

Response Deadline: October 13, 2021 at 4:00 p.m. (Prevailing Eastern Time)
Hearing Date and Time: October 20, 2021 at 11:00 a.m. (Prevailing Eastern Time)

PILLSBURY WINTHROP SHAW PITTMAN LLP
 31 West 52nd Street
 New York, NY 10019-6131
 Telephone: 212-858-1000
 Facsimile: 212-858-1500
 Leo T. Crowley
 Kwame O. Akuffo

Counsel for GUC Recovery Trustee

**UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK**

.....	X	
In re:	:	Chapter 11
	:	
JCK LEGACY COMPANY, <i>et al.</i> ,	:	Case No. 20-10418 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
.....	X	

**GUC RECOVERY TRUSTEE’S OBJECTION TO PROOF OF
 CLAIM NO. 2532 FILED BY JOHN D. MUNDING, CHAPTER 7
 TRUSTEE OF THE ESTATE OF PONDERAY NEWSPRINT COMPANY**

**THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE PROOF OF CLAIM NO
 2532.**

William A. Brandt, Jr. in his capacity as trustee (the “**GUC Recovery Trustee**”) of the
 JCK Legacy GUC Recovery Trust created under the GUC Recovery Trust Agreement (the “**Trust
 Agreement**”) and the confirmed *First Amended Joint Chapter 11 Plan of Distribution of JCK
 Legacy Company and its affiliated Debtors and Debtors in Possession* (the “**Plan**”) [Docket No.

¹ The last four digits of Debtor The McClatchy Company’s tax identification number are 0478. Due to the large number of debtor entities in these jointly administered chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <http://www.kccllc.net/McClatchy>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.



879], by and through undersigned counsel, files this objection (the “**Objection**”), and pursuant to section 502 of title 11 of the United States Code (the “**Bankruptcy Code**”) and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “**Bankruptcy Rule**”), seeks entry of an order (the “**Proposed Order**”) substantially in the form attached as **Exhibit B**, disallowing and expunging Proof of Claim No. 2532 (“**Claim No. 2532**”) filed by John D. Munding, Chapter 7 Trustee of the Estate of Ponderay Newsprint Company (the “**Ponderay Trustee**”).

In support of the, the GUC Recovery Trustee submits the *Declaration of William A. Brandt, Jr.* (the “**Brandt Declaration**”) attached as **Exhibit A** and represents as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this matter under 28 U.S.C. §§ 157 and 1334.
2. This matter is a core proceeding pursuant to 28 U.S.C. § 157(b).
3. Venue is proper in this district under 28 U.S.C. §§ 1408 and 1409.
4. The predicates for the relief sought herein are section 502 of the Bankruptcy Code and Bankruptcy Rule 3007.

BACKGROUND

5. On February 13, 2020 (the “**Petition Date**”), The McClatchy Company, a corporation organized under the laws of the state of Delaware, and certain of its affiliates (the “**Debtors**”), filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code. The chapter 11 cases have been jointly administered for procedural purposes, and some cases remain pending.

6. On May 21, 2020, the Bankruptcy Court entered an *Order Establishing Bar Dates for Filing Proofs of Claim and Approving Form and Manner of Notice Thereof* (the “**Bar Date**”

Order") [Docket No. 485], and set July 10, 2020, at 5:00 p.m. (E.T.) (the "**General Bar Date**"), as the deadline for creditors to file proofs of claim against the Debtors.

7. Notice of the Bar Date Order was mailed and also published in *The New York Times* as required by the Bar Date Order. *See* Docket Nos. 485, 513.

8. On September 25, 2020, the Bankruptcy Court entered an order (the "**Confirmation Order**") confirming the Plan, which became effective on September 30, 2020 (the "**Effective Date**").

9. The Plan and Confirmation Order provide for the establishment of the GUC Recovery Trust pursuant to the Trust Agreement on the Effective Date, at which time the GUC Recovery Trustee was appointed to administer the GUC Recovery Trust. Confirmation Order at 11, 42; Trust Agreement, § 2.1; Plan, § 6.20.

10. Under the Trust Agreement, the GUC Recovery Trustee is authorized to review, object to, settle and resolve all general unsecured claims filed against the Debtors' estates. Trust Agreement, § 6.1. The GUC Recovery Trustee is also authorized to represent the Debtors' estate before any court of competent jurisdiction on matters concerning the GUC Recovery Trust, *id.* at § 2.2(m), to enter into any agreement that is consistent with the Plan, Confirmation Order and the GUC Recovery Trust, *id.* at § 2.2(u), and to take any action that is reasonably necessary to administer the GUC Recovery Trust and the Plan. *Id.* at § 2.2(aa).

Ponderay Newsprint Company, Claim No. 2532, and Communications

11. On July 7, 2020, the Ponderay Trustee filed Claim No. 2532 on behalf of the Ponderay Newsprint Company ("**Ponderay**"), a chapter 7 debtor with case pending in the Bankruptcy Court for the Eastern District of Washington (Case No. 20-01309 (FPC)). Claim No.

