

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

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	:	
In re:	:	Chapter 11
	:	Case No. 08-75473
ATLANTIS PLASTICS, INC., <i>et al.</i> , ¹	:	(Jointly Administered)
	:	
Debtors.	:	
	:	
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**MOTION FOR AUTHORITY TO RETAIN
SCROGGINS & WILLIAMSON AS CONFLICTS COUNSEL TO THE DEBTORS**

Atlantis Plastics, Inc., *et al.*, the debtors and debtors-in-possession in the above-captioned chapter 11 cases (collectively, the “**Debtors**” or the “**Company**”), hereby move the Court (the “**Motion**”) for entry of an order authorizing the Debtors to employ conflicts counsel for the Debtors’ estates. In support of this Motion, the Debtors incorporate by reference the statement contained in the Affidavit of V.M. Philbrook in Support of First Day Motions and Applications (the “**Philbrook Affidavit**”) filed contemporaneously herewith and further respectfully represent as follows:

Background

1. On the date hereof (the “**Petition Date**”), each of the Debtors filed a voluntary petition for relief under Chapter 11 of Title 11 of the United States Code (the

¹ Jointly administered debtors and case numbers are: Atlantis Plastic Films, Inc., Case No. 08-75474; Atlantis Films, Inc., Case No. 08-75475; Atlantis Molded Plastics, Inc., Case No. 08-75476; Atlantis Plastics Injection Molding, Inc., Case No. 08-75477; Extrusion Masters, Inc., Case No. 08-75478; Linear Films, Inc., Case No. 08-75479; Pierce Plastics, Inc., Case No. 08-75480; Rigal Plastics, Inc., Case No. 08-75481.

“**Bankruptcy Code**”). The Debtors are authorized to operate their businesses as debtors-in-possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

A. General Company Background.

2. Atlantis Plastics, Inc. (the “**Atlantis Plastics**”), headquartered in Atlanta, Georgia, is a leading manufacturer of high quality custom films, stretch films, injection molded components and extruded plastic products used in a variety of applications including storage, transportation, food packaging, food service, building products, appliances, automotive and other commercial and consumer applications. Atlantis Plastics was formed in 1984 and went public in 1987.

3. The Company is one of the largest producers of stretch films in North America and maintains industry leading positions across many of its product categories. The Company currently operates fourteen (14) manufacturing plants located in eight (8) states and employs approximately 1,300 people.

4. The Company engages in two distinct business segments: Plastic Films and Molded Products.

A. The Plastic Films segment encompasses three separate operating divisions: (i) Stretch Films, (ii) Custom Films, and (iii) Institutional Products. The Plastic Films divisions manufacture monolayer and multilayer films used for: (a) load containment and stabilization of industrial and consumer goods, (b) custom engineered and specialty films serving a wide variety of industrial and consumer applications including coating, lamination, medical applications and masking and (c) disposable plastic products primarily for the foodservice industry. Each of the divisions is described in more detail below.

(i) Stretch Films produces high quality, monolayer and multilayer plastic films used to package products, typically on pallets, for storage and transportation applications. Stretch Films' Linear brand is recognized in North America as synonymous with high performance and high quality.

(ii) Custom Films produces customized monolayer and multilayer films used in a wide variety of applications, including as converter sealant webs, acrylic masking, industrial packaging and in laminates for foam padding of carpet, automotive and medical applications.

(iii) Institutional Products converts custom films into disposable products such as table covers, gloves and aprons, which are used primarily in the institutional food service industry. It also imports certain products, e.g., gloves, to compliment its domestically-produced product line.

B. The Molded Products segment encompasses three separate operating divisions: (i) Injection Molding, (ii) Elkhart/Profile Extrusion, and (iii) Building Products. The Molded Products divisions produce: (a) custom injection molded plastic components primarily for the appliance industry, (b) extruded plastic parts used in both trim and functional applications for the recreational vehicle, residential door and window and construction accessory markets, and (c) injection molded "cedar shake" siding panels for new construction and remodeling markets. Each of the divisions is described in more detail below.

(i) Injection Molding manufactures custom injection molded plastic components sold primarily to appliance, automotive and power tool manufacturers.

(ii) Elkhart/Profile Extrusion produces a wide range of plastic components that are used in both trim and functional applications for recreational vehicles, commercial vehicles, garage doors, windows, patio enclosures, home appliances, building products and point of purchase displays.

