

**UNITED STATES BANKRUPTCY COURT  
FOR THE MIDDLE DISTRICT OF TENNESSEE  
NASHVILLE DIVISION**

In re:

ORECK CORPORATION, *et al.*.

565 Marriott Dr., Suite 300  
Nashville, TN 37214

Debtors.<sup>1</sup>

Chapter 11  
Case No. 13-04006

Judge Lundin  
(Jointly Administered)

**SUPPLEMENTAL DECLARATION OF STEPHEN HARRISON IN SUPPORT OF  
APPLICATION TO EMPLOY DELOITTE TAX LLP NUNC PRO TUNC TO MAY 6, 2013**

I, Stephen Harrison, in support of the Application of the above-referenced debtors (the "Debtors") for employment of Deloitte Tax LLP ("Deloitte Tax") for tax advisory consulting services for the Debtors in these Chapter 11 cases, state as follows:

1. I am a Partner of Deloitte Tax with an office at 191 Peachtree Street, Suite 2000, Atlanta, GA 30303.

2. I am duly authorized to make and submit this supplemental declaration (the "Supplemental Declaration") on behalf of Deloitte Tax in accordance with section 327(a) of title 11 of the United States Code and Federal Rule of Bankruptcy Procedure 2014(a) in support of the aforementioned application for entry of an order authorizing the retention and employment of Deloitte Tax to serve the Debtors, which application was approved by the Court in an Order entered August 6, 2013 [Docket No. 657], *nunc pro*

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<sup>1</sup> The Debtors are: Oreck Corporation, ASP Oreck, Inc., Oreck Direct, LLC, Oreck Merchandising, LLC, Oreck HomeCare, LLC, Vecteur, LLC, Oreck Holdings, LLC, Oreck Manufacturing Company, and Oreck Sales, LLC.

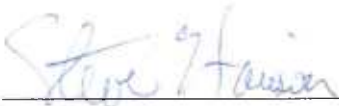
tunc to the Petition Date (the "Application").<sup>2</sup> I make this Supplemental Declaration to provide additional disclosure supplementing the disclosure made in my prior declaration dated June 27, 2013.

3. The statements set forth in this Supplemental Declaration are based upon my personal knowledge, information and belief; and upon client matter records kept in the ordinary course of business that were reviewed by me or other personnel of Deloitte Tax or its affiliates.

4. In January of this year, Deloitte Tax entered into an engagement letter with Black Diamond Capital Management, L.L.C. ("Black Diamond"), the controlling equity holder of the Debtors, under which I was to advise Black Diamond in connection with possible tax consequences to it of a potential restructuring of certain of its investments, including the Debtors, related to the potential use of the Debtors' net operating losses post-bankruptcy. After some preliminary discussions and analysis, the engagement has been terminated by Deloitte Tax to avoid the appearance of any potential conflict. Deloitte Tax has not provided to Black Diamond any Deloitte Tax work product. Deloitte Tax has not invoiced and will not invoice Black Diamond under the above-referenced engagement letter.

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

February 18, 2014

By:   
Stephen Harrison  
Deloitte Tax LLP  
191 Peachtree Street, Suite 2000  
Atlanta, GA 20203

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<sup>2</sup> Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Application.