

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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 :  
*In re* : **Chapter 11**  
 :  
 NEWPAGE CORPORATION, *et al.*, : **Case No. 11-12804 (KG)**  
 :  
 Debtors.<sup>1</sup> : **Jointly Administered**  
 :  
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Objection Deadline: November 20, 2012 at 4:00 p.m. (ET)  
Hearing Date: November 27, 2012 at 11:00 a.m. (ET)

**NOTICE OF DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION, PURSUANT TO SECTIONS 105 AND 502 OF THE BANKRUPTCY CODE, BANKRUPTCY RULE 3007, AND LOCAL RULE 3007-1, TO CLAIMS (SUBSTANTIVE)**

TO: (i) the U.S. Trustee; (ii) attorneys for JPMorgan Chase, N.A., as administrative agent for the debtor in possession financing; (iii) attorneys for Wells Fargo Capital Finance LLC, as administrative agent for the prepetition senior secured revolver; (iv) attorneys for Bank of New York Mellon, as indenture trustee for the 11.375% senior secured first-lien notes due 2014; (v) attorneys for Wilmington Trust, National Association, as indenture trustee for the 10% fixed rate senior secured second lien notes due 2012 and the floating rate senior secured second lien notes due 2012; (vi) attorneys for HSBC Bank USA, National Association, as the indenture trustee for the 12% senior unsecured subordinated notes due 2013; (vii) attorneys for U.S. Bank, National Association, as the indenture trustee for the floating rate senior unsecured PIK Notes due 2013; (viii) attorneys for Deutsche Bank Trust Company Americas, as indenture trustee for the floating rate senior unsecured PIK notes due 2015; (ix) attorneys for the informal group of certain holders of the 10% fixed rate senior secured second lien notes and floating rate senior secured second lien notes; (x) attorneys for the Committee; (xi) claimants affected by the Claim Objection; and (xiii) all parties requesting notice pursuant to Bankruptcy Rule 2002 and Local Rule 2002-1(b).

**PLEASE TAKE NOTICE** that, on October 26, 2012, NewPage Corporation (“NewPage”) and those of its subsidiaries and affiliates that are debtors and debtors in possession

<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor’s federal tax identification number, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors’ corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.



(collectively with NewPage, the “Debtors”), by and through their undersigned counsel filed the attached *Debtors’ Twenty-First Omnibus Objection, Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1 to Claims (Substantive)* (the “Claim Objection”), which seeks an order disallowing and expunging, reducing, reclassifying, and/or redesignating, as appropriate, certain claims, as more fully described in the Claim Objection and the exhibits thereto. Each claimant who has filed a claim subject to the Claim Objection is receiving a copy of the Claim Objection. Each claimant should read the Claim Objection, which describes the grounds for the objection to each claim set forth therein, and should review the exhibits attached thereto, which lists all claims subject to the Claim Objection.

**PLEASE TAKE FURTHER NOTICE that your claim(s) may be disallowed and expunged and/or your substantive rights may be affected as a result of the Claim Objection. Therefore, you should read the attached Claim Objection carefully.** If you do not want the Court to disallow your claim (s), then you or your attorney must file a written response (a “Response”) to the Claim Objection, as set forth in the Claim Objection, with the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 3rd Floor, Wilmington, Delaware 19801 (the “Bankruptcy Court”), and serve such Response so as to be received by the undersigned counsel to the Debtors no later than **4:00 p.m. (prevailing Eastern Time) on November 20, 2012** (the “Response Deadline”). Every Response must be filed with the Office of the Clerk of the United States Bankruptcy Court for the District of Delaware (the “Clerk”), 824 North Market Street, Wilmington, Delaware 19801, and served upon the following entities, so that the Response is received no later than the Response Deadline, at the following address:

Proskauer Rose LLP  
Eleven Times Square  
New York, New York 10036  
Attn: Judy G.Z. Liu  
Philip M. Abelson

-and-

Pachulski Stang Ziehl & Jones LLP  
919 N. Market Street, 17th Floor  
P.O. Box 8705  
Wilmington, Delaware 19801  
Attn: Laura Davis Jones  
Michael R. Seidl  
Timothy P. Cairns

Co-Attorneys for the Debtors

**PLEASE TAKE FURTHER NOTICE** that if you file a response to the Claim Objection, you should be prepared to argue that response at the Hearing. You need not appear at the Hearing if you do not oppose the relief requested in the Claim Objection. Every Response to this Objection must contain at a minimum the following information:

- a. a caption setting forth the name of this Court, the name of the Debtors, the case number, and the title of this Objection;
- b. the name of the Claimant, the number of his/her/its Claim, and a description of the basis for the amount of the Claim;
- c. the specific factual basis and supporting legal argument upon which the Claimant will rely in opposing this Objection;
- d. any supporting documentation, to the extent it was not included with the Claim previously filed with the Clerk or KCC, upon which the Claimant will rely to support the basis for and amounts asserted in the Claim; and
- e. the name, address, telephone number, and fax number of the person(s) (which may be the Claimant or the Claimant's legal representative) with whom counsel for the Debtors should communicate with respect to the Claim or the Objection and who possesses authority to reconcile, settle, or otherwise resolve the objection to the disputed Claim on behalf of the Claimant.

**PLEASE TAKE FURTHER NOTICE THAT THE RELIEF SOUGHT  
HEREIN IS WITHOUT PREJUDICE TO THE DEBTORS' RIGHT TO PURSUE  
FURTHER SUBSTANTIVE AND/OR NON-SUBSTANTIVE OBJECTIONS AGAINST  
YOUR CLAIM(S) SUBJECT TO THE CLAIM OBJECTION.**

**PLEASE TAKE FURTHER NOTICE** that if a Response is properly filed and served in accordance with the above procedures, a hearing on the Claim Objection and the Response will be held on **November 27, 2012, at 11:00 a.m. (prevailing Eastern Time)** (the "Hearing") before the Honorable Kevin Gross, Chief United States Bankruptcy Judge, at the United States Bankruptcy Court for the District of Delaware, 824 North Market Street, 6th Floor, Courtroom 3, Wilmington, Delaware 19801. Only a response made in writing and timely filed and received will be considered by the Bankruptcy Court at the Hearing.

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**PLEASE TAKE FURTHER NOTICE THAT IF YOU FAIL TO RESPOND  
IN ACCORDANCE WITH THIS NOTICE, THE BANKRUPTCY COURT MAY GRANT  
THE RELIEF REQUESTED IN THE CLAIM OBJECTION WITHOUT FURTHER  
NOTICE OR HEARING.**

Dated: October 26, 2012  
Wilmington, Delaware

PACHUSLSKI STANG ZIEHL & JONES LLP



Laura Davis Jones (Bar No. 2436)  
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*Co-Attorneys for the Debtors and Debtors in  
Possession*

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

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*In re* : **Chapter 11**  
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NEWPAGE CORPORATION, *et al.*, : **Case No. 11-12804 (KG)**  
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 : **Jointly Administered**  
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**DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION, PURSUANT TO  
SECTIONS 105 AND 502 OF THE BANKRUPTCY CODE, BANKRUPTCY  
RULE 3007, AND LOCAL RULE 3007-1, TO CLAIMS (SUBSTANTIVE)**

NewPage Corporation (“NewPage”) and those of its subsidiaries and affiliates that are debtors and debtors in possession (collectively with NewPage, the “Debtors”) hereby submit this twenty-first omnibus objection (the “Objection”) seeking an order substantially in the form of Exhibit A (the “Proposed Order”), disallowing and expunging, reducing, reclassifying, and/or redesignating, as appropriate, certain Claims (as defined below) listed in Schedules 1-6 attached to the Proposed Order, which is incorporated herein by reference and also is accessible at the following website maintained by Kurtzman Carson Consultants LLC (“KCC”), the Debtors’ court-appointed claims agent: <http://kccllc.net/NewPage>. In support of this Objection, the Debtors have filed concurrently herewith the Declaration of Gary Hess, Director of Project Management for NewPage, dated October 26, 2012, and respectfully represent as follows:

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<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor’s federal tax identification number, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors’ corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

**ATTENTION:** Please take notice that, if a claim that you filed against the Debtors is identified on the schedules attached to the Proposed Order as **Schedules 1-6**, the Debtors have objected to that claim with this Objection. This Objection therefore directly affects your rights, and your claim may be disallowed as a result of the granting of the relief sought in this Objection. Please carefully review the accompanying *Notice of Debtors' Twenty-First Omnibus Objection, Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1, to Claims (Substantive)* (the "**Notice**") for important information regarding both (i) the deadline and procedure for filing any response to the Objection and (ii) the date of the hearing on the Objection. Any response to the Objection should be filed with the United States Bankruptcy Court for the District of Delaware (the "**Court**"), at the address identified in the Notice, and served on the Debtors' undersigned counsel at the address below. If neither you nor your attorney respond to this Objection by the deadline set forth in the Notice, the Court may decide that you have waived any right to oppose the Objection to your claim.

#### **Jurisdiction and Venue**

1. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

#### **Background**

2. On September 7, 2011 (the "**Commencement Date**"), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the "**Bankruptcy Code**"). The Debtors continue to operate their businesses and manage their properties as debtors in possession as authorized by sections 1107(a) and 1108 of the Bankruptcy Code.

3. On September 8, 2011, this Court entered an order authorizing the joint administration of the Debtors' chapter 11 cases pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 1015-1 of the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware (the "Local Rules").

4. On September 21, 2011, the U.S. Trustee appointed a statutory creditors' committee pursuant to section 1102 of the Bankruptcy Code (the "Committee").

5. On December 13, 2011, this Court entered the *Order Establishing Deadlines for Filing Proofs of Claim and Approving the Form and Manner of Notice Thereof* (the "Bar Date Order") [Docket No. 716], setting various deadlines and procedures for filing claims against the Debtors. Pursuant to the Bar Date Order, except as to holders of certain claims exempted from the Bar Date Order, the deadline for filing proofs of claim by any person or entity other than a governmental unit was fixed at February 3, 2012 (the "General Bar Date"), and the deadline for filing proofs of claim by any governmental unit was fixed at March 5, 2012 (the "Governmental Bar Date," and, together with the General Bar Date, the "Bar Dates").

