

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. 03-1130-KAJ  
 )  
 STRATEGIC PAPER GROUP, )  
 )  
 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 Appellant is appealing the same bankruptcy court order as he did in that related case (D.I. 1; Civ. A. No. 03-1077-KAJ, D.I. 1), and because the factual and legal issues being appealed in the two cases are substantially identical (D.I. 8; 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