT FAILS TO DO SO ON OR BEFORE THE APPLICABLE BAR DATE SHALL NOT BE TREATED AS A CREDITOR WITH RESPECT TO SUCH CLAIM FOR PURPOSES OF VOTING AND DISTRIBUTION.

The Debtors' Schedules, the Bar Date Order, and other information regarding the Debtors' Chapter 11 Cases are or will be available at the Debtors' website at:

<https://www.donlinrecano.com/Clients/gpt/Index>.

Dated: [November __, 2020]
Wilmington, Delaware

Respectfully submitted,

POLSINELLI PC

/s/ draft

Christopher A. Ward (Del. Bar No. 3877)
Shanti M. Katona (Del. Bar No. 5352)
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-and-

**BERNSTEIN, SHUR, SAWYER & NELSON,
P.A.**

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aprescott@bernsteinshur.com

*Proposed Counsel to the Debtors and Debtors in
Possession*

Exhibit 3

(Proof of Claim Form)

9. Is all or part of the claim secured?	<input type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property.	Nature of property: <input type="checkbox"/> Real estate. If the claim is secured by the debtor's principal residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> .	<input type="checkbox"/> Motor vehicle <input type="checkbox"/> Other (describe): _____
Basis for perfection: _____ Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)			
Value of property: \$ _____		Amount of the claim that is secured: \$ _____	
Amount of the claim that is unsecured (the sum of the secured and unsecured amounts should match the amount in line 7): \$ _____			
Amount necessary to cure any default as of the date of the petition: \$ _____		Annual interest rate (when case was filed): _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10. Is this claim based on a lease?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____		
11. Is this claim subject to a right of setoff?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____		
12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority. <small>* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.</small>	<input type="checkbox"/> No <input type="checkbox"/> Yes. <i>Check all that apply:</i> <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Up to \$3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Wages, salaries, or commissions (up to \$13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(____) that applies.		Amount entitled to priority \$ _____ \$ _____ \$ _____ \$ _____ \$ _____
13. Is all or part of the claim entitled to priority under 11 U.S.C. § 503(b)(9)?	<input type="checkbox"/> No <input type="checkbox"/> Yes. Indicate the amount of your claim arising from the value of any goods received by the debtor within 20 days before the date of commencement of the above case, in which the goods have been sold to the Debtor in the ordinary course of such Debtor's business. Attach documentation supporting such claim. \$ _____		

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

- ☐ I am the creditor.
☐ I am the creditor's attorney or authorized agent.
☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* 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 date (MM/DD/YYYY): _____

Signature: _____

Print the name of the person who is completing and signing this claim:

First name: _____ Middle: _____ Last: _____

Title: _____

Company (identify the corporate servicer as the company if the authorized agent is a servicer): _____

Address: _____

City: _____ State: _____ Zip: _____

Phone: _____ Email: _____

Instructions for Proof of Claim

United States Bankruptcy Court

12/15

These instructions and definitions generally explain the law. In certain circumstances, such as bankruptcy cases that debtors do not file voluntarily, exceptions to these general rules may apply. You should consider obtaining the advice of an attorney, especially if you are unfamiliar with the bankruptcy process and privacy regulations.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both.
18 U.S.C. §§ 152, 157 and 3571.

How to fill out this form

- **Fill in all of the information about the claim as of the date the case was filed.**
- **Fill in the caption at the top of the form.** You must fill in the specific Debtor name and case number against which your claim is being asserted. Indicate the Debtor against which you assert a claim by checking the appropriate box. If you are asserting claims against more than one Debtor, you **MUST** file a separate proof of claim for each debtor.
- **If the claim has been acquired from someone else, then state the identity of the last party** who owned the claim or was the holder of the claim and who transferred it to you before the initial claim was filed.
- **Attach any supporting documents to this form.**
Attach redacted copies of any documents that show that the debt exists, a lien secures the debt, or both. (See the definition of *redaction* on the reverse page.)

Also attach redacted copies of any documents that show perfection of any security interest or any assignments or transfers of the debt. In addition to the documents, a summary may be added. Federal Rule of Bankruptcy Procedure (called “Bankruptcy Rule”) 3001(c) and (d).
- **Do not attach original documents because attachments may be destroyed after scanning.**
- **If the claim is based on delivering health care goods or services, do not disclose confidential health care information. Leave out or redact confidential information both in the claim and in the attached documents.**

- **A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, individual’s tax identification number, or financial account number, and only the year of any person’s date of birth.** See Bankruptcy Rule 9037.
- **For a minor child, fill in only the child’s initials and the full name and address of the child’s parent or guardian.** For example, write *A.B., a minor child (John Doe, parent, 123 Main St., City, State)*. See Bankruptcy Rule 9037.

