

Fill in this information to identify your case:

United States Bankruptcy Court for the:

DISTRICT OF DELAWARE

Case number (if known) _____ Chapter 11

Check if this an amended filing

Official Form 201

Voluntary Petition for Non-Individuals Filing for Bankruptcy

04/20

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 the case number (if known). For more information, a separate document, *Instructions for Bankruptcy Forms for Non-Individuals*, is available.

1. Debtor's name Gorham Paper and Tissue, LLC

2. All other names debtor used in the last 8 years
Include any assumed names, trade names and *doing business* as names

3. Debtor's federal Employer Identification Number (EIN) 45-1586533

4. Debtor's address	Principal place of business	Mailing address, if different from principal place of business
	<u>70 Cascade Flats</u> <u>Gorham, NH 03581</u> Number, Street, City, State & ZIP Code	_____ P.O. Box, Number, Street, City, State & ZIP Code
	<u>Coos</u> County	Location of principal assets, if different from principal place of business _____ Number, Street, City, State & ZIP Code

5. Debtor's website (URL) www.gorhampt.com

6. Type of debtor

Corporation (including Limited Liability Company (LLC) and Limited Liability Partnership (LLP))

Partnership (excluding LLP)

Other. Specify: _____

Debtor Gorham Paper and Tissue, LLC
Name

Case number (if known) _____

7. Describe debtor's business

A. Check one:

- Health Care Business (as defined in 11 U.S.C. § 101(27A))
- Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))
- Railroad (as defined in 11 U.S.C. § 101(44))
- Stockbroker (as defined in 11 U.S.C. § 101(53A))
- Commodity Broker (as defined in 11 U.S.C. § 101(6))
- Clearing Bank (as defined in 11 U.S.C. § 781(3))
- None of the above

B. Check all that apply

- Tax-exempt entity (as described in 26 U.S.C. §501)
- Investment company, including hedge fund or pooled investment vehicle (as defined in 15 U.S.C. §80a-3)
- Investment advisor (as defined in 15 U.S.C. §80b-2(a)(11))

C. NAICS (North American Industry Classification System) 4-digit code that best describes debtor.
See <http://www.uscourts.gov/four-digit-national-association-naics-codes>.

8. Under which chapter of the Bankruptcy Code is the debtor filing?

Check one:

- Chapter 7
- Chapter 9
- Chapter 11. Check all that apply:

A debtor who is a "small business debtor" must check the first sub-box. A debtor as defined in § 1182(1) who elects to proceed under subchapter V of chapter 11 (whether or not the debtor is a "small business debtor") must check the second sub-box.

- The debtor is a small business debtor as defined in 11 U.S.C. § 101(51D), and its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,725,625. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- The debtor is a debtor as defined in 11 U.S.C. § 1182(1), its aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$7,500,000, and it chooses to proceed under Subchapter V of Chapter 11. If this sub-box is selected, attach the most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return, or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).
- A plan is being filed with this petition.
- Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
- The debtor is required to file periodic reports (for example, 10K and 10Q) with the Securities and Exchange Commission according to § 13 or 15(d) of the Securities Exchange Act of 1934. File the Attachment to Voluntary Petition for Non-Individuals Filing for Bankruptcy under Chapter 11 (Official Form 201A) with this form.
- The debtor is a shell company as defined in the Securities Exchange Act of 1934 Rule 12b-2.

Chapter 12

9. Were prior bankruptcy cases filed by or against the debtor within the last 8 years?

- No.
- Yes.

If more than 2 cases, attach a separate list.

District _____	When _____	Case number _____
District _____	When _____	Case number _____

10. Are any bankruptcy cases pending or being filed by a business partner or an affiliate of the debtor?

- No
- Yes.

List all cases. If more than 1, attach a separate list

Debtor <u>White Mountain Tissue, LLC</u>	Relationship _____	Affiliate _____
District <u>Delaware</u>	When _____	Case number, if known _____

Debtor Gorham Paper and Tissue, LLC
Name

Case number (if known) _____

11. Why is the case filed in this district?

Check all that apply:

- Debtor has had its domicile, principal place of business, or principal assets in this district for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other district.
- A bankruptcy case concerning debtor's affiliate, general partner, or partnership is pending in this district.

