

Hearing Date and Time: December 22, 2009 at 10:00a.m.
Response Deadline: December 14, 2009 at 4:00 p.m.

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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**REORGANIZED DEBTORS' TENTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN LATE FILED CLAIMS)**

Quebecor World (USA) Inc. and 52 of its domestic direct and indirect subsidiaries, as reorganized debtors (collectively, the “Debtors” or “Reorganized Debtors, as applicable), hereby file their Tenth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed Claims) (the “Objection”), and hereby move this Court for the entry of an order substantially in the form of Exhibit A attached hereto, granting the relief sought by this Objection.

**PARTIES RECEIVING THIS MOTION SHOULD CONSULT EXHIBIT B TO
DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B**

In support of this Objection, the Reorganized Debtors respectfully represent as follows:

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicate for the relief requested herein are sections 105, 502 and 503 of title 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Background

4. On January 21, 2008 (the “Petition Date”), the 53 Debtors filed their voluntary petitions for relief (the “Chapter 11 Cases”) under chapter 11 of title 11 of the Bankruptcy Code.
5. On January 20, 2008 the Debtors’ corporate parent, Quebecor World Inc. (“QWI”) together with each of the Debtors commenced a proceeding before the Quebec Superior Court, Commercial Division, for the Judicial District of Montreal (the “Canadian Court”) for a plan of compromise or arrangement (the “Canadian Proceeding”) under the Canadian Companies’ Creditors Arrangement Act (“CCAA”).¹ Each of the Debtors was joined in the Canadian Proceeding in order that each Debtor could obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.
6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).
7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

¹ The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank is serving as a financial advisor in connection with the Canadian Proceeding.

8. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the “Schedules”).

9. By an order entered on September 30, 2008 (Docket No. 1175) (the “Bar Date Order”), the Court established December 5, 2008 as the general bar date for creditors to file proofs of claim, including, among others, section 503(b)(9) claims (the “Bar Date”). Shortly after the entry of the Bar Date Order, a notice of the Bar Dates (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. Over 110,00 copies of the Bar Date Notice were mailed to such known creditors and potential creditors. Additionally, the Bar Date Notice was published on or about November 3, 2008 in the national editions of *The New York Times* and *The Wall Street Journal*.

10. In response to the mailing and publication of the Bar Date Notice, approximately 10,000 proofs of claim have been filed in these Chapter 11 Cases.

11. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (Docket No. 1662). On July 2, 2009, the Court entered an order confirming the Debtors’ Third Amended Joint Plan of Reorganization, as modified (the “Plan”). See Findings of Fact, Conclusions of Law and Order Confirming Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (Docket No. 1802) (the “Confirmation Order”).

12. The Plan became effective on July 21, 2009 (the “Effective Date”).

13. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined and provided for in the Plan, was formed.

14. In connection with the Debtors’ emergence from these Chapter 11 Cases, Quebecor World (USA) Inc. changed its name to World Color (USA) Corp. and each of the

affiliated Debtors changed its name to adopt the “World Color” name instead of the “Quebecor” or “Quebecor World” name, and, similarly, Quebecor World Inc. changed its name to World Color Press Inc. Nevertheless, pursuant to section 6.4(c) of the Plan, the Reorganized Debtors retained their “Quebecor” names for purposes of these Chapter 11 Cases in all respects.

15. On November 5, 2009, this Court entered an Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (Docket No. 1978) (the “Claims Procedures Order”), which approved certain detailed procedures for the allowance of claims, and for the filing and prosecution of objections to claims filed or scheduled in these Chapter 11 Cases, as more fully set forth in Appendix 1 to the Claims Procedures Order (the “Claims Procedures”).

Relief Requested

16. Exhibit B attached hereto sets forth an alphabetical listing of claimants who filed claims against the Debtors subsequent to the Bar Date, in each case with a list of such claimant’s claims as filed against the Debtors by claim number (such claims, in the aggregate, the “Late Filed Claims”). Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order disallowing and expunging the Late Filed Claims, as permitted and provided for under the Bar Date Order.

