

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF VERMONT**

In re:)	
)	
FiberMark, Inc.,)	Case No. 04-10463-CAB
FiberMark North America, Inc, and)	Chapter 11
FiberMark International Holdings LLC,)	Jointly Administered
)	
Debtors.)	

SUPPLEMENTAL DECLARATION OF FRED S. HODARA

FRED S. HODARA, hereby declares:

1. I am an attorney at law admitted to practice in the State of New York and in the United States District Courts for the Southern and Eastern Districts of New York. I am a member of the firm of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), which firm maintains an office at 590 Madison Avenue, New York, New York 10022. I am familiar with the matters set forth herein. In connection with Akin Gump’s representation of the Official Committee of Unsecured Creditors (the “Committee”) of FiberMark, Inc., et al., the debtors and debtors-in-possession herein (the “Debtors”), I make this supplemental declaration in regard to Akin Gump’s obligation to update its disclosures as set forth in the Application of the Official Committee of Unsecured Creditors of Fibermark, Inc., et al. to Retain and Employ Akin Gump Strauss Hauer & Feld LLP as Co-Counsel, nunc pro tunc to April 7, 2004 (the “Akin Gump Retention Application”). On May 19, 2004, this Court entered an order authorizing the retention of Akin Gump, as co-counsel to the Committee, nunc pro tunc to April 7, 2004.

2. Pursuant to Federal Rule of Bankruptcy Procedure 2014, Akin Gump periodically reviews its client database in order to ensure that it is aware of, and discloses, all connections with a debtor, the debtor’s creditors, any other party in interest, their respective

attorneys and accountants, the United States Trustee, or any person employed in the Office of the United States Trustee. In these cases, the Office of the United States Trustee, by letter dated April 4, 2005, requested that Akin Gump immediately perform such a review, and submit a declaration disclosing any such connections by April 19, 2005.

3. As initially disclosed in the Declaration of Fred S. Hodara, dated April 28, 2004, submitted in connection with the Akin Gump Retention Application (the "Hodara Retention Affidavit"), no member of Akin Gump has been, within two years from the date of the filing of the Debtors' petitions, a director, officer or employee of the Debtors or of an investment banker as specified in subparagraph (B) or (C) of 11 U.S.C. § 101(14).

4. Akin Gump does not have an interest materially adverse to the interest of the estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors or an investment banker as specified in subparagraph (B) or (C) of 11 U.S.C. § 101(14), or for any other reason.

5. Akin Gump does not currently represent the Debtors or any of their affiliates, partners, or subsidiaries, and Akin Gump will not undertake the representation of the Debtors or related entities during this engagement. Moreover, except as set forth herein, Akin Gump will not undertake the representation of any party other than the Committee in connection with the Debtors' chapter 11 proceedings.

6. To the best of my knowledge and information, Akin Gump neither holds nor represents any interest adverse to the Committee, the Debtors, their creditors or other parties in interest or their respective attorneys in connection with these chapter 11 cases. Based upon information available to me, I believe that Akin Gump is a "disinterested person" within the meaning of the Bankruptcy Code.

7. In preparing this Declaration, I re-submitted to Akin Gump's computer conflict database and party index the names originally provided to Akin Gump in April 2004 in connection with the preparation of the Akin Gump Retention Application by Skadden, Arps, Slate, Meagher & Flom LLP co-counsel to the Debtors, which included (i) FiberMark Corporate Entities; (ii) Customers; (iii) Consignment Customers; (iv) Competitors; (v) Purchasers of Assets; (vi) Acquirers of Assets; (vii) Leading Vendors/Suppliers; (viii) Lenders; (ix) Miscellaneous Relationships/Contracts; (x) Employers/Unions; (xi) Institutional Equity Ownership (as of 9/30/03); (xii) Institutional Equity Ownership (as of 1/31/04); (xiii) Noteholders – 10.75% Senior Notes due 04/15/11 (the "10.75% Senior Noteholders") (as of 1/26/04); (xiv) Noteholders – 9.375% Senior Notes due 10/15/06 (the "9.375% Senior Noteholders") (as of 1/26/04); (xv) Warehousemen; (xvi) Parties to Litigation Matters; (xvii) Banks at which FiberMark Entities Maintain Accounts; (xviii) Professionals; (xix) Utilities; (xx) Environmental Parties; (xxi) Entities in Possession of Property of the Debtors; (xxii) Professionals Representing Other Parties-in-Interest; (xxiii) Top 20 Unsecured Creditors; (xxiv) Ordinary Course Professionals; (xxv) Noteholders Committee; and (xxvi) current and former members of the Committee and professionals. In addition, I submitted to Akin Gump's computer conflict database and party index, (i) a list of the 10.75% Senior Noteholders, as of February 1, 2005, which was provided by Berenson & Company, LLC

(“Berenson”), the Debtors’ financial advisor; (ii) a list of the 9.375% Senior Noteholders, as of February 1, 2005, which also was provided by Berenson;² (iii) all claim transferees, as of the present, compiled from the transfer of claim notices posted on the Court’s electronic docket; (iv) owners of the Debtors’ equity securities who have publicly filed notices of a 5% or more change in such ownership since March 30, 2004; and (v) additional parties identified by Akin Gump including all those who have filed a Notice of Appearance on the Court’s electronic docket. A copy of the schedule of parties searched by Akin Gump is annexed hereto as Exhibit “A” to this declaration. Although certain of the parties appearing on Exhibit A that initially had a connection to the Debtors, their estates or these cases, may, for various reasons, no longer have such a connection, I have submitted to Akin Gump’s computer conflict database and party index, the full list of names appearing on Exhibit A out of an abundance of caution and in order to identify any conceivable conflict of interest applicable to Akin Gump’s representation of the Committee.

