

**LOWENSTEIN SANDLER PC**

Kenneth A. Rosen (KR 4963)  
 Paul Kizel (PK 4176)  
 Jeffrey D. Prol (JP 7454)  
 Suzanne Iazzetta (SI 2116)  
 65 Livingston Avenue  
 Roseland, New Jersey 07068  
 Telephone: (973) 597-2500  
 Facsimile: (973) 597-2400

Counsel to Debtors and Debtors-in-Possession

**UNITED STATES BANKRUPTCY COURT  
 DISTRICT OF NEW JERSEY**

In re:  THE NEWARK GROUP, INC., <i>et al.</i> , <sup>1</sup>  Debtors.	Chapter 11  Case No. 10-27694 (NLW)  Jointly Administered
--	---

**MONTHLY OPERATING REPORT**  
**FOR THE PERIOD JUNE 1, 2010 TO JUNE 30, 2010**

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached	Affidavit/ Supplement Attached
Schedule of Cash Receipts and Disbursements	MOR-1	X		
Bank Reconciliation (or copies of debtor's bank reconciliations)	MOR-1a		X	
Schedule of Professional Fees Paid	MOR-1b		X	
Copies of bank statements			X	
Cash disbursement journals			X	
Statement of Operations	MOR-2	X		
Balance Sheet	MOR-3	X		
Status of Postpetition Taxes	MOR-4			X
Copies of IRS Form 6123 or payment receipt			X	
Copies of tax returns filed during reporting period			X	
Summary of Unpaid Postpetition Debts	MOR-4		X	
Listing of aged accounts payable	MOR-4		X	
Accounts Receivable Reconciliation and Aging	MOR-5		X	
Debtor Questionnaire	MOR-5		X	
Statement of Cash Flow		X		
Intercompany Transactions		X		

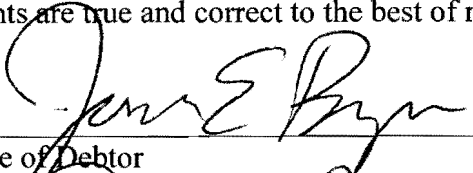
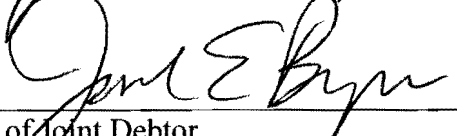
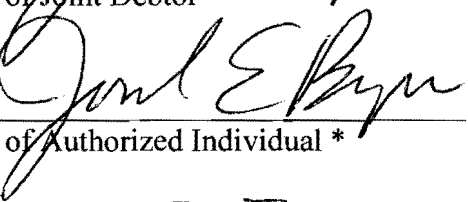
<sup>1</sup> The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, are: The Newark Group, Inc. (4844), Jackson Drive Corp. (4573), and NP Cogen, Inc. (9626).



Per agreement with the Office of the United States Trustee, the Debtors are providing the following documents herewith:

- a. Schedule of Cash Receipts and Disbursements
- b. Income Statement
- c. Balance Sheet
- d. Statement of Cash Flow
- e. Intercompany Transactions
- f. Certification regarding Post-Petition Taxes

I declare under penalty of perjury (28 U.S.C. § 1746) that this report and attached documents are true and correct to the best of my knowledge and belief.

 _____ Signature of Debtor	<u>07/28/10</u> _____ Date
 _____ Signature of Joint Debtor	<u>07/28/10</u> _____ Date
 _____ Signature of Authorized Individual *	<u>07/28/10</u> _____ Date
<u>Joseph E Byrne</u> _____ Printed Name of Authorized Individual	<u>VP-CFO</u> _____ Title of Authorized Individual

\* Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager if debtor is a limited liability company.