6. In the ordinary course of business, the Debtors maintain books and records (the "Books and Records") that reflect, among other things, the Debtors' aggregate liabilities and the specific amounts owed to each of their creditors.

7. As of the date hereof, the Debtors and KCC have identified on the Debtors' register of claims (the "Claims Register"), which register is prepared, maintained, and provided by KCC, over 2,690 proofs of claim (collectively, the "Claims") filed against the Debtors in these chapter 11 cases by certain holders of Claims (the "Claimants"). The Debtors and their advisors are in the process of comprehensively reviewing and reconciling the Claims.



8. This reconciliation process includes identifying particular categories of Claims that may be targeted for disallowance and expungement, reduction and allowance, or reclassification and allowance. To identify invalid Claims, and to avoid possible double recovery or other improper recovery by Claimants, the Debtors anticipate filing several omnibus objections to certain Claims. This Objection is one such omnibus objection.

#### **NewPage's Business**

9. The Debtors and their non-debtor subsidiaries and affiliates (the "Company") comprise the largest coated paper manufacturer in North America, based on production capacity. Headquartered in Miamisburg, Ohio, NewPage is the Company's primary operating subsidiary and directly and indirectly owns the other Debtors and various other affiliated non-debtor entities. The Company's mills primarily produce coated paper, typically used in magazines, magazine covers and inserts, corporate annual reports, high-end advertising brochures, direct mail advertising, coated labels, catalogs, and textbooks. Although the Company also manufactures supercalendered paper, uncoated paper, and specialty labels, coated paper represented approximately 80% of its net sales for the year ended December 31, 2011.

10. Debtor NewPage Port Hawkesbury Holding LLC ("NPPH Holding") previously owned 100% of the outstanding shares of non-Debtor NewPage Port Hawkesbury Corp. ("NPPH"), which owns a mill in Port Hawkesbury, Canada. NPPH commenced proceedings under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, in the Supreme Court of Nova Scotia, in Halifax, Nova Scotia, on September 9, 2011 (the "Canadian Proceeding"). Pursuant to an order of the Supreme Court of Nova Scotia in the Canadian Proceeding, the shares of NPPH held by NPPH Holding were cancelled and new shares were purchased by and reissued to a third party on September 28, 2012.

## Relief Requested

11. By this Objection, the Debtors object to the Claims set forth in Schedules 1-6, and, for the reasons described below, request issuance of the Proposed Order pursuant to sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1, (i) disallowing and expunging, reducing, reclassifying, and/or redesignating, as appropriate, such Claims, and (ii) where applicable, allowing them in the reduced or reclassified amounts as described under the heading “Modified Claims.”

### **I. No Liability Claims**

12. As a result of their review of the Claims filed against the Debtors’ estates, the Debtors have identified in Schedules 1A-1C attached to the Proposed Order certain Claims that assert obligations against certain Debtors that are not actually liable for such obligations (the “No Liability Claims”). For the reasons set forth below, the Debtors hereby (i) object to the No Liability Claims, and (ii) request entry of the Proposed Order disallowing and expunging in its entirety each of the No Liability Claims identified in Schedules 1A-1C thereto.

#### *A. No Liability Claims for Which None of the Debtors Are Liable*

13. Each of the No Liability Claims identified in Schedule 1A attached to the Proposed Order asserts an alleged obligation for which none of the Debtors are liable. A review of the Books and Records, as well as the documentation (or lack thereof) submitted in support of these No Liability Claims, established that there is no basis for holding the Debtors liable for such No Liability Claims. Failure to disallow the No Liability Claims identified in Schedule 1A will result in the applicable Claimants receiving an unwarranted recovery against the Debtors to the detriment of other creditors in these chapter 11 cases.

*B. No Liability Claims for Which a Different Debtor Is Liable*

14. Each of the No Liability Claims identified in Schedule 1B attached to the Proposed Order under the heading “Claims to Be Disallowed” asserts (i) an obligation against a Debtor who is not actually liable for such obligation, and (ii) the same liability as another Claim filed by the same Claimant against a different Debtor (a “Surviving Claim”). A claimant is entitled only to a single satisfaction, if at all, of any particular claim of liability against a debtor. *See, e.g., In re Handy Andy Home Improvement Ctrs., Inc.*, 222 B.R. 571, 575 (Bankr. N.D. Ill. 1998) (“it is axiomatic that one can not recover for the same debt twice”). Failure to disallow the No Liability Claims in Schedule 1B under the heading “Claims to Be Disallowed” will result in the applicable Claimants receiving an unwarranted recovery against the Debtors to the detriment of other creditors in these chapter 11 cases.

15. For each Claimant, the claim number of the Surviving Claim to remain on file in the Claims Register is set forth in the column labeled “Claim Number” below the heading “Surviving Claims.” If a Surviving Claim identified in Schedule 1B is not otherwise amended or superseded by a Claim subsequently filed by the Claimant, or subject to an objection or settlement that may be subsequently filed by the Debtors, the Surviving Claim identified in Schedule 1B ultimately shall be allowed against the Debtor in the chapter 11 case in which such Claim was filed.

*C. No Liability Claims for Which the Liability, if Any, Should Be Asserted Against Non-Debtor NPPH*

16. Each of the No Liability Claims identified in Schedule 1C attached to the Proposed Order asserts an alleged obligation of NPPH against one or more of the Debtors. As noted above, NPPH is not a Debtor in these chapter 11 cases. Each of the No Liability Claims in Schedule 1C fails to set forth any valid legal justification (*e.g.*, the existence of a guaranty) for

asserting the Claim against the applicable Debtor rather than against NPPH. The Debtors against whom the Claims are asserted are not liable for the amounts claimed, and the No Liability Claims should be disallowed and expunged.

17. In addition, the Bar Date Order, which listed all the Debtors in these chapter 11 cases, clearly provided that claims are to be filed against the Debtors. The *Notice of Deadline for Filing of Proofs of Claim* approved by the Bar Date Order explicitly stated, “YOU SHOULD NOT FILE A PROOF OF CLAIM IF YOU DO NOT HAVE A CLAIM AGAINST ANY OF THE DEBTORS.” Therefore, proofs of claim asserting obligations of entities other than the Debtors are not properly filed in these chapter 11 cases.

18. Failure to disallow the No Liability Claims identified in Schedule 1C will result in the applicable Claimants receiving an unwarranted recovery against the Debtors to the detriment of other creditors in these chapter 11 cases.

## **II. Misclassified Claims**

19. As a result of their review of the Claims filed against the Debtors’ estates, the Debtors have identified in Schedule 2 attached to the Proposed Order certain Claims that have been misclassified (the “Misclassified Claims”).

20. The Debtors object to the classification of the Misclassified Claims identified in Schedule 2 because such Claims assert entitlement to a priority or secured status without providing any valid basis supporting such asserted status. Furthermore, after a review of the documentation submitted in support of the Misclassified Claims, as well as the Books and Records, the Debtors have not identified any other bases for granting priority or secured status to the Misclassified Claims listed in Schedule 2.

21. Failure to reclassify the Misclassified Claims in Schedule 2 to general unsecured status may lead to the recovery of distributions by the applicable Claimants before other unsecured creditors in these chapter 11 cases receive any distribution – a result prohibited under the Bankruptcy Code. The Third Circuit has stated that “[t]he Bankruptcy Code furthers the policy of ‘equality of distribution among creditors’ by requiring that a plan of reorganization provide similar treatment to similarly situated claims. Several sections of the Code are designed to ensure equality of distribution from the time the bankruptcy petition is filed.” *In re Combustion Eng’g, Inc.*, 391 F.3d 190, 239 (3d Cir. 2004). Accordingly, to avoid unequal distribution among unsecured creditors, the Debtors hereby (i) object to the Misclassified Claims, and (ii) request entry of the Proposed Order reclassifying as general unsecured claims each of the Misclassified Claims identified in Schedule 2 thereto.

22. To the extent the Misclassified Claims in Schedule 2, after the requested reclassification (the “Reclassified Claims”), are not otherwise amended or superseded by a Claim later filed by the Claimant, or subject to an objection or settlement subsequently filed by the Debtors, the Reclassified Claims shall ultimately be allowed against the Debtor in the chapter 11 case in which such Claims were filed.

### **III. Misclassified Overstated Claims**

23. As a result of their review of the Claims filed against the Debtors’ estates, the Debtors have identified in Schedule 3 attached to the Proposed Order certain Claims that (i) have been misclassified and (ii) seek recovery for amounts greater than what the applicable Claimants are actually owed by the applicable Debtors (the “Misclassified Overstated Claims”). First, the Debtors object to the classification of the Misclassified Overstated Claims identified in Schedule 3 because such Claims assert entitlement to a priority or secured status without

providing any valid basis supporting such asserted status. For the reasons set forth in Section II of this Objection, the Misclassified Overstated Claims identified in Schedule 3 should be reclassified as general unsecured claims.

24. Second, failure to reduce the Misclassified Overstated Claims identified in Schedule 3 may lead the applicable Claimants receiving an unwarranted recovery on their claims to the detriment of other creditors in these chapter 11 cases. Accordingly, the Debtors hereby (i) object to the Misclassified Overstated Claims, and (ii) request entry of the Proposed Order (a) reducing the Misclassified Overstated Claims identified in Schedule 3 thereto the amounts in the column titled “Modified Claim Amount” and (b) reclassifying such Claims to general unsecured status.

25. To the extent the Misclassified Overstated Claims identified in Schedule 3, after the requested reclassification and reduction (the “Reclassified and Reduced Claims”), are not otherwise amended or superseded by a Claim later filed by the Claimant, or subject to an objection or settlement subsequently filed by the Debtors, the Reclassified and Reduced Claims shall ultimately be allowed as general unsecured claims in the reduced amount against the Debtor in the chapter 11 case in which such Claim was filed.

#### **IV. Overstated Claims**

26. As result of their review of the Claims filed against the Debtors’ estates, the Debtors have identified in Schedule 4 attached to the Proposed Order certain Claims that assert valid grounds for such claim but seek recovery for amounts greater than what the applicable Claimants are actually owed by the applicable Debtors (the “Overstated Claims”). Failure to reduce the Overstated Claims listed in Schedule 4 in the column titled “Overstated Claim Amount” may result in the applicable Claimants receiving an unwarranted recovery

against the Debtors to the detriment of other creditors in these chapter 11 cases. Accordingly, the Debtors hereby (i) object to the Overstated Claims, and (ii) request entry of the Proposed Order reducing each of the Overstated Claims identified in Schedule 4 thereto to the amounts in the column titled “Modified Claim Amount.”

