

**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. 2240

**ORDER GRANTING THE THIRD OMNIBUS OBJECTION TO
SECTION 507 PRIORITY AND SECURED CLAIMS (NON-SUBSTANTIVE)**

1. The Chapter 7 Trustee filed the Third Omnibus Objection to Section 507 Priority and Secured 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 C 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 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 The Amended or Superseded Claims identified on the attached Exhibit B are disallowed and expunged in their entirety.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 Late Filed Claims identified on the attached Exhibit C are disallowed and expunged in their entirety.

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

3rd Omnibus Objection 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	Remaining Claim Amount	Reason for Disallowance
Commonwealth of Massachusetts Dept. of Revenue Attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 96	POC 939	\$1,606.00	POC 939 is a duplicate of POC 96.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 314	POC 548	\$7,016.01	POC 548 is a duplicate of POC 314.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 80	POC 99	\$6,042.00	POC 99 is a duplicate of POC 80.
County of Atala Tax Collector 100 Court Sq. Kosciusko, MS 39090	POC 65	POC 66	\$156,621.57	POC 66 is a duplicate of POC 65.
Internal Revenue Service Dept. of the Treasury Attn: Elisabeth A Kubec 409 Silverside Rd. Wilmington, DE 19809	POC 103	POC 884	\$1,000.00	POC 884 is a duplicate of POC 103.
Internal Revenue Service Dept. of the Treasury Attn: Elisabeth A Kubec 409 Silverside Rd. Wilmington, DE 19809	POC 104	POC 883	\$889.98	POC 883 is a duplicate of POC 104.

3rd Omnibus Objection Exhibit A: Duplicate Claims to be Expunged
 In re American Pad and Paper Company, Case No. 00-00866 (FJW)

Name of Claimant	Remaining Claim Number	Duplicate Claim to be Expunged	Remaining Claim Amount	Reason for Disallowance
JBM Envelope Co Attn: J Michael Debbeler Greydon Head & Ritchley LLP 1900 Fifth Third Center 511 Walnut St Cincinnati, OH 45202	POC 448	POC 994	\$80,366.01	POC 994 is a duplicate of POC 448.
Lazer Truck Lines Inc PO Box 1160 Fontana, CA 92335-0361	POC 564	POC 570	\$506.43	POC 570 is a duplicate of POC 564.
Needham, Timothy 5908 Crownover Ct. Plano, TX 75093	POC 532	POC 551	\$240,000.00	POC 551 is a duplicate of POC 532.
Pacific Life Insurance Co. Law Department Attn: Dale Hawley 700 Newport Center Dr. Newport Beach, CA 92660	POC 766	POC 767	\$816,294.20	POC 767 is a duplicate of POC 766.
Pacific Life Insurance Co. Law Department Attn: Dale Hawley 700 Newport Center Dr. Newport Beach, CA 92660	POC 766	POC 768	\$816,294.20	POC 768 is a duplicate of POC 766.
Pacific Life Insurance Co. Law Department Attn: Dale Hawley 700 Newport Center Dr. Newport Beach, CA 92660	POC 766	POC 769	\$816,294.20	POC 769 is a duplicate of POC 766.
Pacific Life Insurance Co. Law Department Attn: Dale Hawley 700 Newport Center Dr. Newport Beach, CA 92660	POC 766	POC 770	\$816,294.20	POC 770 is a duplicate of POC 766.

