

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

In re:

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

Debtors.<sup>1</sup>

Chapter 11

Case No. 20-12814 (KBO)

(Jointly Administered)

**Re: Docket No. 389**

**ORDER (I) APPROVING THE ADEQUACY OF THE DISCLOSURES IN THE  
COMBINED DISCLOSURE STATEMENT AND PLAN ON AN INTERIM BASIS; (II)  
SCHEDULING THE CONFIRMATION HEARING AND DEADLINE FOR FILING  
OBJECTIONS; (III) ESTABLISHING PROCEDURES FOR THE SOLICITATION AND  
TABULATION OF VOTES TO ACCEPT OR REJECT THE COMBINED DISCLOSURE  
STATEMENT AND PLAN; (IV) APPROVING THE FORM OF BALLOT AND  
SOLICITATION PACKAGES; AND (V) APPROVING RELATED RELIEF**

Upon consideration of the *Motion of Debtors for an Order: (i) Approving the Adequacy of the Disclosures in the Combined Disclosure Statement and Plan on an Interim Basis; (ii) Scheduling the Confirmation Hearing and Deadline for Filing Objections; (iii) Establishing Procedures for the Solicitation and Tabulation of Votes to Accept or Reject the Combined Disclosure Statement and Plan; (iv) Approving the Form of Ballot and Solicitation Package; and (v) Approving Related Relief* [Docket No. 389] (the “Motion”);<sup>2</sup> and the Court having reviewed the revised Combined Disclosure Statement and Plan [Docket No. 408] filed by the Debtors; and the Court having determined that the relief requested in the Motion is in the best interests of the Debtors, their estates, their creditors, and other parties in interest; and the Court having jurisdiction to consider the Motion and the 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 as of February 29, 2012;

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<sup>1</sup> 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.* Prior to the sale of substantially all of their assets, the principal place of business for Gorham Paper and Tissue, LLC and White Mountain Tissue, LLC was 72 Cascade Flats, Gorham, New Hampshire 03581.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

and the 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 the Court having found that venue of this proceeding and the Motion in this district is proper pursuant to 28 U.S.C. §§ 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.
2. The Combined Disclosure Statement and Plan (as revised and filed at Docket No. 408) is hereby **APPROVED** on an interim basis under Bankruptcy Code §§ 105 and 1125, and Bankruptcy Rule 3017.

3. The schedule of the following dates is hereby approved:

Voting Procedures and Interim Disclosure Statement Hearing	October 27, 2021 at 10:00 a.m. (ET)
Voting Record Date	The later of October 27, 2021 or the entry of the Interim Approval and Procedures Order
Solicitation Commencement Date	Within five (5) business days after entry of the Interim Approval and Procedures Order.
Deadline to File Plan Supplement (if any)	December 1, 2021 at 4:00 p.m. (ET)
Deadline for Creditors to File Rule 3018 Motions	December 8, 2021 at 4:00 p.m. (ET)
Deadline for Debtors to Respond to Rule 3018 Motions	December 13, 2021 at 4:00 p.m. (ET)
Voting Deadline for the Combined Disclosure Statement and Plan	December 8, 2021 at 4:00 p.m. (ET)
Opt In Deadline for Third-Party Releases	December 8, 2021 at 4:00 p.m. (ET)
Combined Disclosure Statement and Plan Objection Deadline	December 8, 2021 at 4:00 p.m. (ET)
Deadline to File Confirmation Brief and Other Evidence Supporting the Combined Disclosure Statement and Plan	December 13, 2021 at 4:00 p.m. (ET)
Deadline to File Voting Tabulation Affidavit	December 13, 2021 at 4:00 p.m. (ET)
Combined Hearing	December 17, 2021 at 10:00 a.m. (ET)

4. Combined Hearing. The Combined Hearing to consider final approval and Confirmation of the Combined Disclosure Statement and Plan shall commence on **December 17, 2021 at 10:00 a.m. (ET)** at the United States Bankruptcy Court, 824 North Market Street, 6th Floor, Courtroom #3, Wilmington, DE 19801. The Combined Hearing may be continued from time to time by way of announcement of such continuance in open court or otherwise, without further notice to parties in interest.