(iii) Building Products manufactures proprietary injection molded “cedar shake” building panels and accessories for siding applications serving the residential and commercial new construction and remodeling markets. Building Products’ Cedarway ® brand is a nationally recognized market leader.

B. Corporate Structure.

5. The Company operates its divisions through the subsidiaries listed below, each of which is owned 100% by Atlantis Plastics directly or indirectly:

(i) Atlantis Plastics, Inc. Atlantis Plastics a Delaware corporation, is the parent company for all other Debtors, operating primarily out of its corporate headquarters in Atlanta, Georgia. Each of the Debtors listed below are a direct or an indirect subsidiary of Atlantis Plastics.

(ii) Atlantis Plastic Films, Inc. Atlantis Plastic Films, Inc., a Delaware corporation (“**Atlantis Plastic Films**”), primarily conducts the Company’s Plastic Films business. Atlantis Plastic Films operates owned or leased facilities in the following locations: Tulsa, Oklahoma; Nicholasville, Kentucky; Fontana, California; Mankato, Minnesota (Custom Films); Mankato, Minnesota (Institutional Products); and Cartersville, Georgia.

(iii) Atlantis Plastics Injection Molding, Inc. Atlantis Plastics Injection Molding, Inc., a Kentucky corporation (“**Atlantis Injection Molding**”), is a second tier subsidiary owned 100% by Atlantis Molded Plastics, Inc., a Florida corporation (“**Atlantis Molded Plastics**”). Atlantis Injection Molding primarily conducts the Company’s Injection Molding and Building Products businesses at plants located in the following locations: Henderson, Kentucky; Fort Smith, Arkansas; Jackson, Tennessee; La Vergne, Tennessee; and Alamo, Texas.

(iv) Pierce Plastics, Inc. Pierce Plastics, Inc., a Delaware corporation (“**Pierce Plastics**”), is a second tier subsidiary owned 100% by Atlantis Molded Plastics. Pierce Plastics operates the injection molding portion of the Elkhart business at a plant located in Elkhart, Indiana.

(v) Extrusion Masters, Inc. Extrusion Masters, Inc., an Indiana corporation (“**Extrusion Masters**”), is a wholly-owned subsidiary of Pierce Plastics. Extrusion Masters operates the profile extrusion portion of the Elkhart business in two plants located in Elkhart, Indiana.

(vi) Atlantis Molded Plastics, Inc. As indicated above, Atlantis Molded Plastics owns 100% of Atlantis Injection Molding and Pierce Plastics.

(vii) Atlantis Films, Inc. Atlantis Films, Inc., a Delaware corporation, is a direct wholly owned subsidiary of the Company with no assets or operations.

(viii) Rigal Plastics, Inc. Rigal Plastics, Inc., a Florida corporation, is a direct wholly owned subsidiary of the Company with no assets or operations.

(ix) Linear Films, Inc. Linear Films, Inc., a corporation organized under the laws of Ontario, Canada, is a wholly owned subsidiary of Atlantis Plastic Films and has no assets or operations.

C. Debt Structure.

6. On March 22, 2005, the Company refinanced its indebtedness resulting in the current financial structure. The senior debt consists of (i) a \$120,000,000 Senior Secured Term Loan (“**Senior Term Loan**”) and (ii) a \$25,000,000 Revolving Credit Facility (“**Revolving Loan**”; which, collectively with the Senior Term Loan is referred to herein as the “**Senior Debt**”; the holders of which shall be referred to as the “**Senior Secured Lenders**”). The Senior Debt credit agreement also provides for a portion of the Revolving Loan to issue swing line loans and letters of credit. In conjunction with the Third Amendment (as defined below), the Company amended the Senior Debt credit agreement to provide for Special Accommodation Loans that are available under certain circumstances. As of June 20, 2008, the

Debtors were indebted to the Senior Secured Lenders in the amounts of: \$19,950,000 on the Revolving Loans; \$116,400,000 on the Senior Term Loan; \$5,050,000 on contingent letters of credit; and in excess of \$7,900,000 on the Special Accommodation Loans.

