

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

In re:)	
)	
AMERICAN PAD & PAPER COMPANY)	Chapter 7
)	
Debtors.)	Case Nos. 00-00066 (PJW)
)	Through 00-00068 (PJW)
)	
)	Case Nos. 00-00070 (PJW)
)	Through 00-00072 (PJW)
)	
)	Substantively Consolidated
)	
)	Re: Docket No. 2242

**ORDER GRANTING THE FIFTH OMNIBUS OBJECTION
TO INCORRECTLY CLASSIFIED CLAIMS (NON-SUBSTANTIVE)**

1. The Chapter 7 Trustee filed the Fifth Omnibus Objection to Incorrectly Classified Claims (Non-Substantive) (the "Motion").¹
2. The Court has jurisdiction to consider the Motion pursuant to 28 U.S.C. §§157 and 1334; this Motion is a core proceeding under 28 U.S.C. §157(b)(2).
3. Proper notice of the Motion has been provided by the Trustee. Each holder of a Disputed Claim set forth on Exhibits A and B attached hereto was properly and timely served with a copy of the Objection, the Proposed Order and accompanying Exhibits and the Notice of the response deadline thereto, and no further notice of the Objection or of the entry of this Order need be provided.
4. The Motion is GRANTED. Any objection not made to the Motion is waived. Any objection made to the Motion is overruled with prejudice.

¹Unless otherwise defined, capitalized terms used herein shall have the meanings ascribed to them in the Motion.

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5. The relief requested in the Motion is in the best interests of the Estates and their creditors.

6. The Incorrect Classification Claims identified on the attached Exhibit A are hereby reclassified to the classification stated in the column titled "Modified Classification Status."

7. The Equity Claims identified on the attached Exhibit B are hereby reclassified and subordinated as stated in the column titled "Modified Classification Status."

8. The Equity Claims identified on the attached Exhibit B are hereby disallowed for the purposes of distribution from these Chapter 7 cases.

9. The Trustee's rights to raise other objections to the Remaining Claims on any and all grounds permitted by law and or equity are preserved.

10. Each of the Disputed Claims and the objections by the Trustee as asserted in the Motion and as set forth on Exhibits A through C attached hereto constitutes a separate contested matter as contemplated by Fed. R. Bankr. P. 9014. This Order shall be deemed a separate Order with respect to each Disputed Claim. Any stay of this Order pending appeal by any of the claimants whose claims are subject to this Order shall only apply to the contested matter which involves such claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters covered hereby.

11. The Claims Agent in this case is directed to take all appropriate steps to revise the Claims Agent Register in this case to reflect the terms this Order.

12. This Court shall retain jurisdiction with respect to any matter related to or arising from the implementation or interpretation of this Order.

Dated: July 24, 2008



THE HONORABLE PETER J. WALSH
United States Bankruptcy Court Judge

EXHIBIT A

5th Omnibus Objection Exhibit A: Incorrect Classification
 In re American Pad and Paper Company. Case No. 00-00066 (PJM)