2532 asserts a general unsecured claim of \$10 million based on alleged general partnership liability.

12. In a statement in support of Claim No. 2532, the Ponderay Trustee stated that Ponderay filed for bankruptcy on June 26, 2020, and after a preliminary review of the case, he determined that the Ponderay estate's alleged general partnership liability claim against the Debtors arises from the Revised Code of Washington 25.05.125 and *may* be more than \$10 million based on the unsecured claims scheduled against Ponderay. A copy of Claim No. 2532 is attached as **Exhibit C**.

13. On May 27, 2021, counsel for the GUC Recovery Trustee ("**Counsel**") had a preliminary call with the Ponderay Trustee to discuss Claim No. 2532. During the call, the Ponderay Trustee informed Counsel that he had not yet fully evaluated Claim No. 2532 due to responsibilities associated with the Ponderay case, and that he would follow-up with Counsel after the sale of certain assets in the Ponderay case.

14. On June 29, 2021, Counsel and the Ponderay Trustee communicated again about Claim No. 2532. Again, the Ponderay Trustee stated that he had not yet fully evaluated Claim No. 2532, and that he would submit a letter to Counsel explaining the basis for the \$10 million claim. Since the June 29 call, Counsel has not received a letter from the Ponderay Trustee. On July 9 and 13 and August 23, Counsel sent an email to the Ponderay Trustee regarding the status of the letter. As of the filing date of this Objection, Counsel has not received a letter from the Ponderay Trustee. A copy of the email correspondence is attached as **Exhibit D**.

RELIEF REQUESTED

15. Pursuant to section 502 of the Bankruptcy Code and Bankruptcy Rule 3007, the GUC Recovery Trustee seeks entry of the Proposed Order disallowing and expunging Claim No.

2532 because the Ponderay Trustee has not provided sufficient documentation to allow the GUC Recovery Trustee to evaluate Claim No. 2532 and determine whether it is *prima facie* valid.

BASIS FOR RELIEF

16. Section 502 of the Bankruptcy Code governs the allowance and disallowance of claims. 11 U.S.C. § 502. Generally, a proof of claim filed is deemed allowed, unless a party objects. 11 U.S.C. § 502(a). Absent an objection, a properly executed and filed proof of claim constitutes *prima facie* evidence of the validity and amount of the claim. *In re Metex Mfg. Corp.*, 510 B.R. 735, 740 (Bankr. S.D.N.Y. 2014) (citing Fed. R. Bankr. P. 3001(f)). If an objection is filed, however, the objecting party has the initial “burden of putting forth evidence sufficient to refute the validity of the claim.” *Metex*, 510 B.R. at 740 (citation omitted). “By producing ‘evidence equal in force to the *prima facie* case,’ an objector can negate a claim’s presumptive legal validity, thereby shifting the burden back to the claimant to ‘prove by a preponderance of the evidence that under applicable law the claim should be allowed.’” *In re Residential Capital, LLC.*, 518 B.R. 720, 731 (Bankr. S.D.N.Y. 2014) (quoting *In re Motors Liquidation Co.*, 2013 WL 5549643, at *3 (S.D.N.Y. 2013)).

The Ponderay Trustee Failed to Provide Sufficient Documentation to Support Claim No. 2532

17. In order for a proof of claim to constitute *prima facie* evidence of the validity and amount of a claim, as set forth in Bankruptcy Rule 3001(f), it must include supporting documentation required by Bankruptcy Rule 3001(c) and the Official Form, and allege facts enough to support a legal liability to the claimant. *See In re MF Global Inc.*, No. 11–2790 (MG) SIPA, 2015 WL 1239102, at *3 (Bankr. S.D.N.Y. Mar. 16, 2015) (federal pleading standards apply to assess the *prima facie* validity of a claim and thus claimant must allege enough facts to support a claim for relief (citing *Vaughn v. Air Line Pilots Ass’n, Int’l*, 604 F.3d 703, 709 (2d Cir. 2010)));

see also In re 20/20 Sport, Inc., 200 B.R. 972, 978 (Bankr. S.D.N.Y 1996) (bankruptcy courts have “analogized a creditor’s claim to a civil complaint, [and] a trustee’s objection to an answer”). When a proof of claim does not satisfy that standard, the claimant fails to meet its “initial obligation to go forward,” and therefore the claim should be disallowed. *See In re Kirkland*, 572 F.3d 838, 841 (10th Cir. 2009) (allowing a claim that lacks “supporting evidence or an explanation for [the creditor’s] failure to provide supporting evidence” would improperly force the debtor “to disprove an unsubstantiated claim”).

18. Here, the Ponderay Trustee failed to provide any documentation to support Claim No. 2532 to allow the GUC Recovery Trustee to assess the validity of the claim. Without sufficient documentation or information, it is impossible for the GUC Recovery Trustee to evaluate and determine whether Claim No. 2532 is *prima facie* valid.