Case No. 10-27694

**SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS**

4 weeks ending July 2, 2010

(\$ thousands)

<b>Receipts:</b>		
Trade Receipts	\$	49,725
Receipts from Foreign Operations		-
Other		
<b>Total Receipts</b>		49,725
<b>Disbursements:</b>		
Payroll (including taxes)		8,336
Utilities		7,577
Freight		4,787
Waste Paper		17,530
General AP		14,324
Insurance-Medical		2,227
Rent		486
Insurance-Business		325
Taxes		299
Employees T & E		51
Subtotal- Operations		55,942
Interest Paid		1,079
Debt Principal Payments		73,455
DIP Term Loan Drawdown		(110,000)
Pension Contribution		-
401(k)		596
ESOP Funding		-
Commodity Hedges		-
Financing Fees		3,717
Restructuring Professional Fees		1,231
Other / Float		(2,262)
<b>Total Disbursements</b>		23,758

**The Newark Group, Inc., et al.**  
**Case No. 10-27694**  
**Schedule of Cash Receipts and Disbursements (continued)**  
**June 2010**

Disbursements By The Newark Group, Inc.  
 For Calculating U.S. Trustee Quarterly Fees

Total Disbursements By The Newark Group, Inc.	\$ 23,758,000
Less: Transfers to Debtor in Possession accounts	\$ 0
Plus: Estate Disbursements Made by Outside Sources (i.e., from escrow accounts)	\$ 0
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	<b>\$ 23,758,000</b>

Disbursements By Jackson Drive Corp.  
 For Calculating U.S. Trustee Quarterly Fees

Total Disbursements By Jackson Drive Corp.	\$ 17,062
Less: Transfers to Debtor in Possession accounts	\$ 0
Plus: Estate Disbursements Made by Outside Sources (i.e., from escrow accounts)	\$ 0
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	<b>\$ 17,062</b>

Disbursements By NP Cogen, Inc.  
 For Calculating U.S. Trustee Quarterly Fees

Total Disbursements By NP Cogen, Inc. <sup>1</sup>	\$ 0
Less: Transfers to Debtor in Possession accounts	\$ 0
Plus: Estate Disbursements Made by Outside Sources (i.e., from escrow accounts)	\$ 0
<b>TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES</b>	<b>\$ 0</b>

<sup>1</sup> NP Cogen, Inc. does not have its own bank account, nor does it have a separate cash management system. All payments necessary to be made by NP Cogen, Inc. are made from The Newark Group, Inc., therefore, the disbursement figures provided for The Newark Group, Inc. include all disbursements made on behalf of NP Cogen, Inc.

## Document Page 5 of 12

The Newark Group, Inc., et al.

Case No. 10-27694

## STATEMENT OF OPERATIONS

(Income Statement)

