

Response Deadline: July 13, 2022 at 4:00 p.m. (Prevailing Eastern Time)
Hearing Date and Time: July 20, 2022 at 11:00 a.m. (Prevailing Eastern Time)

**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 THIRTEENTH OMNIBUS
 OBJECTION TO PROOF OF CLAIM NO. 1925 FILED BY
 CAROLAWN GENERATORS STEERING COMMITTEE AND
PROOF OF CLAIM NO. 2042 FILED BY JADCO-HUGHES PRP GROUP**

**THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE PROOF OF
 CLAIM NO. 1925 FILED BY CAROLAWN GENERATORS STEERING COMMITTEE
 AND PROOF OF CLAIM NO. 2042 FILED BY JADCO-HUGHES PRP GROUP.**

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. 879], by and through undersigned counsel, files this thirteenth omnibus objection (the “**GUC Recovery Trustee’s Thirteenth Omnibus 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**”) in the form attached as **Exhibit A**, disallowing and expunging Proof of Claim No. 1925

¹ The Debtors in these chapter 11 cases and the last four characters of each Debtor’s tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (SUZ1). The location of the GUC Recovery Trustee’s service address for purposes of these chapter 11 cases is: 110 East 42 Street, Suite 1818 New York, NY 10017.



(“**Claim No. 1925**”) filed by Carolawn Generators Steering Committee (the “**Carolawn PRP Group**”) and Proof of Claim No. 2042 (“**Claim No. 2042**”, together with Claim No. 1925, the “**Environmental Claims**”) filed by Jadco-Hughes PRP Group (the “**JH PRP Group**”, together with the Carolawn PRP Group, the “**PRP Groups**”).

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.

INTRODUCTION

5. The GUC Recovery Trustee requests that the Environmental Claims be disallowed because: (a) the PRP Groups are not creditors within the meaning of the Bankruptcy Code, and (b) even if they were creditors, the Environmental Claims are subject to disallowance as contingent claims for reimbursement or contribution based on future environmental cleanup costs for which Charlotte Observer and other members of the PRP Groups are co-liaible to the Environmental Protection Agency (“**EPA**”).

6. The “Carolawn Federal Superfund” and the “Jadco-Hughes Superfund” are creditors of the Debtors, not the PRP Groups. The Debtors scheduled the Carolawn Federal Superfund and the Jadco-Hughes Superfund as holders of environmental claims for prepetition obligations. A Superfund is a trust fund established under the federal Comprehensive Environmental Response, Compensation, and Liability Act (“**CERCLA**”) and administered by EPA, which uses Superfund money to cover cleanup costs at hazardous sites.

7. EPA is authorized to recover such costs from potentially responsible parties who sent wastes to the sites to replenish and maintain the Superfund. Put differently, EPA is a direct creditor and was scheduled as such. The PRP Groups' claims hinge on the possibility that in the future they will pay more to EPA than their share, entitling them to reimbursement or contribution claims against others such as debtor Charlotte Observer.

8. To the extent other members of the PRP Groups seek reimbursement or contribution from debtor Charlotte Observer for Charlotte Observer's share of future cleanup costs, *each* company (as a private party) must file a claim against Charlotte Observer, rather than as an unofficial ad hoc steering committee or unofficial ad hoc group of companies. Indeed, the Bankruptcy Rules do not permit unofficial ad hoc steering committees or unofficial ad hoc group of companies to file a single proof of claim.

9. Alternatively, even if other members of the PRP Groups are creditors, section 502(e)(1)(B) of the Bankruptcy Code mandates disallowance of the Environmental Claims. The Environmental Claims are contingent claims based on future cleanup costs and Charlotte Observer and other members of the PRP Groups are co-liaible to EPA for such cleanup. Counsel for the PRP Groups acknowledged that the Environmental Claims are based on future costs other members of the PRP Groups might incur. Given that claims based on future cleanup costs have been disallowed under section 502(e)(1)(B) by prior decisions of this Court, counsel for the GUC Recovery Trustee requested that the Environmental Claims be withdrawn. However, counsel for the PRP Groups refused to do so – thus necessitating this omnibus objection.

BACKGROUND

A. Overview of Bankruptcy Case

10. On February 13, 2020, The McClatchy Company, a corporation organized under the laws of the state of Delaware, and certain of its affiliates, including Charlotte Observer Publishing Company (“**Charlotte Observer**”) (collectively, 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.

11. 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.), as the deadline for creditors to file proofs of claim against the Debtors. 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, 503.

12. 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**”).

13. The Plan and the 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; Trust Agreement, § 2.1; Plan, § 6.20. 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, the 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).

B. Environmental Claims

a. Claim No. 1925

14. On July 8, 2020, the Carolawn PRP Group filed Claim No. 1925 in the amount of \$153,000, which purportedly represents Charlotte Observer’s share of future environmental remediation costs. A copy of Claim No. 1925 is attached as **Exhibit B**.

15. Claim No. 1925 alleges the following facts. Charlotte Observer and Knight Publishing Company (hereinafter Charlotte Observer)² and other members of the Carolawn PRP Group sent waste to a disposal site “in Fort Lawn, South Carolina from 1970 until 1979” (the “**Carolawn Site**”). Ex. B at 5. The Carolawn PRP Group companies are “former customers of the Carolawn Site,” which was added to “the National Priorities List” (the “**NPL**”), EPA’s list of the most serious hazardous waste sites. *Id.* From 1991 to 2010, EPA entered into or issued consent decrees and administrative orders to entities identified as “responsible parties” as the term is defined in section 107 of CERCLA. *Id.* According to the Carolawn PRP Group, EPA’s decrees and orders alleged that Charlotte Observer “sent waste to the Carolawn Site for disposal, [and] was a recipient of or signatory to [EPA’s] CERCLA enforcement actions.” *Id.*

16. Since 1991, the Carolawn PRP Group companies have removed wastes and remediated groundwater pollutants from the Carolawn Site at the direction of EPA. Ex. B at 5. The group expects remediation obligations at the site to “continue for many years.” *Id.* Charlotte

² Charlotte Observer formerly operated under The Knight Publishing Company.

Observer, “like the other members of the [Carolawn] PRP [G]roup, is jointly and severally liable for the continuing remediation obligations at the Carolawn Site pursuant to CERCLA.” *Id.* According to the Carolawn PRP Group, “the cleanup of the Carolawn Site is not complete,” and the group “is unable at this time to specify the full amount of its claim against Charlotte Observer.” *Id.* at 6.

b. Claim No. 2042

17. On July 8, 2020, the JH PRP Group filed Claim No. 2042 in the amount of \$56,100, which purportedly represents Charlotte Observer’s share of future environmental remediation costs. A copy of Claim No. 2042 is attached as **Exhibit C**.

18. Claim No. 2042 alleges the following facts. Charlotte Observer and Knight Publishing Company and other members of the JH PRP Group sent waste to “760 Cason Street Belmont, North Carolina, from 1969 until 1975” (the “**Jadco-Hughes Site**”). Ex. C at 5. The JH PRP Group companies are “former customers of the [Jadco-Hughes] Site,” which was added to the NPL after EPA determined that the site accepted waste and hazardous substances from the companies in the group. *Id.* In 1990, EPA “entered a Record of Decision for the design of remedial actions for the [Jadco-Hughes] Site.” *Id.* In 1991, EPA issued a Unilateral Administrative Order under section 106 of CERCLA, ordering the JH PRP Group to implement certain remedies at the Jadco-Hughes Site. *Id.*

19. Although the JH PRP Group companies have implemented the remedies by removing wastes and cleaning up groundwater pollutants at the site, the group expects remediation obligations “to continue for many years to come.” Ex. C at 5. Charlotte Observer, “like other members of the . . . [JH PRP] [G]roup, is jointly and severally liable for the continuing remediation obligations at the [Jadco-Hughes] Site pursuant to CERCLA.” *Id.*

According to the JH PRP Group, “the cleanup of the [Jadco-Hughes] Site is not complete,” and the group “is unable at this time to specify the full amount of its claim against Charlotte Observer.” *Id.*

C. Efforts to Compute Environmental Claims

20. In his ongoing efforts to reconcile claims, the GUC Recovery Trustee obtained confidential supporting documents for the Environmental Claims. The documents explained Charlotte Observer’s role, among other members of the PRP Groups, in sending waste to the Carolawn and Jadco-Hughes Sites, but did not explain how the claims were computed. Counsel for the GUC Recovery Trustee emailed counsel for the PRP Groups, requesting information on (a) how the Environmental Claims were computed, and (b) whether the Environmental Claims are for past or future cleanup costs. A copy of the email to the Carolawn PRP Group’s counsel is attached as **Exhibit D** and a copy of the email to the JH PRP Group’s counsel is attached as **Exhibit E**.

