

**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 December 2, 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 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 (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”).

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

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.”

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 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**, 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 the 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 the 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. 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.

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)).

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 Debtors 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: December 4, 2020
Wilmington, Delaware

Respectfully submitted,

POLSINELLI PC

/s/ Shanti M. Katona

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