Name of Claimant	Claim Number	Claim Amount	Claim Classification Status	Modified Classification Status	Reason for Modification
Ace Hydraulics Attn: Gordon D. Isom 341 Hamblen Ave. Morristown, TN 37813	POC 1054	\$149.45	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Agency Staffing Dept 270 PO Box 150473 Hartford, CT 06115	POC 318	\$570.08	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Am-Tech Attn: George Maliko PO Box 906 Glen Rock, NJ 07452	POC 165	\$153.97	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Arlington ISD Perdue Brandon Fielder et al. Attn: Randall B. Miller PO Box 13430 Arlington, TX 76094-0430	POC 16	\$1,492.36	Secured	Priority pursuant 11 U.S.C. § 507(a)(8)	Debtors' real and personal property allegedly securing claim sold during the Debtors' asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest.
Atlantic Fasteners, Inc. Attn: Sandra Swain 48 Heywood Ave. PO Box 1168 W. Springfield, MA 01090-1168	POC 881	\$48.61	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim.
Bedard Sheet Metal Co Attn: Barbara Bedard 123 Summit Lock Rd. Westfield, MA 01085	POC 436	\$596.68	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
BOC Gases Attn: Craig Inghrim PO Box 371283 Pittsburgh, PA 15250-728	POC 849	\$47.46	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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Bolt, Dorothy 115 Corona Ave. Long Beach, CA 90803	POC 1036	\$5,000.00	Priority	Unsecured Non-Priority	Claimant is listed on Debtors' schedules as having an unsecured priority claim in the amount of \$0.00, based upon retiree benefits. Claimant has not provided any information supporting the contention that claim the amount listed on proof of claim is entitled to priority status.
Brazoria Drainage District #4 Special Road & Bridge Attn: Michael Darlow 2600 Citadel Plaza Ste 500 Houston, TX 77008-1315	POC 1133	\$41.28	Secured	Priority pursuant to 11 U.S.C. § 507(a)(8)	Debtors' real and personal property allegedly securing claim sold during the Debtors' asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest.
Brown County Clerk of Court Kerry Blaney - Treasurer 305 E. Walnut St. Green Bay, WI 54305-3600	POC 376	\$9,301.32	Priority	Priority pursuant to 11 U.S.C. § 507(a)(8); \$8,858.40 Unsecured Non-Priority: \$442.92	Claim was scheduled as a priority tax claim pursuant to Section 507(a)(8) in the amount of \$8,858.40. The balance of the claim is for interest on the pre-petition claim and is not entitled to priority status.
Burke Handling Systems Attn: Theodore D. Gray 431 Highway 49 Jackson, MS 38218	POC 740	\$58,982.10	Secured	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is not entitled to secured priority because during the Debtors' asset sales the equipment lease that is the subject of this claim was either rejected and the equipment returned to the claimant or the equipment lease agreement was assumed and assigned. Under either scenario claimant is not entitled to a secured claim.
Cartex Food Services Attn: D C Chappau 5310 Counselor Ln. Knoxville, TN 37914	POC 199	\$1,886.50	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Cavert Wine Co. Inc. Attn: Harry Sages PO Box 642318 Pittsburgh, PA 15264-2318	POC 393	\$3,190.68	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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CitiCorp/Del-Lease Inc. dba CitiCorp Dealer Finance Attn: F Giordano 450 Mamronck Ave. Harrison, NY 10543	POC 48	\$65,180.48	Secured	Unsecured Non-Priority	Master Equipment Lease Agreement rejected effective December 7, 2000, per DN 988. Equipment returned to claimant at that time. No longer any security interest in any assets of the Debtors. Thus, claim must be reclassified to Unsecured Non-Priority status.
City of Holyoke Gas & Electric Dept Lyon Ferriter & Fitzpatrick 14 Bobala Rd. Holyoke, MA 01040	POC 417	\$25,554.03	Priority pursuant 11 U.S.C. § 507(a)(8)	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. The Claim is for utility services provided to the Debtors prior to the involuntary petition date. The claim is not a tax or penalty entitled to priority pursuant to Section 507(a)(8) and is not otherwise entitled to priority and must be reclassified as an unsecured non-priority claim.
CMD Realty Investment Fund LP Mayer Brown & Platt Attn: Craig G. Reimer Esq. 190 LaSalle St. Chicago, IL 60606	POC 1218	\$1,152,745.80	Secured	Unsecured Non-Priority	Claimant entered into a Stipulation and Agreed Order which received court approval on March 12, 2001, DN 1132, whereby claimant was given an allowed unsecured non-priority claim for rejection damages arising from the Debtors' rejection of a lease.