21. In response, counsel for the PRP Groups stated that the Environmental Claims are “based upon the PRP [G]roup’s reasonably expected future expenditures,” and that “[t]he bankrupt’s subsidiary [Charlotte Observer] agreed to pay its share of the remedial costs as a signatory to the agreement with the USEPA.” A copy of counsel to the Carolawn PRP Group’s response is attached as **Exhibit F** and a copy of counsel to the JH PRP Group’s response is attached as **Exhibit G**.

22. Counsel for the GUC Recovery Trustee stated that the Environmental Claims should be withdrawn since they are contingent claims for reimbursement or contribution based on future cleanup costs that Charlotte Observer and other members of the PRP Groups are co-liaible to EPA for such cleanup. Counsel for the PRP Groups (the same counsel who signed

Claim Nos. 1925 and 2042) refused to withdraw the Environmental Claims not once – but three times, thus necessitating this omnibus objection. A copy of counsel to the PRP Group’s final response is attached as **Exhibit H**.

RELIEF REQUESTED

23. Pursuant to Bankruptcy Code section 502 and Bankruptcy Rule 3007, the GUC Recovery Trustee seeks entry of the Proposed Order disallowing and expunging the Environmental Claims because the PRP Groups are not creditors, and even if they were, such claims are contingent claims for reimbursement or contribution for future cleanup costs, and Charlotte Observer and other members of the PRP Groups are co-liaible to EPA for such cleanup.

BASIS FOR RELIEF

A. Legal Standard for Claim Objection

24. Section 502 of the Bankruptcy Code governs the allowance and disallowance of claims. 11 U.S.C. § 502. Generally, a filed claim is deemed allowed unless a party in interest objects. 11 U.S.C. § 502(a). If an objection is filed, section 502(b) requires the Court to determine the amount of the claim and allow it, unless the claim falls in one of the enumerated categories under sections 502(b)(1)-(9). *See* 11 U.S.C. § 502(b).

25. The objecting party has the initial “burden of putting forth evidence sufficient to refute the validity of the claim.” *In re Metex Mfg. Corp.*, 510 B.R. 735, 740 (Bankr. S.D.N.Y. 2014) (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.*, No. 12 Civ. 6074 (RJS), 2013 WL 5549643, at *3 (S.D.N.Y. Sep. 26, 2013)).

B. Carolawn PRP Group and JH PRP Group Are Not Creditors

26. As an initial matter, the PRP Groups are not creditors of the Debtors' estate. Bankruptcy Rule 3001(a) states that "a proof of claim shall be executed by the creditor or the creditor's authorized agent" Fed. R. Bankr. P. 3001(b). A "creditor" is defined as an entity holding a prepetition claim against the debtor. 11 U.S.C. § 101(10)(A). The term "entity" means a "person, estate, trust, governmental unit, and the United States trustee." 11 U.S.C. § 101(15). The term "person" "includes individual, partnership, and corporation." 11 U.S.C. § 101(41). The PRP Groups are not individuals or partnerships or corporations but purportedly an unofficial ad hoc steering committee and unofficial ad hoc group of companies seeking reimbursement or contribution claims for future cleanup costs.

27. While the Bankruptcy Code permits an indenture trustee to file a proof of claim on behalf of its bondholders, it does not permit an unofficial ad hoc steering committee or an unofficial ad hoc group of companies such as the PRP Groups to file a single proof of claim.

28. If Charlotte Observer is obligated to pay its share of future cleanup costs, *each* company (as a private party) or its authorized agent must file a proof of claim, not single claims like the Environmental Claims filed by the PRP Groups. *See BF Goodrich Co. v. Murtha*, 958 F.2d 1192, 1197-98 (2d Cir. 1992) ("EPA may seek to compel potentially responsible parties to commence private response actions if there is an 'imminent and substantial endangerment to the public health. . . . Such parties may recover a portion of their response costs from other potentially responsible parties" [citing 42 U.S.C. §§ 9606(a), 9613(f)]); *U.S. v. Atlantic Research Corp.*, 551 U.S. 128, 139 (2007) (CERCLA sections 107(a) and 113(f) allow private parties to recover cleanup costs from remediating contaminated sites).

29. In sum, the PRP Groups are not creditors and thus should have withdrawn the Environmental Claims when requested to do so not once - but three times - rather than compel the GUC Recovery Trustee to expend estate resources to file this omnibus objection.

C. Section 502(e)(1)(B) Mandates Disallowance of the Environmental Claims Even If The PRP Groups Are Creditors

a. Section 502(e)(1)(B)

30. Section 502(e)(1)(B) provides that “the court shall disallow any claim for reimbursement or contribution of an entity that is liable with the debtor on or has secured the claim of a creditor, to the extent that . . . such claim for reimbursement or contribution is contingent as of the time of allowance or disallowance of such claim for reimbursement or contribution.” 11 U.S.C. § 502(e)(1)(B). The purpose of section 502(e)(1)(B) is to prevent the allowance of duplicative prepetition claims by disallowing contingent claims for contribution when the debtor is liable to more than one party on a single debt. *See, e.g., In re Hemingway Transp., Inc.*, 993 F.2d 915, 923 (1st Cir. 1993) (“The sole purpose served by section 502(e)(1)(B) is to preclude redundant recoveries on identical claims against insolvent estates in violation of the fundamental Code policy fostering equitable distribution among all creditors of the same class.”).

31. A claim is disallowed under section 502(e)(1)(B) if: “(1) the party asserting the claim [is] co-labile with the debtor on the claim of a creditor; (2) the claim [is] contingent at the time of its allowance or disallowance; and (3) the claim [is] for reimbursement or contribution.” *In re Lyondell Chemical*, 442 B.R. 236, 243 (Bankr. S.D.N.Y. 2011). *See also In re Chemtura Corp.*, 443 B.R. 601, 612 (Bankr. S.D.N.Y. 2011); *In re Alper Holdings, USA*, No. 07-12148, 2008 WL 4186333, at *5 (Bankr. S.D.N.Y. Sept. 10, 2008).

b. CERCLA

32. Congress enacted CERCLA “to ensure efficient and expedient clean-up of hazardous waste sites resulting from industrial pollution.” *Gen. Elec. Co. v. Jackson*, 595 F. Supp. 2d 8, 11 (D. D.C. 2009). CERCLA section 104 authorizes EPA to take “any . . . response measure consistent with the national contingency plan which [EPA] deems necessary to protect the public health or welfare or the environment” whenever “any hazardous substance is released or there is a substantial threat of such a release into the environment. . . .” 42 U.S.C. § 9604(a).

33. Once EPA identifies a hazardous site that warrants inclusion of the site on the NPL, EPA can “select[] an appropriate remedy and can either order the potentially responsible party to take the remedial action under section 106(a), *id.* § 9606(a), or take the remedial action itself, using so-called Superfund money, and seek reimbursement for such response costs under section 107(a), *id.* § 9607(a), after the costs have been incurred.” *In re Chateaugay Corp.*, 944 F.2d 997, 999 (2d Cir. 1991).