June 2010

	TOTAL	TNG, Inc.	COGEN	JACKSON DRIVE	EUROPE	CANADA	NSP
<b>Gross Sales:</b>							
Sales - Trade	70,290,212	55,483,582	0	0	14,021,128	785,502	0
Sales - Intercompany	23,366,617	23,307,377	59,240	0	0	0	0
Sales - Freight Allowances	37,720	22,702	0	0	0	15,018	0
Total Gross Sales	93,694,549	78,813,661	59,240	0	14,021,128	800,520	0
Total Sales Allowances	1,189,321	938,506	0	0	233,879	16,935	0
<b>Net Sales</b>	92,505,228	77,875,155	59,240	0	13,787,248	783,585	0
Less Intercompany Sales Elim	(23,366,617)	(23,307,377)	(59,240)	0	0	0	0
<b>Trade Sales</b>	69,138,611	54,567,778	0	0	13,787,248	783,585	0
<b>Statement of Cost of Sales</b>							
<b>Delivery</b>							
Delivery-Depreciation	31,210	31,210	0	0	0	0	0
Delivery-Pension	7,673	7,673	0	0	0	0	0
Freight Out - Other	6,486,396	5,263,860	0	0	1,164,029	58,507	0
<b>Total Delivery</b>	6,525,279	5,302,742	0	0	1,164,029	58,507	0
<b>Raw Material and Supplies</b>							
Board Rolls and Sheets	17,426,205	12,536,122	0	0	4,616,038	274,044	0
Wastepaper	26,294,062	26,294,062	0	0	0	0	0
Chemicals and Coatings	1,507,965	1,316,830	0	0	191,135	0	0
Other Supplies	2,228,573	1,792,824	0	0	358,585	77,164	0
Freight In-Depreciation	1,283	1,283	0	0	0	0	0
Freight In-Pension	2,005	2,005	0	0	0	0	0
Freight In - Other	419,233	419,233	0	0	0	0	0
<b>Total Raw Material and Supplies</b>	47,879,325	42,362,358	0	0	5,165,759	351,208	0
<b>Manufacturing Expenses:</b>							
<b>Variable Expenses</b>							
Wages - Hourly	7,150,633	4,868,391	0	0	2,185,108	97,134	0
Felts	359,596	301,900	0	0	57,696	0	0
Supplies/Other	2,489,099	2,256,294	3,966	0	212,153	16,686	0
Boiler Fuel	3,361,001	1,750,003	36,214	0	1,574,429	354	0
Electric	2,659,594	2,637,486	6,402	0	10,422	5,285	0
Water / Sewer / Disposal	1,124,535	763,262	452	0	360,642	179	0
Other Variable	427,203	80,953	0	0	346,250	0	0
<b>Total Variable Expenses</b>	17,571,660	12,658,288	47,034	0	4,746,700	119,639	0
<b>Fixed Expenses</b>							
Salaries/Benefits	3,304,323	2,249,983	0	0	1,016,651	37,690	0
Group Insurance	1,019,340	1,009,506	0	0	0	9,834	0
Workers Compensation	197,153	193,607	0	0	0	3,546	0
Pension	123,265	123,265	0	0	0	0	0
Repairs	2,782,322	2,133,316	8,535	0	631,016	9,455	0
Building, Equip & Other Insurance	266,957	262,500	0	0	0	4,457	0
Rents and Leases	550,600	254,649	0	0	293,265	2,687	0
Taxes - Other than on Income	249,338	235,031	1,730	0	0	12,577	0
Depreciation	1,563,378	1,178,933	16,621	0	318,146	49,678	0
Other Expense	383,832	245,283	0	0	176,594	(38,045)	0
<b>Total Fixed Expenses</b>	10,440,509	7,886,073	26,886	0	2,435,672	91,878	0
<b>Total Manufacturing Expenses</b>	28,012,169	20,544,360	73,920	0	7,182,372	211,517	0
Inventory Adjustment	1,086,030	1,160,365	0	0	(65,076)	(9,258)	0
<b>Total Cost of Sales</b>	83,502,803	69,369,826	73,920	0	13,447,083	611,974	0
<b>Less Intercompany Cost of Sales</b>	(23,366,617)	(23,307,377)	(59,240)	0	0	0	0
<b>Net Cost of Sales</b>	60,136,186	46,062,449	14,680	0	13,447,083	611,974	0
<b>Gross Profit</b>	9,002,425	8,505,329	(14,680)	0	340,165	171,611	0
<b>Statement of Operating Expenses</b>							
<b>Selling Expenses</b>							
Salaries/Benefits	769,026	599,001	0	0	155,452	14,573	0
Group Insurance	80,767	79,756	0	0	0	1,011	0
Pension	55,427	55,427	0	0	0	0	0
Travel and Entertainment	252,690	204,330	0	0	43,556	4,804	0
Depreciation	0	0	0	0	0	0	0
Commissions	127,959	54,169	0	0	73,790	0	0
Miscellaneous	84,727	55,792	0	0	26,529	2,407	0
<b>Total Selling Expenses</b>	1,370,597	1,048,475	0	0	299,327	22,795	0

The Newark Group, Inc., et al.

Case No. 10-27694

## STATEMENT OF OPERATIONS

(Income Statement)