Collin County Tax Assessor Gay McCall Isaacks et al Attn: Savannah Dyer Sorrels 777 E 15th St Plano, TX 75074	POC 1214	\$8,592.75	Secured	Priority pursuant 11 U.S.C. § 507(a)(8)	Debtors' real and personal property allegedly securing claim sold during the Debtors' asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest.
Cook's True Value Attn: Jill B. Cook Cook's Way Mt. Pleasant, PA 15866	POC 424	\$1,183.27	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Corsicana Sheet Metal Inc. Attn: Billy Ray Cobb Sr. 625 W. 2nd Ave. Corsicana, TX 75110	POC 172	\$5.41	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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County of Altalia Tax Collector 100 Court Sq. Kosciusko, MS 39090	POC 65	\$156,621.57	Secured	Priority pursuant 11 U.S.C. § 507(a)(8)	Debtors' Schedule E lists claimant as holding an unsecured priority claim. In addition, on April 11, 2008 claimant agreed that its claim should be reclassified as a priority claim pursuant to Section 507(a)(8).
County of Broward Dept. of Finance/Revenue Collection Governmental Center Annex 115 S. Andrews Ave. Ft. Lauderdale, FL 33301	POC 1103	\$1,430.43	Secured	Unsecured Non-Priority	Debtors' real and personal property allegedly securing claim sold during the Debtors' asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest. In addition, claim not entitled to priority pursuant to Section 507(a)(8).
County of King Treasury Division King County Administration Building 500 Fourth Ave., Rm 600 Seattle, WA 98104-2387	POC 1232	\$1,582.66	Secured	Priority pursuant 11 U.S.C. § 507(a)(8)	Debtors' real and personal property allegedly securing claim sold during the Debtors' asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest.
Crockett Container Corporation Attn: Lee Bekarian Dept. #2601 Los Angeles, CA 90088-2601	POC 344	\$2,900.00	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Crown Vantage 100 Lakeside Dr. Ste. 150 Horsham, PA 19044	POC 15	\$32,115.26	\$20,543.02 Priority \$11,612.24 Unsecured Non-Priority	Unsecured Non-Priority	Claimant alleges priority status for goods provided to the Debtors pursuant to pre-petition invoices. Such amounts are not entitled to priority status, therefore, the entire amount of the claim must be reclassified as an unsecured non-priority claim.
Custom T's Attn: Rebecca Chandler 1712 W. 2nd Ave Corsicana, TX 75110	POC 515	\$1,937.68	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Daily Routine Cleaning Attn: Joleen K Downs 238 Birch Street Winneconne, WI 54988-9137	POC 368	\$262.50	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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Depere Water Department 335 S. Broadway Depere, WI 54115	POC 653	\$1,075.42	Secured	Unsecured Non-Priority	Claimant alleges a security interest in real property of the Debtors in Depere, WI. The Debtors no longer have any interests in such real property. (thus, alleged claim no longer secured by collateral of the Debtors.
Detection Security Co. Attn: Robin A Myers PO Box 1174 Matttoon, IL 61938	POC 209	\$65.44	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
DHP Mfg Attn: Barbara Miller PO Box 2376 Darien, IL 60561	POC 457	\$3,871.25	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Drift Head Attn: Barbara Miller 8404 S. Wilmette Ave. Unit F Darien, IL 60561	POC 458	\$751.50	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
East Lampeter Township Attn: William E. Chillas 2205 Old Philadelphia Pike Lancaster, PA 17602	POC 350	\$284.25	Secured	Priority pursuant 11 U.S.C. § 507(a)(8)	Debtors' real and personal property allegedly securing claim sold during the Debtors' asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest.
Elliott Electric Supply Attn: Philip A Wood PO Box 63010 Nacogdoches, TX 75963	POC 371	\$1,722.39	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Ervin Leasing Attn: J. Lawrence PO Box 1989 Ann Arbor, MI 48106	POC 908	\$15,583.70	Secured	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is not entitled to secured priority because during the Debtors' asset sales the equipment lease that is the subject of this claim was either rejected and the equipment returned to the claimant or the equipment lease agreement was assumed and assigned. Under either scenario claimant is not entitled to a secured claim.