34. EPA is also authorized to issue a ‘unilateral administrative order’ under CERCLA section 106(a), ordering potentially responsible parties to clean up a site. *See* 42 U.S.C. § 9606(a). CERCLA section 107, in turn, provides four categories of potentially responsible parties that might be liable for cleanup costs. *See Lyondell*, 442 B.R. at 244-45. In relevant part, CERCLA section 107(a) provides:

(3) any person who by contract, agreement, or otherwise arranged for disposal or treatment, or arranged with a transporter for transport for disposal or treatment, of hazardous substances owned or possessed by such person, by any other party or entity, at any facility or incineration vessel owned or operated by another party or entity and containing such hazardous substances shall be liable for –

(A) all costs of removal or remedial action incurred by the United States Government or a State or an Indian tribe not inconsistent with the national contingency plan; [and]

(B) any other necessary costs of response incurred by any other person consistent with the national contingency plan.

CERCLA § 107; § 9607(a).

35. CERCLA section 113(f) grants potentially responsible parties the right to contribution from other potentially responsible parties. *See Atlantic Research Corp.*, 551 U.S. at 138. In relevant part, CERCLA section 113(f)(1) states that “[a]ny person may seek contribution from any other person who is liable or potentially liable under [section 107(a)], during or following any civil action under [section 106] or under [section 107(a)]” *Lyondell*, 442 B.R. at 245 (quoting CERCLA § 113(f); 42 U.S.C. § 9613(f)).

36. With this statutory framework in mind, the court in *Lyondell* addressed whether certain contribution claims for future cleanup costs under CERCLA should be disallowed under section 502(e)(1)(B). Prior to *Lyondell*’s bankruptcy filing, certain *Lyondell* debtors and certain creditors were designated PRPs for past and future remediation costs under CERCLA. *Id.* at 240, 242, 243. The creditors filed claims for past and future cleanup costs against *Lyondell*’s estates. *Id.* at 241-43. The debtors objected to the claims for future (but not past) cleanup costs, arguing that such claims met all three requirements under section 502(e)(1)(B) and should be disallowed. *Id.* at 238. The creditors disputed that their claims were contingent, that they were co-liable with the debtors, and that their claims were one for reimbursement or contribution. *Id.* at 243.

37. The bankruptcy court held that the debtors satisfied the requirements under section 502(e)(1)(B). *Id.* at 258. In particular, the court found that the creditors’ claims were for contribution in respect of future cleanup costs not yet incurred and thus were contingent. *Id.* at 248-51. It also found that certain creditors were co-liable with the debtors because they insisted

that the debtors pay their share of future cleanup costs. *Id.* at 252-53. Finally, the court dismissed a creditor's contention that its claim was not one of reimbursement or contribution. According to the court, the creditor's claim was for reimbursement because it sought "repayment of money that it alleges it will spend on environmental remediation, and the Debtors and [the creditor], all PRPs, are co-liaible for environmental cleanup." *Id.* at 257.

38. In *Chemtura*, this court addressed similar facts and issues raised in *Lyondell* and held that certain claims for future cleanup costs filed in *Chemtura* were contingent claims for reimbursement or contribution of an entity that is co-liaible with the debtors to a third party and must be disallowed under section 502(e)(1)(B). *Chemtura*, 443 B.R. at 615-27.

39. The Environmental Claims are indistinguishable from those disallowed in *Lyondell* and *Chemtura*, and the decisions are directly on point on the issue here: whether the Environmental Claims are contingent claims for reimbursement or contribution for future cleanup costs that Charlotte Observer and the PRP Groups are co-liaible to EPA for such cleanup.

D. The Environmental Claims Should Be Disallowed Because All Of Section 502(e)(1)(B)'s Requirements Have Been Satisfied

40. The Environmental Claims should be disallowed because section 502(e)(1)(B)'s requirements have been satisfied against the PRP Groups.

- i. Charlotte Observer and the PRP Groups' Members are Co-Liaible to EPA

41. Charlotte Observer and other members of the PRP Groups are co-liaible for future cleanup costs owed to EPA at the Carolawn and Jadco-Hughes Sites. According to the PRP Groups, Charlotte Observer (a group member) is joint and severally liable for ongoing remediation obligations at the Carolawn and Jadco-Hughes Sites. *See* Ex. B at 5; Ex. C at 5. Counsel for the PRP Groups also stated that "[t]he bankrupt's subsidiary [Charlotte Observer]

agreed to pay its share of the remedial costs as a signatory to the agreement with the USEPA.” Ex. F at 1; Ex. G at 1. The PRP Groups filed the Environmental Claims “on the theory that if [Charlotte Observer] pay[s] less than [its] share of cleanup costs,” other members of the PRP Groups “will have to pay more. That is the essence of co-liability.” *Lyondell*, 442 B.R. at 253.

ii. The Environmental Claims Are Contingent Claims

42. The Environmental Claims are contingent claims because they are based on future cleanup costs not yet incurred. Although the Bankruptcy Code does not define “contingent claim,” courts observe that “[t]he contingency contemplated by [section] 502(e)(1)(B) relates to both payment *and* liability.’ . . . Therefore, a claimant’s ‘claim is contingent until their liability is established . . . *and* the co-debtor has paid the creditor.” *Lyondell*, 442 B.R. at 249 (quoting *In re APCO Liquidating Trust*, 370 B.R. 625, 636 (Bankr. D. Del. 2007) [emphasis in original]). In other words, “until and unless amounts *are actually paid*, the claims for reimbursement or contribution with respect to [environmental liability] remain contingent for [section] 502(e)(1)(B) purposes.” *Id.* at 248 (footnote omitted) (emphasis in original). The establishment of liability “alone is not insufficient to render a claim non-contingent.” *Id.* at 251.

43. Regarding the nature of the Environmental Claims, counsel for the PRP Groups stated that “[o]ur claim is based upon the PRP group’s reasonably expected future expenditures.” Ex. F at 1; Ex. G at 1. The PRP Groups are “unable at this time to specify the full amount of its claim against Charlotte Observer,” which further demonstrates that the Environmental Claims are contingent claims for future cleanup costs. Ex. B at 6; Ex. C at 5. Accordingly, the Environmental Claims are contingent claims for purposes of section 502(e)(1)(B).

iii. The Environmental Claims Are Claims For Reimbursement or Contribution for Future Cleanup Costs

44. Finally, the PRP Groups seek reimbursement or contribution from Charlotte Observer under CERCLA for monies they will spend on future cleanup costs. With respect to Carolawn PRP Group, counsel stated that “[o]ver the past two years the PRP group’s actual expenditures totaled \$436,503 per year. We originally estimated \$425,244 per year which is where the numbers came from. . . . The bankrupt’s subsidiary agreed to pay its share of the remedial costs as a signatory to the agreement with the USEPA.” Ex. F at 1.

45. With respect to the JH PRP Group, counsel stated that “[t]he PRP group’s actual expenditures over time are likely to exceed the amount of our original claim especially if the time required to complete the work is more than 10 years. We believe that USEPA and SC DHEC may require additional in-situ groundwater treatments in the coming years so our original estimate is still the best that we have.” Ex. G at 1. Accordingly, the Environmental Claims are claims for reimbursement or contribution for purposes of section 502(e)(1)(B). *See, e.g., In re Chemtura Corp.*, No. 09-11233 (REG) (Bankr. S.D.N.Y. Aug. 23, 2010) (disallowing environmental claim for future cleanup costs filed by Jadco-Hughes PRP Group). A copy of the Chemtura Order is attached as **Exhibit I**.

46. In sum, section 502(e)(1)(B) mandates disallowance of the Environmental Claims because they are contingent claims for reimbursement or contribution based on future cleanup costs permitted under CERLCA, and Charlotte Observer and other members of the PRP Groups are co-liable to EPA for such cleanup.