7. The junior subordinated debt is a \$75,000,000 secured term loan to a syndicate of lenders (the “**Junior Debt**”; the holders of the Junior Debt shall be referred to as the “**Junior Secured Lenders**”). The Junior Debt is subject to a subordination agreement in favor of the Senior Secured Lenders.

8. Due to the Borrowers’ existing defaults, on or about March 21, 2008, the Debtors entered into that certain Third Amendment to Credit Agreement and Forbearance Agreement (the “**Third Amendment**”) in which the Senior Secured Lenders agreed to forbear from exercising their rights and remedies under the Senior Debt credit agreement. The Third Amendment required the Company to engage a financial advisor for the purpose of taking all steps necessary for an orderly sale of all or a portion of the Company’s assets. The Third Amendment also provided additional liquidity in the form of Special Accommodation Loans to the Company to fund its operations. On or about July 7, 2008, the Debtors and the Senior Secured Lenders entered into that certain Amendment to Third Amendment to Credit Agreement and Forbearance Agreement to provide the Debtors additional liquidity. On or about July 30, 2008, the Debtors and the Senior Secured Lenders entered into that certain Second Amendment to Third Amendment to Credit Agreement and Forbearance Agreement to further provide the Debtors additional liquidity.

9. In addition to the Senior and Junior Debt, the Debtors have certain industrial development bonds as follows: (i) in November of 2005, Atlantis Films borrowed the proceeds of a \$3,500,000 revenue bond issued by the Development Authority of Cartersville,

Georgia to acquire certain specialized equipment to be used in their Cartersville operations; (ii) in February 2007 Atlantis Films borrowed the proceeds of a \$4,100,000 revenue bond issued by the City of Mankato, Minnesota to acquire certain specialized equipment for use in the Company's Custom Film division located in Mankato, Minnesota.

D. Events Leading to Bankruptcy.

10. Approximately 40% of the Debtors' businesses are directly or indirectly associated with residential construction, (e.g., applications in siding, windows, doors, carpet, building products, and household appliances). Almost all of the Debtors' products require significant amounts of hydrocarbon-based polyethylene, polypropylene and polyvinyl chloride resin ("**Resin**") for their manufacture.

11. Following several years of double-digit revenue and earnings growth, the Debtors' financial condition deteriorated in 2006 and 2007 due to the combined effects of the general slowdown in housing construction and substantial increases in the prices of Resin. In addition, liquidity constraints limited the Debtors' ability to purchase raw materials and proactively manage inventory levels in a manner consistent with past practices. These factors, combined with declining general economic conditions, resulted in Debtors' default under their debt facilities, and the need to restructure their debt.

12. In late-January of 2008, the Debtors engaged Houlihan Lokey Howard & Zukin Capital, Inc. ("**Houlihan Lokey**") as their financial advisor with respect to the potential sale or merger of the Company either as a whole or in its component parts.

Relief Requested

13. By this Motion, the Debtors respectfully request the entry of an order, pursuant to Section 327(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of

Bankruptcy Procedure (the “**Bankruptcy Rules**”), authorizing them to employ Scroggins & Williamson (“**S&W**”) as their conflicts counsel in these bankruptcy cases and other proceedings. Debtors seek to employ S&W to perform legal analysis, counsel, and advice for the Debtors effective as of the Petition Date on the matter set forth in the Motion.

Basis for Relief

14. The law firm of Greenberg Traurig, LLP has served as the Debtors’ outside counsel for more than twenty years. Contemporaneously herewith, the Debtors are applying for approval of their retention of Greenberg Traurig, LLP as counsel.

15. Pursuant to Section 327(a) of the Bankruptcy Code, the Debtors, as debtors-in-possession, request that the Court approve their retention of S&W as conflicts counsel to the Debtors during their Chapter 11 cases, in accordance with S&W’s normal hourly rates and disbursement policies. This will enable S&W to handle issues on which Greenberg Traurig, LLP may have a conflict. The services to be provided by S&W will not be duplicative of the services to be provided by Greenberg Traurig, LLP or any other counsel retained by the Debtors.

