

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. 2173

**ORDER GRANTING THE FIRST OMNIBUS OBJECTION TO CHAPTER 11
ADMINISTRATIVE EXPENSE CLAIMS (NON-SUBSTANTIVE)**

1. The Chapter 7 Trustee filed the First Omnibus Objection to Chapter 11 Administrative Expense 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 through D 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.

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

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4. The Motion is GRANTED. Any objection not made to the Motion is waived. Any objection made to the Motion is overruled with prejudice.

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

6. The Duplicate Claims identified on the attached Exhibit A are disallowed and expunged in their entirety.

7. The Amended or Superseded Claims identified on the attached Exhibit B are disallowed and expunged in their entirety.

8. The No Supporting Documentation Claims identified on the attached Exhibit C are disallowed and expunged in their entirety.

9. The Late Filed Claims identified on the attached Exhibit D are disallowed and expunged in their entirety.

10. 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.

11. Each of the Disputed Claims and the objections by the Trustee as asserted in the Motion and as set forth on Exhibits A through D 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.

12. 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.

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

Dated: Dec 12, 2007



The Honorable Peter J. Walsh
United States Bankruptcy Court Judge

Exhibit A: Duplicate Claims to be Expunged
In re American Pad and Paper Company, Case No. 00-00066 (PJW)

Name of Claimant	Remaining Claim Number	Duplicate Claim to be Expunged	Claim Amount	Reason for Disallowance
IBM Corporation attn: Vicky Namken Bankruptcy Coordinator 1605 LBJ Freeway, 4th Floor Dallas TX 75234	*POC 957	POC 1105	\$25,403.81	POC 1105 is a duplicate of POC 957.
PricewaterhouseCoopers LLP Brian Armstrong 300 Madison Ave. New York, NY 10017 and David Stratton Pepper-Hamilton LLP 1313 N. Market Street Suite 5100 Wilmington, DE 19801	*DCA 40	DCA 41 ✓	\$1,349,734.97	Order substantively consolidating debtors' cases entered on January 16, 2003 [DN 1799]. Thus, DCA Claim 41 is duplicative of DCA Claim 40.
PricewaterhouseCoopers LLP Brian Armstrong 300 Madison Ave. New York, NY 10017 and David Stratton Pepper Hamilton LLP 1313 N. Market Street Suite 5100 Wilmington, DE 19801	DCA 40	DCA 42 ✓	\$1,349,734.97	Order substantively consolidating debtors' cases entered on January 16, 2003 [DN 1799]. Thus, DCA Claim 42 is duplicative of DCA Claim 40.

PricewaterhouseCoopers LLP Brian Armstrong 300 Madison Ave. New York, NY 10017 and David Stratton Pepper Hamilton LLP 1313 N. Market Street Suite 5100 Wilmington, DE 19801	DCA 40	DCA 43 ✓	\$1,349,734.97	Order substantively consolidating debtors' cases entered on January 16, 2003 [DN 1799]. Thus, DCA Claim 43 is duplicative of DCA Claim 40.
PricewaterhouseCoopers LLP Brian Armstrong 300 Madison Ave. New York, NY 10017 and David Stratton Pepper Hamilton LLP 1313 N. Market Street Suite 5100 Wilmington, DE 19801	DCA 40	DCA 44 ✓	\$1,349,734.97	Order substantively consolidating debtors' cases entered on January 16, 2003 [DN 1799]. Thus, DCA Claim 44 is duplicative of DCA Claim 40.
PricewaterhouseCoopers LLP Brian Armstrong 300 Madison Ave. New York, NY 10017 and David Stratton Pepper Hamilton LLP 1313 N. Market Street Suite 5100 Wilmington, DE 19801	DCA 40	DCA 45 ✓	\$1,349,734.97	Order substantively consolidating debtors' cases entered on January 16, 2003 [DN 1799]. Thus, DCA Claim 45 is duplicative of DCA Claim 40.

PricewaterhouseCoopers LLP Brian Armstrong 300 Madison Ave. New York, NY 10017 and David Stratton Pepper Hamilton LLP 1313 N. Market Street Suite 5100 Wilmington, DE 19801	DCA 40	DCA 46 ✓	\$1,349,734.97	Order substantively consolidating debtors' cases entered on January 16, 2003 [DN 1799]. Thus, DCA Claim 46 is duplicative of DCA Claim 40.
State of Tennessee Dept. Revenue/Tax Enforcement Division Attn: Wilber E. Hooks Fourth Fl. Andrew Jackson Bldg. Nashville TN 37242	POC 902	POC 898	\$147,400.72	POC 989 is a duplicate of POC 902.
Ultimate Software Group Becker & Pollakoff, P.A. Attn: Ivan J. Reich, Esq. PO Box 9057 Fort Lauderdale, FL 33310-9057	DCA 32	*Docket No. 2000	\$29,400.00	Request for Payment of Administrative Claim at DN 2000 is a duplicate of the claim filed at DCA 32.

