

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

	x	
In re:	:	Chapter 11
	:	
HEXION HOLDINGS LLC, et al., <sup>1</sup>	:	Case No. 19-10684 (KG)
	:	
Debtors.	:	(Jointly Administered)
	x	

**DECLARATION IN SUPPORT OF EMPLOYMENT OF GBQ PARTNERS LLC AS  
PROFESSIONAL UTILIZED IN THE ORDINARY COURSE OF BUSINESS**

I, Darci L. Congrove, declare that the following is true to the best of my knowledge, information and belief:

1. I am Managing Director of GBQ Partners LLC, located at 230 West Street, Columbus, OH 43215, (the “**Firm**”), which has been employed by the debtors and debtors in possession (collectively, the “**Debtors**”) in the above-captioned cases in the ordinary course of the Debtors’ business. The Debtors wish to retain the Firm to continue providing ordinary course services during these chapter 11 cases, and the Firm has consented to provide such services. This Declaration is submitted in compliance with the Order Authorizing Employment and Payment of Professionals Utilized in the Ordinary Course of Business (the “**Ordinary Course Professionals Order**”).

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<sup>1</sup> The Debtors in these cases, along with the last four digits of each Debtor’s federal tax identification number, are Hexion Holdings LLC (6842); Hexion LLC (8090); Hexion Inc. (1250); Lawter International Inc. (0818); Hexion CI Holding Company (China) LLC (7441); Hexion Nimbus Inc. (4409); Hexion Nimbus Asset Holdings LLC (4409); Hexion Deer Park LLC (8302); Hexion VAD LLC (6340); Hexion 2 U.S. Finance Corp. (2643); Hexion HSM Holdings LLC (7131); Hexion Investments Inc. (0359); Hexion International Inc. (3048); North American Sugar Industries Incorporated (9735); Cuban-American Mercantile Corporation (9734); The West India Company (2288); NL Coop Holdings LLC (0696); and Hexion Nova Scotia Finance, ULC (N/A). The address of the Debtors’ corporate headquarters is 180 East Broad Street, Columbus, Ohio 43215.

2. The Firm may have performed services in the past, may currently perform services, and may perform services in the future in matters unrelated to these chapter 11 cases for persons that are parties in interest in these chapter 11 cases. The Firm does not perform services for any such person in connection with these chapter 11 cases, or have any relationship with any such person, their attorneys, or their accountants that would be adverse to the Debtors or their estates.

3. The Debtors have requested that the Firm provide tax consulting services to the Debtors, and the Firm has consented to provide such services.

4. The Firm has provided services to the Debtors prior to the commencement of these chapter 11 cases.

5. As part of its customary practice, the Firm is retained in cases, proceedings and transactions involving many different parties, some of whom may represent or be employed by the Debtors, claimants, and parties in interest in these chapter 11 cases.

6. Neither I nor any principal, partner, director, or officer of, or professional employed by, the Firm, has agreed to share or will share any portion of the compensation to be received from the Debtors with any other person other than the principal and regular employees of the Firm.

7. Neither I nor any principal, partner, director, or officer of, or professional employed by, the Firm, insofar as I have been able to ascertain, holds or represents any interest adverse to the Debtors or their estates with respect to the matter(s) upon which the Firm is to be employed.

8. The Debtors owe the Firm \$0.00 for fees and expenses incurred prior to and unpaid as of the date these chapter 11 cases were commenced (the “**Petition Date**”), the payment

of which is subject to the limitations contained in the Bankruptcy Code. The Firm understands that it must file a proof of claim for such fees and expenses unless the amount thereof is properly listed in the Debtors' schedules of liabilities and is not designated therein as contingent, unliquidated, or disputed. The Firm has waived or will waive any prepetition claim against the Debtors' estates.

9. As of the Petition Date, the Firm was not party to an agreement for indemnification with the Debtors.

10. The Firm is conducting further inquiries regarding its retention by any creditors of the Debtors, and upon conclusion of such inquiries, or at any time during the period of its employment, if the Firm should discover any facts bearing on the matters described herein, the Firm will supplement the information contained in this Declaration.

*[Signature page follows]*

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: May 13, 2019



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Darci L. Congrove  
Managing Director

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