8. The conflict check system and adverse party index maintained by Akin Gump is designed to include every matter on which the firm is now or has been engaged, by which entity the firm is now and has been engaged and, in each instance, the identity of related parties and adverse parties and certain of the attorneys in the firm that are knowledgeable about the matter. It is the policy of Akin Gump that no new matter may be accepted or opened within

² The aforementioned lists provided by Berenson were provided to Akin Gump in confidence, and were assembled from confidential sources. Based upon a review of the Berenson lists, Akin Gump does not currently represent any 10.75% Senior Noteholders that previously have not been publicly disclosed. Akin Gump has represented certain of the parties identified in the Berenson lists and/or their affiliates and subsidiaries in matters wholly unrelated to the Debtors’ chapter 11 cases in the past. In addition, Akin Gump currently represents a 9.375% Senior Noteholder whose identity is confidential. Akin Gump will identify such confidential parties in a separate and confidential letter to the United States Trustee. If the Court requires such information, Akin Gump will seek the appropriate authorization to make such disclosure.

the firm without completing and submitting to those charged with maintaining the computer conflict database and adverse party index the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and related and adverse parties. Accordingly, Akin Gump maintains and systematically updates this system in the regular course of business of the firm, and it is the regular practice of the firm to make and maintain these records.

Representation of Parties in Interest³

9. Attached as Exhibit “B” to this Declaration is a list of the parties related to these cases and/or certain affiliates or subsidiaries that Akin Gump currently represents in matters wholly unrelated to the Debtors’ chapter 11 cases and the parties and/or certain affiliates or subsidiaries of such parties that Akin Gump has in the past represented in matters wholly unrelated to the Debtors’ chapter 11 cases. For the convenience of the Court and others reviewing this Affidavit, attached as Exhibit “C” to this Declaration, is a list of certain companies currently represented by Akin Gump and/or certain affiliates and subsidiaries of such companies (the “Current Clients”) on matters wholly unrelated to the Debtors’ chapter 11 cases. Exhibit C thus represents a subset of those Current Clients and former clients identified on Exhibit B. In connection with the services to be rendered to the Committee, Akin Gump will not commence a cause of action against the Current Clients with respect to the Debtors’ chapter 11 cases, unless Akin Gump receives a waiver from the Current Client allowing Akin Gump to commence such an action. To the extent any actions are commenced by or against the Current Clients, and waiver letters are not obtained allowing Akin Gump to commence such an action in connection with these cases, the Committee will use committee co-counsel or conflicts counsel to represent the interests of unsecured creditors.

10. The Committee, which was appointed on April 7, 2004, currently consists of the following entities: AIG Global Investment Corp. (“AIG”), Wilmington Trust Company, as Indenture Trustee (“Wilmington”), Post Advisory Group, LLC (“Post”) and Silver Point Capital L.P. (“Silver Point”). Silver Point, was appointed to the Committee on October 27, 2004. E. I. DuPont de Nemours & Company and Solutions Dispersions, Inc., both of which previously served on the Committee, have resigned.

Connections with Parties-in-Interest that are Members of the Committee

11. Akin Gump serves as official committee counsel in many cases and certain members of the Committee are members of these other official committees. In addition, certain professionals retained by the Debtors and by the Committee are involved in many cases in which Akin Gump serves as counsel to an official committee.

12. Akin Gump has in the past represented Silver Point, along with certain other investors, in connection with the potential purchase of an airline, which was a debtor in a Canadian bankruptcy proceeding. Although all of the work performed by Akin Gump was performed in April 2004, the matter was not formally closed by Akin Gump until March 4, 2005. The total fees received from Silver Point in connection with the matter were \$20,530.33 in 2004, which represented less than 1% of Akin Gump’s revenues for 2004. In addition, Silver Point currently is serving as a member of the Official Committee of Unsecured Creditors of Pegasus Satellite Television, Inc. et al., which is represented by Akin Gump.

13. Akin Gump currently represents Wilmington, as indenture trustee, in the Livent (U.S.), Inc., et al. bankruptcy proceedings. Akin Gump collected fees in 2004 in respect of such engagement totaling \$24,966.25 which represented less than 1% of Akin Gump’s revenues for 2004.

³ Akin Gump does not act as general counsel to any of the parties in interest or related entities described herein.

14. While Akin Gump does not represent AIG, Akin Gump currently represents certain affiliates of AIG in corporate matters wholly unrelated to the Debtors' chapter 11 cases. Akin Gump collected fees in 2004 in respect of such engagements totaling \$6,629,196.31 which represented 1.08% of Akin Gump's revenues for 2004. In addition, AIG currently is serving as a member of the Official Committee of Unsecured Creditors of Venture Holdings Company LLC, et. al., which is represented by Akin Gump.

15. Akin Gump does not currently represent Post. In the past, Akin Gump has represented Post as a member of various informal noteholders' committees. Akin Gump collected no fees from Post in 2004.

Parties from Whom Waivers Have Been Obtained

16. As initially disclosed in the Hodara Retention Affidavit, Akin Gump has in the past and currently represents General Electric Capital Corporation ("GECC"), the Administrative Agent for the Debtors' post-petition financing facility, and/or certain of its affiliates and subsidiaries on matters wholly unrelated to the Debtors' chapter 11 cases. Akin Gump has received a waiver letter executed by GECC in connection with the Debtors' chapter 11 cases (the "GECC Waiver Letter"). The GECC Waiver Letter states that GECC does not object to the retention of Akin Gump by the Committee. The GECC Waiver Letter specifically states that Akin Gump's representation of the Committee:

" . . . will not involve the commencement or prosecution by the Committee of any adversary proceeding or contested matter asserting: (i) any challenge to the enforceability, priority or payment of any prepetition or postpetition debt due to GE Capital, or to the attachment, perfection, or priority of any of the liens securing any such debt, or (ii) any claim, counterclaim or cross-claim against GE, GE Capital or any of their respective affiliates of any kind whatsoever (whether based upon lender liability, fraud, misrepresentation, dishonest conduct or otherwise). It is understood, however, that [Akin Gump], would, on behalf of the

Committee, be able to negotiate with GE Capital on all matters and would be able to review the loan and other documents relating to the prepetition and postpetition credit facilities and any claims, liens or other rights or interests of GE Capital in connection therewith, but that your firm would recommend the engagement of special counsel by the Committee if your firm determined that any adversary proceeding or claim against GE Capital should be considered by the Committee. It is also understood that [Akin Gump's] representation of the Committee may involve taking positions on behalf of the Committee with respect to such matters as relief from the automatic stay, use of cash collateral, debtor in possession financing, confirmation of a plan of reorganization and other matters in the Bankruptcy Case, that are contrary to the positions taken by GE Capital on such matters."

The fees collected by Akin Gump in 2004 in connection with services rendered to GECC and/or certain of its affiliates were \$1,943,929.33 and represented less than 1% of Akin Gump's revenues for 2004.

Akin Gump Recusal Protocol

17. On October 29, 2003, the Attorney General of the United States appointed Deirdre A. Martini as the United States Trustee for Region 2 which includes all of the judicial districts in New York, Connecticut and Vermont. Daniel H. Golden, a senior partner in Akin Gump's Financial Restructuring section, has been involved in a close personal relationship with Ms. Martini for the past several years. The Office of the United States Trustee has, therefore, implemented a recusal protocol for matters within Region 2 involving Akin Gump. Accordingly, I believe that Mr. Golden's relationship with the United States Trustee does not render Akin Gump's employment by the Committee improper under the circumstances of these cases.

Other Connections and General Disclosures

18. With the exception of affiliates of AIG and FirstEnergy Corporation, Akin Gump's services on behalf of the parties in interest identified in the Exhibits have constituted, with respect to each such party in interest, no more than 1% of Akin Gump's annual revenues for

the 2004 fiscal year. Akin Gump does not currently represent such parties on any issue relating to these chapter 11 cases. For the reasons stated herein, Akin Gump represents no interests adverse to the Debtors' individual creditors or the Committee and, therefore, is capable of fulfilling its fiduciary duty to the Committee and the unsecured creditors that the Committee represents.

19. Akin Gump may have represented in the past and/or may currently or in the future represent entities (other than parties included in the attached exhibits) not currently known to Akin Gump who may be creditors of the Debtors in matters wholly unrelated to the Debtors' chapter 11 cases. To the extent that Akin Gump discovers any such information or needs to update the information disclosed herein, Akin Gump will disclose such information to the Court, the Debtors and the United States Trustee by filing a supplemental declaration on the electronic docket.

I hereby declare under the penalty of perjury that the foregoing is true and correct.

Executed on April 18, 2005

/s/ Fred S. Hodara
Fred S. Hodara

EXHIBIT A

FiberMark, Inc., et al. Party in Interest Checklist for Professional Retention Declarations¹

FiberMark Corporate Entities

CPG Acquisition Company

Feldmühle AG Werk Lahnstein

FiberMark, Inc.

FiberMark Beteiligungs GmbH

FiberMark Gessner GmbH

FiberMark Gessner GmbH & Co. OHG

FiberMark Gessner Grundstücksverwaltungsgesellschaft mbH & Co. KG

FiberMark DSI, Inc.

FiberMark GmbH

FiberMark (HONG KONG) Ltd.

FiberMark Lahnstein GmbH & Co. OHG

FiberMark LST GmbH

FiberMark LST Grundstücksverwaltungsgesellschaft mbH & Co. KG

FiberMark Red Bridge International Ltd.

FiberMark Services GmbH & Co. KG

FiberMark Durable Specialties, Inc.

FiberMark North America, Inc.

FiberMark International Holdings LLC

FiberMark Filter & Technical Products, Inc.

FiberMark SARL

FiberMark Office Products, LLC

FiberMark Gessner Grundstückverwaltungs GmbH & Co. KG

¹ The names on pages 1 through 27 of this Exhibit A were provided by the Debtors' counsel, Skadden, Arps, Slate, Meagher & Flom LLP in April 2004 in connection with the preparation of the Akin Gump Retention Application. The names listed on the remaining pages of this Exhibit A are from other sources.

FiberMark Gessner Unterstützungskasse GmbH
FiberMark Lahnstein Grundstückverwaltungs GmbH & Co. KG
FiberMark Lahnstein GmbH
Gessner & Co. GmbH
Leiss GmbH & Co. KG
Leiss & Co.
Papierfabrik Lahnstein GmbH
RMM 13 GmbH & Co. KG
RMM 12 GmbH & Co. KG
Specialty Paperboard (Hong Kong) Ltd.
Specialty Paperboard, Inc.
(Previous Name - Changed on 3/31/97)
Specialty Paperboard FSC Inc.
Specialty Paperboard/Endura Inc.
Steinbeis Gessner GmbH
Steinbeis Gessner Unterstützungskasse GmbH
Thetapoenicis Beteiligungs GmbH
Zetaphoenicis Beteiligungs GmbH

Customers

Due to the Debtors' sensitivity with respect to the disclosure of the name of its customers, the names of such customers are not disclosed in this Exhibit. Upon request, Akin Gump will provide the Court and the United States Trustee with the names of the Debtors' customers.

Consignment Customers

Due to the Debtors' sensitivity with respect to the disclosure of the names of its consignment customers, the names of such customers are not disclosed in this Exhibit. Upon request, Akin Gump will provide the Court and the United States Trustee with the names of the Debtors' customers.