Basis For Relief Requested

17. In any reorganization, it is essential that the applicable debtor determine with finality what claims and liabilities properly exist against the debtor in order that such debtor may proceed with the orderly resolution of claims and the implementation of the debtor’s plan of reorganization. To that end, debtor’s establish bar dates by which all claims must be asserted

against such debtors or be forever barred from asserting such claims. As set forth in the Bar Date Order, this Court set December 5, 2008, as the Bar Date in these Chapter 11 Cases.

18. Specifically, the Bar Date Order provides, in relevant part:

[T]hat except as otherwise provided herein, all persons and entities (including, without limitation, individuals, partnerships, corporations, joint ventures, trusts and governmental units) that assert a claim, as defined in § 101(5) of the Bankruptcy Code, against the Debtors which arose on or prior to the commencement of the Chapter 11 Cases on January 21, 2008 (the “Petition Date”), shall file a proof of such claim in writing so that it is actually received on or before **December 5, 2008 at 5:00 p.m.** prevailing Eastern Time . . .

[T]hat pursuant to Bankruptcy Rule 3003(c)(2), all holders of claims that fail to comply with this Order, including the Claims Protocol to the extent applicable, by timely filing a proof of claim in appropriate form (i) shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution; (ii) shall be forever barred, estopped and enjoined from asserting such claim (or filing a proof of claim with respect thereto); (iii) upon a discharge granted by the Court the Debtors and their property shall be forever discharged from any and all indebtedness or liability with respect to such claim; and (iv) such creditor shall not be entitled to any further notice in these Chapter 11 Cases with respect to such claim

Bar Date Order, ¶¶ 2, 14.

19. Further, the Bar Date Notice provides, in relevant part:

CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE BAR DATE.

ANY HOLDER OF A CLAIM THAT IS NOT EXCEPTED FROM THE REQUIREMENTS . . . AND THAT FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THESE CASES, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS’ CASES ON ACCOUNT OF SUCH CLAIM.

Bar Date Notice, pg. 10.

19. As each of the Late Filed Claims was filed after the Bar Date, the Bar Date Order mandates that these Late Filed Claims be “forever barred, estopped and enjoined from asserting such claim” against the Debtors. Indeed, the disallowance of each of the Late Filed Claims is appropriate under applicable law, as well as pursuant to the Bar Date Order and Bar Date Notice.

20. Accordingly, for the foregoing reasons, the Reorganized Debtors request that this Court disallow and expunge the Late Filed Claims in their entirety, and for all purposes in these Chapter 11 Cases.

Reservation of Rights

21. At this time, the Reorganized Debtors have not completed their review of the validity of all claims and demands filed against their estates, and, accordingly, reserve their right to object to any and all claims, whether or not they are included in this Objection.

22. The Reorganized Debtors also expressly reserve the right to object further to each of the Late Filed Claims, to the extent not disallowed and expunged, on any and all additional factual or legal grounds. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Objection, file additional papers in support of this Objection or take other appropriate actions, all as more fully set forth in the Claims Procedures.

Notice

23. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants with claims that are subject to this Objection, as identified on Exhibit B attached hereto, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) sustaining this Objection and disallowing and expunging the Late Filed Claims and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
November 20, 2009

Respectfully submitted,

/s/ Michael J. Canning
Michael J. Canning
ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399

Counsel for the Reorganized Debtors

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**ORDER SUSTAINING THE REORGANIZED DEBTORS' TENTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN
LATE FILED CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Tenth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed Claims) (the "Objection")¹; it appearing that the relief requested in the Objection is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

3. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

4. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: December _____, 2009

United States Bankruptcy Judge

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Tenth Omnibus Objection to Claims
(Seeking to Expunge Certain Late Filed Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	ADDITIONAL NOTICE ADDRESS (IF APPLICABLE)	CLAIM NUMBER	DATE FILED	CASE NUMBER	CLAIM AMOUNT	CLAIM CLASSIFICATION
A&L SERVICES ATTN: LINDA L. BOCKHAHN, OWNER 5815 W. LAKEVIEW STILLWATER OK 74075		9009	12/12/2008	08-10152	\$ 20,358.07	UNSECURED
A&L SERVICES ATTN: LINDA L. BOCKHAHN, OWNER 5815 W. LAKEVIEW STILLWATER OK 74075		9010	12/12/2008	08-10152	\$ 4,545.38	ADMINISTRATIVE
ACME DIE CUTTING SERVICE D/B/A ACME GRAPHIC ARTS FINISHING ATTN: JULIE BURKHART 6200 MALBURG WAY VERNON CA 90058		9215	02/23/2009	08-10152	\$ 37,596.70	UNSECURED
ADAAN BUSINESS SOLUTIONS PVT. LTD. 8-B BAHADUR SHAH ZAFAR MARG, TEJ BUILDING I.T.O. NEW DELHI 110002 INDIA		9263	05/11/2009	08-10152	\$ 168.00	UNSECURED
ADAAN BUSINESS SOLUTIONS PVT. LTD. 8-B BAHADUR SHAH ZAFAR MARG, TEJ BUILDING I.T.O. NEW DELHI 110002 INDIA		9264	05/11/2009	08-10152	\$ 3,600.00	UNSECURED
AEX GROUP ATTN: DINA GIUSTOZZI, V.P. FINANCE P O BOX 42977 PHILADELPHIA PA 19101-2977		9061	12/18/2008	08-10184	\$ 3,541.35	UNSECURED
AIM HIGH YIELD FUND OF AIM INVESTMENT SECURITY FUNDS C/O LEGAL DEPARTMENT ATTN: STEPHEN R. RIMES, ASST. SECRETARY 11 GREENWAY PLAZA, SUITE 100 HOUSTON TX 77046		8916	12/08/2008	08-10152	UNKNOWN	ADMINISTRATIVE

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AIM V.I HIGH YEILD FUND OF AIM VARIABLE INSURANCE FUNDS C/O LEGAL DEPARTMENT ATTN: STEPHEN R. RIMES, ASST. SECRETARY 11 GREENWAY PLAZA STE 100 HOUSTON TX 77046		8915	12/08/2008	08-10152	UNKNOWN	ADMINISTRATIVE
AL- CITY OF ALABASTER C/O REBECCA BYRD 10052 HY 119 ALABASTER AL 35007	AL- CITY OF ALABASTER C/O REBECCA BYRD MORRIS & BRUMLOW, PC ATTN: GREG MORRIS, CITY 1100 EAST PARK DRIVE, SUITE 402 BIRMINGHAM AL 35235	9195	01/20/2009	08-10152	\$ 38,506.46	PRIORITY
ALBRIGHT CRANE & CONVEYOR INC ATTN: BRAD KAHN 921 SOUTH COOPER MEMPHIS TN 38104		9457	09/01/2009	08-10152	\$ 2,292.30	UNSECURED
ALL PRO GRAPHIC SUPPLIES ATTN: DAVID DOLINSKY, PRESIDENT 104A N. FRANKLIN STREET HEMPSTEAD NY 11550		9474	09/18/2009	08-10192	\$ 9,067.62	UNSECURED
ALL PRO GRAPHIC SUPPLIES ATTN: DAVID DOLINSKY, PRESIDENT 104A N. FRANKLIN STREET HEMPSTEAD NY 11550		9484	09/18/2009	08-10100	\$ 4,450.41	UNSECURED
AMERICAN OFFICE PRODUCTS INC ATTN: TOM POWELL, GENERAL MANAGER 7900 ALABAMA AVENUE CANOGA PARK CA 91304		9451	08/20/2009	08-10152	\$ 1,093.32	UNSECURED
APPLIED VALVE TECHNOLOGY, INC. ATTN: RANDY DRIVER, PRESIDENT 1421 LATTA STREET CHATTANOOGA TN 37406		9414	08/06/2009	08-10152	\$ 431.15	UNSECURED

