

**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. 2174]

**REVISED ORDER GRANTING THE SECOND OMNIBUS OBJECTION TO CHAPTER
11 ADMINISTRATIVE EXPENSE CLAIMS (SUBSTANTIVE) REGARDING THE
CLAIM OF ULTIMATE SOFTWARE GROUP, INC. (DCA 32)**

1. The Chapter 7 Trustee filed the Second Omnibus Objection to Chapter 11 Administrative Expense Claims (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. Appropriate notice of the Motion has been given.
4. Subsequent to the filing of the Motion, Ultimate Software Group, Inc. ("Ultimate Software") informally objected to the Trustee's proposed treatment of its claim filed on the Delaware Claims Agency claims register at DCA 32 ("DCA 32"), as set forth on the Exhibit A attached to the proposed order on the Motion.

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

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5. The Trustee and Ultimate Software have resolved the informal objection as set forth herein.

6. The Motion is GRANTED as stated below.

7. DCA 32 shall be allowed as a Chapter 11 priority claim, pursuant to 11 U.S.C. §§ 503(a) and (b)(1)(A), and 11 U.S.C. § 507(a)(2), in the amount of \$2,450.00 (the "Allowed Priority Claim"). The balance of DCA 32, in the amount of \$26,950.00, is hereby reclassified and allowed as a pre-petition general unsecured non-priority claim (the "Allowed Pre-Petition Claim").


8. The Allowed Priority Claim and the Allowed Pre-Petition Claim shall not be subject to any further objections, including, without limitation, setoff, Bankruptcy Code Section 502(d) or any other defense. Ultimate Software, and its successors and assigns, waive all other claims and rights to distribution from the Chapter 7 Estates. The Allowed Priority Claim shall be paid on a pro rata basis with all other allowed claims of the same priority, when, and if, such distributions are made. The Allowed Pre-Petition Claim shall be paid on a pro rata basis with all other allowed claims that are pre-petition general unsecured non-priority claims, when, and if, such distributions are made.

9. Ultimate Software is the rightful owner of the Allowed Priority Claim and the Allowed Pre-Petition Claim. Any and all distributions on the Allowed Priority Claim and the Allowed Pre-Petition Claim shall be made payable to "Ultimate Software Group, Inc."

10. 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 of this Order.

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

Dated: Feb. 5, 2008


The Honorable Peter J. Walsh
United States Bankruptcy Court Judge