Competitors

German Operations

Ahlstrom Corp.

Arjo Wiggins

FiberComposites

Hollingsworth & Vose (J.C. Binzer)

Kimberly-Clark Corp.

MB Papeleras Especiales S.A.

MeadWestvaco Corp.

Monadnock Paper Mills, Inc.

Munksjo Paper AB

Neu Kaliss Spezialpapier GmbH

Paper Line S.p.A.

Wausau-Mosinee Paper Corp.

WORMS & Cie.

North America Operations

Ahlstrom Corp.

Arjo Wiggins

BN International B.V.

Brownville Specialty Paper Products Inc.

Crocker Technical Papers, Inc.

Ecological Fibers, Inc.

FiberComposites

Fox River Paper Co.

Guarro

Industrial Coatings Group, Inc.

International Paper Co.

Kimberly Clark Corp.

Knowlton Specialties

MeadWestvaco Corp.

Merrimac Paper Co., Inc.

Monadnock Paper Mills, Inc.

Munksjo Paper AB

Northeast Paper Converting Company

Southern Label Company

WORMS & Cie.

Purchasers of Assets

Ahlstrom Corp.

Coated Paper LLC (an Affiliate of VIP Structures, Inc.

LTX Corporation

Acquirers of Assets

Arcon Coating Mills, Inc.

CPG Investors, Inc.

Custom Papers Group, Inc.

Endura Products Division
(a Division of W.R. Grace & Co.),

W.R. Grace (Hong Kong) Limited

Grace Japan Kabushiki Kaisha

W.R. Grace & Co. Conn.

Papierfabrik Lahnstein

Rexam Decorative Specialties International (DSI)
(a subsidiary of Rexam PLC)

R-1 Holding Company

Rexam CFP Limited

Rexam, Inc.

SIHL

Steinbeis Gessner

Leading Vendors / Suppliers

Acco Brands, Inc.
Accubond Corp.
Albany International
Applied Industrial Tech.
Ashland Chemical Inc.
Associated Maintenance Corp.
Automated Material Handling
Avebe America Inc.
BASF Corporation Color Division
Bedford Specialty Sales Inc.
Bemis
Bercen Incorporated
Berryville Graphics
Boise Office Solutions
Bolger & O'hearn, Inc.
Brenntag Northeast, Inc.
Browning Ferris Industries Inc.
Canfor Pulp
Cellmark Inc.
Central Vermont Public Service Corp.
Charles Letts Scotland Ltd.
Chevron Phillips Chemical Company
Clariant
Corporate Graphics
CP Phibrochem
Dell Computer Corp.
Del Val Ink & Color Inc.
Dillon Boiler Services
Dow Reichhold Chemicals Inc.

DuPont
Du Pont Nonwovens Tyvek
E.ON Bayern AG
E.ON Vertrieb GmbH
Eastman Kodak Co.
Ekman & Co. Inc.
Emtech-Emulsion Technology, Inc.
Erdgas Südbayern GmbH
Esselte Pendaflex Corp.
Fr. Meyer's Sohn (GmbH & Co.)
Georgia Pacific
Giove Co. Inc.
Goetz & Sons Inc.
Hershman Recycling Inc.
Holyoke Card & Paper
Honeywell
Hood Coating
HowellMartin
Irving Pulp & Paper Ltd.
Isar-Amperwerke AG
ISP Technologies, Inc.
Johnson Diversey
King Industries Inc.
KPMG
Kronos Inc.
Lansdale Warehouse Co., Inc.
Lehigh
Lewis Industrial Supply Co.
Moody's Investors Service
Nalco Chemical Co.
National Industrial Supply
Noveon Inc.

Omnova Solutions Inc. (formerly Gencorp.f/k/a
General Tire & Rubber Co.)

Omya Inc. (f/k/a Pluess-Staufe Industries)

Peoplesoft

Penn Color, Inc.

Phoenix Color

Plymouth Color

Quebecor Printing/Kingsport

Rayonier Inc.

Rohm & Haas Co.

SC Johnson Polymer

Scotia Plastic Binding

SFK Pulp US Inc.

Sheridan Book

Sheridan

Shrink Packaging Systems Corp.

Solution Dispersions

Sun Chemical Corp. (Sequa Corp.)

The Maple Press Co.

Thomas Tape

Viatech Publishing Solutions

Voith

William Barnet & Sons, LLC

Yates Bleachery

Lenders

Current Lenders

General Electric Capital Corp
(Administrative Agent and Lender)

Bayerische Hypo-Und Vereinsbank AG (Fronting
Lender)

GECC Capital Markets Groups, Inc.
(Lead Arranger)

General Electric Capital Corporation
Jules and Associates

Bank One

The CIT Group / Business Credit, Inc.

Wilmington Trust Company (Trustee)

UBS Warburg (initial purchaser)

RBC Dominion Securities (initial purchaser)

Wilmington Trust Company
(Trustee)

BT Securities Corporation (Initial Purchaser)

Previous Lenders (To the Extent Not Included in Current Lenders)

Bayerische Vereinsbank

CIT Group/Equipment Financing, Inc.

Miscellaneous Relationships / Contracts

Acco-U.S.A.

Ace American Insurance Co.

AFCO Credit Corporation

AFCO Premium Credit LLC

Arch Specialty Insurance Co.

Arnold Barsky
(A&C Realty)

Banc One Leasing Corporation

Bayerische Hypo-Und Vereinsbank AG

CIT Communications Finance Corporation

CIT Group/Equipment Financing Inc.

CIT Group/Equipment Financing Inc.

CitiCorp DeL-Lease, Inc.

Coated Paper LLC

County of Lewis

Employers Insurance Company of Wausau

Erfurt & Sohn

Essex Insurance Co.