5. Objections to Confirmation. Objections, if any, to the adequacy of the disclosures in the Combined Disclosure Statement and Plan, or Confirmation of the Combined Disclosure Statement and Plan, must be filed and served by **December 8, 2021 at 4:00 p.m. (ET)** (the “Objection Deadline”). Objections must:

- (a) be in writing;
- (b) comply with the Bankruptcy Code, Bankruptcy Rules, and Local Rules;
- (c) state the name and address of the objecting party and the amount and nature of the Claim or Interest asserted by such party against the Debtors, their estates, or property;
- (d) state with particularity the basis and nature of any objection to the Combined Disclosure Statement and Plan; and
- (e) be filed with the Court and served before the Objection Deadline on the following parties (collectively, the “Notice Parties”): (a) counsel to the Debtors: Polsinelli PC, Christopher Ward (cward@polsinelli.com) and Shanti M. Katona (skatona@polsinelli.com); and Bernstein Shur Sawyer & Nelson, PA, Sam Anderson (sanderson@bernsteinshur.com) and Adam Prescott (aprescott@bernsteinshur.com); (b) counsel to the Creditors’ Committee, Reed Smith LLP, Derek Baker (dbaker@reedsmith.com) and Mark Eckard (meckard@reedsmith.com); and (c) the Office of the United States Trustee, Rosa Sierra (rosa.sierra@usdoj.gov).

6. Replies and Briefs in Support of Confirmation. The deadline to file replies to objections, if any, and briefs in support of the Combined Disclosure Statement and Plan shall be **December 13, 2021 at 4:00 p.m. (ET)**.

7. Temporary Allowance of Claims. The deadline for filing and serving a Rule 3018(a) Motion shall be **December 8, 2021, at 4:00 p.m. (ET)** (the “Rule 3018(a) Motion Deadline”). A Rule 3018(a) Motion must:

- (a) be in writing;
- (b) comply with the Bankruptcy Code, Bankruptcy Rules, and Local Rules;
- (c) state the name and address of the party asserting the Rule 3018(a) Motion;
- (d) state with particularity the legal and factual bases for the Rule 3018(a) Motion; and
- (e) be filed with the Court and served on the Notice Parties so that it is received no later than the Rule 3018(a) Motion Deadline.

8. Any party who timely files a Rule 3018(a) Motion shall be provided a Ballot and permitted to cast a provisional vote to accept or reject the Combined Disclosure Statement and Plan. To the extent that the Debtors are unable to resolve the issues underlying the Rule 3018(a) Motion before the Combined Hearing, such motion shall be considered by the Court at the Combined Hearing. The Court shall then determine whether the provisional Ballot should be counted as a vote on the Combined Disclosure Statement and Plan and, if so, the amount, if any, in which the party filing the Rule 3018(a) Motion will be entitled to vote.

9. Voting Procedures. Only the following Holders of Claims in the Voting Classes shall be entitled to vote with regard to such Claims:

- (a) Holders of Claims who have filed a timely Proof of Claim that (i) has not been expunged, disallowed, disqualified, withdrawn, settled, released, or superseded prior to the Voting Record Date, and (ii) is not the subject of a pending objection, other than a “reduce and allow” objection. A Holder of a Claim that is the subject of a pending objection on a “reduce and allow” basis shall receive a Solicitation Package and be entitled to vote such Claim in the reduced amount contained in such objection absent a further Order of the Court;
- (b) Holders of Claims who are listed in the Schedules, provided that such Claim is not scheduled as contingent, disputed, or unliquidated;

- (c) Holders of Claims temporarily allowed to vote on the Combined Disclosure Statement and Plan pursuant to Bankruptcy Rule 3018(a);
- (d) Holders of Claims whose Claims are in an amount agreed upon by the Debtors evidenced in a document filed with the Court, in an Order entered by the Court, or otherwise memorialized document pursuant to authority granted by the Court; and
- (e) the assignee of any Claim that was transferred on or before the Voting Record Date by any Entity described in subparagraphs (a) through (d) above; provided that such transfer or assignment has been fully effectuated pursuant to the procedures set forth in Bankruptcy Rule 3001(e).