NOTICE

47. Notice of the GUC Recovery Trustee's Thirteenth Omnibus Objection has been given to parties on the master service list who have agreed to accept service by email and by regular mail to counsel for the PRP Groups. 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 A**: (a) disallowing and expunging Claim No. 1925 and Claim No. 2042; (b) granting such other and further relief as the Court deems just and proper.

Dated: June 16, 2022
New York, New York

/s/ Leo T. Crowley
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Counsel for GUC Recovery Trustee

Response Deadline: July 13, 2022 at 4:00 p.m. (Prevailing Eastern Time)
Hearing Date and Time: July 20, 2022 at 11:00 a.m. (Prevailing Eastern Time)

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

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

**NOTICE OF GUC RECOVERY TRUSTEE'S
THIRTEENTH OMNIBUS OBJECTION AND HEARING**

THIS OMNIBUS OBJECTION SEEKS TO DISALLOW AND EXPUNGE PROOF OF CLAIM NO. 1925 FILED BY CAROLAWN GENERATORS STEERING COMMITTEE AND PROOF OF CLAIM NO. 2042 FILED BY JADCO-HUGHES PRP GROUP.

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 Thirteenth Omnibus Objection to Proof of Claim No. 1925 Filed By Carolawn Generators Steering Committee and Proof of Claim No. 2042 Filed By Jadco-Hughes PRP Group* (the "**GUC Recovery Trustee's Thirteenth Omnibus Objection**") with the United States Bankruptcy Court for the Southern District of New York (the "**Bankruptcy Court**").

PLEASE TAKE FURTHER NOTICE that any response to the GUC Recovery Trustee's Thirteenth Omnibus Objection must be filed on or before **July 13, 2022 at 4:00 p.m. (ET)** (the "**Response Deadline**") with the Bankruptcy Court, Courtroom 617, One Bowling

¹ The Debtors in these chapter 11 cases and the last four characters of each Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (SUZ1). The location of the GUC Recovery Trustee's service address for purposes of these chapter 11 cases is: 110 East 42 Street, Suite 1818 New York, NY 10017.

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 GUC Recovery Trustee's Thirteenth Omnibus Objection shall be held **telephonically via Court Solutions LLC on July 20, 2022 at 11:00 a.m. (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 GUC Recovery Trustee's Thirteenth Omnibus Objection without further notice or a hearing.

Dated: June 16, 2022
New York, New York

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

Counsel for GUC Recovery Trustee

Exhibit A

Proposed Order

**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

**ORDER GRANTING GUC RECOVERY TRUSTEE'S THIRTEENTH
OMNIBUS OBJECTION TO PROOF OF CLAIM NO. 1925 FILED
BY CAROLAWN GENERATORS STEERING COMMITTEE AND
PROOF OF CLAIM NO. 2042 FILED BY JADCO-HUGHES PRP GROUP**

Upon consideration of the *GUC Recovery Trustee's Thirteenth Omnibus Objection to Proof of Claim No. 1925 Filed By Carolawn Generators Steering Committee and Proof of Claim No. 2042 Filed By Jadco-Hughes PRP Group* (the "**GUC Recovery Trustee's Thirteenth Omnibus Objection**") to disallow and expunge Proof of Claim No. 1925 and Proof of Claim No. 2042; and the Court having jurisdiction under 28 U.S.C. §§ 157 and 1334 to consider the GUC Recovery Trustee's Thirteenth Omnibus Objection and relief requested; and the GUC Recovery Trustee's Thirteenth Omnibus 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 GUC Recovery Trustee's Thirteenth Omnibus Objection having been provided; and it appearing that no other notice is needed; and such relief being in the best interest of the Debtors' estates and their creditors, and the GUC Recovery Trust²; and the Court having considered all papers submitted; and for good cause shown;

¹ The Debtors in these chapter 11 cases and the last four characters of each Debtor's tax identification number are: JCK Legacy Company (0478) and Herald Custom Publishing of Mexico, S. de R.L. de C.V. (SUZ1). The location of the GUC Recovery Trustee's service address for purposes of these chapter 11 cases is: 110 East 42 Street, Suite 1818 New York, NY 10017.

² Capitalized terms used and not otherwise defined herein shall have the meaning ascribed to them in the GUC Recovery Trustee's Thirteenth Omnibus Objection.

It is hereby **ORDERED** that:

1. The GUC Recovery Trustee's Thirteenth Omnibus Objection is **SUSTAINED** to the extent set forth herein.
2. Proof of Claim No. 1925 is disallowed and expunged in its entirety.
3. Proof of Claim No. 2042 is disallowed and expunged in its entirety.
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: July ___, 2022
New York, NY

Michael E. Wiles
United States Bankruptcy Judge

Exhibit B

Proof of Claim No. 1925

Fill in this information to identify the case:

Debtor The Charlotte Observer Publishing Company

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

Case number 20-10463

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.

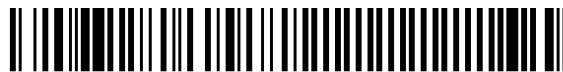
Part 1: Identify the Claim

1. Who is the current creditor?	<u>Carolawn Generators Steering Committee</u> <small>Name of the current creditor (the person or entity to be paid for this claim)</small>	
	<small>Other names the creditor used with the debtor</small> <u>Carolawn PRP Group</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?	Where should notices to the creditor be sent? <u>Carolawn Generators Steering Committee</u> <u>Les Oakes</u> <u>King and Spalding LLP Attn: Les Oakes</u> <u>1180 Peachtree St NE, Suite 1600</u> <u>Atlanta, GA 30309, USA</u> <small>Contact phone</small> <u>404-572-3314</u> <small>Contact email</small> <u>loakes@kslaw.com</u>	Where should payments to the creditor be sent? (if different) <small>Contact phone</small> _____ <small>Contact email</small> _____
	<small>Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)</small> <small>Uniform claim identifier for electronic payments in chapter 13 (if you use one):</small> _____	
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 _____ <small>MM / DD / YYYY</small>	
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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: ____
7.	How much is the claim? \$ <u>153,000.00</u>	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> 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. <u>PRP Group Liability - See Addendum</u>	
9.	Is all or part of the claim secured? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature or property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> 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) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable	
10.	Is this claim based on a lease? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition.	\$ _____
11.	Is this claim subject to a right of setoff? <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____	



<p>12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?</p> <p>A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.</p>	<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Check all that apply: </div> <div style="text-align: right; background-color: #f2f2f2; padding: 2px 5px; font-weight: bold;">Amount entitled to priority</div> </div> <div style="margin-top: 10px;"> <div style="display: flex; justify-content: space-between; align-items: flex-start;"> <div style="width: 70%;"> <input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). </div> <div style="width: 25%; text-align: right;">\$ _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 5px;"> <div style="width: 70%;"> <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). </div> <div style="width: 25%; text-align: right;">\$ _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 5px;"> <div style="width: 70%;"> <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). </div> <div style="width: 25%; text-align: right;">\$ _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 5px;"> <div style="width: 70%;"> <input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8). </div> <div style="width: 25%; text-align: right;">\$ _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 5px;"> <div style="width: 70%;"> <input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5). </div> <div style="width: 25%; text-align: right;">\$ _____</div> </div> <div style="display: flex; justify-content: space-between; align-items: flex-start; margin-top: 5px;"> <div style="width: 70%;"> <input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)() that applies. </div> <div style="width: 25%; text-align: right;">\$ _____</div> </div> </div> <p style="font-size: small; margin-top: 10px;">* 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.</p>
---	---

<p>13. Is all or part of the claim pursuant to 11 U.S.C. § 503(b)(9)?</p>	<div style="display: flex; justify-content: space-between;"> <div> <input checked="" type="checkbox"/> No <input type="checkbox"/> 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. </div> <div style="width: 20%; text-align: right;">\$ _____</div> </div>
--	--

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 07/08/2020
MM / DD / YYYY

/s/Les Oakes
Signature

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

Name Les Oakes
First name Middle name Last name

Title Partner

Company King and Spalding LLP
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: 20-10463 - The Charlotte Observer Publishing Company District: Southern District of New York, New York Division		
Creditor: Carolawn Generators Steering Committee Les Oakes King and Spalding LLP Attn: Les Oakes 1180 Peachtree St NE, Suite 1600 Atlanta, GA, 30309 USA Phone: 404-572-3314 Phone 2: 404-572-4600 Fax: 404-572-5100 Email: loakes@kslaw.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: Carolawn PRP Group	Amends Claim: No Acquired Claim: No	
Basis of Claim: PRP Group Liability - See Addendum	Last 4 Digits: No	Uniform Claim Identifier:
Total Amount of Claim: 153,000.00	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: Les Oakes on 08-Jul-2020 5:31:20 p.m. Eastern Time Title: Partner Company: King and Spalding LLP		

Case No. 20-10463, The Charlotte Observer Publishing Company

**Addendum to Proof of Claim of
Carolawn Generators Steering Committee**

The following is a summary of the claim held by the Carolawn Generators Steering Committee (the “PRP Group”)¹ against the Charlotte Observer Publishing Company and Knight Publishing Company (the “Charlotte Observer”).

