

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION**

In re

WESCO AIRCRAFT HOLDINGS, INC., et al.,
Debtors.¹

Case No. 23-90611 (DRJ)

Chapter 11

(Jointly Administered)

**SECOND SUPPLEMENTAL DECLARATION OF CHARLES R. GIBBS IN SUPPORT
OF THE APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS FOR ENTRY OF AN ORDER AUTHORIZING THE
EMPLOYMENT AND RETENTION OF MCDERMOTT WILL & EMERY LLP
AS CO-COUNSEL, EFFECTIVE AS OF JUNE 23, 2023**

I, Charles R. Gibbs, hereby declare that the following statements are true and correct to the best of my knowledge after due inquiry as described herein:

1. I am an attorney at law admitted to practice before the Supreme Court of Texas, the United States District Courts for the Northern, Southern, Eastern, and Western Districts of Texas and the United States Courts of Appeals for the First, Third, Fourth, Fifth, Eighth, and Eleventh Circuits. I am a partner of the law firm of McDermott Will & Emery LLP (“McDermott”), which maintains offices at, among other places, 2501 North Harwood Street, Suite 1900, Dallas, Texas 75201.

2. On June 16, 2023, pursuant to section 1102 of title 11 of the United States Code (the “Bankruptcy Code”), the Office of the United States Trustee for Region 7 (Southern and

¹ The Debtors operate under the trade name Incora and have previously used the trade names Wesco, Pattonair, Haas, and Adams Aviation. A complete list of the Debtors in these chapter 11 cases, with each one’s federal tax identification number and the address of its principal office, is available on the website of the Debtors’ noticing agent at <http://www.kccllc.net/incora/>. The service address for each of the Debtors in these cases is 2601 Meacham Blvd., Ste. 400, Fort Worth, TX 76137.



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Western Districts of Texas) (the “U.S. Trustee”) appointed the Official Committee of Unsecured Creditors (the “Committee”). See Docket No. 261.

3. On July 24, 2023, the Committee filed its *Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of McDermott Will & Emery LLP as Co-Counsel, Effective as of June 23, 2023* [Docket No. 457] (the “Retention Application”).² Concurrently therewith, the Committee filed the *Declaration of Charles R. Gibbs in Support of the Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of McDermott Will & Emery LLP as Co-Counsel, Effective as of June 23, 2023* [Docket No. 457-2] (the “Original Declaration”).

4. On September 6, 2023, the Order Authorizing the Employment and Retention of McDermott Will & Emery LLP as Co-Counsel to the Official Committee of Unsecured Creditors, Effective as of June 23, 2023 [Docket No. 723] (the “Retention Order”).

5. On October 25, 2023, the Committee filed its *First Supplemental Declaration of Charles R. Gibbs in Support of the Application of the Official Committee of Unsecured Creditors for Entry of an Order Authorizing the Employment and Retention of McDermott Will & Emery LLP as Co-Counsel, Effective as of June 23, 2023* [Docket No. 877] (the “Supplemental Declaration”).

6. In connection with the Retention Application, Original Declaration, Supplemental Declaration and following a further review of the names of parties in interest and creditors as well as their respective representatives appearing after the Petition Date, I submit this second supplemental declaration (the “Second Supplemental Declaration”) to provide additional

² Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to them in the Application.

disclosures in accordance with Bankruptcy Rules 2014(a) and 2016(b). Except as otherwise noted, I have personal knowledge of the matters set forth herein.

SUPPLEMENTAL DISCLOSURES

7. As stated in the Original Declaration, McDermott initially obtained from the Debtors and their representatives the names of individuals and entities that may be parties in interest in these Chapter 11 Cases (the "Original Potential Parties in Interest List"). This Second Supplemental Declaration makes certain additional disclosures for new connections to parties on the Original Potential Parties in Interest List.

8. Following the filing of the Original Declaration and Supplemental Declaration, McDermott has been engaged by Fujifilm Business Innovation Group on matters unrelated to the Debtors or these cases. Representation of Fujifilm Business Innovation Group accounted for less than 1% of McDermott's collected revenue for each of the last three calendar years.

9. I believe the connection disclosed herein has not and will not affect McDermott's representation of the Committee in the Chapter 11 Cases. McDermott's representation of this party does not comprise a material component of McDermott's practice, nor does McDermott currently represent such parties on any issue relating to the Debtors.

10. Based upon the information available to me, I continue to understand that McDermott is a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, and neither represents nor holds an interest materially adverse to the interests of the Committee, the Debtors, or their estates with respect to the matters on which McDermott is to be employed. To the extent McDermott discovers any connection with any party or enters into any new relationship with any party that otherwise would have been required to be disclosed in this Application, McDermott will promptly supplement its disclosures to the Court.

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

Executed on January 16, 2024

/s/ Charles R. Gibbs

Charles R. Gibbs