19. As noted, Counsel communicated with the Ponderay Trustee by phone and email in an effort to understand and resolve Claim No. 2532. The Ponderay Trustee’s lack of response after the June 29 call, however, has made it difficult to potentially reach a resolution regarding Claim No. 2532. Given the Ponderay Trustee’s lack of response and that Claim No. 2532 is devoid of supporting documentation, the GUC Recovery Trustee respectfully requests that Claim No. 2532 be disallowed and expunged in its entirety.

NOTICE

20. Notice of this Objection has been given to parties on the master service list who have agreed to accept service by email and by first-class mail to John D. Munding, Chapter 7 Trustee of the Estate of Ponderay Newsprint Company. The GUC Recovery Trustee submits that such notice is sufficient and no other or further notice need be provided.

CONCLUSION

WHEREFORE, the GUC Recovery Trustee respectfully requests that the Court enter the Proposed Order attached as **Exhibit B**: (a) disallowing and expunging Claim No. 2532; (b) granting such other and further relief as the Court deems just and proper.

Dated: September 17, 2021
New York, New York

/s/ Leo T. Crowley
PILLSBURY WINTHROP SHAW PITTMAN LLP
Leo T. Crowley
Kwame O. Akuffo
31 West 52nd Street
New York, New York 10019
Telephone: (212) 858-1000
Facsimile: (212) 858-1500
leo.crowley@pillsburylaw.com
kwame.akuffo@pillsburylaw.com

Counsel for GUC Recovery Trustee

Response Deadline: October 13, 2021 at 4:00 p.m. (Prevailing Eastern Time)
Hearing Date and Time: October 20, 2021 at 11:00 a.m. (Prevailing Eastern Time)

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Leo T. Crowley
Kwame O. Akuffo

Counsel for GUC Recovery Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

.....	X	
In re:	:	Chapter 11
	:	
JCK LEGACY COMPANY, <i>et al.</i> ,	:	Case No. 20-10418 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
.....	X	

NOTICE OF OBJECTION AND HEARING

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE PROOF OF CLAIM NO. 2532.
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PLEASE TAKE NOTICE that William A. Brandt, Jr., in his capacity as trustee of the JCK Legacy GUC Recovery Trust, filed the *GUC Recovery Trustee's Objection to Proof of Claim No. 2532 Filed By John D. Munding, Chapter 7 Trustee of the Estate of Ponderay Newsprint Company* (the "**Objection**") with the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**").

¹ The last four digits of Debtor The McClatchy Company's tax identification number are 0478. Due to the large number of debtor entities in these jointly administered chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors' claims and noticing agent at <http://www.kccllc.net/McClatchy>. The location of the Debtors' service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.

PLEASE TAKE FURTHER NOTICE that any response to the Objection must be filed on or before **October 13, 2021 at 4:00 p.m. (ET)** (the “**Response Deadline**”) with the Bankruptcy Court, Courtroom 617, One Bowling Green, New York, New York 10004. At the same time, you must serve a copy of any response by the Response Deadline upon the undersigned counsel to the movant and to:

- (a) The Debtors, JCK Legacy Company, c/o FTI Consulting, Inc., 1201 W. Peachtree Street, NW, Suite 500, Atlanta, Georgia 30309, Attn.: Sean M. Harding (sean.harding@fticonsulting.com);
- (b) Counsel for the Plan Administration Trustee, Skadden, Arps, Slate, Meagher & Flom LLP, One Manhattan West, New York, New York 10001, Attn.: Shana A. Elberg (shana.elberg@skadden.com) and Bram A. Stochlic (bram.stochlic@skadden.com), 300 South Grand Avenue, Suite 3400, Los Angeles, California 90071, Attn.: Van C. Durrer, II (van.durrer@skadden.com), and Destiny N. Almogue (destiny.almogue@skadden.com) and 525 University Avenue, Palo Alto, California 94301 Attn.: Jennifer Madden (jennifer.madden@skadden.com);
- (c) Co-counsel for the Plan Administration Trustee, Togut, Segal & Segal LLP, One Penn Plaza, Suite 3335, New York, New York 10119, Attn.: Albert Togut (altogut@teamtogut.com) and Kyle J. Ortiz (kortiz@teamtogut.com);
- (d) The GUC Recovery Trust, c/o DSI Consulting, Inc., 110 East 42nd Street, Suite 1818, New York, New York 10017 Attn.: William A. Brandt., Jr. (bbrandt@DSIconsulting.com);
- (e) Counsel for the GUC Recovery Trustee, Pillsbury Winthrop Shaw Pittman LLP, 31 West 52nd Street, New York, New York. Attn.: Leo T. Crowley (leo.crowley@pillsburylaw.com), Patrick Fitzmaurice (patrick.fitzmaurice@pillsburylaw.com), and Kwame O. Akuffo (kwame.akuffo@pillsburylaw.com);
- (f) The Office of the United States Trustee, U.S. Federal Office Building, 201 Varick Street, Room 1006, New York, New York 10014, Attn.: Benjamin J. Higgins and Brian S. Masumoto; and
- (g) Any party that has requested notice pursuant to Bankruptcy

Rule 2002.