16. The Debtors have selected S&W to serve as conflicts counsel because it has considerable experience in bankruptcy and insolvency matters and is well qualified to represent the Debtors. J. Robert Williamson, the principal of S&W in charge of this representation, has been practicing bankruptcy and insolvency law for over twenty (20) years. As set forth in the Declaration of J. Robert Williamson, annexed hereto as Exhibit “A” (the “**Williamson Declaration**”), Mr. Williamson has significant experience in complex insolvency matters and related litigation, and transactions related thereto. Mr. Williamson has been admitted to practice in the Northern District of Georgia since 1986 and is familiar with the Local Bankruptcy Rules for this District. In preparing for its representation of the Debtors in these

cases, S&W has become familiar with the Debtors' business and affairs and many of the potential legal issues that may arise in the context of these chapter 11 cases. The Debtors believe that S&W is well qualified and able to represent them in their chapter 11 cases in an efficient and timely manner.

17. The employment of S&W as conflicts counsel is appropriate and necessary to enable the Debtors to faithfully execute their duties as debtors and debtors-in-possession and to implement the successful administration of the Debtors' estates. Subject to further order of this Court, it is proposed that S&W be employed to advise and represent the Debtors in specified and discreet legal matters, including litigation, in which the Debtors' general counsel, Greenberg Traurig, LLP, may have a conflict or is otherwise unable to represent the Debtors.

18. It is necessary for the Debtors to employ attorneys to render the foregoing services.

19. S&W has stated its desire and willingness to act in this case and render the necessary professional services as attorney for the Debtors on the terms set forth herein.

S&W Disinterestedness

20. As set forth in greater detail in the Williamson Declaration, S&W has completed a conflicts check that compares: (a) the Debtors; (b) the Debtors' officers and directors; (c) the Debtors' prepetition secured lenders; (d) the Debtors' major equity holders; (e) the Debtors' forty (40) largest unsecured creditors on a consolidated basis; (f) the professionals to be retained in these chapter 11 cases; and (g) the parties to lawsuits pending against the Debtors (collectively, the "**Potentially Interested Parties**"), against a list of S&W's current and former engagements, clients and client affiliates.

21. To the best of the Debtors' knowledge: (a) S&W neither holds nor represents any interest adverse to the Debtors' estates; (b) S&W is not a creditor, an equity security holder, or an insider of the Debtors; (c) S&W is not and was not an investment banker for any outstanding security of the Debtors; (d) S&W has not been an investment banker for a security of the Debtors, or an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtors; (e) S&W is not and was not a director, officer or employee of the Debtors or of an investment banker specified above; and (f) S&W has had no connection with the Debtors, their creditors or any party in interest, or their respective attorneys and accountants, the United States Trustee, or any person employed in the office of the United States Trustee, except as specifically disclosed more fully in the Williamson Declaration.

22. The Debtors believe, based upon, *inter alia*, the Williamson Declaration, that S&W is a "disinterested person" within the meaning of Sections 101(14) and 327(a) of the Bankruptcy Code.

Professional Compensation

23. Section 328(a) of the Bankruptcy Code authorizes the employment of a professional person on any reasonable terms and conditions of employment, including on an hourly basis. *See* 11 U.S.C. § 328(a). The Debtors and S&W have agreed that S&W will be compensated for services at hourly rates and reimbursed for reasonable and necessary expenses, subject to approval of the Court under Section 330 of the Bankruptcy Code. S&W has stated present fee rates of \$250.00 to \$350.00 per hour for attorneys and \$75 to \$150 per hour for document clerks and legal assistants. Rates may be adjusted from time-to-time. S&W will file fee applications with the Court under 11 U.S.C. §§ 330 and 331, and will follow the compensation and expense reimbursement guidelines and policies set by the Court.

24. The Debtors have paid to S&W a \$20,000 retainer.

25. The Debtors submit that absent representation by S&W as of the Petition Date, the Debtors will suffer immediate and irreparable harm because the Debtors need representation by counsel to proceed in any court. Therefore, pursuant to Federal Rule of Bankruptcy Procedure 6003, interim relief is appropriate pending final approval of this Application.

26. If the Court should find that interim relief pursuant to Federal Rule of Bankruptcy Procedure 6003 is inappropriate, the Debtors respectfully request that the retention of S&W should be approved *nunc pro tunc* to the Petition Date.

