

IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF DELAWARE

In re: American Pad & Paper Company,)
)
 Debtor.) Bankruptcy Case No. 00-00066
) (Substantively Consolidated)
)
 STEVEN G. SINGER, CHAPTER 7)
 TRUSTEE,)
)
 Appellant,)
)
 v.) Civil Action No. 04-238-KAJ
)
 KIMBERLY-CLARK CORP.,)
)
 Appellee.)

ORDER

For the reasons set forth in the Memorandum Order (the “January 10, 2005 Order”) issued on January 10, 2005 in the related case of *Steven G. Singer v. Franklin Boxboard Co. et. al. (In re American Pad & Paper)*, Civ. A. No. 03-1077-KAJ, and because the factual and legal issues being appealed in the two cases are substantially identical (D.I. 6, Ex. A; Civ. A. No. 03-1077-KAJ, D.I. 9), it is hereby ORDERED that the October 28, 2003 Order of the bankruptcy court is AFFIRMED, for the reasons set forth in the January 10, 2005 Order.

Kent A. Jordan
UNITED STATES DISTRICT JUDGE

January 11, 2005
Wilmington, Delaware