Only those responses made in writing and timely filed in accordance with the above procedures will be considered by the Bankruptcy Court.

PLEASE TAKE FURTHER NOTICE THAT, unless the telephonic hearing procedures set forth in General Order M-543 (Morris, C.J.) are amended, the hearing to consider the Objection shall be held **telephonically via Court Solutions LLC on October 20, 2021, at 11:00 am (ET)** before the Honorable Michael E. Wiles in the Bankruptcy Court, Courtroom 617, One Bowling Green, New York, New York 10004. Instructions to register for Court Solutions LLC are attached to Gen. Ord. M-543.

PLEASE TAKE FURTHER NOTICE THAT if you fail to respond in accordance with this Notice and by the Response Deadline, the Bankruptcy Court may grant the relief requested in the Objection without further notice or a hearing.

Dated: September 17, 2021
New York, New York

/s/ Leo T. Crowley
PILLSBURY WINTHROP SHAW PITTMAN LLP
Leo T. Crowley
Kwame O. Akuffo
31 West 52nd Street
New York, New York 10019
Telephone: (212) 858-1000
Facsimile: (212) 858-1500
leo.crowley@pillsburylaw.com
kwame.akuffo@pillsburylaw.com

Counsel for GUC Recovery Trustee

Exhibit A

Declaration of William A. Brandt, Jr.

PILLSBURY WINTHROP SHAW PITTMAN LLP
31 West 52nd Street
New York, NY 10019-6131
Telephone: 212-858-1000
Facsimile: 212-858-1500
Leo T. Crowley
Kwame O. Akuffo

Counsel for GUC Recovery Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re: : Chapter 11
: :
JCK LEGACY COMPANY, *et al.*, : Case No. 20-10418 (MEW)
: :
Debtors.¹ : (Jointly Administered)
: :
-----X

DECLARATION OF WILLIAM A. BRANDT, JR. IN SUPPORT OF THE OBJECTION²

Pursuant to 28 U.S.C. § 1746, I, William A. Brandt, Jr., submit this declaration (the “**Declaration**”) under the penalty of perjury and state that the following is true to the best of my knowledge, information, and belief:

1. I am the Executive Chairman of the consulting firm Development Specialists, Inc., better known in the restructuring industry as DSI, and am the GUC Recovery Trustee for the GUC Recovery Trust created under the Trust Agreement and the Plan.

2. I submit this Declaration in support of the *GUC Recovery Trustee’s Objection to Proof of Claim No. 2532 Filed By John D. Munding, Chapter 7 Trustee of the Estate of Ponderay Newsprint Company* and state that the information contained in the Objection is true and correct

¹ The last four digits of Debtor The McClatchy Company’s tax identification number are 0478. Due to the large number of debtor entities in these jointly administered chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <http://www.kccllc.net/McClatchy>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.

² Capitalized terms used and not otherwise defined herein shall have the meaning ascribed to them in the Objection.

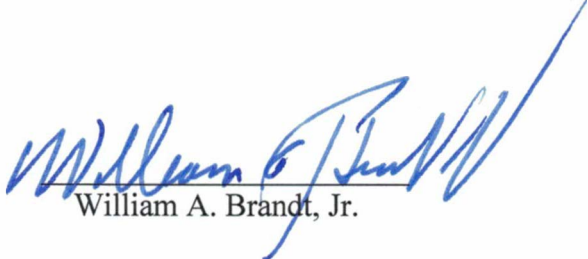
to the best of my knowledge and belief.

3. In my capacity as GUC Recovery Trustee, I and my Counsel reviewed Claim No. 2532 and concluded that the claim should be disallowed and expunged. As explained in the Objection, Claim No. 2532 does not include any supporting documentation to allow me to appropriately evaluate the validity of the claim. Notwithstanding the lack of documentation, Counsel communicated with the Ponderay Trustee by phone and email to understand and resolve Claim No. 2532. Despite repeated communications with the Ponderay Trustee and assurances that he would fully evaluate Claim No. 2532 and submit a letter to Counsel explaining the basis for the \$10 million claim, Counsel has not yet received the letter.

4. Without sufficient documentation or information, it is impossible to evaluate and determine whether Claim No. 2532 is *prima facie* valid. To assure that the claims register is properly reconciled and narrowed to determine the total claims pool, I respectfully request that the Court enter the Proposed Order disallowing and expunging Claim No. 2532 in its entirety.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is the true and correct to the best of my knowledge and belief.

Dated: September 17, 2021



William A. Brandt, Jr.