3rd Omnibus Objection Exhibit A: Duplicate Claims to be Expunged
 in re American Pad and Paper Company, Case No. 00-00066 (P-JW)

Name of Claimant	Remaining Claim Number	Duplicate Claim to be Expunged	Remaining Claim Amount	Reason for Disallowance
Pacific Life Insurance Co. Law Department Attn: Dale Hawley 700 Newport Center Dr. Newport Beach, CA 92660	POC 766	POC 771	\$816,294.20	POC 771 is a duplicate of POC 766.
Pacific Life Insurance Co. Law Department Attn: Dale Hawley 700 Newport Center Dr. Newport Beach, CA 92660	POC 766	POC 772	\$816,294.20	POC 772 is a duplicate of POC 766.
Siegling America Attn: John T Kinnealy 918 Central Ave. Wood Dale, IL 60191	POC 863	POC 1246	\$555.96	POC 1246 is a duplicate of POC 863
State of Illinois Dept. of Revenue/Bankruptcy Unit James R. Thompson Center 100 W. Randolph St. 7-425 Chicago, IL 60601	POC 122	POC 1015	\$3,158.00	POC 1015 is a duplicate of POC 122.
State of Illinois Dept. of Revenue/Bankruptcy Unit James R. Thompson Center 100 W. Randolph St. 7-425 Chicago, IL 60601	POC 123	POC 1016	\$75.00	POC 1016 is a duplicate of POC 123.

3rd Omnibus Objection Exhibit A: Duplicate Claims to be Expunged
 In re American Pad and Paper Company, Case No. 00-00066 (PJM)

Name of Claimant	Remaining Claim Number	Duplicate Claim to be Expunged	Remaining Claim Amount	Reason for Disallowance
State of Illinois Dept. of Revenue/Bankruptcy Unit James R. Thompson Center 100 W. Randolph St. 7-425 Chicago, IL 60601	POC 124	POC 1014	\$323.71	POC 1014 is a duplicate of POC 124.
State of New Jersey Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08646	POC 408	POC 973	\$356,053.98	POC 973 is a duplicate of POC 1084.
The State of New Jersey Division of Employer Accounts P. O. Box 379 Trenton, NJ 08625	*Docket No. 2179	POC 1301	\$2,647.31	Docket No. 2179 is a duplicate of POC 1301
Texas Comptroller of Public Accts Office of the Attorney General Collection Division-Bankruptcy PO Box 12548 Austin, TX 78711-2548	POC 981	POC 1053	\$665.47	POC 1053 is a duplicate of POC 981.
Texas Workforce Commission attn: Steve Riley TWC Building Austin, TX 78711-2548	POC 494	POC 985	\$1,937.97	POC 985 is a duplicate of POC 494.
Texas Workforce Commission attn: Steve Riley TWC Building Austin, TX 78711-2548	POC 495	POC 986	\$8,136.39	POC 986 is a duplicate of POC 495.
Texas Workforce Commission attn: Steve Riley TWC Building Austin, TX 78711-2548	POC 496	POC 987	\$75,347.74	POC 987 is a duplicate of POC 496.

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

EXHIBIT B

3rd Omnibus Objection Exhibit B: Amended Claims to be Expunged
 In re American Pad and Paper Company, Case No. 00-00086 (PJM)

Name of Claimant	Remaining Claim Number	Amended Claim to be Expunged	Remaining Claim Amount	Reason for Disallowance
City of Aurora Tax & Licensing Division Attn: Charles H. Richardson 1470 S. Havana St. # 704 Aurora, CO 80012	POC 1225	POC 896	\$803.34	POC 896 was amended and superseded by POC 1225
CMD Realty Investment Fund LP Mayer Brown & Platt Attn: Craig G. Reimer Esq. 190 LaSalle St. Chicago, IL 60606	POC 1231	POC 1230	\$1,152,745.80	POC 1230 was amended and superseded by POC 1231
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 1046	POC 95	\$1,606.00	POC 95 was amended and superseded by POC 1046.
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 939	POC 96	\$1,606.00	POC 96 was amended and superseded by POC 939.
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 974	POC 939	\$958.01	POC 939 was amended and superseded by POC 974.
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 1243	POC 974	\$857.01	POC 974 was amended and superseded by POC 1243.
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 1046	POC 918	\$50,337.00	POC 918 was amended and superseded by POC 1046.
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 1131	POC 1046	\$105.37	POC 1046 was amended and superseded by POC 1131.

