

Neenah Paper Inc  
Form 8-K/A  
December 22, 2006

# SECURITIES AND EXCHANGE COMMISSION

WASHINGTON, D.C. 20549

## FORM 8-K/A

AMENDMENT NO. 2

### CURRENT REPORT

PURSUANT TO SECTION 13 OR 15(d) of the  
**SECURITIES EXCHANGE ACT OF 1934**

Date of Report (Date of earliest event reported): **October 11, 2006**

## NEENAH PAPER, INC.

(Exact Name of Registrant as Specified in Charter)

**Delaware**  
(State of Incorporation)

**001-32240**  
(Commission File Number)

**20-1308307**  
(IRS Employer Identification  
No.)

**3460 Preston Ridge Road**  
**Alpharetta, Georgia 30005**  
(Address of Principal Executive Offices, Including Zip Code)

**(678) 566-6500**  
(Registrant's Telephone Number, Including Area Code)

**Not applicable**  
(Former Name or Former Address, If Changed Since Last Report)

Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions:

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
- Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
- Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))

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- o Pre-commencement communications pursuant to Rule 13c-4(c) under the Exchange Act (17 CFR 240.13e-4(c))
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**EXPLANATORY NOTE**

This amendment to the Current Report on Form 8-K/A Amendment No. 1 amends and supersedes in its entirety the Current Report which was filed on December 21, 2006 (the Report ). Neenah Paper, Inc (the Company ) is hereby filing this Amendment No. 2 to Form 8-K/A to update Item 9.01, Financial Statements and Exhibits to correct certain typographical errors.

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**Item 9.01. Financial Statements and Exhibits.**

(a) Financial Statements of Business Acquired (see Exhibit 99.1 hereto).

Audited Financial Statements

Independent Auditor's report

Combined Consolidated Balance Sheets as of December 31, 2005 and September 30, 2006.

Combined Consolidated Statements of Operations for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.

Combined Consolidated Statements of Stockholder's Equity and Comprehensive Income for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.

Combined Consolidated Statements of Cash Flows for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.

Notes to Combined Consolidated Financial Statements.

(b) Pro Forma Financial Information (see Exhibit 99.2 hereto).

Unaudited Pro Forma Combined Balance Sheet as of September 30, 2006

Unaudited Pro Forma Combined Statement of Operations for the Nine Months Ended September 30, 2006.

Unaudited Pro Forma Combined Statement of Operations for the Year Ended December 31, 2005.

Notes to the Unaudited Pro Forma Combined Financial Statements.

(c) Not applicable

(d) Exhibit No.:

23.1 Consent of KPMG Deutsche Treuhand-Gesellschaft Aktiengesellschaft Wirtschaftsprüfungsgesellschaft

99.1 Audited Financial Statements

Independent Auditor's Report

Combined Consolidated Balance Sheets as of December 31, 2005 and September 30, 2006.

Combined Consolidated Statements of Operations for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.

Combined Consolidated Statements of Stockholder's Equity and Comprehensive Income for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.

Combined Consolidated Statements of Cash Flows for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.

Notes to Combined Consolidated Financial Statements.



99.2 Pro Forma Financial Information

Unaudited Pro Forma Combined Balance Sheet as of September 30, 2006

Unaudited Pro Forma Combined Statement of Operations for the Nine Months Ended September 30, 2006.

Unaudited Pro Forma Combined Statement of Operations for the Year Ended December 31, 2005.

Notes to the Unaudited Pro Forma Combined Financial Statements.

**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

**NEENAH PAPER, INC.**  
(Registrant)

Date: December 21, 2006

/s/ BONNIE C. LIND

Bonnie C. Lind

Senior Vice President, Chief Financial Officer and Treasurer

**Exhibit Index**

**EXHIBIT  
NUMBER**

**EXHIBIT DESCRIPTION**

23.1	<u>Consent of KPMG Deutsche Treuhand-Gesellschaft Aktiengesellschaft Wirtschaftsprüfungsgesellschaft</u>
99.1	<u>- Audited Financial Statements</u>  Independent Auditor's Report  Combined Consolidated Balance Sheets as of December 31, 2005 and September 30, 2006.  Combined Consolidated Statements of Operations for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.  Combined Consolidated Statements of Stockholder's Equity and Comprehensive Income for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.  Combined Consolidated Statements of Cash Flows for the Year Ended December 31, 2005 and the Nine Months Ended September 30, 2006.  Notes to Combined Consolidated Financial Statements.
99.2	<u>Pro Forma Financial Information</u>  Unaudited Pro Forma Combined Balance Sheet as of September 30, 2006  Unaudited Pro Forma Combined Statement of Operations for the Nine Months Ended September 30, 2006.  Unaudited Pro Forma Combined Statement of Operations for the Year Ended December 31, 2005.  Notes to the Unaudited Pro Forma Combined Financial Statements.