Exhibit B

Proposed Order

PILLSBURY WINTHROP SHAW PITTMAN LLP
31 West 52nd Street
New York, NY 10019-6131
Telephone: 212-858-1000
Facsimile: 212-858-1500
Leo T. Crowley
Kwame O. Akuffo

Counsel for GUC Recovery Trustee

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:	Chapter 11
	:	
JCK LEGACY COMPANY, <i>et al.</i> ,	:	Case No. 20-10418 (MEW)
	:	
Debtors. ¹	:	(Jointly Administered)
	:	
-----	X	

**ORDER GRANTING GUC RECOVERY TRUSTEE’S OBJECTION TO
PROOF OF CLAIM NO. 2532 FILED BY JOHN D. MUNDING, CHAPTER 7
TRUSTEE OF THE ESTATE OF PONDERAY NEWSPRINT COMPANY**

Upon consideration of the *GUC Recovery Trustee’s Objection to Proof of Claim No. 2532 Filed By John D. Munding, Chapter 7 Trustee of the Estate of Ponderay Newsprint Company* (the “**Objection**”) to disallow and expunge Proof of Claim No. 2532 (“**Claim No. 2532**”) filed by the Ponderay Trustee²; and the *Declaration of William A. Brandt, Jr.*; and the Court having jurisdiction to consider the Objection and relief requested under 28 U.S.C. §§ 157 and 1334; and the Objection and relief requested being a core proceeding under 28 U.S.C. § 157(b)(2); and venue being proper before this Court under 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Objection having been provided; and it appearing that no other notice is needed; and such relief being in the

¹ The last four digits of Debtor The McClatchy Company’s tax identification number are 0478. Due to the large number of debtor entities in these jointly administered chapter 11 cases, a complete list of the debtor entities and the last four digits of their federal tax identification numbers is not provided herein. A complete list of such information may be obtained on the website of the Debtors’ claims and noticing agent at <http://www.kccllc.net/McClatchy>. The location of the Debtors’ service address for purposes of these chapter 11 cases is: 2100 Q Street, Sacramento, California 95816.

² Capitalized terms used and not otherwise defined herein shall have the meaning ascribed to them in the Objection.

best interest of the Debtors' estates and its creditors, and the GUC Recovery Trust; and the Court having considered all papers submitted; and for good cause shown;

It is hereby **ORDERED** that:

1. The Objection is **SUSTAINED** to the extent set forth herein.
2. Claim No. 2532 is disallowed and expunged in its entirety.
3. The GUC Recovery Trustee's rights to object to Claim No. 2532 on any and all grounds and/or for any other purposes is expressly reserved.
4. The GUC Recovery Trustee or the claims agent is authorized and directed to modify the claims register in accordance with the terms of this Order.
5. The Court shall retain jurisdiction over any matter arising from or related to the implementation of this Order.

Dated: October __, 2021
New York, NY

Michael E. Wiles
United States Bankruptcy Judge

Exhibit C

Proof of Claim No. 2532

Fill in this information to identify the case:

Debtor The McClatchy Company

United States Bankruptcy Court for the: Southern District of New York
(State)

Case number 20-10418

Official Form 410
Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies or any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

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.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>John D. Munding, Chp. 7 Trustee</u> Name of the current creditor (the person or entity to be paid for this claim)	
	Other names the creditor used with the debtor _____	
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____	
3. Where should notices and payments to the creditor be sent?	Where should notices to the creditor be sent? John D. Munding, Chp. 7 Trustee Estate of Ponderay Newsprint Company 9425 N. Nevada St., Suite 212 Spokane, WA 99218, United States Contact phone <u>509-624-6464</u> Contact email <u>John@Mundinglaw.com</u>	Where should payments to the creditor be sent? (if different) Contact phone _____ Contact email _____ Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY	
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____	



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?**
☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ 10,000,000. Does this amount include interest or other charges?

☒ No

☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

<p>8. What is the basis of the claim?</p>	<p>Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.</p> <p>Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).</p> <p>Limit disclosing information that is entitled to privacy, such as health care information.</p>
--	---

General Partnership / General Partner Liability

9. Is all or part of the claim secured?

☒ No

☐ Yes. The claim is secured by a lien on property.

Nature or property:

☐ Real estate: If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ 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 amount 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) _____ %

☐ Fixed

☐ Variable

10. Is this claim based on a lease? ☒ No ☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☒ No

☐ Yes. Check all that apply:

Amount entitled to priority

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

\$ _____

☐ 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).

\$ _____

☐ 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).

\$ _____

☐ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

\$ _____

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

\$ _____

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

\$ _____

* 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.

13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?