3rd Omnibus Objection 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
Commonwealth of Massachusetts Dept. of Revenue attn: Anna Chan Box 9484 Boston, MA 02205-9484	POC 1241	POC 1131	\$45,611.37	POC 1131 was amended and superseded by POC 1241.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 920	POC 314	\$8,076.20	POC 314 was amended and superseded by POC 920.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 920	POC 80	\$8,076.20	POC 80 was amended and superseded by POC 920.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 1104	POC 64	\$3,545.00	POC 64 was amended and superseded by POC 1104.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 920	POC 99	\$3,545.00	POC 99 was amended and superseded by POC 920.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 920	POC 548	\$3,545.00	POC 548 was amended and superseded by POC 920.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 1297	POC 920	\$538.00	POC 920 was amended and superseded by POC 1297.
Commonwealth of Pennsylvania Dept. of Revenue Bureau of Compliance Dept. 280946 Harrisburg, PA 17128-0946	POC 1104	POC 549	\$3,545.00	POC 549 was amended and superseded by POC 1104.

3rd Omnibus Objection Exhibit B: Amended Claims to be Expunged
 In re American Pad and Paper Company, Case No. 00-00066 (PJM)

Name of Claimant	Remaining Claim Number	Amended Claim to be Expunged	Remaining Claim Amount	Reason for Disallowance
County of Benton Attn: Scott Douglas - Tax Collector 215 E. Central Ste. 3 Bentonville, AR 72712-5270	POC 1244	POC 269	\$90.76	POC 269 was amended and superseded by POC 1244.
County of King Treasury Division King County Administration Building 500 Fourth Ave., Rm 600 Seattle, WA 98104-2387	POC 1232	POC 1060	\$1,582.66	POC 1232 was amended by POC 1060
IBM Corporation attn: Vicky Namken Bankruptcy Coordinator 1605 LEJ Freeway, 4th Floor Dallas TX 75234	POC 1276	POC 1263	\$55,257.36	POC 1276 was amended and superseded by POC 1263
Indiana Dept of Revenue Bankruptcy Section Rm N-203 100 N. Senate Ave. Indianapolis, IN 46204	POC 1169	POC 949	\$116,407.96	POC 949 was amended and superseded by POC 1169.
Loma Vista Trading Co. Attn: Rena Munoz 4501 E 50th St Vernon, CA 90058	POC 329	POC 32	\$1,091.16	POC 32 was amended and superseded by POC 329
Mississippi State Tax Commission Bankruptcy Section PO Box 23338 Jackson, MS 39225-3338	POC 1170	POC 928	\$4,774.79	POC 928 was amended and superseded by POC 1170.
Mississippi State Tax Commission Bankruptcy Section PO Box 23338 Jackson, MS 39225-3338	POC 1258	POC 976	\$8,545.89	POC 976 was amended and superseded by POC 1258.

3rd Omnibus Objection 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
North Bay Marketing Attn: JC Corcoran 3509 Monterey CL NE Renton, WA 99056	POC 486	POC 280	\$8,458.47	POC 280 was amended and superseded by POC 486.
North Carolina Dept. of Revenue Office Services Division attn: Angela C. Fountain PO Box 1168 Raleigh, NC 27602-1168	POC 1238	POC 787	\$9,830.49	POC 787 was amended and superseded by POC 1238.
Packaging Corp of America Attn: Karen McGill Credit Department 777 Oakmont Lane #2000 Westmont, IL 60559	POC 1282	POC 724	\$116,658.41	POC 724 was amended and superseded by POC 1282
Plastic Supplies Inc. PO Box 71063 Columbus, OH 43271-0763	POC 1181	POC 141	\$14,585.86	POC 141 was amended and superseded by POC 1181.
State of Arizona Dept. of Revenue Tech Compl Svcs - Bankruptcy 1600 W. Monroe Phoenix, AZ 85007	POC 996	POC 31	\$7,143.55	POC 31 was amended and superseded by POC 996.
State of Arizona Dept. of Revenue Tech Compl Svcs - Bankruptcy 1600 W. Monroe Phoenix, AZ 85007	POC 1003	POC 996	\$8,549.12	POC 996 was amended and superseded by POC 1003.