27. To the extent the Overstated Claims in Schedule 4, after the requested reduction (the “Reduced Claims”), are not otherwise amended or superseded by a Claim later filed by the Claimant, or subject to an objection or settlement subsequently filed by the Debtors, the Reduced Claims shall ultimately be allowed in the reduced amount against the Debtor in the chapter 11 case in which it was filed.

**V. Overstated Wrong Debtor Claims**

28. As a result of their review of the Claims filed against the Debtors’ estates, the Debtors have identified in Schedule 5 attached to the Proposed Order certain Claims that assert valid grounds for such claims, but seek recovery (i) for amounts greater than what the applicable Claimants are actually owed by the Debtors, and (ii) from the wrong Debtor(s) (the “Overstated Wrong Debtor Claims”).

29. First, failure to reduce the Overstated Wrong Debtor Claims may result in the applicable Claimants receiving an unwarranted recovery on their claims, to the detriment of other creditors in these chapter 11 cases. Second, failure to redesignate the Overstated Wrong Claims may result in the applicable Claimants recovering distributions from the wrong Debtor, to the detriment of other creditors of that Debtor. Accordingly, the Debtors hereby (i) object to the Overstated Wrong Debtor Claims, and (ii) request entry of the Proposed Order (a) reducing the Overstated Wrong Debtor Claims identified in Schedule 5 thereto to the amounts in the column titled “Modified Claim Amount” and (b) redesignating such Claims as Claims against the correct Debtors as identified in Schedule 4 in the column titled “Reassigned Case Number.”

30. To the extent the Overstated Wrong Debtor Claims in Schedule 5, after the requested reduction and redesignation (the “Reduced and Redesignated Claims”), are not otherwise amended or superseded by a Claim later filed by the Claimant, or subject to an objection or settlement subsequently filed by the Debtors, the Reduced and Redesignated Claims shall ultimately be allowed in the reduced amount against the Debtor identified in Schedule 5.

**VI. No Liability Tax Claims**

31. As a result of their review of the Claims filed against the Debtors’ estates, the Debtors have identified in Schedule 6 certain Claims asserted by taxing authorities asserting amounts for which the Debtors are not liable (the “No Liability Tax Claims”). Pursuant to the *Amended Order (I) Authorizing Payment of Prepetition Taxes and Business License Fees to Governmental Entities, and (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers* [Docket No. 334] (the “Tax Order”), the Debtors were authorized to pay certain accrued and outstanding prepetition sales, use, franchise, and real and personal property taxes, and such other similar taxes as the Debtors deemed to be necessary, as well as fees for licenses, permits, and other similar charges and assessment, including any penalties and interest thereon. The Debtors have filed all required tax returns and paid pursuant to the Tax Order all taxes that have become due during these chapter 11 cases.

32. Each of the No Liability Tax Claims asserts an obligation that is either baseless (such as penalties and interest claimed for taxes which were not yet due) or merely an estimated amount, as to which the true amount due has been paid previously pursuant to the Tax Order. Failure to disallow and expunge the No Liability Tax Claims will result in the applicable Claimants receiving an unwarranted recovery against the Debtors to the detriment of other creditors in these chapter 11 cases. Accordingly, the Debtors hereby (i) object to the No



Liability Tax Claims and (ii) request entry of the Proposed Order disallowing and expunging in its entirety each of the No Liability Tax Claims identified in Schedule 6 thereto.

### **Responses to the Objection**

33. To contest the Debtors' objection to any Claim in Schedules 1-6 attached to the Proposed Order that is proposed to be disallowed and expunged, reclassified, reclassified and redesignated, reduced, reduced and redesignated, or reduced and reclassified, a Claimant must follow the instructions set forth in the Notice accompanying this Objection.

### **Replies to Responses**

34. Consistent with Local Rule 9006-1(d), the Debtors may, at their option, file and serve a reply to a Claimant's Response no later than 4:00 p.m. (prevailing Eastern Time), one day prior to the deadline for filing the agenda for any hearing scheduled to consider the Objection.

### **Separate Contested Matters**

35. If the Debtors' objection to any Claim asserted herein is not resolved, each such objection shall constitute a separate contested matter as contemplated by Rule 9014 of the Bankruptcy Rules. Any order entered by the Court regarding an objection asserted in the Objection shall be deemed a separate order with respect to each Claim subject thereto. The Debtors request that the Court, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made applicable in a contested matter by Bankruptcy Rules 7054 and 9014, direct entry of a final judgment with respect to those claims objections as to which relief is entered by any Order issued in respect of the Objection.

### **Reservation of Rights**

36. The Debtors hereby reserve the right to (i) file subsequent objections to any Claims listed in Schedules 1-6 attached to the Proposed Order on any ground; (ii) amend,

modify, and/or supplement this Objection, including, without limitation, the filing of objections to further amended or newly filed claims; (iii) seek expungement or reduction of any Claim to the extent all or a portion of such Claim has been paid; and (iv) settle any Claim for less than the asserted amount. Separate notice and a hearing will be provided in respect of any such additional objections.

37. Notwithstanding anything contained in this Objection or Schedules 1-6, nothing herein shall be construed as a waiver of any rights the Debtors may have to bring avoidance actions under the applicable sections of the Bankruptcy Code against the Claimants whose Claims are subject to this Objection.

#### **Notice**

38. No trustee or examiner has been appointed in these chapter 11 cases. Notice of this Motion has been provided by first-class mail to the following parties: (i) the Office of the U.S. Trustee; (ii) attorneys for JPMorgan Chase, N.A., as administrative agent for the debtor in possession financing; (iii) attorneys for Wells Fargo Capital Finance LLC, as administrative agent for the prepetition senior secured revolver; (iv) attorneys for Bank of New York Mellon, as indenture trustee for the 11.375% senior secured first-lien notes due 2014; (v) attorneys for Wilmington Trust, National Association, as indenture trustee for the 10% fixed rate senior secured second lien notes due 2012 and the floating rate senior secured second lien notes due 2012; (vi) attorneys for HSBC Bank USA, National Association, as the indenture trustee for the 12% senior unsecured subordinated notes due 2013; (vii) attorneys for U.S. Bank, National Association, as the indenture trustee for the floating rate senior unsecured PIK notes due 2013; (viii) attorneys for Deutsche Bank Trust Company Americas, as indenture trustee for the floating rate senior unsecured PIK notes due 2015; (ix) attorneys for the informal group of certain holders of the 10% fixed rate senior secured second lien notes and floating rate senior

secured second lien notes; (x) attorneys for the Committee; (xi) the Claimants identified in Schedules 1-6; and (xii) all parties requesting notice pursuant to Bankruptcy Rule 2002 and Local Rule 2002-1(b) as of the date of this Objection. The Debtors submit that no other or further notice need be provided.

**Compliance with Local Rule 3007-1**

39. To the best of the Debtors' knowledge and belief, this Objection and related Schedules 1-6, attached to the Proposed Order, comply with Local Rule 3007-1. To the extent this Objection does not comply in all respects with the requirements of Local Rule 3007-1, the undersigned believes such deviations are not material and respectfully requests that any such requirement be waived.

**No Previous Request**

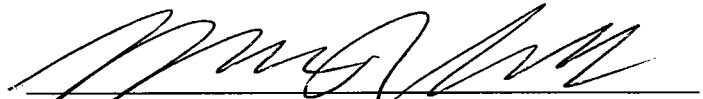
40. No previous request for the relief sought herein has been made by the Debtors to this or any other court.

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WHEREFORE the Debtors respectfully request entry of an order granting the Debtors' Objection and disallowing and expunging, reclassifying, reclassifying and redesignating, reducing, reducing and redesignating, or reducing and reclassifying, as appropriate, the Claims identified in Schedules 1-6 attached to the Proposed Order, and granting such other and further relief as this Court deems just and proper.

Dated: October 26, 2012  
Wilmington, Delaware

PACHUSLSKI STANG ZIEHL & JONES LLP



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Michael R. Seidl (Bar No. 3889)  
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**Exhibit A**

**Proposed Order**

**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

-----x  
: **Chapter 11**  
: **Case No. 11-12804 (KG)**  
: **Jointly Administered**  
: **Re: Docket No. \_\_**  
-----x

*In re*  
NEWPAGE CORPORATION, *et al.*,  
Debtors.<sup>1</sup>

**ORDER GRANTING DEBTORS' TWENTY-FIRST OMNIBUS OBJECTION  
AND (I) DISALLOWING AND EXPUNGING (A) NO LIABILITY CLAIMS  
AND (B) NO LIABILITY TAX CLAIMS, (II) RECLASSIFYING  
MISCLASSIFIED CLAIMS, (III) RECLASSIFYING AND REDESIGNATING  
MISCLASSIFIED WRONG DEBTOR CLAIMS, (IV) REDUCING  
OVERSTATED CLAIMS, (V) REDUCING AND REDESIGNATING  
OVERSTATED WRONG DEBTOR CLAIMS, AND (VI) REDUCING AND  
RECLASSIFYING OVERSTATED MISCLASSIFIED CLAIMS (SUBSTANTIVE)**

Upon the *Debtors' Twenty-First Omnibus Objection, Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1 to Certain Claims (Substantive)*, dated October 26, 2012 (the "Objection"), seeking entry of an order disallowing and expunging, reclassifying, reclassifying and redesignating, reducing, reducing and redesignating, or reducing and reclassifying certain Claims,<sup>2</sup> as listed in Schedules 1-6 attached to the Proposed Order; and the Court having subject matter jurisdiction to consider the Objection and to issue the relief requested therein in accordance with 28 U.S.C. § 1334; and the Objection and the relief requested therein being a core proceeding pursuant to 28 U.S.C.