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ASAP SERVICE AND PARTS ATTN: DWIGHT LOGSDON PO BOX 1225 SHELBYVILLE KY 40066-1225		9405	08/03/2009	08-10152	\$ 9,253.70	UNSECURED
ATG GMBH & CO KG ATTN: MARTIN BREINRICH, LAWYER RIDDERSTRASSE 38-40 AHAUS 48683 GERMANY	ATG GMBH& CO. KG ATTN: MR. NORBERT KRUSE BONHOEFFERSTRASSE 10 EMSDETTEN 48282 GERMANY	9267	05/18/2009	08-10152	\$ 69,930.00	UNSECURED
AURORA TECHNOLOGIES, INC. ATTN: DINA LUCAS, CONTROLLER 19 INDUSTRIAL DR. PACIFIC MO 63069		9428	08/12/2009	08-10152	\$ 1,283.50	UNSECURED
BANDA*JOSE 717 W ST. CHARLES STREET PHOENIX AZ 85041		9280	05/29/2009	08-10152	UNKNOWN	INDETERMINATE
BARCENAS* MONICA 502 FACTORY ST. TRENTON TN 38382		9420	08/10/2009	08-10152	\$ 900.00	ADMINISTRATIVE
BEARING DISTRIBUTORS INC PO BOX 887 COLUMBIA SC 29202		9219	03/02/2009	08-10101	\$ 59,069.42	UNSECURED
BELL FOOD SERVICES, INC. 98 COMMERCE STREET GLASTONBURY CT 06033		9247	04/28/2009	08-10152	\$ 4,291.03	UNSECURED

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BENCHMARK CARTAGE SERVICES ATTN: SILVESTRE VILLALBA, ACCOUNTING DEPT. P O BOX 672406 HOUSTON TX 77267		9128	01/09/2009	08-10152	\$ 5,717.98	UNSECURED
BFC PRINT NETWORK ATTN: NANCY ZABKA, TREASURER 50 MEYER RD AMHERST NY 14226		9002	12/10/2008	08-10182	\$ 1,489.50	UNSECURED
BI*JOHN S 2100 S.W. 12TH STREET LINCOLN NE 68522		8976	12/10/2008	08-10152	\$ 3,000.00	SECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		8982	12/12/2008	08-10194	\$ 141.23	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		8983	12/12/2008	08-10157	\$ 999.26	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		8984	12/12/2008	08-10165	\$ 284.13	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		8985	12/12/2008	08-10152	\$ 595.46	UNSECURED

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BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9011	12/12/2008	08-10101	\$ 563.44	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9012	12/12/2008	08-10185	\$ 180.11	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9013	12/12/2008	08-10152	\$ 4,998.56	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9014	12/12/2008	08-10152	\$ 451.45	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9015	12/12/2008	08-10165	\$ 598.83	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9016	12/12/2008	08-10179	\$ 38.60	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9017	12/12/2008	08-10165	\$ 72.63	UNSECURED