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In re American Pad and Paper Company, Case No. 00-08068 (PJM)**

Grand Chute Utilities Attn: Sally A Leopold PO Box 1192 Appleton, WI 54912	POC 415	\$2,885.36	Secured	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim alleges it is secured by a municipal statutory lien on the Debtors' real estate. The Debtors disposed of such real property prior to the cases converting to cases under Chapter 7, thus, the alleged security interest no longer attaches to property of the Estates and the claim must be reclassified as an unsecured non-priority claim.
Grimaldi Distribution Attn: Michael Grimaldi 258 Sterling Ln. Bloomington, IL 60108	POC 527	\$1,798.00	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Gullano, Francis PO Box 2830 Orleans, MA 04653	POC 545	\$2,110,545.89	Priority: \$4,300.00 Unsecured Non-Priority: \$2,106,245.89	Unsecured Non-Priority	Claim for amounts due under a Supplemental Retirement Plan dated November 11, 1986. The priority portion of the claim is not entitled to priority pursuant to Section 507(a)(3) or (4). Thus the entire claim must be classified as an unsecured non-priority claim.
Hamblen County Trustee Attn: Bill Brittain 511 W. 2nd N. St Morristown, TN 37814	POC 454	\$77,806.69	Priority pursuant: 11 U.S.C. § 507(a)(8): Priority: \$1,583.69	Priority pursuant: 11 U.S.C. § 507(a)(8): \$76,223.00 Unsecured Non-Priority: \$1,583.69	Claim includes interest and penalty on pre-petition tax which is not entitled to priority pursuant to Section 547(a)(8).
Hamblen County Trustee Attn: Bill Brittain 511 W. 2nd N. St Morristown, TN 37814	POC 455	\$152,817.98	Priority pursuant: 11 U.S.C. § 507(a)(8):	Priority pursuant: 11 U.S.C. § 507(a)(8): \$150,957.08 Unsecured Non-Priority: \$1,860.90	Claim includes interest and penalty on pre-petition tax which is not entitled to priority pursuant to Section 547(a)(8).

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Handschy Industries attn. VJ Holden 120 5th Ave. Bellwood, IL 60104	POC 919	\$2,490.10	Secured	Unsecured Non-Priority	Claimant checked the box on the face of the proof of claim for an unsecured non-priority claim, and then mistakenly filled in the amount of the claim on the secured amount line. If claim was meant to be filed as a secured claim, claimant did not provide any evidence of a perfected security interest.
Herzog Envelope Inc. 17644 NE 65th St. Redmond, WA 98052	POC 559	\$1,685.89	Secured	Unsecured Non-Priority	Claimant does not provide any information on why claim entitled to secured status.
High Properties c/o High Associates Ltd. 1853 William Penn Way PO Box 10008 Lancaster, PA 17605-0008	POC 725	\$726,596.08	Secured	Unsecured Non-Priority	Claimant asserts a secured claim for amounts due under a lease of real property located at 1702/1704 Hempsstead Road, Lancaster, PA 17601. Such lease was rejected effective Dec. 2, 2000, pursuant to the Order dated 12-11-2000 at DN 1013. The basis of the alleged security interest is a \$30,625.00 security deposit held by the claimant. NEED TO FOLLOW UP WITH AS ON THIS ISSUE. NEED TO RESOLVE ISSUE WITH SECURITY DEPOSIT FIRST.
Hometown Café & Catering attn. Steve Hecker 1456 Mason St. Green Bay, WI 54303	POC 390	\$600.60	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
IBM Corporation Bankruptcy Coordinator 13800 Diplomat Farmers Branch, TX 75234	POC 1276	\$55,257.38	Priority	Chapter 11 Administrative Expense Priority \$35,623.31 Unsecured Non-Priority \$19,634.07	Claimant indicated on face of proof of claim only \$44,082.33 of claim filed as priority. Bankruptcy Court Clerk's Office recorded the entire claim as a priority claim. In addition, certain of the invoices, in the amount of \$8,459.02, listed as post-petition were for pre-petition services and must be reclassified as unsecured non-priority.