<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

§§ 157(b)(2); and due and proper notice of the Objection having been provided; and it appearing that no other or further notice need be provided; and the Court having determined that the relief sought in the Objection is in the best interests of the Debtors, their estates, and creditors, and that the legal and factual bases set forth in the Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor; it is

FOUND AND DETERMINED that each of the No Liability Claims identified in Schedule 1A attached hereto asserts an alleged obligation for which none of the Debtors are liable; and it is further

FOUND AND DETERMINED that each of the No Liability Claims identified in Schedule 1B under the hearing “Claims to Be Disallowed” asserts (i) an obligation against a Debtor entity that is not liable for such obligation, and (ii) the same liability as another Claim filed by the same Claimant against a different Debtor; and it is further

FOUND AND DETERMINED that each of the No Liability Claims identified in Schedule 1C attached hereto is a Claim that asserts an alleged obligation of non-Debtor NPPH against one or more of the Debtors; and it is further

FOUND AND DETERMINED that each of the Misclassified Claims identified in Schedule 2 asserts the Claim is entitled to priority or secured status without providing any valid basis supporting such asserted status; and it is further

FOUND AND DETERMINED that each of the Misclassified Overstated Claims identified in Schedule 3 (i) asserts the Claim is entitled to priority or secured status without providing any valid basis supporting such asserted status, and (ii) seeks recovery for amounts greater than what the applicable Claimant is actually owed by the applicable Debtor; and it is further

FOUND AND DETERMINED that each of the Overstated Claims identified in Schedule 4 asserts a valid claim but seeks recovery for amounts greater than what the applicable Claimant is actually owed by the applicable Debtor; and it is further

FOUND AND DETERMINED that each of the Overstated Wrong Debtor Claims identified in Schedule 5 asserts valid grounds for such claim, but seeks recovery (i) for amounts greater than what the applicable Claimant is actually owed by the applicable Debtor(s) and (ii) from the wrong Debtor; and it is further

FOUND AND DETERMINED that each of the No Liability Tax Claims identified in Schedule 6 attached hereto asserts an alleged claim against a Debtor entity that is not liable for the amount asserted and as to which no legal justification for liability was established; and it is therefore hereby

ORDERED that the Objection is granted, as may be modified herein; and it is further

ORDERED that each of the No Liability Claims identified in Schedule 1A be, and hereby is, disallowed and expunged in its entirety; and it is further

ORDERED that each of the No Liability Claims identified in Schedule 1B be, and hereby is, disallowed and expunged in its entirety; and it is further

ORDERED that each of the Surviving Claims identified in Schedule 1B shall remain on the Claims Register in these chapter 11 cases, and unless such Claims are otherwise amended or superseded by a proof of claim subsequently filed by the Claimant, or subject to an objection or settlement subsequently filed by the Debtors, such Surviving Claims in Schedule 1B shall ultimately be allowed against the Debtor in the chapter 11 case in which each such Claim has been filed; and it is further



ORDERED that each of the No Liability Claims identified in Schedule 1C be, and hereby is, disallowed and expunged in its entirety; and it is further

ORDERED that each of the Misclassified Claims identified in Schedule 2 be, and hereby is, reclassified in its entirety to a Claim with general unsecured status, and unless such Reclassified Claim is otherwise amended or superseded by a proof of claim later filed by the Claimant, or subject to a further objection or a settlement subsequently filed by the Debtors, such Reclassified Claim shall ultimately be allowed against the Debtor in the chapter 11 case in which such Claim was filed; and it is further

ORDERED that each of the Misclassified Overstated Claims identified in Schedule 3 be, and hereby is, (i) reclassified in its entirety to a Claim with general unsecured status and (ii) reduced to the amount set forth in the “Modified Claim Amount” column of Schedule 3, and unless such Reduced and Reclassified is otherwise amended or superseded by a proof of claim later filed by the Claimant, or subject to a further objection or a settlement subsequently filed by the Debtors, such Reduced and Reclassified Claim shall ultimately be allowed in the reduced amount against the Debtor in the chapter 11 case in which such Claim was filed; and it is further

ORDERED that each of the Overstated Claims identified in Schedule 4 be, and hereby is, reduced to the amount set forth in the “Modified Claim Amount” column of Schedule 4, and unless such Reduced Claim is otherwise amended or superseded by a proof of claim later filed by the Claimant, or subject to a further objection or a settlement subsequently filed by the Debtors, such Reduced Claim shall ultimately be allowed against the Debtor in the chapter 11 case in which such Claim was filed; and it is further

ORDERED that each of the Overstated Wrong Debtor Claims identified in Schedule 5 be, and hereby is, (i) reduced to the amount set forth in the “Modified Claim Amount” column of Schedule 5 and (ii) redesignated as a Claim against the Debtor whose case number is set forth in the “Reassigned Case Number” column of Schedule 5, and unless such Reduced and Redesignated Claim is otherwise amended or superseded by a proof of claim later filed by the Claimant, or is subject to a further objection or a settlement subsequently filed by the Debtors, such Reduced and Redesignated Claim shall ultimately be allowed in the reduced amount against the Debtor set forth in Schedule 5 under the heading “Modified Claim;” and it is further

ORDERED that each of the No Liability Tax Claims identified in Schedule 6 be, and hereby is, disallowed and expunged in its entirety; and it is further

ORDERED that the Debtors’ rights to (i) file subsequent objections to any Claims listed in Schedules 1-6 attached hereto on any ground; (ii) amend, modify, or supplement the Objection, including, without limitation, the filing of objections to further amended or newly filed claims; (iii) seek expungement or reduction of any Claim to the extent all or a portion of such Claim has been paid; and (iv) settle any Claim for less than the asserted amount are preserved. Additionally, should the grounds of objection stated in the Objection be denied, the Debtors’ rights to object on any other grounds are preserved; and it is further

ORDERED that, notwithstanding anything contained in the Objection or Schedules 1-6, the Debtors’ rights to bring avoidance actions under the applicable sections of the Bankruptcy Code against the Claimants whose Claims are subject to this Order remain unaffected; and it is further

ORDERED that this Court shall retain jurisdiction over the Debtors and the Claimants whose Claims are subject to the Objection with respect to any matters related to or arising from the Objection or the implementation of this Order; and it is further

ORDERED that each Claim and the objections by the Debtors to such Claim, as addressed in the Objection and set forth in the Schedules 1-6 hereto, constitute a separate contested matter as contemplated by Rule 9014 of the Bankruptcy Rules and Local Rule 3007-1. This Order shall be deemed a separate Order with respect to each Claim that is subject to the Objection. Any stay of this Order pending appeal by any Claimants whose Claims are subject to this Order shall only apply to the contested matter that involves such Claimant and shall not act to stay the applicability and/or finality of this Order with respect to the other contested matters addressed in the Objection and this Order; and it is further

ORDERED that, pursuant to Rule 54(b) of the Federal Rules of Civil Procedure, made applicable in a contested matter by Rules 7054 and 9014 of the Federal Rules of Bankruptcy Procedure, the Court hereby directs entry of a final judgment with respect to those claims objections as to which relief is entered by this Order, the Court having determined that there is no just reason for delay in the entry of judgment on these matters.

Dated: \_\_\_\_\_, 2012  
Wilmington, Delaware

\_\_\_\_\_  
The Honorable Kevin Gross  
Chief Judge, United States Bankruptcy Court

**Schedule 1**

**No Liability Claims**

## TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 1A - NO LIABILITY CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Reason for Disallowance	
MILLIS TRANSFER, INC. P.O BOX 550 BLACK RIVER FALLS, WI 54615	825	12/30/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$9,618.08 General Unsecured	11-12804	Claim is unsupported by the Debtors' Books and Records.	
MILLIS TRANSFER, INC. P.O BOX 550 BLACK RIVER FALLS, WI 54615	826	12/30/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$217,563.66 General Unsecured	11-12804	Claim is unsupported by the Debtors' Books and Records.	
ORION ENERGY SYSTEMS, INC. 2210 WOODLAND DRIVE MANITOWOC, WI 54220	987	01/09/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$716.89 General Unsecured	11-12804	Claim is unsupported by the Debtors' Books and Records.	
SCHWEITZER ENGINEERING LABORATORIES INC. ATTN LAW DEPARTMENT 2350 NE HOPKINS COURT PULLMAN, WA 99163	1834	01/30/2012	\$3,110.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$244.92 General Unsecured	11-12807	Claim is unsupported by the Debtors' Books and Records.	[1]
SONAR CREDIT PARTNERS II, LLC ATTN MICHAEL GOLDBERG 200 BUSINESS PARK DR., SUITE 201 ARMONK, NY 10504	1026	01/09/2012	\$8,809.90 Administrative Priority \$0.00 Secured \$0.00 Priority \$236.97 General Unsecured	11-12814	Claim is unsupported by the Debtors' Books and Records.	[1]
SOUTHERN CROSS CHEMICAL 10026A S MINGO RD 286 TULSA, OK 74133	1988	02/01/2012	\$4,443.60 Administrative Priority \$0.00 Secured \$0.00 Priority \$444.36 General Unsecured	11-12815	Claim is unsupported by the Debtors' Books and Records.	[1]
SPRINT NEXTEL ATTN BANKRUPTCY DEPT SPRINT NEXTEL - CORRESPONDENCE P.O. BOX 7949 OVERLAND PARK, KS 66207-0949	1462	01/23/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$27,736.64 General Unsecured	11-12804	Claim is unsupported by the Debtors' Books and Records.	
STANDARD PNEUMATIC SYSTEMS INC 11930 61ST AVE N PLYMOUTH, MN 55442-1243	2419	02/03/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$102.22 General Unsecured	11-12807	Claim is unsupported by the Debtors' Books and Records.	

