

**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 COMMISSIONER OF REVENUE OF THE
STATE OF TENNESSEE (POC 1270)**

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, the Commissioner of Revenue of the State of Tennessee ("TDOR") objected to the Trustee's proposed treatment of its claim recorded as proof

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

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of claim 1270 ("POC 1270"), as set forth on the Exhibit C attached to the proposed order on the Motion (Docket No. 2180).

5. The Trustee and the TDOR have resolved the objection as set forth herein.

6. The Motion is GRANTED as stated below.


7. POC 1270 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 \$62,579.67 (the "Allowed Claim").

8. 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. Any and all distributions on the Allowed Claim shall be made payable to "Commissioner of Revenue of the State of Tennessee"

9. 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.

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

Dated: Feb 20, 2008


The Honorable Peter J. Walsh
United States Bankruptcy Court Judge