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InterCall Attn: Tina Baker 1211 O G Skinner Dr. PO Box 88 West Point, GA 31833	POC 1069	\$701.27	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
James Manufacturing attn: James P. Shanahan PO Box 125 Corsicana, TX 75151-0125	POC 276	\$5,356.90	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
JamesTown Industrial Trucks 52 South Pearl Street PO Box 613 Frewsburg, NY 14738-0613	POC 975	\$449.40	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
JBM Envelope Co Attn: Steven M Wachstein Coolidge, Wall, Womsey & Lombard 33 West First Street, Ste 600 Dayton, OH 45402 937-223-8177 Fax: 937-223-6705	POC 448	\$80,366.01	Secured: \$45,347.57 Unsecured Non-Priority: \$35,018.44	Unsecured Non-Priority	Claimant alleges a secured claim based upon a reclamation demand in part and an unsecured claim for goods provided to the Debtors prior to the involuntary petition date. Claimant not entitled to secured claim as the Debtors are no longer in possession of the goods that were the subject of the reclamation claim, nor did the claimant establish the requirements for a valid reclamation claim pursuant to Section 546(c) or provide any other evidence that it is entitled to a secured claim.
Jeanette Paper Co. Attn: Kathryn A Simon 201 Penn Center Blvd #301 Pittsburgh, PA 15235	POC 1174	\$9,440.32	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Kiwi Coders Corporation 265 E. Messner Dr. Wheeling, IL 60090	POC 205	\$325.98	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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Lab Safety, Inc. PO Box 5004 Janesville, WI 53547	POC 1088	\$857.87	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Lab Safety, Inc. PO Box 5004 Janesville, WI 53547	POC 1089	\$40.27	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Lazer Truck Lines Inc PO Box 1160 Fontana, CA 92335-0361	POC 564	\$506.43	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Lewis, Dianna 4 Lakeview Lane Uniontown, PA 15401	POC 1037	\$17,000.00	Priority	Unsecured Non-Priority	Claimant alleges claim for amounts owed from 9-13-1999 to the date of the claim. Claimant has not provided any information on the date of employment nor on the amounts owed for the periods covered by Section 507(a)(3). It is believed that claimant's claim was incurred prior to the petition date and outside the 90 Day Period.
Loli Mfg Inc PO Box 416 Leominster, MA 01453	POC 380	\$493.70	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Loma Vista Trading Co. Attn: Maria Padilla 4501 E 50th St. Vernon, CA 90058	POC 329	\$1,091.16	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Manley-Berg, Lisa S. 18313 Lura Ln. Leander, TX 78645	POC 283	\$8,000.00	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Mawrick Cutting Dies Inc. 505 Thomson Park Dr. Cranberry Twp., PA 16066	POC 1172	\$940.00	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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McQuay International dba McQuay Service Attn: Darlene Wedin PO Box 1551 Minneapolis, MN 55441	POC 203	\$745.54	Secured	Priority pursuant 11 U.S.C. § 507(a)(2)	Claimant filed claim for services provided to the Debtors' on 1-1-2000, alleging both a secured and "Pre-Petition Administrative" priority. Claim is not a secured claim, but is a Section 507(a)(2) claim pursuant to Section 502(f).
Millenium Inorganic Chemicals Attn: Sam Friedman - VO & GC 200 Int'l Circle, Suite 500 Hunt Valley, MD 21030	POC 484	\$750,000.00	Secured	Unsecured Non-Priority	The Debtors scheduled this claim as an unsecured non-priority disputed, contingent, unliquidated, claim based upon an executory contract. Thus, the claim must be reclassified as an unsecured non-priority claim.
New England Maintenance Depot Attn: Harry Eckman 125 Frank B. Murray Street Springfield, MA 01103	POC 268	\$261.32	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
New Penn Motor Freight Attn: Elita M. Galbraith 625 S. 5th Ave. Lebanon, PA 17042	POC 386	\$1,268.55	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Nordson Corp. Attn: Susan L. Cherry PO Box 101385 Atlanta, GA 30392	POC 834	\$5,576.22	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
North Bay Marketing Attn: JC Corcoran 3500 Monterey Ct. NE Renton, WA 98056	POC 486	\$8,458.47	Priority pursuant: 11 U.S.C. § 507(a)(3): \$4,300.00 Unsecured Non-Priority: \$4,158.47	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. The claim is based upon amounts allegedly due under a sales representation agreement. The claim is not entitled to priority pursuant to 507(a)(3) and thus must be reclassified as an unsecured non-priority claim.
Pac-Van Inc. Attn: April Scott PO Box 6069 Indianapolis, IN 46206-6069	POC 389	\$444.30	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