Eurofilters N.V. (as licensee)

Franz Kettl (as lessor)

Fullman Bank & Trust Company

Great American Alliance Insurance Co.

Great America Leasing Company

Greenwich Insurance Company

Group Three Properties, Inc.

Hartford Fire Insurance Company

Hartford Insurance Co.

IBM Credit Corporation

IBM Corporation

IFA Incorporated

James River Paper Company, Inc.
Jules and Associates
Kamine/Besicorp Beaver Falls L.P
Kamine Beaver Falls Cogeneration. Co.
A. Duncan Middleton
Kamine/Besicorp Beaver Falls L.P
Kamine/Besicorp Beaver Falls L.P
Kinsley
Lexington Insurance Co.
Liberty Surplus Insurance
Marsh USA Inc.
Meridian Leasing Corp.
Mr. Meireder
NMHG Financial Services, Inc.
Northeast Utilities Service Company
Holyoke Water Power Company
Ohio Casualty Insurance Co.
Old Republic Insurance Company
Peter Kohlb (as lessee)
Recycling Equipment Corporation
Royal Indemnity Co.
SGD Nord
Siemens Credit Corp.
Skivertex Corporation (Winter Group)
St. Paul Fire & Marine
Steinbeis, Gessner
The Newark Group
(as lessee)
The CIT Group/Equipment Financing, Inc.
Toyota Motor Credit Corporation
Travelers Insurance Co.
Travelers Casualty Co.
W.D. Matthews Machinery Co.

Wells Fargo Bank, N.A.
Applied Financial, LLC
Westchester Surplus Lines Insurance Co.

Employers / Unions

Industriegewerkschaft Bergbau, Chemi and Energie (IG BCE)
International Brotherhood of Electrical Workers
Mining Chemicals and Energy Trade Union
Paper, Allied-Industrial, Chemical and Energy Workers International Union
Transport General Workers Union
Union of Needletrades Industrial & Textile Employees
United Steelworkers of America

Institutional Equity Ownership (as of 9/30/03)

Advest Bank and Trust Company
Advest Group Inc.
Barclays Bank PLC
Benson Associates, LLC
Bessemer Group Inc.
Citigroup Inc.
David L. Babson & Co., Inc.
Dimensional Fund Advisors
First Manhattan Co.
Global Capital Management Inc.
Heartland Advisors Inc.
Investment Counselors of Maryland, LLC
Kennedy Capital Management, Inc.
Labranche & Co. Inc.
Northern Trust Corp.
Prescott Group Capital Management LLC
Thompson, Plumb & Associates, Inc.
UBS Americas Inc.
Vanguard Group, Inc.
Wells Fargo & Company

Institutional Equity Ownership (as of 1/31/04)

Advest Group, Inc.

Ballentine Capital Management

Barclays Global Investors (US)

Benson Associates, L.L.C.

Bessemer Trust Company

California Public Employees Retirement System

Credit Suisse First Boston

David L. Babson & Company, Inc.

Dimensional Fund Advisors

EBF & Associates, LP

Fifth Third Asset Management, Inc.

First Manhattan Company

Gardner, Dorsey

Heartland Advisors, Inc.

Kelso Management

Marketocracy Capital Management, LLC

The Northern Trust Company

Prescott Group Capital Management, LLC

Thompson, Plumb & Associates

UBS Warburg (PaineWebber) including UBS Warburg and UBS PaineWebber

UBS Global Asset Management Americas

Vanguard Group

Wilco Management Corporation

Noteholders – 10.75% Senior Notes due 4/15/11 (data as of 1/26/04)

AIG Global Investment Group, Inc.
Allied Irish Bank (NY)
Allstate Investment Management Company
American Express Asset Management (US)
Antares Capital Corporation
Bank of America Capital Management
Barclays Capital LLC
Bay Harbour Management
BlackRock, Inc.
Chase Bank Ireland PLC
Cincinnati Financial Corporation
Columbia Management Group, Inc.
Comiche Capital LLC
Credit Suisse First Boston
David L. Babson & Company, Inc.
Deutsche Investment Management Americas, Inc.
Dilmun Investors
Fidelity Investments
Franklin Templeton Investments (CA)
Grandview Capital Management
Harvard Management Company
Invesco Institutional NA, Inc.
Jefferies & Company
Lehman Brothers
Lyra Capital LLC
Marret Asset Management, Inc.
MFS Investment Management
Mizuho International PLC / IBJ International
National Bank Financial / NBCN Clearing, Inc.
New York Life Investment Management, LLC

Nordea Bank Denmark
Private Management Group, Inc.
Royal Bank of Canada
The TCW Group, Inc.
TIAA-CREF Investment Management, Inc.
Triton Partners, LLC
UBS Securities LLC

Noteholders – 9.375% Senior Notes due 10/15/06 (data as of 1/26/04)

AIG Global Investment Group, Inc.
Allmerica Asset Management, Inc.
Bank of America Capital Management
Barclays Capital LLC
Columbia Management Group, Inc.
David L. Babson & Company, Inc.
David Doyle
Fidelity Investments
Fixed Income Securities, LP
Goldman Sachs Asset Management (US)
Jefferies & Company
MFS Investment Management
Morgan Stanley Investment Management
Nordea Bank Denmark
ORIX Capital Markets, LLC
Provident Investment Management
Sun Capital Advisers, Inc.
Swiss Re Asset Management (Americas)
The TCW Group, Inc.
Times Square Capital Management (aka Cigna Investments)
UBS Securities LLC
Vincent Smith

Warehousemen

A. Duie Pyle Companies
Beaver River Distribution
Brattleboro Development Credit Corp.
Robert E. Cleaves, III
Cleaves Warehouse
Harlingen Valley Compress
Landsdale Warehouse Co.
Madison Warehouse Corp.
Pan Western
ServiceCraft LLC
Strugar Warehouse
Ward Corporation
Wareho use Specialists

Parties to Litigation Matters

American Pad & Paper Company
Steven G. Singer
American Pad & Paper Company
Archer Daniels Midland Company
Brownville Specialty Paper Products, Inc.
Daniel Cannon
Dawn Cannon
Allis-Chalmers Corporation
Gibbs-Brower International Corporation
Palmer Fletcher
Georgia-Pacific Corporation
Charles Holder
Wendell R. Lambert

Gary E. Lautenschuetz and Lee Anne Lautenschuetz, individually and as successor in interest to Missisquoi Paper Mill

Harvest Energy, LC

Latex Fiber Industries, Inc.