Notice

27. No trustee, examiner or creditors' committee has been appointed in any of the Debtors' chapter 11 cases.

28. The Debtors propose to serve notice of the filing of this Motion and the hearing to consider the relief requested herein via facsimile, e-mail, and/or overnight mail to: (i) the Office of the United States Trustee for the Northern District of Georgia; (ii) the Debtors' forty (40) largest unsecured creditors (on a consolidated basis); (iii) the agent and attorneys for the Senior Secured Lenders; (iv) the agent for the Junior Secured Lenders; (v) the United States Internal Revenue Service; (vi) the Development Authority of Cartersville, Georgia; (vii) the City of Mankato, Minnesota; (viii) GE Capital Public Finance; (ix) the United States Securities and Exchange Commission; (x) the United States Attorney for the Northern District of Georgia; and (xi) the United States Attorney General. In light of the nature of the relief requested, the Debtors submit that no other or further notice need be provided.

29. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

Conclusion

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein, and granting the Debtors such other and further relief as may be just and proper.

Dated: August 10, 2008
Atlanta, Georgia

Respectfully submitted,

GREENBERG TRAURIG, LLP

By: /s/ David B. Kurzweil
David B. Kurzweil (Ga. Bar No. 430492)
John J. Dyer (Ga. Bar No. 236844)
3290 Northside Parkway, Suite 400
Atlanta, Georgia 30327
Telephone: (678) 553-2100
Fax: (678) 553-2212
Email: kurzweild@gtlaw.com
Email: dyerj@gtlaw.com

Proposed attorneys for Debtors
and Debtors-in-Possession

Exhibit A

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION**

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In re:	:		Chapter 11
	:		Case No. 08-75473
ATLANTIS PLASTICS, INC., <i>et al.</i> , ¹	:		(Jointly Administered)
	:		
	:		
Debtors.	:		
	:		
	X		

DECLARATION OF J. ROBERT WILLIAMSON

Pursuant to Rules 2014(a) and 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), J. Robert Williamson declares under penalty of perjury as follows:

1. I am a principal of Scroggins & Williamson (“**S&W**”), a law firm with a place of business at 1500 Candler Building, 127 Peachtree Street, N.E., Atlanta, Georgia, 30303. I am duly authorized to make this Declaration on behalf of S&W, and I make this Declaration in support of the Motion of the above-referenced Debtors for the approval of S&W as conflicts counsel in the above-referenced bankruptcy cases (the “**Motion**”). The facts set forth in this Declaration are personally known to me, and, if called as a witness, I could and would testify thereto. Unless otherwise defined, all capitalized terms used herein have the meanings given to them in the Motion.

¹ Jointly administered debtors and case numbers are: Atlantis Plastic Films, Inc., Case No. 08-75474; Atlantis Films, Inc., Case No. 08-75475; Atlantis Molded Plastics, Inc., Case No. 08-75476; Atlantis Plastics Injection Molding, Inc., Case No. 08-75477; Extrusion Masters, Inc., Case No. 08-75478; Linear Films, Inc., Case No. 08-75479; Pierce Plastics, Inc., Case No. 08-75480; Rigal Plastics, Inc., Case No. 08-75481.

2. To the extent any information disclosed herein requires amendment or modification upon S&W's completion of further review or as additional party-in-interest information becomes available, a supplemental declaration will be submitted to the Court reflecting such amended or modified information.

3. Neither I, S&W, nor any equity holder of, associate of, or counsel to S&W represents any entity other than the Debtors in, or in connection with, the Debtors' Chapter 11 cases.

4. S&W is a "disinterested person," as that term is defined in Section 101(14) of the Bankruptcy Code, in that, except as otherwise disclosed herein, S&W, its equity holders, counsel, and associates:

- (a) are not creditors, equity holders, or insiders of the Debtors;
- (b) are not and were not investment bankers for any outstanding security of the Debtors;
- (c) have not been, within three years before the Petition Date, (i) investment bankers for a security of the Debtors, or (ii) an attorney for such an investment banker in connection with the offer, sale, or issuance of a security of the Debtor;
- (d) are not and were not, within two years before the Petition Date, a director, officer, or employee of the Debtors or an investment banker as specified in subparagraph (b) or (c) of this paragraph; and
- (e) except as set forth in Paragraph 9 below, have not represented any party in connection with matters relating to the Debtors, although S&W has certain relationships with other parties in interest and other professionals in connection with unrelated matters.

5. S&W is not a creditor of the Debtors and performed no services for the Debtors before the commencement of this case other than in preparation for representing the Debtors in these cases, including the preparation of the Motion to retain S&W.