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Park Sunoco Service Center 5533 N. Military Trail Apt. 1711 Boca Raton, FL 33496-3496	POC 610	\$652.89	Secured	Unsecured Non-Priority	Claimant does not provide any proof of security interest. Claim only entitled to unsecured non-priority status.
Pollock Paper Distributors Attn: Sharon Daughtry One Pollock Pl. Grand Prairie, TX 75050	POC 270	\$287.50	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Process Color Plate Co Division of Shawk, Inc. Attn: Joanne Goczowski PO Box 70840 Chicago, IL 60673	POC 735	\$2,586.00	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Quality Farm & Fleet PO Box 0995 North Muskegon, MI 49443-0995	POC 1207	\$276.22	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Raymond Leasing Corp. attn: Scott Barth 20 S. Canal St. PO Box 130 Greene, NY 13778-0130	POC 1218	\$168,750.00	Secured	Unsecured Non-Priority	Leases were rejected by order at DN 1050, dated Jan. 9, 2001. The Debtors sold all of their operating divisions as of November 2000 and at the time of the rejection of the leases the Debtors were not in possession of any equipment referenced in the claim. Thus, they alleged security interest does not attach to any property of the Debtors and the claim is properly an unsecured non-priority claim based upon a pre-petition lease.
Responsive Trucking, Inc. attn: Cynthia Herring PO Box 472 Feeding Hills, MA 01030	POC 425	\$2,056.25	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Ruffsdale Generator Service Attn: Edward Barnhart PO Box 139 Ruffsdale, PA 15679	POC 607	\$149.36	Secured	Unsecured Non-Priority	Claimant does not provide any proof of security interest. Claim only entitled to unsecured non-priority status.

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S.I. Industries, Inc. PO Box 742 Watertown, 53094-0742	POC 1100	\$2,294.25	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Siegling America Attn: John T Kinnealy 918 Central Ave. Wood Dale, IL 60191	POC 863	\$555.69	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Signode Service Business attn: Ginny Stewart PO Box 71057 Chicago, IL 60694	POC 809	\$4,069.35	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Signode Service Business attn: Ginny Stewart PO Box 71057 Chicago, IL 60694	POC 810	\$643.74	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Spectrum Sales and Marketing Attn: Jeffery Cole 12 Wexford Terrace Voorhees, NJ 08043	POC 235	\$5,547.04	Priority	Unsecured Non-Priority	Claim is based upon amounts allegedly owed pre-petition under a sales representation agreement. Claim is scheduled as an Unsecured Non-Priority claim. Claimant did not attach any documentation to support alleged priority status. Thus, claim must be reclassified.
Staffing Edge PO Box 840499 Dallas, TX 75284-0499	POC 421	\$1,854.72	Priority pursuant to 11 U.S.C. § 507(a)(3)	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. The Claim is for services provided to the Debtors prior to the involuntary petition date. The claim is not entitled to priority pursuant to 507(a)(3) and thus must be reclassified as an unsecured non-priority claim.
Standard Cartage Company Inc. Attn: Marvin L Van Wyck 2945 W. Lake St. Chicago, IL 60612	POC 167	\$750.00	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

**5th Omnibus Objection Exhibit A: Incorrect Classification
In re American Pad and Paper Company, Case No. 00-09066 (PJW)**