12. Does the debtor own or have possession of any real property or personal property that needs immediate attention?

- No
- Yes. Answer below for each property that needs immediate attention. Attach additional sheets if needed.

Why does the property need immediate attention? (Check all that apply.)

- It poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety.
What is the hazard? _____
- It needs to be physically secured or protected from the weather.
- It includes perishable goods or assets that could quickly deteriorate or lose value without attention (for example, livestock, seasonal goods, meat, dairy, produce, or securities-related assets or other options).
- Other _____

Where is the property? _____

Number, Street, City, State & ZIP Code

Is the property insured?

- No
- Yes. Insurance agency _____
Contact name _____
Phone _____

Statistical and administrative information

13. Debtor's estimation of available funds

Check one:

- Funds will be available for distribution to unsecured creditors.
- After any administrative expenses are paid, no funds will be available to unsecured creditors.

14. Estimated number of creditors

- | | | |
|---|--|--|
| <input type="checkbox"/> 1-49 | <input type="checkbox"/> 1,000-5,000 | <input type="checkbox"/> 25,001-50,000 |
| <input type="checkbox"/> 50-99 | <input type="checkbox"/> 5001-10,000 | <input type="checkbox"/> 50,001-100,000 |
| <input type="checkbox"/> 100-199 | <input type="checkbox"/> 10,001-25,000 | <input type="checkbox"/> More than 100,000 |
| <input checked="" type="checkbox"/> 200-999 | | |

15. Estimated Assets

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0 - \$50,000 | <input checked="" type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

16. Estimated liabilities

- | | | |
|--|--|--|
| <input type="checkbox"/> \$0 - \$50,000 | <input type="checkbox"/> \$1,000,001 - \$10 million | <input type="checkbox"/> \$500,000,001 - \$1 billion |
| <input type="checkbox"/> \$50,001 - \$100,000 | <input type="checkbox"/> \$10,000,001 - \$50 million | <input type="checkbox"/> \$1,000,000,001 - \$10 billion |
| <input type="checkbox"/> \$100,001 - \$500,000 | <input checked="" type="checkbox"/> \$50,000,001 - \$100 million | <input type="checkbox"/> \$10,000,000,001 - \$50 billion |
| <input type="checkbox"/> \$500,001 - \$1 million | <input type="checkbox"/> \$100,000,001 - \$500 million | <input type="checkbox"/> More than \$50 billion |

Debtor Gorham Paper and Tissue, LLC
Name

Case number (if known) _____

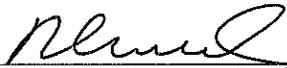
Request for Relief, Declaration, and Signatures

WARNING -- Bankruptcy fraud is a serious crime. Making a false statement 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.

17. Declaration and signature of authorized representative of debtor

The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.
I have been authorized to file this petition on behalf of the debtor.
I have examined the information in this petition 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 11/04/2020
MM / DD / YYYY

X 
Signature of authorized representative of debtor
Title Chief Executive Officer

Richard Arnold
Printed name

18. Signature of attorney

X /s/ Christopher A. Ward
Signature of attorney for debtor

Date 11/04/2020
MM / DD / YYYY

Christopher A. Ward
Printed name

Polsinelli PC
Firm name

222 Delaware Avenue, Suite 1101
Wilmington, DE 19801
Number, Street, City, State & ZIP Code

Contact phone 302-252-0920 Email address cward@polsinelli.com

(DE) 3877
Bar number and State

**UNANIMOUS WRITTEN CONSENT OF
THE MEMBER OF GORHAM PAPER AND TISSUE, LLC**

The undersigned, constituting the sole member (the “Member”) of Gorham Paper and Tissue, LLC, a Delaware limited liability company (the “Company”), and in accordance with the Limited Liability Company Agreement of the Company dated on or about May 13, 2011 (as may be amended from time to time), hereby consents to, approves, and adopts the following resolutions by unanimous written consent:

WHEREAS The Member has reviewed and considered the financial and operational condition of the Company and its subsidiary, White Mountain Tissue, LLC (“White Mountain”), and the Company’s and White Mountain’s business on the date hereof, including the historical performance of the Company and White Mountain, the assets of the Company and White Mountain, the current and long-term liabilities of the Company and White Mountain, the market for the Company’s and White Mountain’s assets, credit market conditions, and macroeconomic conditions impacting the Company and White Mountain, and has been kept apprised of the efforts to market and sell the businesses operated by the Company and White Mountain; and further

WHEREAS The Member has received the recommendation of Bradley Scher, the Manager of the Company (“Scher”), who is an independent party unaffiliated with any of the Company’s equity holders, lenders or the proposed purchaser of the Company’s and White Mountain’s assets, that it is desirable and in the best interests of the Company and White Mountain and their creditors, and other interested parties, that petitions be filed by the Company and White Mountain seeking relief under the provisions of Chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and to pursue debtor in possession financing and a sale of the Company’s and White Mountain’s assets; and further

RESOLVED: That in the judgment of the Member, it is desirable and in the best interests of the Company, its creditors, the Member, and other interested parties that a petition be filed by the Company seeking relief under the provisions of the Chapter 11 of the Bankruptcy Code; and further,

RESOLVED: That the Company be and hereby is authorized and empowered to execute and verify or certify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware or any other appropriate bankruptcy court (the “Bankruptcy Court”) at such time as the Company shall determine; and further,

RESOLVED: That Scher, M. Wayne Johnson, the Chief Financial Officer of the Company (“Johnson”); and Dick Arnold, the Chief Executive Officer of the Company (“Arnold”) and, together with Scher and Johnson, the “Authorized Parties”),

be and hereby are authorized on behalf of, and in the name of, the Company, acting together or individually, to execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, to take any and all such other and further actions which the Company or its legal counsel may deem necessary or appropriate to file the voluntary petition for relief under Chapter 11, and to take and perform any and all further acts and deeds which they deem necessary, proper, and desirable in connection with the Chapter 11 case, with a view to the successful prosecution of such case, including, without limitation, seeking authority to borrow under a pre- or post-petition credit facility, to grant liens and other security therefor, seeking authority to sell all or substantially all of the Company's assets, and to file and prosecute a plan of reorganization and/or liquidation; and further,

RESOLVED: That the Authorized Parties, acting together or individually, be and are hereby authorized and directed to take such actions and to make, sign, execute, acknowledge, and deliver (and record in a relevant office of the county clerk, if necessary) any and all such documents listed above (including exhibits thereto), including any and all affidavits, orders, directions, certificates, requests, receipts, financing statements, or other instruments as may reasonably be required to give effect to these resolutions, and to execute and deliver such agreements (including exhibits thereto) and related documents, and to fully perform the terms and provisions thereof; and further,

RESOLVED: That the Company be and hereby is authorized to retain the law firm of Bernstein, Shur, Sawyer & Nelson, P.A. ("BSSN") as general bankruptcy counsel to the Company in connection with the Chapter 11 case if the Company determines that the filing of a voluntary petition for relief is proper, and to pay BSSN at its standard hourly rates in connection with its representation of the Company, and to provide BSSN with a retainer in an amount to be agreed upon by BSSN and the Company, and to reimburse BSSN for any actual expenses incurred in connection with its employment by the Company; and further,

RESOLVED: That the Company be and hereby is authorized to retain the law firm of Polsinelli PC ("Polsinelli") as local bankruptcy counsel to the Company in connection with the Chapter 11 case if the Company determines that the filing of a voluntary petition for relief is proper, and to pay Polsinelli at its standard hourly rates in connection with its representation of the Company, and to provide Polsinelli with a retainer in an amount to be agreed upon by Polsinelli and the Company, and to reimburse Polsinelli for any actual expenses incurred in connection with its employment by the Company; and further

RESOLVED: That the Company be and hereby is authorize to retain B. Riley Securities and/or its affiliates ("B. Riley") to provide investment banking services to the

Company as the Company determines appropriate, and to authorize the Authorized Parties, acting together or individually, to engage B. Riley in connection with the reorganization of the Company.