**3rd Omnibus Objection 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
State of Georgia Dept. of Revenue PO Box 38143 Atlanta, GA 30334	POC 1196	POC 1001	\$2,126.27	POC 1001 was amended and superseded by POC 1196.
State of Louisiana Dept. of Revenue PO Box 66658 Baton Rouge, LA 70896	POC 991	POC 75	\$220.00	POC 75 was amended and superseded by POC 991.
State of Louisiana Dept. of Revenue PO Box 66658 Baton Rouge, LA 70896	POC 1268	POC 991	\$2,519.00	POC 991 was amended and superseded by POC 1268.
State of Michigan Dept. of Treasury/ Revenue Division Attn: Peggy Houser First Floor, Treasury Building Lansing, MI 48922	POC 1228	POC 1067	\$40,385.22	POC 1067 was amended and superseded by POC 1228.
State of Michigan Dept. of Treasury/ Revenue Division Attn: Peggy Houser First Floor, Treasury Building Lansing, MI 48922	POC 1067	POC 888	\$40,385.22	POC 888 was amended and superseded by POC 1067.
State of Missouri Dept. of Revenue Attn: Denise Roth Box 475 Jefferson City, MO 65105	POC 1262	POC 1041	\$0.00	POC 1041 was amended and superseded by POC 1262.
State of Missouri Dept. of Revenue Attn: Denise Roth Box 475 Jefferson City, MO 65105	POC 1210	POC 933	\$100.00	POC 933 was amended and superseded by POC 1210.
State of Missouri Dept. of Revenue Attn: Denise Roth Box 475 Jefferson City, MO 65105	POC 1272	POC 1210	\$0.00	POC 1210 was amended and superseded by POC 1272.

3rd Omnibus Objection 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
State of New Jersey Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08648	POC 408	POC 1008	\$356,053.98	POC 1008, dated 5-10-2000, was amended and superseded by POC 408, dated 5-24-2000.
State of New Jersey Division of Taxation Compliance Activity PO Box 245 Trenton, NJ 08648	POC 1094	POC 408	\$356,053.98	POC 408 was amended and superseded by POC 1094.
State of New York Dept. of Taxation & Finance Bankruptcy/Special Procedures PO Box 5300 Albany, NY 12205-0300	POC 1039	POC 944	\$3,835.89	POC 944 was amended and superseded by POC 1039.
State of Wisconsin Dept. Of Revenue 4638 University Ave. Madison, WI 53705	POC 1251	POC 874	\$273,122.00	POC 874 was amended and superseded by POC 1251.
State of Wyoming Dept of Revenue Attn: Daniel W. Noble 122 W. 25th St Cheyenne, WY 82002-0110	POC 1126	POC 1068	\$0.00	POC 1068 was amended and superseded by POC 1126.
Susquehanna Lease Co. 2 Market Sq. 2nd Fl Manheim, PA 17545-0008	POC 479	POC 40	\$3,978.26	POC 40 was amended and superseded by POC 479.
Tennessee Dept. of Revenue/Tax Enforcement Division attn: Wilbur E. Hooks 4th Fl. Andrew Jackson Bldg Nashville, TN 37242	POC 1267	POC 1263	\$199,470.97	POC 1263 was amended and superseded by POC 1267
Texas Comptroller of Public Accts Office of the Attorney General Collection Division-Bankruptcy PO Box 12548 Austin, TX 78711-2548	POC 1202	POC 1026	\$18,283.44	POC 1026 was amended and superseded by POC 1202.
* POC means the proof of claim filed on the PD Register or Court Register. Docket No. means a claim filed on the Docket for these Ch. 7 cases.				