Standard Rate Review Attn: Alan Ziperstein 99 Fawnfield Rd. PO Box 8066 Stamford, CT 06905	POC 904	\$6,285.22	Priority	Unsecured Non-Priority	The Claim is for services provided to Debtors prior to the petition date and not entitled to priority status.
Standard Rate Review Attn: Alan Ziperstein 99 Fawnfield Rd. PO Box 8066 Stamford, CT 06905	POC 905	\$6,102.32	Priority	Unsecured Non-Priority	The Claim is for services provided to Debtors prior to the petition date and not entitled to priority status.
Standard Rate Review Attn: Alan Ziperstein 99 Fawnfield Rd. PO Box 8066 Stamford, CT 06905	POC 906	\$3,417.22	Priority	Unsecured Non-Priority	The Claim is for services provided to Debtors prior to the petition date and not entitled to priority status.
State of Georgia Dept of Revenue PO Box 38143 Atlanta, GA 30334	POC 950	\$5,760.64	Secured	Unsecured Non-Priority	Debtors' real and personal property allegedly securing claim sold during the Debtor's asset sales. Claimant did not object to sale procedures or otherwise assert its rights to proceeds from property in which it held security interest. In addition, claim not entitled to priority pursuant to Section 507(a)(8).
State of Illinois Dept. of Revenue/Bankruptcy Unit James R. Thompson Center 100 W. Randolph St. 7-425 Chicago, IL 60601	POC 124	\$323.71	Priority pursuant to 11 U.S.C. § 507(a)(8): \$73.71 Unsecured Non-Priority: \$250.00	Unsecured Non-Priority	The entire claim is for taxes for the period 1996 and not entitled to priority pursuant to 11 U.S.C. § 507(a)(8).
State of Wisconsin Dept. Of Revenue 4638 University Ave. Madison, WI 53705	POC 550	\$126,157.13	Priority pursuant to 11 U.S.C. § 507(a)(8): \$36,500.76 Unsecured Non-Priority: \$89,656.37	Unsecured Non-Priority	Claim is for corporate taxes for the periods 12/31/1994, 12/31/1995, and 12/31/1996. The portion of the claim seeking priority treatment pursuant to Section 507(a)(8) must be reclassified as an unsecured non-priority claim because it does not meet the criteria for a priority claim set forth in Section 507(a)(8).

**5th Omnibus Objection Exhibit A: Incorrect Classification
In re American Pad and Paper Company. Case No. 00-09068 (PJW)**

State of Wisconsin Dept. Of Revenue 4638 University Ave. Madison, WI 53705	POC 1251	\$273,122.69	Priority pursuant 11 U.S.C. § 507(a)(8): \$67,483.96 Unsecured Non- Priority: \$205,638.73	Priority pursuant 11 U.S.C. § 507(a)(8): \$1,618.35 Unsecured Non- Priority: \$271,504.34	Claim is for sales and use, and withholding taxes for various periods beginning 3/31/1995. The only portion of the claim entitled to priority treatment pursuant to Section 507(a)(8) is \$1,618.35, representing those periods that fall within the time period set forth in Section 507(a)(8). The remainder of the claim, including the components of the claim for interest and penalties, must be reclassified as an unsecured non-priority claim because it does not meet the criteria for a priority claim set forth in Section 507(a)(8).
Strickland, Craig 1870 Highgrove Club Alpharetta, GA 30004	POC 347	\$12,500.00	Priority	Unsecured Non-Priority	Claim is for a retention bonus earned pursuant to an employment agreement dated 7-20-99. The \$12,500.00 retention bonus was to be paid after 6 months of employment. Claim is not entitled to priority pursuant to Section 507(a)(3) because it is not based upon wages earned within the 90 Day Period as set forth in Section 507(a)(3).
Sun Roller Corp. Attn: Ronald White PO Box 150717 Arlington, TX 76015-0717	POC 290	\$763.00	Priority	Unsecured Non-Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Susquehanna Lease Co. 2 Market Sq, 2nd Fl. Manheim, PA 17545-0008	POC 479	\$3,978.26	Secured	Unsecured Non-Priority	Claim alleges it is secured by the equipment that is the subject of the equipment lease. The Debtors rejected the equipment lease pursuant to the Order at DN 1050, dated 1-19-01. The equipment that was the subject of the lease was returned to the lessor. Thus, the claim is properly classified as an unsecured non-priority claim.
Techno Corporation Attn: Janice Ortiz PO Box 1416 Erie, PA 16512	POC 872	\$2,252.00	Priority	Unsecured Non-Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