RESOLVED: That in the judgment of the Company, and acting in its capacity as the Class A Member of White Mountain, it is desirable and in the best interests of White Mountain, its creditors, and other interested parties that a petition be filed by White Mountain seeking relief under the provisions of Chapter 11 of the Bankruptcy Code; and further,

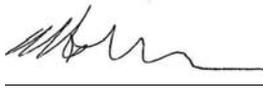
RESOLVED: That it is desirable and in the best interests of White Mountain, its creditors, and other interested parties that White Mountain adopt a form of resolution substantially the same as the one attached hereto as **Exhibit A**.

[Signature on following page]

SOLE MEMBER:

ZOHAR III, LIMITED

Date: 11/3/2020

By: 

Name: Mike Katzenstein

Title: Chief Restructuring Officer

EXHIBIT A

**UNANIMOUS WRITTEN CONSENT OF
THE MEMBERS OF WHITE MOUNTAIN TISSUE, LLC**

The undersigned, constituting all of the members (the “Members”) of White Mountain Tissue, LLC, a Delaware limited liability company (the “Company”), and in accordance with the Limited Liability Company Agreement of the Company dated on or about April 17, 2012 (as may be amended from time to time), hereby consent to, approve, and adopt the following resolutions by unanimous written consent:

WHEREAS The Members have reviewed and considered the financial and operational condition of the Company and the Company’s business on the date hereof, including the historical performance of the Company, the assets of the Company, the current and long-term liabilities of the Company, the market for the Company’s assets, credit market conditions, and macroeconomic conditions impacting the Company, and have been kept apprised of the efforts to market and sell the businesses operated by the Company and its majority owner, Gorham Paper and Tissue, LLC; and further

WHEREAS The members of the Company have received the recommendation of Bradley Scher (“Scher”), the Manager of the Company, who is an independent party unaffiliated with any of the Company’s equity holders, lenders or the proposed purchaser of the Company’s assets, that it is desirable and in the best interests of the Company and its creditors, and other interested parties that a petition be filed by the Company seeking relief under the provisions of chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”) and to pursue debtor in possession financing and a sale of the Company’s assets; and further

RESOLVED: That in the judgment of the Members, it is desirable and in the best interests of the Company, its creditors, Members, and other interested parties that a petition be filed by the Company seeking relief under the provisions of Chapter 11 of the Bankruptcy Code; and further,

RESOLVED: That the Company be and hereby is authorized and empowered to execute and verify or certify a petition under Chapter 11 of the Bankruptcy Code and to cause the same to be filed in the United States Bankruptcy Court for the District of Delaware or any other appropriate bankruptcy court (the “Bankruptcy Court”) at such time as the Company shall determine; and further,

RESOLVED: That Scher, the managing member of Ocean Ridge Capital Advisors, LLC and the sole Manager of the Company; M. Wayne Johnson, the Chief Financial Officer of the Company (“Johnson”); and Dick Arnold, the Chief Executive Officer of the Company (“Arnold”) and, together with Scher and Johnson, the “Authorized Parties”), be and hereby are authorized on behalf of, and in the name of, the Company, acting together or individually, to

execute and file any and all petitions, schedules, motions, lists, applications, pleadings, and other papers, to take any and all such other and further actions which the Company or its legal counsel may deem necessary or appropriate to file the voluntary petition for relief under Chapter 11, and to take and perform any and all further acts and deeds which they deem necessary, proper, and desirable in connection with the Chapter 11 case, with a view to the successful prosecution of such case, including, without limitation, seeking authority to borrow under a pre- or post-petition credit facility, to grant liens and other security therefor, seeking authority to sell all or substantially all of the Company's assets, and to file and prosecute a plan of reorganization or liquidation; and further,

RESOLVED: That the Authorized Parties, acting together or individually, be and are hereby authorized and directed to take such actions and to make, sign, execute, acknowledge, and deliver (and record in a relevant office of the county clerk, if necessary) any and all such documents listed above (including exhibits thereto), including any and all affidavits, orders, directions, certificates, requests, receipts, financing statements, or other instruments as may reasonably be required to give effect to these resolutions, and to execute and deliver such agreements (including exhibits thereto) and related documents, and to fully perform the terms and provisions thereof; and further,