EXHIBIT C

3rd Omnibus Objection Exhibit C: Late Filed Claims to be Expunged
 In re American Pad and Paper Company, Case No. 00-00066 (P-JW)
 Pre-Petition Bar Date: June 15, 2000

Name of Claimant	Date Claim Filed	Claim Number	Claim Amount	Reason for Disallowance
Brazoria Drainage District #4 Special Road & Bridge Attn: Michael Darlow 2600 Citadel Plaza Ste 500 Houston, TX 77008-1315	8/21/2000	POC 1133	\$41.28	Claim filed after bar date of 6/15/2000.
ikon Office Solutions c/o IOS Capital Inc. attn. Bankruptcy Adm. PO Box 9115 Macon, GA 31208-9115	7/21/2000	POC 1102	\$1,652.06	Claim filed after bar date of 6/15/2000.
Lab Safety, Inc. PO Box 5004 Janesville, WI 53547	7/31/2000	POC 1088	\$657.87	Claim filed after bar date of 6/15/2000.
Lab Safety, Inc. PO Box 5004 Janesville, WI 53547	7/31/2000	POC 1089	\$40.27	Claim filed after bar date of 6/15/2000.
Mavrick Cutting Dies Inc. 505 Thomson Park Dr. Cranberry Twp., PA 15066	10/5/2000	POC 1172	\$940.00	Claim filed after bar date of 6/15/2000.
New York State Dept. of Taxation & Finance Bankruptcy Section PO Box 5300 Albany, NY 12205-0300	6/23/2003	POC 1289	\$16,501.43	Claim filed after bar date of 6/15/2000.
New York State Electric & Gas Corp. P.O. Box 5240 Brighamton, NY	12/29/2003	POC 1292	\$35,592.48	Claim filed after bar date of 6/15/2000.
Quality Farm & Fleet PO Box 0995 North Muskegon, MI 49443-0995	10/30/2000	POC 1207	\$287.22	Claim filed after bar date of 6/15/2000.
S.I. Industries, Inc. PO Box 742 Watertown, 53094-0742	7/24/2000	POC 1100	\$2,294.25	Claim filed after bar date of 6/15/2000.

3rd Omnibus Objection Exhibit C: Late Filed Claims to be Expunged
In re American Pad and Paper Company, Case No. 00-08066 (PJW)
Pre-Petition Bar Date: June 15, 2000

Name of Claimant	Date Claim Filed	Claim Number	Claim Amount	Reason for Disallowance
Siegling America Attn: John T Kinnealy 918 Central Ave. Wood Dale, IL 60191	6/22/2000	POC 863	\$555.59	Claim filed after bar date of 6/15/2000.
State Board Equalization Special Procedures Section Mic: 55 PO Box 942879 Sacramento, CA 94279-0615	2/1/2002	POC 1256	\$787.60	Claim filed after bar date of 6/15/2000.
State of Georgia Department of Revenue P. O. Box 161108 Atlanta, Georgia 30321	2/17/2004	POC 1295	\$1,550.00	Claim filed after bar date of 6/15/2000.
The City Of New York Department Of Finance Bankruptcy & Assignment Unit 345 Adams Street 10th Floor Brooklyn, NY 11201	2/7/2005	POC 1298	\$9,790.00	Claim filed after the Chapter 11 Administrative Expense Bar Date of January 10, 2005 at 4:00 p.m.
The State of New Jersey Division of Employer Accounts P. O. Box 379 Trenton, NJ 08625	1/28/2007	POC 1301	\$2,647.31	Claim filed after the Chapter 11 Administrative Expense Bar Date of January 10, 2005 at 4:00 p.m.
Woodridge, Louis W. 425 Loma Media Santa Barbara, CA 93103	6/19/2000	POC 851	\$2,000.00	Claim filed after bar date of 6/15/2000.

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