Confirmation that the claim has been filed

To receive confirmation that the claim has been filed, either enclose a stamped self-addressed envelope and a copy of this form or you may access the claims agent’s website (www.donlinrecano.com/gpt) to view the filed form.

Understand the terms used in this form

Administrative expense: Generally, an expense that arises after a bankruptcy case is filed in connection with operating, liquidating, or distributing the bankruptcy estate.
11 U.S.C. § 503.

Administrative expense claim under 11 U.S.C. §503(b)(9):
Administrative expense claims under 11 U.S.C. §503(b)(9) include those claims for the value of any goods received by the debtor, within 20 days before the date of commencement of a case under the Bankruptcy Code in which the goods have been sold to the debtor in the ordinary course of such debtor’s business.

Claim: A creditor’s right to receive payment for a debt that the debtor owed on the date the debtor filed for bankruptcy. 11 U.S.C. §101 (5). A claim may be secured or unsecured.

Creditor: A person, corporation, or other entity to whom a debtor owes a debt that was incurred on or before the date the debtor filed for bankruptcy. 11 U.S.C. §101 (10).

Debtor: A person, corporation, or other entity who is in bankruptcy. Use the debtor's name and case number as shown in the bankruptcy notice you received. 11 U.S.C. § 101 (13).

Evidence of perfection: Evidence of perfection of a security interest may include documents showing that a security interest has been filed or recorded, such as a mortgage, lien, certificate of title, or financing statement.

Information that is entitled to privacy: A *Proof of Claim* form and any attached documents must show only the last 4 digits of any social security number, an individual's tax identification number, or a financial account number, only the initials of a minor's name, and only the year of any person's date of birth. If a claim is based on delivering health care goods or services, limit the disclosure of the goods or services to avoid embarrassment or disclosure of confidential health care information. You may later be required to give more information if the trustee or someone else in interest objects to the claim.

Priority claim: A claim within a category of unsecured claims that is entitled to priority under 11 U.S.C. §507(a). These claims are paid from the available money or property in a bankruptcy case before other unsecured claims are paid. Common priority unsecured claims include alimony, child support, taxes, and certain unpaid wages.

Proof of claim: A form that shows the amount of debt the debtor owed to a creditor on the date of the bankruptcy filing. The form must be filed in the district where the case is pending.

Redaction of information: Masking, editing out, or deleting certain information to protect privacy. Filers must redact or leave out information entitled to **privacy** on the *Proof of Claim* form and any attached documents.

Secured claim under 11 U.S.C. §506(a): A claim backed by a lien on particular property of the debtor. A claim is secured to the extent that a creditor has the right to be paid from the property before other creditors are paid. The amount of a secured claim usually cannot be more than the value of the particular property on which the creditor has a lien. Any amount owed to a creditor that is more than the value of the property normally may be an unsecured claim. But exceptions exist; for example, see 11 U.S.C. § 1322(b) and the final sentence of 1325(a)

Examples of liens on property include a mortgage on real estate or a security interest in a car. A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment may be a lien.

Setoff: Occurs when a creditor pays itself with money belonging to the debtor that it is holding, or by canceling a debt it owes to the debtor.

Uniform claim identifier: An optional 24-character identifier that some creditors use to facilitate electronic payment.

Unsecured claim: A claim that does not meet the requirements of a secured claim. A claim may be unsecured in part to the extent that the amount of the claim is more than the value of the property on which a creditor has a lien.

Offers to purchase a claim

Certain entities purchase claims for an amount that is less than the face value of the claims. These entities may contact creditors offering to purchase their claims. Some written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court, the bankruptcy trustee, or the debtor. A creditor has no obligation to sell its claim. However, if a creditor decides to sell its claim, any transfer of that claim is subject to Bankruptcy Rule 3001(e), any provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.) that apply, and any orders of the bankruptcy court that apply.

PLEASE SEND COMPLETED PROOF(S) OF CLAIM TO:

If Proof of Claim is sent by mail, send to:

Donlin, Recano & Company, Inc.
Re: Gorham Paper and Tissue, LLC, et al.
P.O. Box 199043
Blythebourne Station
Brooklyn, NY 11219

If Proof of Claim is sent by Overnight Courier or Hand Delivery, send to:

Donlin, Recano & Company, Inc.
Re: Gorham Paper and Tissue, LLC, et al.
6201 15th Avenue
Brooklyn, NY 11219

Alternatively, your claim can be filed electronically on DRC's website at:

<https://www.donlinrecano.com/Clients/gpt/FileClaim>

Do not file these instructions with your form.