RESOLVED: That the Company be and hereby is authorized to retain the law firm of Bernstein, Shur, Sawyer & Nelson, P.A. ("BSSN") as general bankruptcy counsel to the Company in connection with the Chapter 11 case if the Company determines that the filing of a voluntary petition for relief is proper, and to pay BSSN at its standard hourly rates in connection with its representation of the Company, and to provide BSSN with a retainer in an amount to be agreed upon by BSSN and the Company, and to reimburse BSSN for any actual expenses incurred in connection with its employment by the Company; and further,

RESOLVED: That the Company be and hereby is authorized to retain the law firm of Polsinelli PC ("Polsinelli") as local bankruptcy counsel to the Company in connection with the Chapter 11 case if the Company determines that the filing of a voluntary petition for relief is proper, and to pay Polsinelli at its standard hourly rates in connection with its representation of the Company, and to provide Polsinelli with a retainer in an amount to be agreed upon by Polsinelli and the Company, and to reimburse Polsinelli for any actual expenses incurred in connection with its employment by the Company; and further

RESOLVED: That the Company be and hereby is authorize to retain B. Riley Securities and/or its affiliates ("B. Riley") to provide investment banking services to the Company as the Company determines appropriate, and to authorize the

Authorized Parties, acting together or individually, to engage B. Riley in connection with the reorganization of the Company.

[Signatures on following page]

CLASS A MEMBER:

GORHAM PAPER AND TISSUE, LLC

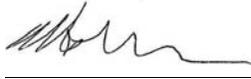
Date: 11/3/2020

By: 
Name: Mike Katzenstein
Title: Chief Restructuring Officer,
Zohar III, Limited

CLASS B MEMBERS:

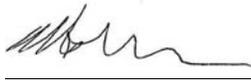
ZOHAR CDO 2003-1, LIMITED

Date: 11/3/2020

By: 
Name: Mike Katzenstein
Title: Chief Restructuring Officer

ZOHAR II 2005-1, LIMITED

Date: 11/3/2020

By: 
Name: Mike Katzenstein
Title: Chief Restructuring Officer

ZOHAR III, LIMITED

Date: 11/3/2020

By: 
Name: Mike Katzenstein
Title: Chief Restructuring Officer

Fill in this information to identify the case:

Debtor name: Gorham Paper and Tissue, LLC, et al.
United States Bankruptcy Court for the: District of Delaware
Case number (if known): 20-_____

Check if this is an amended filing

Official Form 204

Chapter 11 or Chapter 9 Cases: List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders, on a Consolidated Basis

12/15

A list of creditors holding the 30 Largest unsecured claims must be filed in a Chapter 11 or Chapter 9 case. Include claims which the debtor disputes. Do not include claims by any person or entity who is an insider, as defined in 11 U.S.C. § 101(31). Also, do not include claims by secured creditors, unless the unsecured claim resulting from inadequate collateral value places the creditor among the holders of the 30 Largest unsecured claims.

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent unliquidated, or disputed	Amount of unsecured claim		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
1	Recycling Associates Inc. 1 Whipple St Nashua NH 03060	Mike Vellucci mike@recyclingassociates.com Tel: 978-479-0832	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$1,025,170.85
2	Gulf Island Pond Oxygenation Project 75 State Street, Suite 2701 Boston MA 02109	Jessica Ramnarace jessica.ramnarace@brookfieldrenewable.com Tel: 819-561-2722 ext. 6631	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$519,401.60
3	Solenis LLC PO Box 116232 Atlanta GA 30368	Michael Dutil MPDUTIL@SOLENIS.COM Tel: 207-242-2593	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$458,603.65
4	Town of Gorham 20 Park Street Gorham NH 03581-1694	Carol Porter CPorter@GorhamNH.org Tel: 603-466-2744 Ext 7	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$438,930.19
5	Brookfield Renewable Trading & Marketing LP 41 Victoria Street Gatineau QC J8X 2A1 Canada	Mark Scanlan Mark.Scanlan@brookfieldrenewable.com Tel: 646 992 9302	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$429,983.85
6	Resolute FP US Inc. PO Box 8500 Philadelphia PA 19178	JF Royer jf.royer@resolutefp.com Tel: 514-262-9854	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$345,947.68
7	Voith Paper Fabric & Roll Systems PO Box 1411 Wilson NC 27894	Bill Aurand Bill.Aurand@Voith.com Tel: 518 469 9351	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$313,578.60