5th Omnibus Objection Exhibit A: Incorrect Classification
In re American Pad and Paper Company, Case No. 00-00066 (PJM)

Temporary Associates 675 East Irving Park Rd. Suite 100 Roselle, IL 60172	POC 533	\$2,566.80	Priority pursuant 11 U.S.C. § 507(a)(3): \$1,311.13 Unsecured Non- Priority: \$1,255.67	Unsecured Non- Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claimant alleges a priority status for temporary staffing provided to the Debtors prior to the petition date. Such claim is not entitled to priority pursuant to Section 507(a)(3). Thus, the entire amount of the claim must be classified as an unsecured non-priority claim.
Tyson Trucklines Attn: Deb Smith PO Box 84019 St. Paul, MN 55164-4019	POC 773	\$585.85	Priority	Unsecured Non- Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Unity Press 2737 W. California Oklahoma City, OK 73107	POC 391	\$891.83	Priority	Unsecured Non- Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Weyertaeuser Paper Co. Dept. EC3-2B2 PO Box 9777 Federal Way, WA 98063-9777	POC 518	\$138,417.04	Priority	Unsecured Non- Priority	The Debtors scheduled the claim as an unsecured non-priority claim. Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.
Xante Attn: Barbara Davis 4621 Spring Hill Ave. Mobil, AL 36608	POC 261	\$498.88	Priority	Unsecured Non- Priority	Claim is for goods or services provided to Debtors prior to the petition date and not entitled to priority status.

EXHIBIT B

5th Omnibus Objection Exhibit B: Equity Claims
In re American Pad and Paper Company, Case No. 80-00066 (P.JW)

Name of Claimant	Claim Number	Claim Amount	Claim Classification Status	Modified Classification Status	Reason for Modification
Bank One Investment Mgmt Attn: Tim Sheeley 1900 Polaris Pkwy, 4th Flr Columbus, OH 43240-2020	POC 566	\$2,372.50	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Chapple, Cindy L. 416 4th Ave Laurel, MT 59044	POC 923	\$193.75	Secured	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Dexter, Thomas 910 Tyler Court Allen, TX 75013	POC 811	\$20,666.67	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Hubley, Reginald & Karleen P.O. Box 294 Free Union, VA 22940	POC 608	\$2,565.13	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Kaplan, Steven L. 9350 Wilshire Blvd. Ste. 320 Beverly Hills, CA 90212	POC 830	\$4,387.00	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Kaplan, Steven L. 9350 Wilshire Blvd. Ste. 320 Beverly Hills, CA 90212	POC 831	\$1,375.00	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Mangan, Robert T. 10735 S. Cicero Ave. Ste. 109 Oak Lawn, IL 60463	POC 761	\$2,676.00	Secured	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Paplerman, Esther 3001 Henry Hudson Pkwy Bronx, NY 10463	POC 812	\$4,957.10	Secured	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.

5th Omnibus Objection Exhibit B: Equity Claims
In re American Pad and Paper Company. Case No. 00-06066 (P-JW)

Papierman, Hy 3001 Henry Hudson Pkwy Bronx, NY 10563	POC 812	\$4,957.10	Secured	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Peng, James J. FMT CO Cust Sepp IRA 3011 Wisteria Ln. Bloomington, IL 61704-2770	POC 663	\$5,673.95	Secured	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Peng, James J. FMT CO Cust Sepp IRA 3011 Wisteria Ln. Bloomington, IL 61704-2770	POC 684	\$7,952.45	Secured	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Stevens, Norwood 10619 Savage Rd. Chaffee, NY 14030-8716	POC 602	\$3,035.49	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.
Woodridge, Louis W. 425 Loma Media Santa Barbara, CA 93103	POC 851	\$2,000.00	Priority	Subordinated Equity Claim	The claim arises from a purchase or sale of a security of the Debtors, or for damages arising from the purchase or sale of such a security and must be reclassified as an equity interest and subordinated to allowed prepetition claims.