The Charlotte Observer’s subsidiaries and/or affiliates, including Knight Publishing, sent waste to a waste disposal site that operated in Fort Lawn, South Carolina from 1970 until 1979. The facility and its operations are referred to as the “Carolawn Site.” In 1980, the operators of the Carolawn Site abandoned it.

The Carolawn Site included two incinerators and a solvent reclamation operation. When it stopped operating, over 5,100 drums of waste and multiple storage tanks containing waste were left to be removed and disposed. The incinerators and tanks also had to be emptied, decontaminated and disposed.

The United States Environmental Protection Agency (“EPA”) added the Carolawn Superfund Site to the National Priorities List, and from 1991 through 2010, EPA entered into or issued a series of Consent Decrees and Administrative Orders to those entities that the federal government identified as “responsible parties” as that term is used in Section 107 of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9607 (“CERCLA”). In all of the EPA’s decrees and orders, the Charlotte Observer or Knight Publishing, who was alleged to have sent waste to the Carolawn Site for disposal, was a recipient of or signatory to the federal government’s CERCLA enforcement actions.

Since 1991, the PRP group has conducted studies, removed wastes and remediated groundwater at EPA’s direction. The groundwater remediation obligations will continue for many years because of the nature of the contaminants that have impacted the groundwater and the fractured bedrock that underlies the Carolawn Site.

The PRP Group is a group of former customers of the Carolawn Site, who like the Charlotte Observer, sent waste to the site. The Charlotte Observer has been, and continues to be, a member of the group, although it has now filed for bankruptcy. The Charlotte Observer, like the other members of the PRP group, is jointly and severally liable for the continuing remediation obligations at the Carolawn Site pursuant to CERCLA. Collectively, the PRP Group has spent millions of dollars conducting the investigations and remediation activities and anticipates spending many additional millions of dollars remedying the difficult, remediation resistant groundwater impacts that remain at the Carolawn Site.

The PRP Group is filing this Proof of Claim to assert any and all legal or equitable claims it may have against Charlotte Observer as a result of the actions of Charlotte Observer that

¹ The PRP Group’s tax identification number is 83-6208769.

Case No. 20-10463, The Charlotte Observer Publishing Company

contributed to the contamination of the Carolawn Site. Because the cleanup of the Carolawn Site is not complete, the PRP Group is unable at this time to specify the full amount of its claim against Charlotte Observer. The PRP Group reserves its rights to amend and/or supplement this Proof of Claim in all respects, including, without limitation, to specify a liquidated claim amount and to add documentation supporting or evidencing this claim. The PRP Group further reserves its right to move the Bankruptcy Court to estimate its claim for purposes allowance pursuant to 11 U.S.C. § 502(c). Additional documentation supporting this proof of claim is available upon request.

The PRP Group reserves the right to file additional proofs of claim for additional claims. The filing of this proof of claim is not and shall not be deemed or construed as: (a) a waiver or release of the PRP Group's rights against any person, entity or property (including, without limitation, any person or entity that is or may become a debtor in a case pending in this Court); (b) a consent by the PRP Group to the jurisdiction of this Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving the PRP Group; (c) a waiver or release of the PRP Group's right to trial by jury in any proceeding as to any and all matters so triable herein, whether or not the same be designated legal or private rights, or in any case, controversy or proceedings related hereto, notwithstanding the designation or not of such matters as "core proceedings" pursuant to 28 U.S.C. § 157(b)(2), and whether such jury trial right is pursuant to statute or the United States Constitution; (d) a consent by the PRP Group to a jury trial in any proceeding as to any and all matters so triable herein or in any case, controversy or proceeding related hereto, pursuant to 28 U.S.C. § 157(e) or otherwise; (e) a waiver or release of the PRP Group's rights to have any and all final orders in any and all noncore matters or proceedings entered only after de novo review by a United States District Court Judge; (f) a waiver of the right to move to withdraw the reference with respect to the subject matter of this proof of claim, any objection thereto or other proceedings that may be commenced in this case against or otherwise involving the PRP Group; (g) an election of remedies; (h) a waiver of the right to seek an administrative claim; (i) a waiver or release of any right of setoff or recoupment that the PRP Group may hold against Debtor; or (j) a consent to the final determination or adjudication of any claim or right pursuant to 28 U.S.C. § 157(c).

Exhibit C

Proof of Claim No. 2042

Fill in this information to identify the case:

Debtor The Charlotte Observer Publishing Company

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

Case number 20-10463

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>Jadco-Hughes PRP Group</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>Jadco-Hughes Site PRP Group</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?	Where should notices to the creditor be sent? Jadco-Hughes PRP Group Les Oakes King and Spalding LLP Attn: Les Oakes 1180 Peachtree Street NE Atlanta, GA 30309, USA Contact phone <u>404-572-3314</u> Contact email <u>loakes@kslaw.com</u>	Where should payments to the creditor be sent? (if different) Contact phone _____ Contact email _____
	Federal Rule of Bankruptcy Procedure (FRBP) 2002(g) 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: _____
7. How much is the claim? \$ <u>56,100.00</u>	Does this amount include interest or other charges? <input checked="" type="checkbox"/> No <input type="checkbox"/> 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. <u>PRP Group Liability - See Addendum</u>
9. Is all or part of the claim secured?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. The claim is secured by a lien on property. Nature or property: <input type="checkbox"/> Real estate: If the claim is secured by the debtor's principle residence, file a <i>Mortgage Proof of Claim Attachment</i> (Official Form 410-A) with this <i>Proof of Claim</i> . <input type="checkbox"/> Motor vehicle <input type="checkbox"/> 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) _____ % <input type="checkbox"/> Fixed <input type="checkbox"/> Variable
10. Is this claim based on a lease?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Amount necessary to cure any default as of the date of the petition. \$ _____
11. Is this claim subject to a right of setoff?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. Identify the property: _____



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

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

☒ No

☐ Yes. Check all that apply:

☐ 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.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

\$ _____

* 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 07/09/2020
MM / DD / YYYY

/s/Les Oakes
Signature

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

Name Les Oakes
First name Middle name Last name

Title Partner

Company King and Spalding LLP
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: 20-10463 - The Charlotte Observer Publishing Company District: Southern District of New York, New York Division		
Creditor: Jadco-Hughes PRP Group Les Oakes King and Spalding LLP Attn: Les Oakes 1180 Peachtree Street NE Atlanta, GA, 30309 USA Phone: 404-572-3314 Phone 2: 404-572-4600 Fax: 404-572-5100 Email: loakes@kslaw.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: Jadco-Hughes Site PRP Group	Amends Claim: No Acquired Claim: No	
Basis of Claim: PRP Group Liability - See Addendum	Last 4 Digits: No	Uniform Claim Identifier:
Total Amount of Claim: 56,100.00	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: Les Oakes on 09-Jul-2020 2:55:42 p.m. Eastern Time Title: Partner Company: King and Spalding LLP		

Case No. 20-10463, The Charlotte Observer Publishing Company

**Addendum to Proof of Claim of
Jadco-Hughes PRP Group**

The following is a summary of the claim held by the Jadco-Hughes PRP Group, which is sometimes referred to as the Jadco-Hughes Site PRP Group (the “PRP Group”)¹ against the Charlotte Observer Publishing Company and Knight Publishing Company (the “Charlotte Observer”).