June 2010

	<u>TOTAL</u>	<u>TNG. Inc.</u>	<u>COGEN</u>	<u>JACKSON DRIVE</u>	<u>EUROPE</u>	<u>CANADA</u>	<u>NSP</u>
<b>Restructuring</b>	141,127	141,127	0	0	0	0	0
<b>General and Administrative</b>							
Salaries/Benefits	2,444,202	2,040,751	3,493	0	383,767	16,191	0
Group Insurance	206,613	205,068	0	0	0	1,545	0
Pension	188,405	188,405	0	0	0	0	0
Deprec/Amortization	22,338	22,338	0	0	0	0	0
Bad Debt Exp-Writeoffs/Recoveries	(17,655)	(17,655)	0	0	0	0	0
Professional Fees	359,957	267,100	0	0	92,857	0	0
Refinancing Fees	1,403,974	1,403,974	0	0	0	0	0
Rents and Leases	60,555	60,555	0	0	0	0	0
Travel and Entertainment	260,356	232,494	0	0	27,240	623	0
Miscellaneous	805,257	702,390	8,037	0	99,840	(5,011)	0
<b>Total General and Administrative</b>	<b>5,734,003</b>	<b>5,105,421</b>	<b>11,530</b>	<b>0</b>	<b>603,704</b>	<b>13,347</b>	<b>0</b>
<b>Divisional Direct</b>	<b>2,096</b>	<b>(89,419)</b>	<b>0</b>	<b>0</b>	<b>64,317</b>	<b>27,198</b>	<b>0</b>
<b>Total Operating Expenses</b>	<b>7,247,823</b>	<b>6,205,604</b>	<b>11,530</b>	<b>0</b>	<b>967,348</b>	<b>63,340</b>	<b>0</b>
<b>Total Operating Income</b>	<b>1,754,602</b>	<b>2,299,725</b>	<b>(26,211)</b>	<b>0</b>	<b>(627,183)</b>	<b>108,270</b>	<b>0</b>
<b>Statement of Other Income (Expenses)</b>							
Other Income (Expenses)							
Interest Expense	1,629,143	1,342,437	0	0	270,282	16,424	0
Amortization Expense	114,481	114,481	0	0	0	0	0
Interest Income	(18,278)	(18,676)	0	0	397	0	0
Interest - Net	1,725,346	1,438,243	0	0	270,679	16,424	0
<b>Total Non Operating Expense / (Income)</b>	<b>4,476,590</b>	<b>4,503,068</b>	<b>0</b>	<b>0</b>	<b>(28,806)</b>	<b>2,327</b>	<b>0</b>
<b>Income In Affiliates</b>	<b>(178,355)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(178,355)</b>	<b>0</b>	<b>0</b>
<b>Total Other (Income) / Expense</b>	<b>6,023,581</b>	<b>5,941,311</b>	<b>0</b>	<b>0</b>	<b>63,519</b>	<b>18,751</b>	<b>0</b>
<b>Earnings Before Income Tax</b>	<b>(4,268,979)</b>	<b>(3,641,586)</b>	<b>(26,211)</b>	<b>0</b>	<b>(690,701)</b>	<b>89,520</b>	<b>0</b>
<b>Total Income Tax Expense</b>	<b>20,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,158</b>	<b>0</b>	<b>0</b>
<b>Net Earnings</b>	<b>(4,289,137)</b>	<b>(3,641,586)</b>	<b>(26,211)</b>	<b>0</b>	<b>(710,860)</b>	<b>89,520</b>	<b>0</b>

The Newark Group, Inc., et al.