10. Voting Record Date. The Voting Record Date shall be the later of: (a) **October 27, 2021**; or (b) the date of entry of this Interim Approval and Procedures Order.

11. Confirmation Hearing Notice. The Confirmation Hearing Notice, substantially in the form attached hereto as **Exhibit 1**, is approved as it complies with the requirements of Bankruptcy Rules 2002(b) and (d), and 3017(d). Within five (5) business days after the Court enters this Order, the Debtors shall mail, or cause to be mailed, by first-class mail, the Confirmation Hearing Notice to all parties in interest, including: (a) all parties filing a notice of appearance and request for service pursuant to Bankruptcy Rule 2002 in these Chapter 11 Cases; (b) counsel to the Committee; (c) the U.S. Trustee; (d) state and local taxing authorities for jurisdictions in which the Debtors conduct business; and (e) the Internal Revenue Service.

12. Notice of Non-Voting Status. The Debtors are not required to transmit Solicitation Packages to Holders of Claims in Class 1 and Class 3 (collectively, the “Non-Voting Classes”). Within five business days after the Court enters this Order, the Debtors shall mail, or cause to be mailed, by first-class mail, to all Holders of Claims or Interests in Non-Voting Classes, a package which contains:

- (a) the applicable Notice of Non-Voting Status, including the Opt In Notice for third-party releases; and
- (b) the Confirmation Hearing Notice.

13. Solicitation Packages. Within five business days after the Court enters this Order, the Debtors shall mail, or cause to be mailed, by first-class mail, the Solicitation Packages. The Solicitation Packages will be comprised of:

- (a) the Combined Disclosure Statement and Plan and all other exhibits annexed thereto;
- (b) the Interim Approval and Procedures Order, excluding the exhibits annexed thereto;
- (c) the Confirmation Hearing Notice;
- (d) an appropriate Ballot, including voting instructions and a pre-addressed, postage prepaid return envelope; and
- (e) such other materials as the Court may direct.

14. Printed copies of the documents in the Solicitation Packages may be obtained: (a) on the Case Website, <https://www.donlinrecano.com/Clients/gpt/Index>, maintained by the Claims and Balloting Agent; (b) at no charge to Holders of Claims and Interests upon requests to the Claims and Balloting Agent at [DRCVote@donlinrecano.com](mailto:DRCVote@donlinrecano.com) or Toll Free Tel: (800) 499-8159; or (c) for a charge, from PACER.

15. Publication Notice. The Debtors are authorized, but not directed, to publish the Publication Notice, substantially in the form attached hereto as **Exhibit 5**, at least twenty-eight days prior to the Combined Hearing.

16. Voting Deadline. In order to be counted, Ballots for accepting or rejecting the Combined Disclosure Statement and Plan must be received by the Claims and Balloting Agent by **4:00 p.m. (ET) on December 8, 2021** (the “Voting Deadline”). Each Ballot must be properly delivered to the Debtors’ Claims and Balloting Agent by either mail or e-mail in accordance with the instructions in the Confirmation Hearing Notice.

17. Opt In Deadline For Third Party Release. In order to be timely received and valid, Opt In Notices for opting into the third-party releases in the Combined Disclosure Statement and

Plan must be received by the Claims and Balloting Agent by **4:00 p.m. (ET) on December 8, 2021.**