[1] The administrative priority portion of this Claim has been previously allowed pursuant to the *Order Establishing Procedures for the Assertion of Claims Arising Under Section 503(b)(9) of the Bankruptcy Code Relating to Goods Received by the Debtors Within the Twenty Days Before the Commencement Date* [Docket No. 746] and the *Further Supplemental Notice Identifying 503(b)(9) Claims* [Docket No. 1687]. Only the general unsecured portion of this Claim is disputed by this Objection.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 1B - NO LIABILITY CLAIMS

Claims to be Disallowed					Surviving Claims				
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Reassigned Case Number
AIR HYDRO POWER (MOSIER FLUID POWER PREMIER HYDRAULIC SERVICES LOUISVILLE METAL HOSE PARKER STORE) C/O CATHY S. PIKE WEBER & ROSE, PSC 471 W. MAIN STREET, STE. 400 LOUISVILLE, KY 40202	2435	02/03/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,213.82 General Unsecured	11-12804	AIR HYDRO POWER (MOSIER FLUID POWER PREMIER HYDRAULIC SERVICES LOUISVILLE METAL HOSE PARKER STORE) C/O CATHY S. PIKE WEBER & ROSE, PSC 471 W. MAIN STREET, STE. 400 LOUISVILLE, KY 40202	2452	02/03/2012	\$2,038.56 Administrative Priority \$0.00 Secured \$0.00 Priority \$175.26 General Unsecured	11-12814
ANDRITZ INC. ATTN DEBORAH B ZINK SENIOR COUNSEL 1115 NORTHMEADOW PKWY ROSWELL, GA 30076-3857	2571	02/07/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$258,097.75 General Unsecured	11-12804	ANDRITZ INC. ATTN DEBORAH B ZINK SENIOR COUNSEL 1115 NORTHMEADOW PKWY ROSWELL, GA 30076-3857	2055	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$8,231.44 General Unsecured	11-12807
						2056	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$19,994.66 General Unsecured	11-12815
						2057	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$23,240.75 General Unsecured	11-12809
						2058	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$11,984.87 General Unsecured	11-12813
CORRE OPPORTUNITIES FUND, L.P. ATTN CLAIMS PROCESSING (BANKRUPTCY) 1370 AVENUE OF THE AMERICAS, 29TH FL NEW YORK, NY 10019	392	10/19/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$96,844.39 General Unsecured	11-12804	MSC INDUSTRIAL SUPPLY COMPANY C/O LYNNE B. XERRAS, ESQ. HOLLAND & KNIGHT LLP 10 ST. JAMES AVENUE BOSTON, MA 02116	388	10/19/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$9,862.62 General Unsecured	11-12809
						389	10/19/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,422.72 General Unsecured	11-12814
D & B WELDING AND FABRICATION, INC. 23816 OLD STABLES RD RAWLINGS, MD 21557	512	11/03/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$25,817.05 General Unsecured	11-12804	D & B WELDING AND FABRICATION, INC. 23816 OLD STABLES RD SW RAWLINGS, MD 21557	1034	01/09/2012	\$25,041.17 Administrative Priority \$0.00 Secured \$0.00 Priority \$514.88 General Unsecured	11-12815
G & S COAL COMPANY, INC. PO BOX 185 21557 MARYLAND HIGHWAY BLOOMINGTON, MD 21523	1223	01/17/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$307,982.14 General Unsecured	11-12804	G & S COAL COMPANY, INC. PO BOX 185 BLOOMINGTON, MD 21523-0185	1208	01/17/2012	\$307,982.14 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	11-12815
KADANT INC. DBA KADANT SOLUTIONS DIVISION KADANT INC. 35 SWORD STREET AUBURN, MA 01501	2529	02/06/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$115,807.26 General Unsecured	11-12804	KADANT INC. DBA KADANT SOLUTIONS DIVISION KADANT INC. 35 SWORD STREET AUBURN, MA 01501	2530	02/06/2012	\$20,488.72 Administrative Priority \$0.00 Secured \$0.00 Priority \$95,318.54 General Unsecured	11-12807
MH EQUIPMENT P.O. BOX 50 MOSSVILLE, IL 61552	701	12/15/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$59,430.59 General Unsecured	11-12804	MH EQUIPMENT P.O. BOX 50 MISSVILLE, IL 61552	700	12/15/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$72,530.33 General Unsecured	11-12814

[1] The administrative priority portion of this Claim has been previously allowed pursuant to the Order Establishing Procedures for the Assertion of Claims Arising Under Section 503(b)(9) of the Bankruptcy Code Relating to Goods Received by the Debtors Within the Twenty Days Before the Commencement Date [Docket No. 746] and the Further Supplemental Notice Identifying 503(b)(9) Claims [Docket No. 1687]. Only the general unsecured portion of this Claim is disputed by this Objection. The administrative priority portion, now owned by a third party, is therefore not reflected on this schedule.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 1B - NO LIABILITY CLAIMS

Claims to be Disallowed					Surviving Claims				
Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Name of Claimant	Claim Number	Date Filed	Claim Amount	Reassigned Case Number
M.L. SMITH JR., LLC (F/K/A M.L. SMITH JR., INC.) ATTN ALLEN J. UNDERWOOD II C/O BECKER MEISEL LLC 354 EISENHOWER PARKWAY, SUITE 1500 LIVINGSTON, NJ 07039	2170	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$358,312.31 General Unsecured	11-12804	M.L. SMITH JR., LLC (F/K/A M.L. SMITH JR., INC.) ATTN ALLEN J. UNDERWOOD II C/O BECKER MEISEL LLC 354 EISENHOWER PARKWAY, SUITE 1500 LIVINGSTON, NJ 07039	2168	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$358,312.31 General Unsecured	11-12814
MSC INDUSTRIAL SUPPLY COMPANY C/O LYNNE B. XERRAS, ESQ. HOLLAND & KNIGHT LLP 10 ST. JAMES AVENUE BOSTON, MA 02116	2710	04/30/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$269,472.72 General Unsecured	11-12804	MSC INDUSTRIAL SUPPLY COMPANY C/O LYNNE B. XERRAS, ESQ. HOLLAND & KNIGHT LLP 10 ST. JAMES AVENUE BOSTON, MA 02116	2708	04/30/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$26,187.19 General Unsecured	11-12807
						2709	04/30/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$19,960.52 General Unsecured	11-12814
						2711	04/30/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$69,231.73 General Unsecured	11-12815
						2712	04/30/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$116,013.78 General Unsecured	11-12809
KADANT INC. DBA KADANT SOLUTIONS DIVISION KADANT INC. 35 SWORD STREET AUBURN, MA 01501	2529	02/06/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$115,807.26 General Unsecured	11-12804	KADANT INC. DBA KADANT SOLUTIONS DIVISION KADANT INC. 35 SWORD STREET AUBURN, MA 01501	2530	02/06/2012	\$20,488.72 Administrative Priority \$0.00 Secured \$0.00 Priority \$95,318.54 General Unsecured	11-12807
STANDARD ELECTRIC COMPANY PO BOX 5289 SAGINAW, MI 48603-0289	1203	01/17/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,316.83 General Unsecured	11-12804	STANDARD ELECTRIC COMPANY PO BOX 5289 SAGINAW, MI 48603-0289	1204	01/17/2012	\$301.48 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,015.35 General Unsecured	11-12813
TRC MASTER FUND LLC ATTN TERREL ROSS 336 ATLANTIC AVENUE SUITE 302 EAST ROCKAWAY, NY 11518	1631	01/27/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$149,301.88 General Unsecured	11-12804	TRC MASTER FUND LLC ATTN TERREL ROSS 336 ATLANTIC AVENUE SUITE 302 EAST ROCKAWAY, NY 11518	1636	01/27/2012	\$149,301.88 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	11-12815

## TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 1C - NO LIABILITY CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Reason for Disallowance
COMMUNICATIONS, ENERGY AND PAPER WORKERS UNION, LOCAL 972 ATTN BETTINA QUISTGAARD C/O PINK LARKIN 400-1583 HOLLIS STREET HALIFAX, NS B3J 2M4 CANADA	2037	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$168,227,852.10 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
DOMETRICS INC 89 CLYDE DOWNS RD FRANKLIN, NC 28734-8625	2685	03/26/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority BLANK General Unsecured	11-12807	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
HUNTINGTON, RUSSEL 2340 HILLSIDE RD MARION BRIDGE, NS B1K 1C4 CANADA	1581	01/26/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$30,810.00 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
MACLEOD, WILLIAM H. JR. 571 E SIDE GRAND RIVER RD GRAND RIVER, NS BOE 1M0 CANADA	1867	01/31/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,929.18 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
NOEL GODBOUT TRANSPORT LTD 6540A RTE 17 CP 1206 SAINT QUENTIN, NB E8A 1A1 CANADA	1514	01/25/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$72,067.02 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
OMNITECH INC 10 AKERLEY BLVD STE 1 DARTMOUTH, NS B3B 1J4 CANADA	1576	01/26/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$665.85 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PARKER KAEFER INC DONALCO ATLANTIC 130 EILEEN STUBBS AVE STE 7 S DARTMOUTH, NS B3B 2C4 CANADA	2411	02/03/2012	\$0.00 Administrative Priority \$213,838.22 Secured \$0.00 Priority \$0.00 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PEACOCK A DIVISION OF KINECOR WAJAX INDUSTRIAL COMPONENTS LP 100 WRIGHT AVE STE 7 DARTMOUTH, NS B3B 1L2 CANADA	1648	01/27/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$6,676.93 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PENSION PLAN FOR THE MILL EMPLOYEE OF NEWPAGE PORT HAWKESBURY CORP. COLETTE BARBATI MORNEAU SHEPELL LTD 7071 BAYERS ROAD, SUITE 3007 HALIFAX, NS B3L 2C2 CANADA	2027	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$126,920,000.00 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.



## TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 1C - NO LIABILITY CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Reason for Disallowance
PENSION PLAN FOR THE OFFICE AND CLERICAL HOURLY EMPLOYEES OF NEWPAGE PORT HAWKESBURY CORP. COLETTE BARBATI MORNEAU SHEPELL LTD. 7071 BAYERS ROAD, SUITE 3007 HALIFAX, NS B3L 2C2 CANADA	2023	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$14,070,000.00 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PENSION PLAN FOR THE SALARIED NON-UNION EMPLOYEES OF NEWPAGE PORT HAWKESBURY CORP. AND AFFILIATED COMPANIES COLETTE BARBATI MORNEAU SHEPELL LTD. 7071 BAYERS ROAD, SUITE 3007 HALIFAX, NS B3L 2C2 CANADA	2024	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$45,830,000.00 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PENSION PLAN FOR THE WOODLAND HOURLY EMPLOYEES OF NEWPAGE PORT HAWKESBURY CORP. COLETTE BARBATI MORNEAU SHEPELL LTD 7071 BAYERS ROAD, SUITE 3007 HALIFAX, NS B3L 2C2 CANADA	2028	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$14,070,000.00 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PHELPS INDUSTRIES INC BRIDGET HUNTINGTON 1700 E 9TH ST LITTLE ROCK, AR 72202-4204	1633	01/27/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$27,580.96 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
PINCHIN LEBLANC ENVIRONMENTAL LTD 42 DOREY AVE DARTMOUTH, NS B3B 0B1 CANADA	2414	02/03/2012	\$0.00 Administrative Priority \$39,245.57 Secured \$0.00 Priority \$0.00 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
RICKY G SLOCUM TRUCKING LTD 6660 HWY 2 BASS RIVER, NS B0M 1B0 CANADA	1579	01/26/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$309.66 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
ROTALEC 900 RUE MCCAFFREY SAINT LAURENT, QC H4T 2C7 CANADA	1165	01/13/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority FOREIGN General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
SGS CANADA INC 6490 VIPOND DRIVE MISSISSAUGA, ON L5T 1E8 CANADA	1419	01/23/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority FOREIGN General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.

## TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 1C - NO LIABILITY CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Reason for Disallowance
TCF AEROVENT COMPANY 5959 TRENTON LANE N MINNEAPOLIS, MN 55442	235	10/04/2011	\$309.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$6,576.46 General Unsecured	11-12807	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
WAYNES WOODWORKS 1119 CENOTAPH RD WEST BAY, NS B0E 3L0 CANADA	1292	01/18/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$753.76 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
WILLIAM MACCOLL TRUCKING W BAY RD RR 1 INVERNESS, NS B0E 3L0 CANADA	1786	01/25/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$5,347.58 General Unsecured	11-12804	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.
YMCA OF CAPE BRETON, PORT HAWKESBURY BRANCH 606 REEVES ST PORT HAWKESBURY, NS B9A 2R7 CANADA	2576	02/07/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,220.00 General Unsecured	11-12810	Named debtor has no contractual or other liability for the asserted claim. Liability, if any, should be asserted against NPPH.

**Schedule 2**

**Misclassified Claims**

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 2 - MISCLASSIFIED CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Modified Claim Amount	Reason for Modification
CALENDER TECHNICAL SERVICES LLC MICHAEL FLETCHER OR PATRICIA FLETCHER PO BOX 71 HILBERT, WI 54129	143	09/27/2011	\$0.00 Administrative Priority \$0.00 Secured \$11,725.00 Priority \$21,223.86 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$32,948.86 General Unsecured	No basis for priority claim.
COATING EXCELLENCE INTERNATIONAL, LLC REINHART BOERNER VAN DEUREN C/O BRET HARPER 1000 N. WATER ST. SUITE 1700 MILWAUKEE, WI 53202	794	12/28/2011	\$19,767.95 Administrative Priority \$38,956.54 Secured \$0.00 Priority \$411.51 General Unsecured	\$19,767.95 Administrative Priority \$0.00 Secured \$0.00 Priority \$39,368.05 General Unsecured	No basis for secured claim.
ERSHIGS INC. 6705 E. 81ST #195 TULSA, OK 74133	142	09/27/2011	\$0.00 Administrative Priority \$54,934.81 Secured \$0.00 Priority \$0.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$54,934.81 General Unsecured	No basis for secured claim.
ERSHIGS INC. 7134 SOUTH YALE #560 TULSA, OK 74136	608	11/25/2011	\$0.00 Administrative Priority \$13,500.00 Secured \$0.00 Priority \$0.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$13,500.00 General Unsecured	No basis for secured claim.
MAYFIELD CREEK FORESTRY CONSULTANTS, LLC 3901 MAYFIELD RD. WICKLIFFE, KY 42087	748	12/27/2011	\$0.00 Administrative Priority \$0.00 Secured \$3,250.00 Priority \$0.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$3,250.00 General Unsecured	No basis for priority claim.
MCMASTER CARR SUPPLY CO INC 200 AURORA INDUSTRIAL PKWY AURORA, OH 44202	176	09/27/2011	\$0.00 Administrative Priority \$1,887.56 Secured \$0.00 Priority \$8,706.50 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$10,594.06 General Unsecured	No basis for secured claim.

[1]

[1] The administrative priority portion of this Claim has been previously allowed pursuant to the *Order Establishing Procedures for the Assertion of Claims Arising Under Section 503(b)(9) of the Bankruptcy Code Relating to Goods Received by the Debtors Within the Twenty Days Before the Commencement Date* [Docket No. 746] and the *Further Supplemental Notice Identifying 503(b)(9) Claims* [Docket No. 1687]. Only the portions of this Claim other than the administrative priority portion are subject to this Objection.

**Schedule 3**

**Misclassified Overstated Claims**

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 3 - MISCLASSIFIED OVERSTATED CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Modified Claim Amount	Reason for Modification
CDW ATTN VIDA KRUG 200 N. MILWAUKEE AVE VERNON HILLS, IL 60061	398	10/18/2011	\$0.00 Administrative Priority \$0.00 Secured \$5,287.91 Priority \$9,962.29 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$14,976.67 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records. Also, no basis for priority claim.
FABCO EQUIPMENT INC. ATTN ROBERT A. PASCH MURPHY DESMOND S.C. P.O. BOX 2038 MADISON, WI 53701-2038	2325	02/03/2012	\$17,160.17 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$8,181.92 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records. Also, no basis for priority claim.
GREATAMERICA LEASING CORPORATION PO BOX 609 CEDAR RAPIDS, IA 52406	100	09/19/2011	\$0.00 Administrative Priority \$7,857.04 Secured \$0.00 Priority \$0.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,323.98 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records. Also, no basis for secured claim.
MAINE OXY ACETYLENE SUPPLY COMPANY, INC. 22 ALBISTON WAY AUBURN, ME 04210	479	10/31/2011	\$0.00 Administrative Priority \$194,755.57 Secured \$0.00 Priority \$21,755.57 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$10,579.42 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records. Also, no basis for secured claim.

**Schedule 4**  
**Overstated Claims**

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 4 - OVERSTATED CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Modified Claim Amount	Reason for Modification
ALPINE MACHINE CO INC 355 GOEBEL ST BERLIN, NH 03570-2318	1403	01/23/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$23,339.31 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$18,739.31 General Unsecured	Claim is overstated. Claimant did not give Debtors proper credit for credit owed.
BFMC LLC DBA BERLIN FOUNDRY & MACHINE CO PO BOX 127 BERLIN, NH 03570	62	09/19/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$652.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$52.00 General Unsecured	Claim is overstated. Portion of Claim has already been allowed pursuant to the 503(b)(9) Notice.
CHISANO MARKETING COMMUNICATIONS, INC. 2000 OLD BYERS RD MIAMISBURG, OH 45342	2237	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$78,798.27 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$63,337.22 General Unsecured	Claim is overstated. Portion of Claim has been satisfied pursuant to specific authorization of this Court. [1]
CINCINNATI BELL TELEPHONE 221 E. 4TH STREET ML347-200 CINCINNATI, OH 45202	715	12/21/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$146,252.82 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,486.53 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.
DAYTON POWER AND LIGHT COMPANY 1065 WOODMAN DRIVE DAYTON, OH 45432	611	11/28/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$3,592.01 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,278.82 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.
FIRST AMERICAN TITLE INSURANCE CO. NATIONAL COMMERCIAL SVCS 10 W MIFFLIN ST STE 302 MADISON, WI 53703	1971	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$81,408.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$79,808.00 General Unsecured	Claim is overstated. Portion of Claim arose postpetition on 09/12/2012 and has been paid.
GATX RAIL LOCOMOTIVE GROUP, L.L.C. ATTN BRIAN GLASSBERG 222 WEST ADAMS STREET CHICAGO, IL 60606-5314	2013	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$280,594.02 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,212.00 General Unsecured	Claim is overstated. Portion of Claim includes estimates for postpetition service.

[1] The administrative priority portion of this Claim has been previously allowed pursuant to the Order Establishing Procedures for the Assertion of Claims Arising Under Section 503(b)(9) of the Bankruptcy Code Relating to Goods Received by the Debtors Within the Twenty Days Before the Commencement Date [Docket No. 746] and the Further Supplemental Notice Identifying 503(b)(9) Claims [Docket No. 1687]. Only the general unsecured portion of this Claim is disputed by this Objection. The administrative priority portion, now owned by a third party, is therefore not reflected on this schedule.



NEWPAGE CORPORATION, et al.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 4 - OVERSTATED CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Modified Claim Amount	Reason for Modification
HONEYWELL PROCESS SOLUTIONS ATTN ERIN PINTER 1300 W. WARNER RD 1207 4 HCC TEMPE, AZ 85284	399	10/20/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$180,834.98 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$120,818.59 General Unsecured	Named Debtor has no contractual or other liability for portion of Claim. Liability for that portion, if any, should be asserted against NPPH.
IMERYS TALC AMERICA, INC. FKA LUZENAC AMERICA INC. ATTN FRED PANION 767 OLD YELLOWSTONE TRAIL THREE FORKS, MT 59752	1690	01/30/2012	\$21,573.84 Administrative Priority \$0.00 Secured \$0.00 Priority \$26,930.31 General Unsecured	\$21,573.84 Administrative Priority \$0.00 Secured \$0.00 Priority \$26,349.56 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1054	01/10/2012	\$0.00 Administrative Priority \$3,298.00 Secured \$0.00 Priority \$0.00 General Unsecured	\$0.00 Administrative Priority \$374.00 Secured \$0.00 Priority \$0.00 General Unsecured	Claim is overstated. Portion of Claim has been paid pursuant to specific authorization of this Court.
STEIN, DONALD L 2921 12TH ST S WISC RAPIDS, WI 54494-6447	2334	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$3,773.96 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$2,725.00 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.
STOWE WOODWARD LLC AMOS U. PRIESTER, IV, ESQ. SMITH ANDERSON P.O. BOX 2611 RALEIGH, NC 27602-2611	2290	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$174,722.00 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$167,917.69 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.
TOM JOY & SON TRUCKING 4901 W. 96TH ST INDIANAPOLIS, IN 46268	287	10/11/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$47,030.13 General Unsecured	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$41,905.80 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.
TUSHAUS COMPUTER SERVICES INC 10400 INNOVATION SUITE 100 MILWAUKEE, WI 53226	1637	01/27/2012	\$2,943.99 Administrative Priority \$0.00 Secured \$0.00 Priority \$28,923.94 General Unsecured	\$2,943.99 Administrative Priority \$0.00 Secured \$0.00 Priority \$21,860.55 General Unsecured	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.