Case No. 10-27694

Consolidated Balance Sheet

June 30, 2010

	CONSOLIDATED	TNG, Inc.	COGEN	JACKSON DRIVE	ELIMINATIONS	EUROPE - BV	CANADA	NSP	RIDGE
<b>ASSETS</b>									
<b>CURRENT ASSETS:</b>									
Cash and Cash Equivalents	4,180	(1)	-	29	-	3,701	451	-	-
Marketable Securities	32	32	-	-	-	-	-	-	-
Accounts Receivable	95,002	61,926	-	-	-	31,921	1,155	-	-
Allowance For Loss	(3,803)	(1,405)	-	-	-	(2,398)	-	-	-
Inventories	58,974	34,594	-	-	-	23,980	400	-	-
Other Current Assets	11,395	10,316	-	-	-	1,079	-	-	-
Assets Held For Sale	900	900	-	-	-	-	-	-	-
Intercompany Receivables	-	25,618	7,573	243	(33,434)	-	-	-	-
<b>Total Current Assets</b>	<b>166,680</b>	<b>131,980</b>	<b>7,573</b>	<b>272</b>	<b>(33,434)</b>	<b>58,283</b>	<b>2,006</b>	<b>-</b>	<b>-</b>
<b>Restricted Cash</b>	<b>477</b>	<b>477</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>PROPERTY, PLANT AND EQUIPMENT</b>									
Property, Plant and Equipment	666,847	554,916	1,317	3,085	-	96,381	11,148	-	-
Accumulated Depreciation	(513,132)	(441,748)	(794)	(177)	-	(65,165)	(5,248)	-	-
<b>TOTAL PP&amp;E</b>	<b>153,715</b>	<b>113,168</b>	<b>523</b>	<b>2,908</b>	<b>-</b>	<b>31,216</b>	<b>5,900</b>	<b>-</b>	<b>-</b>
<b>ADVANCES TO AND INVESTMENTS IN AFFILIATE AND SUBSIDIARIES</b>									
Goodwill	19,652	19,652	-	-	(29,776)	-	-	-	-
Long Term Investments	17,595	86	-	-	-	17,509	-	-	-
<b>OTHER ASSETS</b>	<b>6,118</b>	<b>5,904</b>	<b>-</b>	<b>26</b>	<b>-</b>	<b>36</b>	<b>152</b>	<b>-</b>	<b>-</b>
<b>Total Assets</b>	<b>364,237</b>	<b>301,043</b>	<b>8,096</b>	<b>3,206</b>	<b>(63,210)</b>	<b>107,044</b>	<b>8,058</b>	<b>-</b>	<b>-</b>
<b>LIABILITIES AND STOCKHOLDER'S EQUITY</b>									
<b>CURRENT LIABILITIES:</b>									
Accounts Payable	72,975	50,280	32	8	-	22,341	297	17	-
Current Portion of Long Term Debt	133,297	109,517	-	106	-	23,674	-	-	-
Federal & State Income Taxes Payable	29	29	-	-	-	-	-	-	-
Taxes other than on Income	2,207	596	7	-	-	1,553	1	50	-
Accrued Salaries and Wages	11,729	8,885	-	-	-	2,732	112	-	-
Other Accrued Expenses	8,346	7,834	-	-	-	385	86	41	-
Intercompany Payables	-	(5,121)	-	-	(33,434)	27,311	6,121	5,123	-
<b>Total Current Liabilities</b>	<b>228,583</b>	<b>172,020</b>	<b>39</b>	<b>114</b>	<b>(33,434)</b>	<b>77,996</b>	<b>6,617</b>	<b>5,231</b>	<b>-</b>
Long Term Debt	5,180	-	-	2,010	-	3,170	-	-	-
Pension Obligation	28,928	28,422	-	-	-	506	-	-	-
Other Liabilities	6,249	6,222	-	25	-	2	-	-	-
Minority Interest	-	-	-	-	-	-	-	-	-
Deferred Income Taxes	2,463	2,311	-	-	-	-	152	-	-
Liabilities Subject to Compromise	209,612	209,612	-	-	-	-	-	-	-
<b>Total Liabilities</b>	<b>481,015</b>	<b>418,587</b>	<b>39</b>	<b>2,149</b>	<b>(33,434)</b>	<b>81,674</b>	<b>6,769</b>	<b>5,231</b>	<b>-</b>
Temporary Equity	-	-	-	-	-	-	-	-	-
<b>STOCKHOLDER'S EQUITY:</b>									
Common stock, \$.01 per share stated value; authorized 10,000,000 shares, issued and outstanding 6,000,000 shares	36	36	1	1	(1,038)	24	1,012	-	-
Additional Paid-In Capital	374	374	-	882	(1,617)	-	735	-	-
Retained Earnings	(85,051)	(79,820)	8,056	174	(27,121)	19,332	(441)	(5,231)	-
Other Comprehensive Income	(32,137)	(38,134)	-	-	-	6,014	(17)	-	-
Treasury Stock	-	-	-	-	-	-	-	-	-
<b>Total Stockholder's Equity</b>	<b>(116,778)</b>	<b>(117,544)</b>	<b>8,057</b>	<b>1,057</b>	<b>(29,776)</b>	<b>25,370</b>	<b>1,289</b>	<b>(5,231)</b>	<b>-</b>
<b>Total Liabilities and Stockholder's Equity</b>	<b>364,237</b>	<b>301,043</b>	<b>8,096</b>	<b>3,206</b>	<b>(63,210)</b>	<b>107,044</b>	<b>8,058</b>	<b>-</b>	<b>-</b>