The Charlotte Observer’s subsidiaries and/or affiliates, including Knight Publishing, sent waste to a disposal site that operated at 760 Cason Street, Belmont, North Carolina, from 1969 until 1975. The facility and its operations are referred to as the “Jadco-Hughes Site” or the “Jadco-Hughes Superfund Site” (the “Site”). According to the United States Environmental Protection Agency (“EPA”), the Site accepted waste oil and solvents for recovery and disposal, and spills of solvents, lubricants, petroleum products and other unknown contaminants have impacted the soils, sediments and groundwater at the Site. EPA added the Jadco-Hughes Superfund Site to the National Priorities List, and in 1990, EPA entered a Record of Decision for the design of remedial actions for the Site.

In June 1991, EPA issued a Unilateral Administrative Order (the “UAO”) pursuant to Section 106(a) of the Comprehensive Environmental Response, Compensation and Liability Act, 42 U.S.C. § 9606(a) (“CERCLA”), for the implementation of remedies at the Site to entities that the federal government identified as “responsible parties” as that term is used in CERCLA. The UAO provided in relevant part the Charlotte Observer arranged for the disposal of waste solvents at the Site, and the hazardous substances in the Charlotte Observer’s waste solvents were similar to the ones found at the Site. The UAO also imposed jointly and severally on all of the entities that received the order, including the Charlotte Observer, the obligations to design and implement EPA’s selected remedies. The PRP Group’s implementation of those remedies, including the conducting of studies, the removal of wastes and the cleanup of contaminated groundwater, has continued since 1991 and is expected to continue for many years to come.

The PRP Group is a group of former customers of the Site, who like the Charlotte Observer, are alleged to have sent waste to the Site. The Charlotte Observer has been, and continues to be, a member of the PRP Group, although it has now filed for bankruptcy. The Charlotte Observer, like the other members of the PRP group, is jointly and severally liable for the continuing remediation obligations at the Site pursuant to CERCLA. Collectively, the PRP Group has spent millions of dollars conducting the investigations and remediation activities and anticipates spending many additional millions of dollars remediating the difficult groundwater impacts that remain at the Site.

The PRP Group is filing this Proof of Claim to assert any and all legal or equitable claims it may have against Charlotte Observer as a result of the actions of Charlotte Observer that contributed to the contamination of the Site. Because the cleanup of the Site is not complete, the PRP Group is unable at this time to specify the full amount of its claim against Charlotte Observer. The PRP Group reserves its rights to amend and/or supplement this Proof of Claim in all respects,

¹ The PRP Group’s tax identification number is 83-6211079.

Case No. 20-10463, The Charlotte Observer Publishing Company

including, without limitation, to specify a liquidated claim amount and to add documentation supporting or evidencing this claim. The PRP Group further reserves its right to move the Bankruptcy Court to estimate its claim for purposes allowance pursuant to 11 U.S.C. § 502(c). Additional documentation supporting this proof of claim is available upon request.

The PRP Group reserves the right to file additional proofs of claim for additional claims. The filing of this proof of claim is not and shall not be deemed or construed as: (a) a waiver or release of the PRP Group's rights against any person, entity or property (including, without limitation, any person or entity that is or may become a debtor in a case pending in this Court); (b) a consent by the PRP Group to the jurisdiction of this Court or any other court with respect to proceedings, if any, commenced in any case against or otherwise involving the PRP Group; (c) a waiver or release of the PRP Group's right to trial by jury in any proceeding as to any and all matters so triable herein, whether or not the same be designated legal or private rights, or in any case, controversy or proceedings related hereto, notwithstanding the designation or not of such matters as "core proceedings" pursuant to 28 U.S.C. § 157(b)(2), and whether such jury trial right is pursuant to statute or the United States Constitution; (d) a consent by the PRP Group to a jury trial in any proceeding as to any and all matters so triable herein or in any case, controversy or proceeding related hereto, pursuant to 28 U.S.C. § 157(e) or otherwise; (e) a waiver or release of the PRP Group's rights to have any and all final orders in any and all noncore matters or proceedings entered only after de novo review by a United States District Court Judge; (f) a waiver of the right to move to withdraw the reference with respect to the subject matter of this proof of claim, any objection thereto or other proceedings that may be commenced in this case against or otherwise involving the PRP Group; (g) an election of remedies; (h) a waiver of the right to seek an administrative claim; (i) a waiver or release of any right of setoff or recoupment that the PRP Group may hold against the Debtor or its affiliates; or (j) a consent to the final determination or adjudication of any claim or right pursuant to 28 U.S.C. § 157(c).

Exhibit D

Carolawn PRP Group Email

From: Akuffo, Kwame O.
To: [Les Oakes](#); ["Sarah Primrose"](#)
Cc: [Crowley, Leo T.](#)
Subject: Carolawn Generators Steering Committee Proof of Claim
Date: Monday, April 4, 2022 4:12:52 PM
Attachments: [Carolawn Proof of Claim.pdf](#)

Les and Sarah,

We represent William A. Brandt, Jr., the GUC Recovery Trustee in the McClatchy cases. We obtained certain documents submitted to Togut (Plan Administration Trustee counsel) in support of the environment remediation claim filed by Carolawn Generators PRP Group ("Carolawn"). Upon review, the documents merely show that Charlotte Observer and Knight Publishing (the "Debtors") are members of a group held responsible for pollution and thus have potential contribution liabilities. Accordingly, the trustee requests evidence of how the Carolawn claim was computed, and (2) whether the Carolawn claim is for past or future cleanup costs.

Carolawn filed the attached proof of claim (\$153,000) for environmental remediation costs. According to the claim, the Debtors and a coalition of potentially responsible parties (the "PRP Group") sent waste disposals to the Carolawn site. In the late 80s or early 90s, the EPA added the Carolawn site to the National Priorities List, the EPA's list of the most serious hazardous waste sites.

According to the Carolawn claim, the EPA issued certain decrees and orders to certain entities identified as responsible parties, including the Debtors, who disposed wastes at the Carolawn site. The claim states that the Debtors are members of the PRP Group and are joint and severally liable for environmental remediation costs even though they are in bankruptcy. The claim also states that, because the cleanup of the Carolawn site is incomplete, "the PRP Group is unable at this time to specify the full amount of its claim against" the Debtors.

The documents submitted to Togut do not explain how the amount listed in the Carolawn claim was computed; they merely show that the Debtors are a member the PRP Group and thus potentially had contribution liabilities to other polluters. Also, the Carolawn claim does not specify whether the amount listed is for past or future cleanup costs. Accordingly, please (1) provide evidence of how the Carolawn claim was computed, and (2) explain whether the Carolawn claim is for past or future cleanup costs.

Best regards,

Exhibit E

JH PRP Group Email

From: Akuffo, Kwame O.
To: [Les Oakes](#); ["Sarah Primrose"](#)
Cc: [Crowley, Leo T.](#)
Subject: Jadco-Hughes PRP Group Proof of Claim
Date: Monday, April 4, 2022 4:12:57 PM
Attachments: [Jadco-Hughes Proof of Claim.pdf](#)

Les and Sarah,

We represent William A. Brandt, Jr., the GUC Recovery Trustee in the McClatchy cases. We obtained certain documents submitted to Togut (Plan Administration Trustee counsel) in support of the environment remediation claims filed by Jadco-Hughes PRP Group ("[Jadco](#)"). Upon review, the documents merely show that Charlotte Observer and Knight Publishing (the "[Debtors](#)") are members of a group held responsible for pollution and thus have potential contribution liabilities. Accordingly, the trustee requests evidence of how the Jadco claim was computed, and (2) whether the Jadco claim is for past or future cleanup costs.