Debtor **Gorham Paper and Tissue, LLC, et al.**Case number (if known) **20-_____**

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
8 AVRRDD - Mt. Carberry Landfill PO Box 336 Berlin NH 03570	Sharon Gauthier sgauthier@avrrdd.org Tel: 603-752-3342	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$247,464.97
9 Select Products Holdings 1 Arnold Drive Huntington NY 11743	Jamie Roffers jamie@selectph.com Tel: 570-785-2000	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$242,516.71
10 Kruger 5820 Place Turcot Montreal QC H4C 1W3 Canada	Paul de Blois Paul.deBlois@kruger.com Tel: 514-798-4492	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$225,025.47
11 Albany International Corp PO Box 75158 Charlotte NC 28275-0158	Scott W. Graham Scott.Graham@albint.com Tel: 301-616-1003	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$203,090.00
12 Monson Paper, LLC (Settlement) 121 Memorial Drive Springfield MA 01104	Eric Lombardi Elombardi@monsonpaper.com Tel: 413- 246-1681	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$181,166.19
13 City of Berlin 168 Main Street Berlin NH 03570-2494	Kris Davis kdavis@berlinnh.gov Tel: 603-752-6350	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$172,010.18
14 U.S. Department of Labor-OSHA 53 Pleasant State- Rm. 3901 J.C. Cleveland Federal Bldg. Concord NH 03301	Rosemarie O. Cole Cole.Rosemarie.O@dol.gov Tel: 603 225-1629 Fax: 603 225-1580	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$168,510.75
15 Constellation NewEnergy, Inc. 1310 Point St- 8th Floor Baltimore MD 21231	Clayton Picken clayton.picken@constellation.com Tel: 443-994-4033	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$131,444.18
16 Vets Securing America 1125 W. 190th Street Los Angeles CA 90248	Jerry Gregory jerry@vetssecuringamerica.com Tel: 800-441-1808	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$124,874.64
17 Woodland Pulp, LLC 144 Main Street Baileyville ME 04694	Andrew Then Andrew.then@igic.com	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$123,944.40
18 Valmet Ltd/GL&V USA, Inc. PO Box 743104 Atlanta GA 30374	Bob Blanchard bob.blanchard@valmet.com Tel: 207-333-1008	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$122,759.07

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

Case number (if known) 20-_____

Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
				Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
19 Blind Industries & Services of Maryland 3345 Washington Blvd Baltimore MD 21227	Holly Beth Stanley hstanley@BISM.org Tel: 410 737-2623	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$102,626.76
20 Axchem USA, Inc. PO Box 277832 Atlanta GA 30384	Alison Schott aschott@axchemusa.com Tel: 336-632-0500	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$79,624.97
21 IPFS Corporation 2777 Allen Pkwy Suite 550 Houston TX 77019	Tel: 877-687-9824 Fax: 832-308-7925	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$77,637.18
22 Anthem Blue Cross & Blue Shield NH PO Box 1168 Newark NJ 07101-1168	Denise King denise.king@anthem.com	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$76,415.91
23 Bridge View Paper Co, LLC 6101 Tacony Street Philadelphia PA 19135	Steven Pollack spollack@bridgeviewpaper.com Tel: 215-992-8990 Ext.4404	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$62,221.60
24 Western Express Inc PO Box 935315 Atlanta GA 31193-5315	Candice Lavender Clavender@westernexp.com Tel: 615-369-8230	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$58,900.00
25 Portland Natural Gas Transmission System 700 Louisiana Street- Suite 700 Houston TX 77002-2700	Rita Homan rita_homan@tcenergy.com Tel: 832-320-5449	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$57,779.50
26 Douglas Pipeline Company 901 Castle Shannon Blvd Pittsburgh PA 15234	Ryan Estabrook restabrook@douglaspipeline.com Tel: 412-531-2440	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$55,451.40
27 BerryDunn 1000 Elm St- 4th Floor Manchester NH 03101	Mike Jurnak mjurnak@berrydunn.com Tel: 603-518-2600 Fax: 603-666-4755	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$51,055.00
28 FIS Impianti S.R.L. Via Leonardo Da Vinci No. 5 Cassinia de Pecchi 20060 Italy	Fabio Malnati commerciale@fisimpianti.it Tel: # 39 02 95 44 99 1 Fax: # 39 02 95 34 44 28	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$49,598.56
29 Baker Newman & Noyes, LLC 280 Fore Street Portland ME 04101-4177	James Boissonneault jboissonneault@bnncpa.com Tel: 207-879-2100 Fax: 207-774-1793	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$48,675.00