6. To the best of my knowledge, information, and belief formed after reasonable inquiry, other than in connection with this case, neither I nor S&W have any connection with

the Debtors, their creditors, the United States Trustee, or any other party with an actual or potential interest in these Chapter 11 cases, or their respective attorneys or accountants, except that (a) S&W may have appeared from time to time in the past, and may appear in the future, in other cases or matters where one or more of such parties may have been or may be involved; and (b) S&W may have been retained by certain creditors and other parties in interest or their attorneys, accountants, or professionals in other cases or matters unrelated to the Debtors or their Chapter 11 cases.

7. S&W has researched its client database to determine whether it has any relationships with the following entities (collectively, the “Interested Parties”):

- (a) the Debtors;
- (b) the agent for and lenders in the Debtors’ senior and junior secured credit facility;
- (c) the Debtors’ forty (40) largest unsecured creditors on a consolidated basis;
- (d) the Debtors’ officers and directors;
- (e) the Debtors’ accountants for the prior three years;
- (f) Debtors’ major equity holders;
- (g) parties to lawsuits pending against the Debtors; and
- (h) those other creditors and parties in interest listed on Attachment 1 hereto.

The identities of the Interested Parties were provided to S&W by counsel for the Debtors and are listed on Attachment 1 hereto. My review of the results of the search of our client database with regard to the Interested Parties indicates that S&W has not previously represented any of the Interested Parties (or a parent company, subsidiary or affiliate, to the extent known).

8. As part of its practice, S&W appears in cases, proceedings, and transactions involving many different attorneys, accountants, financial consultants, and investment

bankers, including other professionals representing the Debtors. In certain instances, such professionals may be the client of S&W. All of the other cases, proceedings and transactions in which professionals representing the Debtors or other parties in interest are also involved are totally unrelated to the Debtors and these Chapter 11 cases.

9. The Debtors have hundreds of creditors and parties in interest. I anticipate that a review of S&W's client database with regard to all of the Debtors' creditors and parties in interest would disclose that S&W previously represented and/or currently represents one or more creditors or parties in interest in addition to those Interested Parties who are specifically identified in paragraph 7 of this Declaration. My review of the results of the search of our client database indicates, however, that any such other representation of a creditor or party in interest would have been or would be in connection with matters totally unrelated to the Debtors or their chapter 11 cases.

10. To the best of my knowledge, information, and belief formed after reasonable inquiry, neither I nor S&W holds or represents any interest adverse to the Debtors' estates.

11. The Debtors have consented to the continued and future representation by S&W of persons and entities who are creditors or parties in interest in these chapter 11 cases on matters unrelated to the Debtors and these chapter 11 cases, and has waived any conflict that might otherwise exist as a result of such other unrelated representations.

12. Subject to the Court's approval of the Motion, S&W will earn and receive only those fees and other payments authorized by this Court.

13. In consideration for services to be rendered to the Debtors in this chapter 11 case, S&W, subject to approval of the Court, will be compensated for such services rendered

at its standard hourly rates and will be reimbursed for all reasonable and necessary out-of-pocket expenses.

14. The current standard hourly rates of attorneys resident in S&W's office range from a low of \$250 per hour for junior attorneys to as much as \$350 per hour for certain senior attorneys, and the current standard hourly rates of legal assistants and document clerks resident in S&W's office range from a low of \$75 to a high of \$150. The firm's standard hourly rates are subject to adjustment each year.

15. No agreement or understanding in any form or guise exists between S&W and any other person for a division of compensation for services rendered in or in connection with these cases, and no such division of compensation prohibited by Section 504 of the Bankruptcy Code will be made, except among attorneys of S&W. S&W has not shared or agreed to share any compensation received in these cases with any entity other than its attorneys.

16. Accordingly, I believe the proposed employment of S&W is appropriate under Section 327(a) of the Bankruptcy Code and is not prohibited by or improper under Federal Rule of Bankruptcy Procedure 5002. S&W and the professionals it employs are qualified to represent the Debtors in the matters for which S&W is proposed to be employed.

I declare under penalty of perjury pursuant to 28 U.S.C. § 1746 that the foregoing is true and correct.

Executed on August 10, 2008, at Atlanta, Georgia.