Jadco filed the attached proof of claim (\$56,100) for environmental remediation costs. According to the claim, the Debtors and a coalition of potentially responsible parties (the "[PRP Group](#)") sent waste disposals to the Jadco site. In the late 80s or early 90s, the EPA added the Jadco site to the National Priorities List, the EPA's list of the most serious hazardous waste sites.

According to the Jadco claim, the EPA ordered certain entities identified as "responsible parties" to implement certain remedies at the Jadco site. The order imposed on all of the entities that received the order, including the Debtors, obligations to design and implement the EPA's selected remedies. The claim states that the Debtors are members of the PRP Group and are joint and severally liable for environmental remediation costs even though they are in bankruptcy. The claim also states that, because the cleanup of the Jadco site is incomplete, "the PRP Group is unable at this time to specify the full amount of its claim against" the Debtors.

The documents submitted to Togut do not explain how the amount listed in the Jadco claim was computed; they merely show that the Debtors are a member the PRP Group and thus potentially had contribution liabilities to other polluters. Also, the Jadco claim does not specify whether the amount listed are for past or future cleanup costs. Accordingly, please (1) provide evidence of how the Jadco claim was computed, and (2) explain whether the Jadco claim is for past or future cleanup costs.

Best regards,

Exhibit F

Carolawn PRP Group Response

From: Sarah Primrose
To: [Akuffo, Kwame O.](#); [Les Oakes](#)
Cc: [Crowley, Leo T.](#)
Subject: RE: Jadco-Hughes PRP Group Proof of Claim
Date: Friday, April 15, 2022 2:45:39 PM
Attachments: [image002.png](#)
[image003.png](#)
[image001.png](#)



Kwame,

Over the past two years the PRP group's actual expenditures totaled \$436,503 per year. We originally estimated \$425,244 per year which is where the numbers came from. Our claim is based upon the PRP group's reasonably expected future expenditures. The bankrupt's subsidiary agreed to pay its share of the remedial costs as a signatory to the agreement with the USEPA. The PRP group's actual expenditures over time are likely to exceed the amount of our original claim especially if the time required to complete the work is more than 10 years, and based upon the difficulty associated with effectively remediating contaminated groundwater which is the ongoing issue at the Jadco-Hughes Superfund Site, that is almost certain to occur.

Best,
Sarah

Sarah Primrose

Senior Associate

T: +1 404 572 2734 | E: sprimrose@kslaw.com | [Bio](#) | [vCard](#)

King & Spalding LLP
1180 Peachtree Street, NE
Suite 1600
Atlanta, GA 30309



kslaw.com

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Sent: Monday, April 4, 2022 4:13 PM
To: Les Oakes <LOakes@KSLAW.com>; Sarah Primrose <SPrimrose@KSLAW.com>
Cc: Crowley, Leo T. <leo.crowley@pillsburylaw.com>
Subject: Jadco-Hughes PRP Group Proof of Claim

CAUTION: MAIL FROM OUTSIDE THE FIRM

Les and Sarah,

We represent William A. Brandt, Jr., the GUC Recovery Trustee in the McClatchy cases. We obtained certain documents submitted to Togut (Plan Administration Trustee counsel) in support of the environment remediation claims filed by Jadco-Hughes PRP Group ("[Jadco](#)"). Upon review, the

documents merely show that Charlotte Observer and Knight Publishing (the “Debtors”) are members of a group held responsible for pollution and thus have potential contribution liabilities. Accordingly, the trustee requests evidence of how the Jadco claim was computed, and (2) whether the Jadco claim is for past or future cleanup costs.

Jadco filed the attached proof of claim (\$56,100) for environmental remediation costs. According to the claim, the Debtors and a coalition of potentially responsible parties (the “PRP Group”) sent waste disposals to the Jadco site. In the late 80s or early 90s, the EPA added the Jadco site to the National Priorities List, the EPA’s list of the most serious hazardous waste sites.

According to the Jadco claim, the EPA ordered certain entities identified as “responsible parties” to implement certain remedies at the Jadco site. The order imposed on all of the entities that received the order, including the Debtors, obligations to design and implement the EPA’s selected remedies. The claim states that the Debtors are members of the PRP Group and are joint and severally liable for environmental remediation costs even though they are in bankruptcy. The claim also states that, because the cleanup of the Jadco site is incomplete, “the PRP Group is unable at this time to specify the full amount of its claim against” the Debtors.

The documents submitted to Togut do not explain how the amount listed in the Jadco claim was computed; they merely show that the Debtors are a member the PRP Group and thus potentially had contribution liabilities to other polluters. Also, the Jadco claim does not specify whether the amount listed are for past or future cleanup costs. Accordingly, please (1) provide evidence of how the Jadco claim was computed, and (2) explain whether the Jadco claim is for past or future cleanup costs.

Best regards,

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



The contents of this message, together with any attachments, are intended only for the use of the individual or entity to which they are addressed and may contain information that is legally privileged, confidential and exempt from disclosure. If you are not the intended recipient, you are

Exhibit G

JH PRP Group Response

From: Sarah Primrose
To: [Akuffo, Kwame O.](#)
Cc: [Crowley, Leo T.](#); [Les Oakes](#)
Subject: RE: Carolawn Generators Steering Committee Proof of Claim
Date: Monday, April 18, 2022 12:27:54 PM
Attachments: [image002.png](#)
[image003.png](#)
[image001.png](#)



Kwame,

As with the Jadco-Hughes claim, our claim is based upon the PRP group's reasonably expected future expenditures. The bankrupt's subsidiary agreed to pay its share of the remedial costs as a signatory to the agreement with the USEPA. The PRP group's actual expenditures over time are likely to exceed the amount of our original claim especially if the time required to complete the work is more than 10 years. We believe that USEPA and SC DHEC may require additional in-situ groundwater treatments in the coming years so our original estimate is still the best that we have. In addition, the pandemic slowed EPA and DHEC, and the state agency recently replaced its project manager. These items and expanded concerns about PFAS, makes us believe that 2022 and 2023 will result in expenditures that are consistent with historic trends.

Best,

Sarah

Sarah Primrose

Senior Associate

T: +1 404 572 2734 | E: sprimrose@kslaw.com | [Bio](#) | [vCard](#)

King & Spalding LLP
1180 Peachtree Street, NE
Suite 1600
Atlanta, GA 30309



kslaw.com

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Sent: Monday, April 4, 2022 4:13 PM
To: Les Oakes <LOakes@KSLAW.com>; Sarah Primrose <SPrimrose@KSLAW.com>
Cc: Crowley, Leo T. <leo.crowley@pillsburylaw.com>
Subject: Carolawn Generators Steering Committee Proof of Claim

CAUTION: MAIL FROM OUTSIDE THE FIRM

Les and Sarah,

We represent William A. Brandt, Jr., the GUC Recovery Trustee in the McClatchy cases. We obtained

certain documents submitted to Togut (Plan Administration Trustee counsel) in support of the environment remediation claim filed by Carolawn Generators PRP Group ("Carolawn"). Upon review, the documents merely show that Charlotte Observer and Knight Publishing (the "Debtors") are members of a group held responsible for pollution and thus have potential contribution liabilities. Accordingly, the trustee requests evidence of how the Carolawn claim was computed, and (2) whether the Carolawn claim is for past or future cleanup costs.

Carolawn filed the attached proof of claim (\$153,000) for environmental remediation costs. According to the claim, the Debtors and a coalition of potentially responsible parties (the "PRP Group") sent waste disposals to the Carolawn site. In the late 80s or early 90s, the EPA added the Carolawn site to the National Priorities List, the EPA's list of the most serious hazardous waste sites.