☒ No

☐ 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 acknowledgement 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 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 07/07/2020
MM / DD / YYYY

/s/John D. Munding, Chp. 7 Trustee
Signature

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

Name John D. Munding, Chp. 7 Trustee
First name Middle name Last name

Title _____

Company Ponderay Newsprint Company
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address _____

Contact phone _____ Email _____




For phone assistance: Domestic (866) 810-6898 | International (424) 236-7215

Debtor: 20-10418 - The McClatchy Company District: Southern District of New York, New York Division		
Creditor: John D. Munding, Chp. 7 Trustee Estate of Ponderay Newsprint Company 9425 N. Nevada St., Suite 212 Spokane, WA, 99218 United States Phone: 509-624-6464 Phone 2: Fax: Email: John@Mundinglaw.com	Has Supporting Documentation: Yes, supporting documentation successfully uploaded Related Document Statement:	
	Has Related Claim: No Related Claim Filed By:	
	Filing Party: Authorized agent	
Other Names Used with Debtor:	Amends Claim: No Acquired Claim: No	
Basis of Claim: General Partnership / General Partner Liability	Last 4 Digits: No	Uniform Claim Identifier:
Total Amount of Claim: 10,000,000	Includes Interest or Charges: No	
Has Priority Claim: No	Priority Under:	
Has Secured Claim: No Amount of 503(b)(9): No Based on Lease: No Subject to Right of Setoff: No	Nature of Secured Amount: Value of Property: Annual Interest Rate: Arrearage Amount: Basis for Perfection: Amount Unsecured:	
Submitted By: John D. Munding, Chp. 7 Trustee on 07-Jul-2020 6:41:37 p.m. Eastern Time Title: Company: Ponderay Newsprint Company		

Fill in this information to identify the case:

Debtor 1 The McClatchy Company

Debtor 2 _____
(Spouse, if filing)

United States Bankruptcy Court for the: Southern District of New York 

Case number 20-10418(MEW)

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

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.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?	<u>In re Ponderay Newsprint Company, Chapter 7 Bankruptcy Estate, Eastern District of Washington</u> Name of the current creditor (the person or entity to be paid for this claim)		
	Other names the creditor used with the debtor <u>Chapter 7 Case No. 20-01309-FPC7</u>		
2. Has this claim been acquired from someone else?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom? _____		
3. Where should notices and payments to the creditor be sent? Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)	Where should notices to the creditor be sent? <u>John D. Munding, Chp. 7 Trustee</u> Name <u>9425 N. Nevada Street, Suite 212</u> Number Street <u>Spokane, WA 99218</u> City State ZIP Code Contact phone <u>(509)624-6464</u> Contact email <u>John@Mundinglaw.com</u>	Where should payments to the creditor be sent? (if different) _____ Name _____ Number Street _____ City State ZIP Code Contact phone _____ Contact email _____	
Uniform claim identifier for electronic payments in chapter 13 (if you use one): _____			
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Claim number on court claims registry (if known) _____		Filed on _____ MM / DD / YYYY
5. Do you know if anyone else has filed a proof of claim for this claim?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Who made the earlier filing? _____		

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☒ No
☐ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____

7. How much is the claim? \$ _____ Does this amount include interest or other charges?
☒ No
☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.
Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).
Limit disclosing information that is entitled to privacy, such as health care information.
General Partnership / Partner Liability - See Attached

9. Is all or part of the claim secured? ☒ No
☐ Yes. The claim is secured by a lien on property.
Nature of property:
☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.
☐ Motor vehicle
☐ 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) _____ %
☐ Fixed
☐ Variable

10. Is this claim based on a lease? ☒ No
☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No
☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)? ☒ No

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Yes. Check one:

	Amount entitled to priority
<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.	\$ _____

* 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.

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 07/07/2020
MM / DD / YYYY

/s/ John D. Munding, Chp. 7 Trustee
Signature

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

Name	<u>John D. Munding</u>		
	First name	Middle name	Last name
Title	<u>Chp. 7 Trustee Bankruptcy Estate of Ponderay Newsprint Company</u>		
Company	<u>Ponderay Newsprint Company</u>		
	Identify the corporate servicer as the company if the authorized agent is a servicer.		
Address	<u>9425 N. Nevada, Suite 212</u>		
	Number	Street	
	<u>Spokane, WA 99218</u>		
	City	State	ZIP Code
Contact phone	<u>(509)624-6464</u>		Email <u>John@Mundinglaw.com</u>

ATTACHMENT TO PROOF OF CLAIM

FILED BY

PONDERAY NEWSPRINT COMPANY

Ponderay Newsprint Company is general partnership that owns and operates a newsprint mill in the state of Washington. The debtor The McClatchy Company, et. al. is a general partner of Ponderay Newsprint Company. Pursuant to RCW 25.05.125 all partners are liable jointly and severally for all obligations of the partnership.

On June 26, 2020, Ponderay Newsprint Company filed a voluntary petition for relief under chapter 7 of the Bankruptcy Code. John D. Munding was subsequently appointed as the Chapter 7 Trustee of the bankruptcy estate of Ponderay Newsprint Company.

On or about Thursday, July 2, 2020, the Chapter 7 Trustee was informed of The McClatchy Company Chapter 11 bankruptcy case pending in the United States Bankruptcy Court for the Southern District of New York, including the July 10, 2020 deadline for filing proofs of claim.