18. Tabulation Procedures. The following procedures shall apply in the tabulation of Ballots:

- (a) For purposes of the numerosity and amount requirements of § 1126(c), separate Claims held by a single Creditor against the Debtors within the same Voting Class will be aggregated as if such Creditor held a single Claim against the Debtors in such Voting Class, and the votes related to those Claims shall be treated as a single vote on the Combined Disclosure Statement and Plan.
- (b) If multiple Ballots are received from the same Holder with respect to the same Claim prior to the Voting Deadline, the last properly executed Ballot timely received will be deemed to reflect such Holder's intent and will supersede and revoke any prior Ballot.
- (c) If a proof of Claim contains any amount that is either or both contingent or unliquidated, as determined by the Debtors in their reasonable discretion, then any vote cast on account of such Claim shall only be tabulated with respect to the non-contingent and liquidated amount set forth in the Proof of Claim, as determined by the Debtors in their reasonable discretion, or \$1.00 if no portion of the Claim is determined to be non-contingent and liquidated.
- (d) Creditors with multiple Claims within the Voting Class must vote all such Claims in the Voting Class to either accept or reject the Combined Disclosure Statement and Plan, and may not split their vote(s).
- (e) In the event a Claim is transferred after the transferor has executed and submitted a Ballot to the Claims and Balloting Agent, the transferee of such Claim shall be bound by any such vote (and the consequences thereof) made by the Holder of such transferred Claim as of the Voting Record Date, unless otherwise ordered by this Court.
- (f) Any party who has submitted a valid Ballot for the acceptance or rejection of the Combined Disclosure Statement and Plan may withdraw such acceptance or rejection with permission of the Bankruptcy Court in accordance with Bankruptcy Rule 3018(a). To be valid, a notice of withdrawal must: (a) contain the description of the Claim(s) to which it relates and the aggregate principal amount represented by such Claim(s); (b) be signed by the withdrawing party; and (c) contain a certification that the withdrawing party owns the Claim(s) and possesses the right to withdraw the vote sought to be withdrawn. The Debtors intend to consult with the Claims and Balloting Agent to determine whether any withdrawals of Ballots were received and whether the requisite acceptances of the Plan have been received.

The Debtors reserve the right to contest the validity of any such withdrawals of Ballots.

- (g) A person signing a Ballot in his or her capacity as a trustee, executor, administrator, guardian, attorney in fact, officer of a corporation, or otherwise acting in a fiduciary or representative capacity of a Holder of a Claim must indicate such capacity when signing.
- (h) Neither the Debtors, nor any other Entity, will be under a duty to provide notification of defects or irregularities with respect to delivered Ballots, other than as provided in the Voting Report, nor will any of them incur liability for failure to provide such notification.
- (i) Unless waived by the Debtors or as ordered by this Court, any defects or irregularities in connection with deliveries of Ballots must be cured prior to the Voting Deadline or such Ballots will not be counted.
- (j) The Claims and Balloting Agent shall retain an electronic copy of the Ballot for a period of six-months after the Effective Date, unless otherwise ordered by this Court.

19. The Debtors are authorized to waive any of the above-specified requirements for completion and submission of Ballots, so long as such requirement is not otherwise required by the Bankruptcy Code, Bankruptcy Rules, or Local Rules.

20. Voting Report. The Claims and Balloting Agent shall file the Voting Report on or before **December 13, 2021, at 4:00 p.m. (ET).** The Voting Report will contain, among other things: (i) the voting results on a consolidated basis; (ii) a certification of the amount and number of Allowed Claims in each Class accepting or rejecting the Combined Disclosure Statement and Plan; and (iii) delineating every Ballot which does not conform to the Tabulation Procedures, which delineation shall include (a) a list of all nonconforming Ballots received by Claims and Balloting Agent and the reason for such nonconformity, (b) a list of all nonconforming Ballots to which the Debtors waived defects, and (c) the basis on which the Debtors provided such waivers of defects.



21. Service and Notice Adequate and Sufficient. Service of all notices and documents described herein in the time and manner set forth herein shall constitute due, adequate and sufficient notice, and no other or further notice shall be necessary.

22. The Debtors are authorized to make non-substantive or immaterial changes to the Combined Disclosure Statement and Plan and related documents without further order of the Court, including, but not limited to: changes to correct typographical and grammatical errors, and to make conforming changes among the Combined Disclosure Statement and Plan and any other materials comprising the Solicitation Packages.

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

24. The Court shall retain jurisdiction to implement, interpret, and effectuate the provisions of this Order.