/s/ J. Robert Williamson
J. ROBERT WILLIAMSON

Attachment 1

List of Interested Parties

Debtors

Atlantis Plastics, Inc.
Atlantis Plastic Films, Inc.
Atlantis Molded Plastics, Inc.
Atlantis Films, Inc.
Rigal Plastics, Inc.
Atlantis Plastics Injection Molding, Inc.
Pierce Plastics, Inc.
Extrusion Masters, Inc.
Linear Films, Inc.

Lenders/Secured Creditors

GE Antares Capital
General Electric Capital Corp.
Merrill Lynch
Bank of America
Morgan Stanley
Angelo Gordon
American Express/Riversource
GSC
Royal Bank of Canada
Credit Suisse
Blackrock Global Floating Rate Income Trust
Blackrock Limited Duration Income Trust
Centurion CDO 8 Limited
Centurion CDO 9 Limited
Centurion CDO VII, Limited
Forest Creek CLO, Limited
Magnetite Asset Investors III, LLC
Merrill Lynch Credit Products, LLC
Merrill Lynch Principal Credit Group, Inc.
Morgan Stanley Senior Funding, Inc.
Rosemont CLO, Limited
The Galaxite Master Unit Trust
Watershed Capital Institutional Partners, L.P.
Watershed Capital Partners (Offshore), Limited
Watershed Capital Partners, L.P.
Wayzata Recovery Fund, LLC

Stockholders (holding more than 5% of stock)

Earl W. Powell
Anthony M. Bova & Catherine Bova

Current and Former (within the last two years) Directors and Officers

Earl W. Powell
Larry D. Homer
Charles D. Murphy, III
Jay Shuster
Chester B. Vanetta
Peter Vandenberg, Jr.
V.M. "Bud" Philbrook
David Whitehead
Paul G. Saari
Douglas E. Sheaffer
Suzanne G. Smith
Thomas D. Wilgus
Cesar Alvarez (former Director)

Debtors' Accountants

Ernst & Young
Johnson & Garrison, LLC

Current Litigation Parties

Antonio J. Ballard
Karen M. Allgier
The Bolton Group
Byron David
William & Linda McKinney
Delbert Martin
James Richards
Nick Kontos

40 Largest Unsecured Creditors on a Consolidated Basis³

The Dow Chemical Company
A. Schulman-Akron, Oh
Sonoco Products Company

³ The list of the consolidated 40 largest unsecured creditors changes frequently due to the Debtors' purchasing, payment and delivery systems. Consequently, the foregoing list includes those entities that at one time over the last 30 days have been among the Debtors' 40 largest creditors on a consolidated basis.

Standridge Color Corp. Inc.
Equistar
ABC Polymers
O G & E Electric
Gulf Systems
Milacron Marketing Company
Bayshore Vinyl Compounds
Henderson Stamping Inc
Ferro Plastics Division
Primepvc
Batesville Tool
Unisource
Dupont Packaging
Southern California Edison
Chevron Phillips Company LLC
Worksource
Battenfield Gloucester
Microplastics, Inc
Dudek & Bock Spring
Nth Works-Precision Tool
Polyone
Sebastian County, Arkansas Tax Collector
Capital Trans. Solutions
Wurzburg
Shamrock Manufacturing Co
Adept
C H Robinson Worldwide Inc
TLS (Truck Load Services)
Universal Dynamics, Inc.
City of Henderson
Reliant Energy Solutions
Entec Polymers, LLC
Standard and Poor's
Air Duct, Inc
Winnipeg Motor Express, Inc
Northwest Packaging
Ashland Distribution Company
Ashland Chemical
Advanced Communication & Electric, Inc.
Specialized Electronic Serv
Soder Mechanical, Inc
Drinker, Biddle & Reath, LLP
Imperium Solutions, LLC
Manufacturing Services
Cloeren
Exxon Chemical Company

Flint Hill Resources
Fleming Building
Sebro Plastics
Russell Farrow
Basell USA
Premier Logistics
Hieb Trans Logistics
Ticona
Techmer PM
Liberty Mutual Insurance GP
P&P Properties
Univar USA
Channel Prime Alliance, LLC
City of Nicholasville
Xcel Energy
GE Capital
Nova Chemicals

Other

Trivest Partners, L.P.