Based upon the Chapter 7 Trustee's preliminary review, the Chapter 7 Trustee is informed and believes that the bankruptcy estate of Ponderay Newsprint Company holds an unsecured claim against the McClatchy Company bankruptcy estate under RCW 25.05.125. Furthermore, the Chapter 7 Trustee estimates the claim to be in excess of \$10 million dollars based upon the unsecured claims scheduled against the bankruptcy estate.

The Chapter 7 Trustee reserves the right to supplement and amend this proof of claim as information becomes available.

GARY W. DYER, Cal. Bar No. 106701
Assistant United States Trustee
United States Dept. Of Justice
Office of the United States Trustee
W. 920 Riverside Ave., Room 593
Spokane, Washington 99201
Telephone (509) 353-2999
Fax (509) 353-3124

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF WASHINGTON

In re:	}	
	}	
PONDERAY NEWSPRINT COMPANY	}	Case No: 20-01309-FPC7
	}	
	}	AMENDED
	}	APPOINTMENT OF TRUSTEE
<u>Debtor(s)</u>	}	

JOHN MUNDING is hereby appointed Trustee in the above case effective on June 26, 2020.

The regional blanket bond for Chapter 7 Trustee is deemed sufficient.

DATED: July 2, 2020

GARY W. DYER
Assistant United States Trustee

/S/ Glori J. Gibford

GLORI J. GIBFORD
Paralegal Specialist

Trustee
Debtor Attorney

Information to identify the case:

Debtor **Ponderay Newsprint Company**

EIN: 91-1279303

Name

United States Bankruptcy Court EASTERN DISTRICT OF WASHINGTON

Date case filed for chapter: 7 6/26/20

Case number: 20-01309-FPC7

Official Form 309C (For Corporations or Partnerships)

Notice of Chapter 7 Bankruptcy Case – No Proof of Claim Deadline (12/15)

For the debtors listed above, a case has been filed under chapter 7 of the Bankruptcy Code. An order for relief has been entered.

This notice has important information about the case for creditors, debtors, and trustees, including information about the meeting of creditors and deadlines.

The filing of the case imposed an automatic stay against most collection activities. This means that creditors generally may not take action to collect debts from the debtor or the debtor's property. For example, while the stay is in effect, creditors cannot sue, assert a deficiency, repossess property, or otherwise try to collect from the debtor. Creditors cannot demand repayment from debtors by mail, phone, or otherwise. Creditors who violate the stay can be required to pay actual and punitive damages and attorney's fees.

To protect your rights, consult an attorney. All documents filed in the case may be inspected at the bankruptcy clerk's office at the address listed below or through PACER (Public Access to Court Electronic Records at www.pacer.gov).

The staff of the bankruptcy clerk's office cannot give legal advice.

Do not file this notice with any proof of claim or other filing in the case.

1. Debtor's full name	Ponderay Newsprint Company	
2. All other names used in the last 8 years		
3. Address	422767 Hwy 20 Usk, WA 99180	
4. Debtor's attorney Name and address	Armand J Kornfeld Bush Kornfeld LLP 601 Union St #5000 Seattle, WA 98101-2373	Contact phone 206 292-2110
5. Bankruptcy trustee Name and address	John D Munding John Munding 9425 N Nevada St, Ste 212 Spokane, WA 99218	Contact phone 509-624-6464
Pursuant to 11 USC § 701 and FRBP 2008, the bankruptcy trustee named above is appointed trustee of the estate to serve under the trustee's blanket bond. The appointment is effective the date of this notice. Gary W. Dyer, Assistant US Trustee		
6. Bankruptcy clerk's office Documents in this case may be filed at this address. You may inspect all records filed in this case at this office or online at www.pacer.gov .	904 W Riverside Ave, Suite 304 PO Box 2164 Spokane, WA 99201	Hours: 8:30 AM – 4:30 PM Monday – Friday Phone: (509) 458-5300 Date: June 26, 2020
7. Meeting of creditors The debtor's representative must attend the meeting to be questioned under oath. Creditors may attend, but are not required to do so.	July 22, 2020 at 10:00 AM The trustee convenes and presides at the meeting of creditors – 11 USC § 341. The meeting may be continued or adjourned to a later date. If so, the date will be on the court docket.	Location: 1-877-953-9294 Access Code 4822893
8. Proof of claim Please do not file a proof of claim unless you receive a notice to do so.	No property appears to be available to pay creditors. Therefore, please do not file a proof of claim now. If it later appears that assets are available to pay creditors, the clerk will send you another notice telling you that you may file a proof of claim and stating the deadline.	
9. Creditors with a foreign address	If you are a creditor receiving a notice mailed to a foreign address, you may file a motion asking the court to extend the deadlines in this notice. Consult an attorney familiar with United States bankruptcy law if you have any questions about your rights in this case.	

Exhibit D

Email Correspondence

From: [Akuffo, Kwame O.](#)
To: [John Munding](#)
Subject: RE: McClatchy - Ponderay Proof of Claim
Date: Monday, August 23, 2021 8:39:43 AM
Attachments: [image001.png](#)
[image002.png](#)

Good morning John,

Hope you're well. I am following up on the letter.