Consolidated Statement of Cash Flow  
Month Ended June 30, 2010

	<u>For the month ended June 30, 2010 (in thousands)</u>
<b>CASH FLOWS FROM OPERATING ACTIVITIES:</b>	
Net earnings	\$ (4,289)
Adjustments to reconcile net earnings to net cash provided by operating activities:	
Cumulative effect of accounting change	-
Loss on extinguishment of debt	-
Depreciation and amortization	1,732
Loss from write-off of def financing costs	4,331
Loss due to impairment of assets	-
Loss/(gain) on sale of marketable securities	-
Loss/(gain) on sale of investments and property, plant & equipment	-
Equity in income of affiliates	(178)
Loss on swap activity	-
Proceeds from dividends paid by equity investments	-
Deferred income taxes	-
earnings from disc ops	-
Loss on disc ops	-
Changes in assets and liabilities excluding the effects of acquisitions:	
Decrease/(increase) in marketable securities	-
Decrease/(increase) in accounts receivable	6,598
Decrease/(increase) in inventories	(690)
Decrease/(increase) in other current assets and prepaids	(694)
Decrease/(increase) in intercompany	-
Decrease/(increase) in other assets	(3,702)
Increase/(decrease) in accounts payable and accrued expenses	(12,423)
Increase/(decrease) in other liabilities	(4)
Net cash provided by operating activities	<u>(9,319)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES:</b>	
Proceeds from sale of discontinued operations	-
Proceeds from insurance	-
Proceeds from sale of marketable securities	-
Purchase of equity method investments	-
Business acquisitions	-
Capital expenditures	(1,227)
Proceeds from sale of discontinued operations	-
Proceeds from sale of property, plant and equipment	-
Decrease/(increase) in restricted cash	(477)
Net cash used in investing activities	<u>(1,704)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES:</b>	
Proceeds from long-term debt	7,580
Repayments of long-term debt	-
Financing costs	-
Proceeds from issuance of common stock	-
Additional paid in capital	-
Cash paid for make whole	-
Changes in Bank overdraft and controlled cash accounts	1,349
Purchase of treasury stock	-
Net cash used in financing activities	<u>8,929</u>
<b>Effect of exchange rate changes on cash</b>	199
<b>NET INCREASE (DECREASE) IN CASH &amp; CASH EQUIVALENTS</b>	(1,895)
<b>CASH AND CASH EQUIVALENTS, beginning of period</b>	<u>6,075</u>
<b>CASH AND CASH EQUIVALENTS, end of period</b>	<u>\$ 4,180</u>



<b>Description</b>	<b>Amount</b>
Sales from Cogen to TNG	\$59,240
Intercompany charges to Cogen - Cost of Goods Sold	(\$31,433)
Intercompany charges to Cogen - Admin	(\$3,493)
A/P payments for Cogen from TNG	(\$21,946)
<b>Sum of Intercompany Activity</b>	<b>\$2,368</b>
Cogen Intercompany Receivable balance at May 2010	\$7,570,651
Cogen Intercompany Receivable balance at June 2010	\$7,573,019
<b>Net Change</b>	<b>\$2,368</b>

In re: NP COGEN, INC

Case No. 10-27699

Reporting Period: JUNE 2010

**Certification  
Regarding Postpetition Taxes**

I, Joseph E Byrne, as VP of NP COGEN,  
(name) (title) (Debtor)

the Debtor(s) and Debtor(s) in Possession, affirm that to the best of my knowledge all postpetition taxes, as described in item 4 of the Operating Guidelines for Chapter 11 Cases, are current.

7-22-10  
(date)

Joe Byrne  
(signature)

In re: JACKSON DRIVE CORP.

Case No. 10-27696

Reporting Period: JUNE 2010

**Certification  
Regarding Postpetition Taxes**

I, Joseph E Byrne, as VP of Jackson Drive Corp  
(name) (title) (Debtor)

the Debtor(s) and Debtor(s) in Possession, affirm that to the best of my knowledge all postpetition taxes, as described in item 4 of the Operating Guidelines for Chapter 11 Cases, are current.

7-22-10  
(date)

Joseph E Byrne  
(signature)

In re: THE NEWARK GROUP, INC.

Case No. 10-27694

Reporting Period: JUNE 2010

**Certification  
Regarding Postpetition Taxes**

I, Joseph E Byrne, as VP of The Newark Group, Inc.  
(name) (title) (Debtor)

the Debtor(s) and Debtor(s) in Possession, affirm that to the best of my knowledge all postpetition taxes, as described in item 4 of the Operating Guidelines for Chapter 11 Cases, are current.

7-22-10

(date)

Joe E Byrne  
(signature)