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

Case number (if known) 20-_____

	Name of creditor and complete mailing address, including zip code	Name, telephone number, and email address of creditor contact	Nature of the claim (for example, trade debts, bank loans, professional services, and government contracts)	Indicate if claim is contingent, unliquidated, or disputed	Amount of unsecured claim If the claim is fully unsecured, fill in only unsecured claim amount. If claim is partially secured, fill in total claim amount and deduction for value of collateral or setoff to calculate unsecured claim.		
					Total claim, if partially secured	Deduction for value of collateral or setoff	Unsecured claim
30	Bancroft Contracting Corporation 23 Phillips Road South Paris ME 04281	George Angevine george@bancroftcontracting.com Tel: 207-743-8946 Fax: 207-743-0636	Trade Payable	<input type="checkbox"/> C <input type="checkbox"/> U <input type="checkbox"/> D			\$40,280.60

**United States Bankruptcy Court
District of Delaware**

In re Gorham Paper and Tissue, LLC
Debtor(s) Chapter 11

Case No. _____

LIST OF EQUITY SECURITY HOLDERS

Following is the list of the Debtor's equity security holders which is prepared in accordance with rule 1007(a)(3) for filing in this Chapter 11 Case

Name and last known address or place of business of holder	Security Class	Number of Securities	Kind of Interest
Zohar III, Limited 32 Avenue of the Americas 17th Floor New York, NY 10013		100%	Sole Member

DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF CORPORATION OR PARTNERSHIP

I, the Chief Executive Officer of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing List of Equity Security Holders and that it is true and correct to the best of my information and belief.

Date 11/04/2020

Signature 
Richard Arnold

Penalty for making a false statement of concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both. 18 U.S.C. §§ 152 and 3571.

**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. 20-00000 (AAA)

(Joint Administration Requested)

**CONSOLIDATED CORPORATE OWNERSHIP STATEMENT PURSUANT TO
FEDERAL RULES OF BANKRUPTCY PROCEDURE 1007 AND 7007.1**

Pursuant to Rule 1007(a)(1) and 7007.1 of the Federal Rules of Bankruptcy Procedure, the above-captioned debtors and debtor in possession (collectively, the “Debtors”) respectfully represent that the following corporations directly or indirectly own 10% or more of any class of the corporation’s equity interests:

1. Gorham Paper and Tissue, LLC owns 100% of the Class A interests of White Mountain Tissue, LLC.
2. Zohar I CDO 2003-1, Limited owns 29.273% of the Class B interests of White Mountain Tissue, LLC.
3. Zohar II 2005-1, Limited owns 15.714% of the Class B interests of White Mountain Tissue, LLC.
4. Zohar III, Limited owns 55.013% of the Class B interests of White Mountain Tissue, LLC.
5. Zohar III, Limited owns 100% of the equity interests of Gorham Paper and Tissue, LLC.

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.

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) _____

Check if this is an amended filing

Official 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.

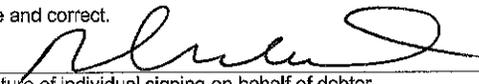
Declaration and signature

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 **List of Creditors Who Have the 30 Largest Unsecured Claims and Are Not Insiders, List of Equity Security Holders and Consolidated Corporate Ownership Statement.**

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

Executed on 11/04/2020 X 
 Signature of individual signing on behalf of debtor

Richard Arnold
 Printed name

Chief Executive Officer
 Position or relationship to debtor