Best,

Kwame

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Sent: Monday, July 12, 2021 4:46 PM
To: John Munding <john@mundinglaw.com>
Subject: RE: McClatchy - Ponderay Proof of Claim

Hi John,

I am following up on the letter.

Best,

Kwame

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Sent: Friday, July 9, 2021 8:14 AM
To: John Munding <john@mundinglaw.com>
Subject: RE: McClatchy - Ponderay Proof of Claim

Good morning John,

I am following up on the letter you intend to send. Thank you.

Best,

Kwame

From: Akuffo, Kwame O.
Sent: Tuesday, June 15, 2021 1:23 PM
To: 'John Munding' <john@mundinglaw.com>
Subject: RE: McClatchy - Ponderay Proof of Claim

Thank you, Mr. Munding. I will schedule a call for June 29 at 8 am (PT) OR 11am (ET).

Best,

Kwame

From: John Munding <john@mundinglaw.com>
Sent: Tuesday, June 15, 2021 1:20 PM
To: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Subject: RE: McClatchy - Ponderay Proof of Claim

Good Morning:

Thank you for the reminder. Yes, the closing of PNC and two other matters have been extremely time consuming. The 28th or 29th of June at 8:00 my time would work.

John D. Munding

MUNDING, P.S.

309 E. Farwell Rd., Ste 310
Spokane, WA 99218
(509) 590-3849

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Sent: Monday, June 14, 2021 1:02 PM
To: John Munding <john@mundinglaw.com>
Subject: RE: McClatchy - Ponderay Proof of Claim

Good afternoon Mr. Munding,

I am following up on our call on May 27 about Ponderay's \$10 million claim. Based on our conversation, you were to evaluate the Ponderay claim after the sale and closing of certain property in the ch. 7 case and circle back on June 8.

Please let me know if you have evaluated the claim or need more time.

Best,

Kwame

From: John Munding <john@mundinglaw.com>
Sent: Friday, May 21, 2021 12:06 PM
To: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Subject: RE: McClatchy - Ponderay Proof of Claim

Perfect.

John D. Munding

MUNDING, P.S.

309 E. Farwell Rd., Ste 310

Spokane, WA 99218

(509) 590-3849

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>

Sent: Friday, May 21, 2021 9:05 AM

To: John Munding <john@mundinglaw.com>

Subject: RE: McClatchy - Ponderay Proof of Claim

Ok, how about Thursday at 2pm (ET)?

Kwame

From: John Munding <john@mundinglaw.com>

Sent: Friday, May 21, 2021 12:04 PM

To: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>

Subject: RE: McClatchy - Ponderay Proof of Claim

Later would be better. I believe I have some briefing due that day in another matter. Thursday would be much better. Wide open on Thursday so far.

John D. Munding

MUNDING, P.S.

309 E. Farwell Rd., Ste 310

Spokane, WA 99218

(509) 590-3849

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>

Sent: Friday, May 21, 2021 9:02 AM

To: John Munding <john@mundinglaw.com>

Subject: RE: McClatchy - Ponderay Proof of Claim

Are you available on Wednesday at 2pm (ET) or later?

Kwame

From: John Munding <john@mundinglaw.com>

Sent: Friday, May 21, 2021 11:20 AM

To: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>

Subject: RE: McClatchy - Ponderay Proof of Claim

Good Morning:

I hope all is well in New York. [REDACTED]
[REDACTED]
[REDACTED]

As for discussion on the Proof of Claim, I am available mid to end of next week. One questions will be the likely hood of any distributions to unsecured claims and if so what possible percentage. Have a great weekend

John D. Munding

MUNDING, P.S.

309 E. Farwell Rd., Ste 310
Spokane, WA 99218
(509) 590-3849

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>

Sent: Friday, May 21, 2021 8:13 AM

To: John Munding <john@mundinglaw.com>

Subject: McClatchy - Ponderay Proof of Claim

Good morning Mr. Munding,

My name is Kwame Akuffo and I represent William A. Brandt, Jr., trustee of the GUC Recovery Trust created under McClatchy's confirmed bankruptcy plan.

Do you have time next week to discuss the \$10 million proof of claim (attached) you filed on behalf of Ponderay Newsprint Co.?

Best,

Kwame

Kwame O. Akuffo | Associate

Pillsbury Winthrop Shaw Pittman LLP

31 West 52nd Street | New York, NY 10019-6131

t +1.212.858.1070

kwame.akuffo@pillsburylaw.com | [website bio](#)

AUSTIN BEIJING HONG KONG HOUSTON LONDON LOS ANGELES MIAMI
NASHVILLE **NEW YORK** NORTHERN VIRGINIA PALM BEACH SACRAMENTO
SAN DIEGO SAN DIEGO NORTH COUNTY SAN FRANCISCO SHANGHAI
SILICON VALLEY TAIPEI TOKYO WASHINGTON, DC