* POC means the proof of claim filed on the PD Register. DCA means the claims filed on the DCA Register. Docket No. means a claim filed on the Docket for these Ch. 7 cases.

Exhibit B: Amended Claims to be Expunged
In re American Pad and Paper Company, Case No. 00-00066 (PJW)

Name of Claimant	Remaining Claim Number	Amended Claim to be Expunged	Remaining Claim Amount	Reason for Disallowance
IBM Corporation attn. Vicky Namken Bankruptcy Coordinator 1605 LBJ Freeway, 4th Floor Dallas TX 75234	*POC 1193	POC 957	\$32,759.81	POC 957 was amended and superseded by POC 1193.
IBM Corporation attn. Vicky Namken Bankruptcy Coordinator 1605 LBJ Freeway, 4th Floor Dallas TX 75234	POC 1193	POC 1105	\$32,759.81	POC 1105 was amended and superseded by POC 1193.
IBM Corporation attn. Vicky Namken Bankruptcy Coordinator 1605 LBJ Freeway, 4th Floor Dallas TX 75234	POC 1263	POC 1193	\$55,257.38	POC 1193 was amended and superseded by POC 1263.
Ohio Bureau of Workers Comp Law Section Bankruptcy Unit 30 W. Spring St. PO Box 15567 Columbus OH 43215-0567	POC 1260	POC 1226	\$4,626.64	POC 1226 was amended and superseded by POC 1260.
Robert Hair International c/o D & B Bankruptcy Services PO Box 5126 Timonium, MD 21094	POC 1201	POC 46	\$2,369.38	POC 46 was amended and superseded by POC 1201.
State of Tennessee Dept. Revenue/Tax Enforcement Division Attn: Wilber E. Hooks Fourth Fl. Andrew Jackson Bldg. Nashville TN 37242	POC 1221	POC 902	\$139,174.23	POC 902 was amended and superseded by POC 1221.

State of Tennessee Dept. Revenue/Tax Enforcement Division Attn: Wilber E. Hooks Fourth Fl. Andrew Jackson Bldg. Nashville TN 37242	POC 1252	POC 1220	\$64,656.11	POC 1220 was amended and superseded by POC 1252.
State of Tennessee Dept. Revenue/Tax Enforcement Division Attn: Wilber E. Hooks Fourth Fl. Andrew Jackson Bldg. Nashville TN 37242	POC 1253	POC 1221	\$139,174.23	POC 1221 was amended and superseded by POC 1253.
State of Tennessee Dept. Revenue/Tax Enforcement Division Attn: Wilber E. Hooks Fourth Fl. Andrew Jackson Bldg. Nashville TN 37242	POC 1270	POC 1252	\$66,589.65	POC 1252 was amended and superseded by POC 1270.
Ultimate Software Group Becker & Polakoff, P.A. Attn: Ivan J. Retch, Esq. PO Box 9057 Fort Lauderdale, FL 33310-9057	*Docket No. 2000	Docket No. 1177	\$29,400.00	Request for Payment of Administrative Claim at DN 1177 was amended by DN 2000.
* POC means the proof of claim filed on the PD Register. Docket No. means a claim filed on the Docket for these Ch. 7 cases.				

**Exhibit C: Claim with No Supporting Documentation
 In re American Pad and Paper Company, Case No. 00-00066 (PJW)**

Name of Claimant	Claim Number	Claim Amount	Reason for Disallowance
Aufrey, Gary 25 Michael Sears Rd. Belchertown, MA 01007-9560	*DCA 6/	\$2,370.00	Claimant did not provide any supporting documentation or an address on the proof of claim. The Trustee attempted to locate an address for Mr. Aufrey and believes that the address included on this Exhibit C is the correct address.
DCA means the claims filed on the DCA Register.			

**Exhibit D: Late Filed Claim to be Expunged
 In re American Pad and Paper Company, Case No. 00-00066 (PJW)**

Name of Claimant	Date Claim Filed	Claim Number	Claim Amount	Reason for Disallowance
Transport International Pool, Inc. c/o Matthew F. Kye, Esq. Pitney Hardin Kipp & Szuch, LLP 711 3rd Ave, 20th Floor New York, NY 10017	5/11/2001	*Docket No. 1216	\$11,771.33	Claimant filed Request for Payment of Administrative Claim on May 11, 2001. Pursuant to Order at DN 1050 dated 1/9/01, all claims for amounts due under contract or arising from rejection must be filed within 30 days from entry of Order or such claims are forever barred.
Docket No. means a claim filed on the Docket for these Ch. 7 cases.				