Merrimac Paper Co.

Kenneth Walker (former President of PACE International Union, Local 1360)

Rexam PLC and Rexam, Inc.

Steven G. Singer

Paul L. Touchstone

Banks at which FiberMark Entities Maintain Accounts

Barclay's Bank Welwyn GB

Bayerische Landesbank

Commerzbank AG

Deutsche Bank Koblenz

Grundstücks KG

HypoVereinsbank AG

KeyBank

Kreissparkasse Bad Aibling

Lloyds TSB PLC

Nassauische Sparkasse Wiesbaden

Wachovia

Other Professionals

Berenson & Company
Chanin Capital Partners
Hale and Dorr LLP
Kekst & Company
KPMG LLP
Logan & Company, Inc.
Obuchowski & Emens-Butler
Ryan Smith & Carbine, Ltd.
Skadden, Arps, Slate, Meagher & Flom LLP
Weiser LLP

Utilities

Allenergy Gas Marketing
Amerada Hess Corporation
Borough of Quakertown
Central Vermont Public Service Corp.
Elizabethtown Gas
First Energy Solutions Corp.
JCP&L
Met-Ed
Niagara Mohawk
Sprague Energy Corp.
UGI Corp.
Valero Marketing and Supply Company
Verizon, Verizon Wireless
Zone Telecom, Inc.

Environmental Parties

Boise Cascade

Georgia Pacific

Fitchburg

New Jersey Department of Environmental Protection

New Jersey Pollution Discharge Elimination System

New York State Department of Environmental Conservations (NYDEC)

U.S. Environmental Protection Agency
(EPA)

Rexam

Entities (Including Custodians, Public Officers, Mortgagees, and Pledges) in Possession of Property of the Debtors

Acco

Acco IL (SWA)

Allied Signal Utah

James Balutis

Bemis

Brattleboro Development Credit Corp.

Cardinal Valle Hermoso

Century Index CA

Charles Letts Scotland Ltd.

Coral Graphics

Corp Graphics

Domtar Paper

Esselte

Esselte CA

Esselte Kankakee

Kruysman (SWA)

Lehigh

Phoenix Color

Quebecor Printing/Kingsport
Sav Tyme Systems
Scotia Plastic Binding
SHERIDAN
Sheridan Book
Sprague Energy
State of New York
TAB WI
The Maple Press Co.
University Products
Unum
Viotech Publishing Solutions
Weidman
West Coast Carton Stock

Professionals Representing other Parties-In-Interest

Bingham McCutchen LLP
Freshfields Bruckhaus Deringer

Top 20 Unsecured Creditors (Composed of Indenture Trustee, Certain Bondholders and Trade Creditors)

AIG Global Investment Group, Inc.
Allmerica Asset Management, Inc.
Barclays Capital LLC
Bercen Inc.
Canfor Pulp
Central Vermont Public Service Corp.
Coated Paper LLC
Deutsche Investment Management Americas, Inc.
DuPont
Fidelity Investments

Franklin Templeton Investments (CA)
Invesco Institutional NA, Inc.
ISP Technologies, Inc.
MFS Investment Management
SFK Pulp US Inc.
Solution Dispersions Inc.
Sun Capital Advisers, Inc.
Sun Chemical Corp. (Sequa Corp.)
Voith
Wilmington Trust Company

Ordinary Course Professionals

Bond, Schoeneck & King, LLP
Burns, Doane, Swecker & Mathis, LLP
Corporate Tax Strategies, LLC
Deloitte & Touche LLP
Downs Rachlin Martin PLLC
Elman & Associates
ENSR
Envision Environmental, Inc.
Gannett Fleming, Inc.
Jackson Lewis LLP
Langan
Laubscher Severson
Lehman & Wilkinson, P.C.
Littler Mendelson
Moffatt Thomas
Morgan Lewis & Bockius LLP
Murnane, Conline, White & Brandt
Perkins Coie LLP
Phoenix Environmental Engineers, Inc.

Roberts & Company
Stern Stewart & Co.
Tyler, Simms & St. Sauveur
U.S.I. Consulting Group
Valuation Research Corporation

Noteholders Committee (The Ad Hoc Committee)

AIG Global Investment Corp.
Barclays Capital Asset Management
Deutsche Asset Management
Fidelity Management & Research Company
Franklin Advisers, Inc.
MFS Investment Management
MW Post Advisory Group
Trust Company of the West

Former and Current Members of the Committee of Unsecured Creditors

AIG Global Investment Group, Inc.
E.I. DuPont de Nemours & Company
Post Advisory Group, LLC
Silver Point Capital, L.P.
Solution Dispersions, Inc.
Wilmington Trust Company

Financial Advisor to the Committee of Unsecured Creditors

Chanin Capital Partners

Co-Counsel to the Committee of Unsecured Creditors

Ryan Smith & Carbine Ltd.

Connections with Parties-in-Interest Not Previously Identified by the Debtors

Stephen A. Steidle
Pension Benefit Guaranty Corporation
Robert Yousey
Zone Telecom, Inc.
Internal Revenue Service
Salomon Brothers
Air Products & Chemicals, Inc.
Breentag Northeast
Oracle Corporation
Hercules, Inc.
Pioneer Plastics Corp.