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The documents submitted to Togut do not explain how the amount listed in the Carolawn claim was computed; they merely show that the Debtors are a member the PRP Group and thus potentially had contribution liabilities to other polluters. Also, the Carolawn claim does not specify whether the amount listed is for past or future cleanup costs. Accordingly, please (1) provide evidence of how the Carolawn claim was computed, and (2) explain whether the Carolawn claim is for past or future cleanup costs.

Best regards,

Kwame O. Akuffo | Associate

Pillsbury Winthrop Shaw Pittman LLP

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

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

AUSTIN BEIJING HONG KONG HOUSTON LONDON LOS ANGELES MIAMI
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SILICON VALLEY TAIPEI TOKYO WASHINGTON, DC



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Exhibit H

PRP Group's Counsel Final Response

From: Les Oakes
To: [Akuffo, Kwame O.](#)
Cc: [Sarah Primrose](#)
Subject: RE: Carolawn Generators Steering Committee Proof of Claim
Date: Friday, June 3, 2022 9:52:39 AM
Attachments: [image002.png](#)
[image003.png](#)
[image001.png](#)



Mr. Akuffo, you have asked this question three times, and our answers have been the same every time. You have also spoken to Ms. Primrose, and she has told you the same thing. Your client can do whatever it needs to do, but my client groups will not make it easier for your client. You can make whatever filings you need to make with the bankruptcy court to eliminate our claims, but if you are asking my client groups to make it possible for your client to save money, we will not help you. Your client is purposefully avoiding its legal obligations to remediate the wastes that it sent to these Superfund Sites and shifting its legal remediation obligations onto us. If you are looking for us to consent so that your client can more easily avoid its legal obligations, we will not do so.

Les Oakes

Partner

T: +1 404 572 3314 | E: loakes@kslaw.com | [Bio](#) | [vCard](#)

King & Spalding LLP
1180 Peachtree Street, NE
Suite 1600
Atlanta, GA 30309



kslaw.com

From: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>
Sent: Friday, June 3, 2022 9:42 AM
To: Les Oakes <LOakes@KSLAW.com>
Cc: Sarah Primrose <SPrimrose@KSLAW.com>
Subject: RE: Carolawn Generators Steering Committee Proof of Claim

CAUTION: MAIL FROM OUTSIDE THE FIRM

Good morning Mr. Oakes,

I understand the PRP Group will not challenge an objection to the environmental claims. Accordingly, please confirm that we can expunge the claims.

Thank you,

Kwame

From: Akuffo, Kwame O.

Sent: Tuesday, May 31, 2022 9:24 AM

To: 'Les Oakes' <LOakes@KSLAW.com>

Cc: Sarah Primrose <SPrimrose@KSLAW.com>; Crowley, Leo T. <leo.crowley@pillsburylaw.com>

Subject: RE: Carolawn Generators Steering Committee Proof of Claim

Good morning Mr. Oakes,

Thank you for your response. I spoke with Ms. Primrose this morning and informed her that we will instruct the claims agent to expunge the environmental claims filed by Jadco-Hughes and Carolawn Generators.

Best,

Kwame Akuffo

From: Les Oakes <LOakes@KSLAW.com>

Sent: Thursday, May 26, 2022 9:54 PM

To: Akuffo, Kwame O. <kwame.akuffo@pillsburylaw.com>; Sarah Primrose <SPrimrose@KSLAW.com>

Subject: Re: Carolawn Generators Steering Committee Proof of Claim

As the PRP Group's attorney, I must explain that my clients are offended that your clients are shirking their legal obligations to pay their fair share of the future remediation costs and thereby are pushing those costs onto my clients. Your clients legally accepted those obligations, and their actions in this bankruptcy proceeding are disappointing and unfortunate. On behalf of my clients, I do not consent to allow you or others to avoid filing or arguing your clients' positions to the court.

Les Oakes
404-572-3314

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

Sent: Thursday, May 26, 2022 6:03:51 PM

To: Sarah Primrose <SPrimrose@KSLAW.com>

Cc: Les Oakes <LOakes@KSLAW.com>

Subject: RE: Carolawn Generators Steering Committee Proof of Claim

CAUTION: MAIL FROM OUTSIDE THE FIRM
--

Exhibit I

Chemtura Order

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

In re:) Chapter 11
)
CHEMTURA CORPORATION, <i>et al.</i> , ¹) Case No. 09-11233 (REG)
)
Debtors.) Jointly Administered
)
)

**ORDER DISALLOWING IN ITS ENTIRETY PROOF OF CLAIM NO. 6295
FILED BY JADCO HUGHES PRP GROUP**

Upon the Objection of Chemtura Corporation and its affiliated debtors and debtors in possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**”), pursuant to section 502(e)(1)(B) of title 11 of the United States Code (the “**Bankruptcy Code**”) seeking entry of an order disallowing the contingent claim of Jadco Hughes PRP Group, filed against the Debtors and docketed in the claims register kept in this case as proof of claim number 6295; all as more fully described in the Objection filed on May 27, 2010 at Docket No. 2790 (the “**Objection**”), the accompanying *Memorandum of Law in Support of Debtors’ Objections Pursuant to Section 502(e)(1)(B) of the Bankruptcy Code to Certain Creditors’ Proofs of Claim* and its Appendix (the “**Memorandum of Law**”), and the *Debtors’ Omnibus Reply in Further Support of Their Objections to Certain Environmental Claims Pursuant to Section 502(e)(1)(B) of the Bankruptcy Code and Response to Motion for Adjournment* (the “**Omnibus Reply**”); and

¹ The Debtors in these chapter 11 cases, along with the last four digits of each Debtor’s federal taxpayer identification number, are: Chemtura Corporation (3153); A&M Cleaning Products, LLC (4712); Aqua Clear Industries, LLC (1394); ASCK, Inc. (4489); ASEPSIS, Inc. (6270); BioLab Company Store, LLC (0131); BioLab Franchise Company, LLC (6709); Bio-Lab, Inc. (8754); BioLab Textile Additives, LLC (4348); Chemtura Canada Co./Cie (5047); CNK Chemical Realty Corporation (5340); Crompton Colors Incorporated (3341); Crompton Holding Corporation (3342); Crompton Chemtura Corporation (3574); GLCC Laurel, LLC (5687); Great Lakes Chemical Corporation (5035); Great Lakes Chemical Global, Inc. (4486); GT Seed Treatment, Inc. (5292); HomeCare Labs, Inc. (5038); ISCI, Inc. (7696); Kem Manufacturing Corporation (0603); Laurel Industries Holdings, Inc. (3635); Chemtura Corporation (5612); Naugatuck Treatment Company (2035); Recreational Water Products, Inc. (8754); Uniroyal Chemical Company Limited (Delaware) (9910); Weber City Road LLC (4381); and WRL of Indiana, Inc. (9136).

the Court having jurisdiction to consider the Objection and the relief requested therein pursuant to 28 U.S.C. § 1334; and consideration of the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C §§ 1408 and 1409; and due and proper notice of the Objection having been provided; and it appearing that no other or further notice need be provided; and the relief requested being in the best interest of the Debtors and their estates and creditors; and the Court having reviewed the Objection and having heard the statements in support of the relief requested therein at the hearing before the Court (the “**Hearing**”); and the Court having determined that the legal and factual bases set forth in the Objection, the Memorandum of Law, the Omnibus Reply, and at the Hearing establish just cause for the relief granted herein and that the proof of claim asserts claims that are contingent because they are premised on contribution for or reimbursement of costs that have not and may never be incurred by the Claimant; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefore; it is **ORDERED** that:

1. The Objection is granted.
2. The proof of claim of Jadco Hughes PRP Group, proof of claim number 6295, is disallowed in its entirety pursuant to section 502(e)(1)(B) of the Bankruptcy Code.
3. This Court shall retain jurisdiction to hear and determine all matters arising from or relating to the implementation of this Order.

New York, New York
Dated: August 23, 2010

s/ **Robert E. Gerber**
Honorable Robert E. Gerber
United States Bankruptcy Judge