

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

In re:

Case No. 17-10064 (KG)

Chieftain Sand and Proppant, LLC, *et al.*,

Chapter 11

Debtors.¹

(Jointly Administered)

**DECLARATION AND DISCLOSURE STATEMENT OF Jeff McPherson
ON BEHALF OF EKS&H LLLP**

I, Jeff McPherson, hereby state and declare as follows:

1. I am a Partner at EKS&H LLLP (the “Firm”), an accounting firm that maintains an office at 7979 E Tufts Ave, Ste. #400 Denver Colorado. I am duly authorized to make this Declaration on behalf of the Firm, and I make this Declaration pursuant to the *Order Authorizing the Debtors to Retain and Compensate Professionals Used in the Ordinary Course of Business* dated January 31, 2017 (the “OCP Order”) entered in the above-captioned cases. I have read the *Debtors’ Motion for Authority to Retain and Compensate Professionals in the Used Ordinary Course of Business* (the “OCP Motion”) and the OCP Order and understand the terms and conditions set forth therein, including the limitations on compensation payable to Ordinary Course Professionals pursuant thereto.

2. The facts set forth in this Declaration are personally known to me, and, if called as a witness, I could and would testify thereto.

3. The Firm is not a legal services firm.

4. The Firm has provided services prior to January 9, 2017 (the “Petition Date”).

¹ The Debtors in these chapter 11 cases, and the last four digits of their respective federal tax identification numbers, are Chieftain Sand and Proppant, LLC (1729) and Chieftain Sand and Proppant Barron, LLC (0418). The Debtors’ service address is: 331 27th Street, New Auburn, WI 54757.

5. The Firm has been engaged by the above-captioned debtors (the “Debtors”) to provide certain services including audit and income tax planning and preparation, since April 24, 2012.

6. The Debtors requested, and the Firm has agreed, to continue to provide services to the Debtors pursuant to section 327 of the Bankruptcy Code with respect to such matters. Additionally, the Debtors requested, and the Firm proposes to render, the following services to the Debtors: Federal and state income tax return preparation and research as needed.

7. The Firm’s current customary hourly rates, subject to change from time to time, are \$110 to \$475. In the normal course of business, the Firm revises its regular hourly rates on October 1 of each year and requests that effective October 1 of each year, the aforementioned rates be revised to the regular hourly rates which will be in effect at that time.

8. To the best of my knowledge, formed after due inquiry, neither I, the Firm, nor any employee thereof has any connection with the Debtors or currently represents any of their creditors, other parties-in-interest, the Office of the United States Trustee or any person employed by the Office of the United States Trustee with respect to the matters upon which it is to be engaged, and the Firm does not, by reason of any direct or indirect relationship to, connection with, or interest in the Debtors, or otherwise hold or represent any interest adverse to the Debtors, its estate or any class of creditors or equity interest holders.

9. I believe that the Firm’s representation of such entities, which representation is in matters entirely unrelated to the Debtors, is not adverse to the Debtors’ interests, or the interests of its creditors or estate in respect of the matters for which the Firm will be engaged nor will such services impair the Firm’s ability to represent the Debtors in the ordinary course in these chapter 11 cases.

10. In addition, although unascertainable at this time after due inquiry, due to the magnitude of the Debtors' potential universe of creditors and the Firm's clients, the Firm may have in the past represented, currently represent, and may in the future represent entities that are claimants of the Debtors in matters entirely unrelated to the Debtors and their estates. The Firm does not and will not represent any such entity in connection with these cases and does not have any relationship with any such entity, attorneys, or accountants that would be adverse to the Debtors or their estates.

11. The Firm's process of ascertaining what, if any, connection it may have with any interest adverse to the Debtors, their estates, or any class of creditors or equity interest holders, consists of the following: The firm maintains a computerized document and client management system. We have reviewed the information within that system and find no conflicts.

12. As of the Petition Date, the Firm had not rendered services that had not been billed.

13. In light of the foregoing, I believe that the Firm does not hold or represent any interest materially adverse to the Debtors, their estates, creditors, or equity interest holders, as identified to the Firm, with respect to the matters in which the Firm will be engaged.


14. Except as set forth herein, no promises have been received by the Firm or any partner, associate or other professional thereof as to compensation in connection with this case other than in accordance with the provisions of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court of the District of Delaware, and orders of this Court.

15. The Firm further states that it has not shared, nor agreed to share any compensation received in connection with this case with another party or person, other than as permitted by section 504(b) of the Bankruptcy Code and Bankruptcy Rule 2016.

16. If the Firm represents the Debtors on a contingency fee basis, the terms of such fee arrangement are attached to this Declaration.

17. The foregoing constitutes the statement of the Firm pursuant to sections 329 and 504 of the Bankruptcy Code and Federal Rules of Bankruptcy Procedure 2014 and 2016(b). I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Executed this 2nd day of February, 2017



A handwritten signature in black ink, consisting of a large, stylized 'S' or 'D' shape with a horizontal line extending to the right, positioned above a solid horizontal line.