Tembec, Inc.

OfficeMax, Inc.

American Stock Exchange

Armstrong World Industries

Commonwealth Telephone Co.

Frontier Corporation

Recycle America Alliance, LLC

RPA Process Technologies

Safety Kleen Systems, Inc.

Standard & Poor's

Thompson Financial/Carson

Noteholders – 9.375% Senior Notes Due 10/15/06 (data as of 02/01/05)

Berenson has provided to Akin Gump, in confidence, a list of holders of 9.375% Senior Notes Due on 10/15/06, assembled from confidential sources. Akin Gump will identify such confidential parties in a separate and confidential letter to the United States Trustee. If the Court requires such information, Akin Gump will seek the appropriate authorization to make such disclosure.

Noteholders – 10.75% Senior Notes due 04/15/11 (data as of 02/01/05)

Berenson has provided to Akin Gump, in confidence, a list of holders of 10.75% Senior Notes due 04/15/11, assembled from confidential sources. Akin Gump will identify such confidential parties in a separate and confidential letter to the United States Trustee. If the Court requires such information, Akin Gump will seek the appropriate authorization to make such disclosure.

Purchasers of Trade Claims as Indicated on the Court's Electronic Docket

3V Capital Master Funds, Ltd.

Argo Partners

ASM Capital LP

Debt Acquisition Company of America V, LLC

Distressed/High Yield Trading Opportunities, Ltd.

Fair Harbor Capital LLC

Madison Niche Opportunities LLC

Revenue Management

Silver Point Capital, L.P.

SPCP Group LLC

Trade – Debt.Net

Equityholders Who Have Filed a Schedule 13D on Schedule 13G With the Securities and Exchange Commission (since 03/30/04)

Dimensional Fund Advisors, Inc.

Heartland Advisors, Inc.

Wells Fargo & Co.

Wilens Management, Inc.

EXHIBIT B

FIBERMARK, INC., ET AL., DEBTORS RESULTS OF CONFLICT CHECK¹

Customers

Akin Gump has in the past represented certain Customers of the Debtors and/or certain affiliates of such Customers on matters wholly unrelated to these chapter 11 cases. At the Debtors' request, Akin Gump has not disclosed the names of the Customers. The names of the Customers will be disclosed to this Court and the Office of the United States Trustee for Region 2 upon request.

Consignment Customers

Akin Gump has in the past and currently represents certain Consignment Customers of the Debtors and/or certain affiliates of such Consignment Customers on matters wholly unrelated to these chapter 11 cases. At the Debtors' request, Akin Gump has not disclosed the names of the Consignment Customers. The names of the Consignment Customers will be disclosed to this Court and the Office of the United States Trustee for Region 2 upon request.

Competitors

Akin Gump has in the past and currently represents International Paper Co. and/or certain affiliates on matters wholly unrelated to the Debtors' chapter 11 cases.

Leading Vendors/Supplies

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Chevron Phillips Chemical Co.	KPMG LLP
Dow Reichhold Chemicals Inc.	Moody's Investors Service
Honeywell	Sun Chemical Corp.

¹ The subheadings appearing on this Exhibit B correspond to the categories of creditors listed on Exhibit A.
EAST 7386882 v 1

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|-------------------------------|----------------------------|
| Ashland Chemicals, Inc., | Eastman Kodak Co. |
| BASF Corporation | Nalco Chemical Co. |
| Brown Ferris Industries, Inc. | National Industrial Supply |
| Dell Computer Corp. | Peoplesoft |
| DuPont | Rohm & Haas Co. |

Lenders

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|---------------------------------|-------------------------|
| BT Securities Corp. | RBC Dominion Securities |
| GECC Capital Markets Group Inc. | Wilmington Trust Co. |
| General Electric Capital Corp. | |

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|------------------------|---------------|
| Bank One | The CIT Group |
| Bayerische Vereinsbank | UBS Warburg |

Miscellaneous Relationships/Contracts

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Ace American Insurance	Hartford Insurance Co.
CitiCorp Del-Leasing, Inc.	St. Paul Fire & Maine
Great American Alliance Insurance Co.	Travelers Insurance
Marsh USA, Inc.	Wells Fargo Bank, N.A.

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Bayerische Vereinsbank	IBM Corporation
BankOne Leasing Corporation	The Newark Group
The CIT Group	Westchester Surplus Lines Insurance Co.
Essex Insurance Co.	

Institutional Equity Ownership (as of 09/30/03)

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Barclays Bank PLC	Vanguard Group, Inc.
Citigroup, Inc.	Wells Fargo & Company
Prescott Group Capital Management, LLC	

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Bessemer Group, Inc.	UBS American, Inc.
Northern Trust Corp	

Institutional Equity Ownership (as of 01/31/04)

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Barclays Global Investors	Prescott Group Capital Management, LLC
Credit Suisse First Boston	Vanguard Group, Inc.