**Schedule 5**

**Overstated Wrong Debtor Claims**

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 5 - OVERSTATED WRONG DEBTOR CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Modified Claim Amount	Reassigned Case Number	Reason for Modification
ANDRITZ SEPARATION INC. DEBORAH B. ZINK SENIOR COUNSEL ANDRITZ 1115 NORTHMEADOW PKWY ROSWELL, GA 30076	2064	02/02/2012	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$5,037.99 General Unsecured	11-12804	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$4,963.99 General Unsecured	11-12807	Claim is overstated. Portion of Claim was included in Claim 2065.
BASF CORPORATION 100 CAMPUS DR FLORHAM PARK, NJ 07932	607	11/18/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$402,660.26 General Unsecured \$164,549.80 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured \$21,628.60 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured \$64,768.15 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured \$4,134.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	11-12804    11-12807    11-12809    11-12813    11-12815	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured \$164,549.80 Administrative Priority \$0.00 Secured \$0.00 Priority \$4,759.83 General Unsecured \$21,628.60 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured \$64,768.15 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured \$4,134.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	11-12804    11-12807    11-12807    11-12807    11-12807	Claim is overstated. Portion of Claim has already been allowed pursuant to specific authorization of this Court.
CITY OF DULUTH - COMFORT SYSTEMS ATTN DIANNE OLSON 520 GARFIELD AVENUE DULUTH, MN 55802	703	12/16/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$154,850.33 General Unsecured	11-12804	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$150,061.02 General Unsecured	11-12807	Claim is overstated. Portion of Claim has been satisfied pursuant to specific authorization of this Court.
DELL MARKETING, L.P. C/O SABRINA L. STREUSAND, ESQ. STREUSAND, LANDON & OZBURN, LLP 811 BARTON SPRINGS ROAD, SUITE 811 AUSTIN, TX 78704	149	09/27/2011	\$10,709.47 Administrative Priority \$0.00 Secured \$0.00 Priority \$21,755.78 General Unsecured	11-12804	\$10,709.47 Administrative Priority \$0.00 Secured \$0.00 Priority \$15,729.13 General Unsecured  \$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$1,033.79 General Unsecured \$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$460.87 General Unsecured \$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$361.14 General Unsecured	11-12804      11-12807   11-12813   11-12815	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 5 - OVERSTATED WRONG DEBTOR CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Modified Claim Amount	Reassigned Case Number	Reason for Modification	
DRESSER-RAND COMPANY SHAWN DORVIT 500 PAUL CLARK DRIVE OLEAN, NY 14760	969	01/09/2012	\$0.00 Administrative Priority	11-12804	\$0.00 Administrative Priority	11-12813	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records.	
			\$0.00 Secured		\$0.00 Secured			
			\$0.00 Priority		\$0.00 Priority			
			\$195,116.82 General Unsecured		\$10.38 General Unsecured	11-12814		
					\$0.00 Administrative Priority			
					\$0.00 Secured			
					\$0.00 Priority			
					\$974.72 General Unsecured			
NALCO COMPANY 1601 WEST DIEHL ROAD NAPERVILLE, IL 60563	2137	01/31/2012	\$0.00 Administrative Priority	11-12804	\$0.00 Administrative Priority	11-12807	Claim is overstated. Portion of Claim has already been allowed pursuant to specific authorization, and portion of Claim is not supported by the Debtors' Books and Records.	
			\$0.00 Secured		\$0.00 Secured			
			\$0.00 Priority		\$0.00 Priority			
			\$3,634,705.72 General Unsecured		\$1,151,393.65 General Unsecured			
					\$0.00 Administrative Priority			11-12809
					\$0.00 Secured			
					\$0.00 Priority			
					\$704,142.19 General Unsecured			
					\$0.00 Administrative Priority			11-12813
					\$0.00 Secured			
	\$0.00 Priority							
			\$449,070.50 General Unsecured					
			\$0.00 Administrative Priority		11-12814			
			\$0.00 Secured					
			\$0.00 Priority					
			\$119,160.98 General Unsecured					
			\$0.00 Administrative Priority		11-12815			
			\$0.00 Secured					
			\$0.00 Priority					
			\$569,319.24 General Unsecured					
OTIS ELEVATOR COMPANY, ET AL. ATTN TREASURY SERVICES - CREDIT/COLLECTIONS - 1ST FLOOR 1 FARM SPRINGS FARMINGTON, CT 06032	457	10/24/2011	\$0.00 Administrative Priority	11-12804	\$0.00 Administrative Priority	11-12815	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records, and portion arose postpetition on 10/11/2011 and has been paid.	
			\$0.00 Secured		\$0.00 Secured			
			\$0.00 Priority		\$0.00 Priority			
			\$16,587.93 General Unsecured		\$2,621.71 General Unsecured			
ROCKWELL AUTOMATION ATTN JAN ROBERTSON (6-B9) 1201 SOUTH SECOND ST MILWAUKEE, WI 53204	1083	01/10/2012	\$0.00 Administrative Priority	11-12804	\$0.00 Administrative Priority	11-12807	Claim is overstated. Portion of Claim arose postpetition on 12/16/2011 and has been paid.	
			\$0.00 Secured		\$0.00 Secured			
			\$0.00 Priority		\$0.00 Priority			
			\$26,451.80 General Unsecured		\$20,886.80 General Unsecured			
T AND A INDUSTRIAL DISTRIBUTORS 12550 ROBIN LN BROOKFIELD, WI 53005-3124	2560	02/06/2012	\$0.00 Administrative Priority	11-12804	\$0.00 Administrative Priority	11-12807	Claim is overstated. Portion of Claim is not supported by the Debtors' Books and Records, and portion arose postpetition on 03/09/12 and has been paid.	
			\$0.00 Secured		\$0.00 Secured			
			\$0.00 Priority		\$0.00 Priority			
			\$29,776.88 General Unsecured		\$17,259.86 General Unsecured			

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 5 - OVERSTATED WRONG DEBTOR CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Asserted Case Number	Modified Claim Amount	Reassigned Case Number	Reason for Modification		
VOITH PAPER INC. ATTN LEGAL DEPT. 2200 N. ROEMER ROAD APPLETON, WI 54911	2238	02/02/2012	\$0.00 Administrative Priority	11-12804	\$0.00 Administrative Priority	11-12804	Claim is overstated. Named Debtor has no contractual or other liability for the portion of the Claim. Liability for this portion, if any, should be asserted against NPPH.		
			\$0.00 Secured		\$0.00 Secured				
			\$0.00 Priority		\$0.00 Priority				
			\$376,076.80 General Unsecured		\$0.00 General Unsecured				
			\$38,378.58 Administrative Priority		11-12807			\$38,378.58 Administrative Priority	11-12807
			\$0.00 Secured		\$0.00 Secured				
			\$0.00 Priority		\$0.00 Priority				
			\$0.00 General Unsecured		\$167,721.47 General Unsecured				
			\$11,811.00 Administrative Priority		11-12809			\$11,811.00 Administrative Priority	11-12809
			\$0.00 Secured		\$0.00 Secured				
			\$0.00 Priority		\$0.00 Priority				
			\$0.00 General Unsecured		\$4,913.61 General Unsecured				
			\$13,392.00 Administrative Priority		11-12813			\$13,392.00 Administrative Priority	11-12813
			\$0.00 Secured		\$0.00 Secured				
\$0.00 Priority	\$0.00 Priority								
\$0.00 General Unsecured	\$129,203.14 General Unsecured								
\$11,263.44 Administrative Priority	11-12814	\$11,263.44 Administrative Priority	11-12814						
\$0.00 Secured	\$0.00 Secured								
\$0.00 Priority	\$0.00 Priority								
\$0.00 General Unsecured	\$68,404.30 General Unsecured								
\$1,987.00 Administrative Priority	11-12815	\$1,987.00 Administrative Priority	11-12815						
\$0.00 Secured	\$0.00 Secured								
\$0.00 Priority	\$0.00 Priority								
\$0.00 General Unsecured	\$2,774.00 General Unsecured								

**Schedule 6**

**No Liability Tax Claims**

NEWPAGE CORPORATION, et al.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 6 - NO LIABILITY TAX CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Reason for Disallowance
CITY OF NEW YORK DEPARTMENT OF FINANCE SAUL T. FISHMAN, OF COUNSEL TO THE SPECIAL ASSISTANT CORPORATION COUNSEL LEGAL AFFAIRS DIVISION 345 ADAMS STREET - 3RD FLOOR BROOKLYN, NY 11201	513	10/25/2011	\$0.00 Administrative Priority \$0.00 Secured \$118,674.50 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court.
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101-7346	350	10/17/2011	\$0.00 Administrative Priority \$0.00 Secured \$3,957.31 Priority \$395.73 General Unsecured	Taxes due were paid prepetition.
DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE INTERNAL REVENUE SERVICE P.O. BOX 7346 PHILADELPHIA, PA 19101-7346	355	10/17/2011	\$0.00 Administrative Priority \$0.00 Secured \$15,000.00 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. No taxes were due for certain period listed in Claim.
DEPARTMENT OF THE TREASURY, INTERNAL REVENUE SERVICE JAMES MCDONOUGH 31 HOPKINS PLAZA RM 1150 BALTIMORE, MD 21201	1059	01/10/2012	\$28.53 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
GEORGIA DEPARTMENT OF REVENUE COMPLIANCE DIVISION BANKRUPTCY DIVISION 1800 CENTURY BLVD NE, SUITE 17200 ATLANTA, GA 30345-3205	2424	02/03/2012	\$0.00 Administrative Priority \$0.00 Secured \$185,875.83 Priority \$36,491.44 General Unsecured	Account closed in 2008. Taxes prior to closing were timely paid, and no taxes are due after closing.
ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY 33 S. STATE CHICAGO, IL 60603	564	11/14/2011	\$0.00 Administrative Priority \$0.00 Secured \$144.96 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court.

## TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 6 - NO LIABILITY TAX CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Reason for Disallowance
ILLINOIS DEPARTMENT OF REVENUE ILLINOIS DEPARTMENT OF REVENUE, BANKRUPTCY UNIT 100 W. RANDOLPH ST., #7-400 CHICAGO, IL 60601	689	12/06/2011	\$0.00 Administrative Priority \$0.00 Secured \$10.05 Priority \$149.69 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION, N-240 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	1255	01/17/2012	\$0.00 Administrative Priority \$0.00 Secured \$1,087.35 Priority \$103.16 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court.
INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION, N-240 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	428	10/24/2011	\$0.00 Administrative Priority \$0.00 Secured \$3,364.38 Priority \$323.16 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
NEBRASKA DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT PO BOX 94818 LINCOLN, NE 68509-4818	590	11/21/2011	\$0.00 Administrative Priority \$0.00 Secured \$2,620.55 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
NEBRASKA DEPARTMENT OF REVENUE ATTN BANKRUPTCY UNIT PO BOX 94818 LINCOLN, NE 68509-4818	591	11/21/2011	\$0.00 Administrative Priority \$0.00 Secured \$4,420.36 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
OHIO BUREAU OF WORKERS COMPENSATION PO BOX 15567 COLUMBUS, OH 43215-0567	911	01/04/2012	\$0.00 Administrative Priority \$0.00 Secured \$22,546.92 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court.
OHIO DEPARTMENT OF TAXATION 30 EAST BROAD STREET COLUMBUS, OH 43215	728	12/20/2011	\$0.00 Administrative Priority \$0.00 Secured \$443,518.17 Priority \$86,578.40 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
OHIO DEPARTMENT OF TAXATION 30 EAST BROAD STREET COLUMBUS, OH 43215	2603	02/10/2012	\$0.00 Administrative Priority \$0.00 Secured \$244.66 Priority \$1,061.80 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.



NEWPAGE CORPORATION, et al.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 6 - NO LIABILITY TAX CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Reason for Disallowance
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1080	01/10/2012	\$0.00 Administrative Priority \$7,568.00 Secured \$14,982.50 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
PENNSYLVANIA DEPARTMENT OF REVENUE BANKRUPTCY DIVISION PO BOX 280946 HARRISBURG, PA 17128-0946	1082	01/10/2012	\$0.00 Administrative Priority \$0.00 Secured \$11,023.50 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
R.I. DIVISION OF TAXATION ONE CAPITOL HILL PROVIDENCE, RI 02908	757	12/23/2011	\$0.00 Administrative Priority \$0.00 Secured \$1,000.00 Priority \$0.00 General Unsecured	Named Debtor has no liability for Claim.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2038	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$52.19 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2039	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$173.97 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2040	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$173.97 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2041	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$52.19 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2042	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$52.19 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.

TWENTY-FIRST OMNIBUS OBJECTION - SUBSTANTIVE: SCHEDULE 6 - NO LIABILITY TAX CLAIMS

Name of Claimant	Claim Number	Date Filed	Claim Amount	Reason for Disallowance
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2043	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$52.19 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2044	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$173.97 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF DELAWARE, DIVISION OF CORPORATION 401 FEDERAL STREET, STE 4 DOVER, DE 19901	2045	02/01/2012	\$0.00 Administrative Priority \$0.00 Secured \$52.19 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF MICHIGAN DEPARTMENT OF TREASURY CADILLAC PLACE, STE. 10-200 3030 W. GRAND BLVD. DETROIT, MI 48202	2622	02/13/2012	\$14,001.96 Administrative Priority \$0.00 Secured \$0.00 Priority \$0.00 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
STATE OF MINNESOTA, DEPARTMENT OF REVENUE DEPARTMENT OF REVENUE COLLECTION DIVISION BANKRUPTCY SECTION PO BOX 64447 - BKY ST PAUL, MN 55164-0447	163	09/20/2011	\$0.00 Administrative Priority \$0.00 Secured \$0.00 Priority \$477.13 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
TENNESSEE DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL P.O. BOX 20207 NASHVILLE, TN 37202-0207	454	10/24/2011	\$0.00 Administrative Priority \$0.00 Secured \$60,224.01 Priority \$8,577.50 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.
VIRGINIA DEPARTMENT OF TAXATION P.O. BOX 2156 RICHMOND, VA 23218-2156	695	12/12/2011	\$0.00 Administrative Priority \$0.00 Secured \$65,901.93 Priority \$1,819.93 General Unsecured	Taxes due have been paid pursuant to specific authorization of this Court. Penalty and interest charges are baseless.

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE

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:   
*In re* : Chapter 11  
:   
NEWPAGE CORPORATION, *et al.*, : Case No. 11-12804 (KG)  
:   
Debtors.<sup>1</sup> : Jointly Administered  
:   
-----X

**DECLARATION OF GARY HESS IN SUPPORT OF THE DEBTORS'  
TWENTY-FIRST OMNIBUS OBJECTION TO CLAIMS (SUBSTANTIVE)**

Gary Hess, pursuant to section 1746, title 28, United States Code, hereby declares as follows:

1. I am the Director of Project Management for NewPage Corporation ("NewPage"), whose headquarters are located at 8540 Gander Creek Drive, Miamisburg, Ohio 45342. I have been an employee of NewPage for 5 years. In my capacity as Director of Project Management, my duties generally include leading a team of 7 full-time Project Managers, as well as several part-time Project Managers, as they collectively manage critical projects for NewPage. Project Management duties include managing the scope of, scheduling for, issues raised by, resources needed for, and financial aspects of various projects; facilitating bi-weekly status updates with the Project Managers; and providing leadership and guidance on issue resolution, including ensuring issues reach the appropriate governance board for determination.

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<sup>1</sup> The Debtors in these chapter 11 cases, and each Debtor's federal tax identification number, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

2. Unless otherwise stated, all facts set forth in this declaration (the "Declaration") are based upon: (a) my personal knowledge, (b) my experience as an employee of NewPage, (c) information provided to me by authorized representatives and professionals of the Debtors concerning the financial affairs of the Debtors; and (d) information provided to me by the Debtors' employees, including those working under my supervision. If called to testify, I would testify competently to the facts set forth in this Declaration. I am authorized to submit this Declaration on behalf of the Debtors.

3. I make this Declaration in support of the *Debtors' Twenty-First Omnibus Objection, Pursuant to Sections 105 and 502 of the Bankruptcy Code, Bankruptcy Rule 3007, and Local Rule 3007-1 to Claims (Substantive)* (the "Objection"), filed concurrently herewith.

4. I have been involved with the claims reconciliation process and in the preparation of the Objection. In this regard, I (a) participated in the review of (i) the Claims Register,<sup>2</sup> identifying the Claims as to which an objection should be filed or that should be allowed, and (ii) the Books and Records with respect to the Claims described in the Objection; and (b) reviewed the Objection, the Proposed Order, and Schedules 1-7 annexed to the Proposed Order. Accordingly, I am familiar with the information contained in the Objection and Schedules 1-7, and affirm that the information is true and correct to the best of my knowledge and belief.

(i) *No Liability Claims*

5. Based upon my review of the Claims Register, to the best of my knowledge, information, and belief, each of the No Liability Claims identified in Schedules 1A-1C is a Claim that asserts obligations against certain Debtors which are not actually liable for

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<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to such terms in the Objection.

such obligations. First, each of the No Liability Claims identified in Schedule 1A is a Claim that asserts an alleged obligation for which none of the Debtors are liable. Second, each of the No Liability Claims identified in Schedule 1B under the heading "Claims to Be Disallowed" is a Claim that asserts (i) an obligation against a Debtor who is not actually liable for such obligation, and (ii) the same liability as another Claim filed by the same Claimant against a different Debtor. Third, each of the No Liability Claims identified in Schedule 1C is a Claim that asserts an alleged obligation of non-Debtor NewPage Port Hawkesbury Corp. against one or more of the Debtors.

(ii) *Misclassified Claims*

6. Based upon my review of the Claims Register, to the best of my knowledge, information, and belief, each of the Misclassified Claims identified in Schedule 2 is a Claim that asserts an entitlement to priority or secured status without providing any valid basis supporting such asserted status. Furthermore, after a review of the documentation submitted in support of the Misclassified Claims, as well as the Books and Records, the Debtors have not identified any other bases for granting priority status to the Misclassified Claims listed in Schedule 2.

(iii) *Misclassified Overstated Claims*

7. Based upon my review of the Claims Register, to the best of my knowledge, information, and belief, each of the Misclassified Overstated Claims identified in Schedule 3 is a Claim that (i) asserts an entitlement to priority status without providing any valid basis supporting such asserted status, and (ii) was filed in the wrong chapter 11 case against the wrong Debtor. Furthermore, after a review of the documentation submitted in support of the Misclassified Overstated Claims, as well as the Books and Records, the Debtors have not

identified any other bases for granting priority status to the Misclassified Wrong Debtor Claim listed in Schedule 3.

*(iv) Overstated Claims*

8. Based upon my review of the Claims Register, to the best of my knowledge, information, and belief, each of the Overstated Claims identified in Schedule 4 is a Claim that asserts valid grounds for such claim but seeks recovery for amounts greater than what the applicable Claimant is owed.

*(v) Overstated Wrong Debtor Claims*

9. Based upon my review of the Claims Register, to the best of my knowledge, information, and belief, each of the Overstated Wrong Debtor Claims identified in Schedule 5 is a Claim that asserts valid grounds for such claim, but seeks recovery (i) for amounts greater than what the applicable Claimant is owed, and (ii) from the wrong Debtor(s). I have (i) reviewed each Overstated Wrong Debtor Claim and all the documentation provided therewith, if any, and (ii) where possible, redesignated the Overstated Wrong Debtor Claim as a Claim against the correct Debtor whose case number appears in the column titled "Reassigned Case Number."

*(vi) No Liability Tax Claims*

10. Based upon my review of the Claims Register, to the best of my knowledge, information, and belief, each of the No Liability Tax Claims identified in Schedule 6 is a Claim asserted by a taxing authority asserting an amount for which the Debtors are not liable.

I, the undersigned, declare under penalty of perjury that the foregoing is true and correct, to the best of my knowledge, information, and belief.

Executed this 26<sup>th</sup> day of October 2012.

  
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Gary Hess