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Bessemer Trust Company	UBS Warburg
The Northern Trust Company	

Noteholders – 10.75% Senior Notes due 04/15/11 (as of 01/26/04)

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

AIG Global Investment Group, Inc.	Deutsche Investment Management America, Inc.
Allstate Investment Management Company	Fidelity Investments
American Express Asset Management	Lehman Brothers
Bank of America Capital Management	New York Life Investment Management, LLC
Barclays Capital LLC	Private Management Group, Inc.
Credit Suisse First Boston	Royal Bank of Canada

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|--------------------------------|---------------------------------------|
| Harvard Management Co. | JP Morgan Chase |
| Invesco Institutional NA, Inc. | TIAA-CREF Investment Management, Inc. |
| Jefferies & Company | UBS Securities LLC |

Noteholders – 9.375% Senior Notes due 10/15/06 (as of 01/26/04)

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|------------------------------------|--------------------------------------|
| AIG Global Investment Group, Inc. | Goldman Sachs Asset Management |
| Bank of America Capital Management | Morgan Stanley Investment Management |
| Barclays Capital LLC | Orix Capital Markets, LLC |
| Fidelity Investments | Swiss Re Asset Management |
| Fixed Income Securities, LP | The TCW Group, Inc. |

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|---------------------|--------------------|
| Jefferies & Company | UBS Securities LLC |
|---------------------|--------------------|

Litigation Parties

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

- | | |
|--------------------------------|-----------------------------|
| Allis-Chalmers Corporation | Georgia Pacific Corporation |
| Archer Daniels Midland Company | |

Banks at which FiberMark Entities Maintain Accounts

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Barclays Bank	Wachovia
Deutsche Bank	

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Bayerische Landesbank	Key Bank
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Other Professionals

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Kekst & Company	Skadden, Arps, Slate, Meagher & Flom LLP
KPMG LLP	

Akin Gump has in the past represented Hale & Dorr LLP and/or certain affiliates and subsidiaries on matters wholly unrelated to the Debtors' chapter 11 cases.

Utilities

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Amereda Hess Corporation	Valero Marketing and Supply Co.
First Energy Solutions	Verizon

Environmental Parties

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Boise Cascade

Georgia Pacific

Professionals Representing Other Parties-in-Interest

Akin Gump has in the past represented Freshfields Bruckhaus Deringer on matters wholly unrelated to the Debtors' chapter 11 cases.

Top 20 Unsecured Creditors

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

AIG Global Investments Corp.

Sun Chemical Corp.

Barclays Capital LLC

Trust Company of the West

Deutsche Investment Management

Wilmington Trust Corporation

Akin Gump has in the past represented DuPont and/or certain affiliates and subsidiaries on matters wholly unrelated to the Debtors' chapter 11 cases.

Ordinary Course Professionals

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Deloitte & Touche LLP

Gannett Fleming, Inc.

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Burns, Doane, Swecker & Mathis LLP Morgan Lewis & Bockius

Noteholders Committee

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

AIG Global Investments Corp.	Fidelity Management & Research Co.
Barclays Capital Asset Management	Trust Company of the West
Deutsche Asset Management	

Former and Present Members of Committee of Unsecured Creditors

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

AIG Global Investments Corp.	Wilmington Trust Co.
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Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries on matters wholly unrelated to the Debtors' chapter 11 cases:

E.I. DuPont de Nemours & Co.	Silver Point Capital, L.P.
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Additional Parties

Akin Gump has in the past and currently represents the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Salomon Brothers	Standard & Poors
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Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

American Stock Exchange	OfficeMax, Inc.
Hercules, Inc.	Oracle Corporation
Pension Benefit Guaranty Corporation	Safety Kleen Systems, Inc.

Noteholders – 9.375% Senior Notes due 10/15/06 (data as of 02/01/05)

See entry on Exhibit A

Noteholders – 10.75% Senior Notes due 04/15/11 (data as of 02/01/05)

See entry on Exhibit A.

Purchasers of Trade Claims as Indicated on the Court’s Electronic Docket

Akin Gump has in the past represented the following companies and/or certain affiliates and subsidiaries of such companies on matters wholly unrelated to the Debtors’ chapter 11 cases:

Debt Acquisition Company of America V, LLC SPCP Group LLC

Silver Point Capital Advisors, LLC

Equityholders Who Have Filed a Schedule 13D or Schedule 13G with the Securities and Exchange Commission (Since 03/30/04)

Akin Gump has in the past and currently represents Wells Fargo & Company and/or certain affiliates and subsidiaries of Wells Fargo & Company on matters wholly unrelated to the Debtors’ Chapter 11 cases.

EXHIBIT C

CURRENT CLIENTS OF AKIN GUMP STRAUSS HAUER & FELD LLP LISTED ON EXHIBIT B

Ace American Insurance	KPMG LLP
AIG Global Investments Corp.	Lehman Brothers
AIG Global Investment Group, Inc.	Marsh USA, Inc.
Allstate Investment Management Co.	Moody's Investors Service
Amereda Hess Corporation	Morgan Stanley Investment Management
American Express Asset Management	New York Life Investment Management LLC
Bank of America Capital Management	Orix Capital Markets LLC
Barclays Bank	Prescott Group Capital Management LLC
Barclays Capital LLC	Private Management Group, Inc.
Barclays Capital PLC	RBC Dominion Services
Barclay Global Investors	Royal Bank of Canada
BT Securities Corp.	Salomon Brothers
Citi Corp. DeLeasing, Inc.	Skadden, Arps, Slate, Meagher & Flom LLP
Citicorp, Inc.	Standard & Poors
Chevron Phillips Chemical Co.	St. Paul Fire & Marine
Credit Suisse First Boston	Sun Chemical Corp.
Deloitte & Touche LLP	Swiss Re Asset Management
Deutsche Bank	Travelers Insurance
Deutsche Bank Investment Management America, Inc.	The TCW Group, Inc.
Dow Reichhold Chemical	Trust Company of the West
Fidelity Investments	Valero Marketing and Supply Co.
First Energy Solutions	Vanguard Group, Inc.
Fixed Income Securities, Inc.	Verizon
Garnett Fleming	Wachovia
GECC Capital Markets Group Inc.	Wells Fargo Bank, N.A.
General Electric Capital Corp.	Wells Fargo & Company
Goldman Sachs Asset Management	Wilmington Trust Co
Great American Alliance Insurance Co.	
Hartford Insurance Co.	
Honeywell	
Kekst & Company	