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BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9018	12/12/2008	08-10183	\$ 603.66	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9019	12/12/2008	08-10101	\$ 3,942.30	UNSECURED
BIJUR LUBRICATING CORPORATION ATTN: CHRISTINA M. CONLIN, SR. ACCT 2100 GATEWAY CENTRE BLVD. SUITE 109 MORRISVILLE NC 27560		9020	12/12/2008	08-10182	\$ 156.63	UNSECURED
BROADRIDGE PO BOX 23487 NEWARK NJ 07189		9089	01/05/2009	08-10152	\$ 500.00	UNSECURED
BROWN* TROY 1223 N. 4150 W. WEST POINT UT 84015		9480	09/18/2009	08-10152	UNKNOWN	ADMINISTRATIVE
CAPITOL EXPRESS ATTN: KIMBERLY WALKER, A/P 3815 TWIN CREEKS DRIVE COLUMBUS OH 43204		9279	06/03/2009	08-10152	\$ 1,926.58	UNSECURED
CARLYLE JOHNSON CO PO BOX 9546 BOLTON CT 06043	CARLYLE JOHNSON CO. C/O CARLYLE JOHNSON MACHINE CO, LLC . ATTN: CARLENE M. LANDRY, ACCTS. MGR. 291 BOSTON TNPK. PO BOX 9546 BOLTON CT 06043	8927	12/08/2008	08-10184	\$ 5,615.00	UNSECURED

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CENTENNIAL BINDERY LLC ATTN: ROD HOUG, OWNER 1951 LANDMEIER ROAD ELK GROVE VILLAGE IL 60007-2421		9504	10/02/2009	08-10152	\$ 151,367.68	UNSECURED
CHAMPAGNE CLEANERS & PAINTERS ATTN: HEIDI DELORME, OWNER 16555 SE SUNRIDGE LANE MILWAUKIE OR 97267		9243	04/13/2009	08-10102	\$ 450.00	UNSECURED
CHARLES DAUGHERTY TRUCKING ATTN: LINDA DAUGHERTY, CO- OWNER PO BOX 622 WILLOW SPRINGS MO 65793		9060	12/17/2008	08-10102	\$ 650.00	UNSECURED
CHEMETALL OAKITE ATTN: T. VINNAL, CREDIT MGR. 675 CENTRAL AVENUE NEW PROVIDENCE NJ 07974		9266	05/13/2009	08-10152	\$ 2,411.85	UNSECURED
CLARKLIFT TEAMPOWER ATTN: JOSEPH HENSLER, PRESIDENT 8111 FRUITRIDGE ROAD SACRAMENTO CA 95826		9254	05/07/2009	08-10152	\$ 25,211.91	ADMINISTRATIVE
CLARKLIFT TEAMPOWER ATTN: JOSEPH HENSLER, PRESIDENT 8111 FRUITRIDGE ROAD SACRAMENTO CA 95826		9255	05/07/2009	08-10152	\$ 31,624.86	UNSECURED
CLASSIC ENVELOPE INC ATTN: PATRICIA DECAROUP 1 MAIN STREET WHITINSVILLE MA 01588		8969	12/08/2008	08-10100	\$ 16,252.51	UNSECURED

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CLEANING DETAIL ATTN: JOSEPH C. CHIRUMBOLO, PRESIDENT 1919 SOUTH HIGHLAND AVENUE LOMBARD IL 60148-6135		9476	09/18/2009	08-10102	\$ 4,089.18	UNSECURED
CLEANING DETAIL ATTN: JOSEPH C. CHIRUMBOLO, PRESIDENT 1919 SOUTH HIGHLAND AVENUE LOMBARD IL 60148-6135		9477	09/18/2009	08-10183	\$ 12,819.16	UNSECURED
CLEANING DETAIL ATTN: JOSEPH C. CHIRUMBOLO, PRESIDENT 1919 SOUTH HIGHLAND AVENUE LOMBARD IL 60148-6135		9478	09/18/2009	08-10152	\$ 310.00	UNSECURED
CLOUGH TRUCKING COMPANY ATTN: MARIE CLOUGH 564 OLD COUNTRY ROAD DIX HILLS NY 11746-4744		9371	07/10/2009	08-10101	\$ 2,550.00	UNSECURED
CO- CITY OF WESTMINSTER C/O SALES TAX DIVISION ATTN: ANTHONY GIARDINA, REVENUE AGENT 4800 W. 92ND AVENUE WESTMINSTER CO 80031		9199	01/26/2009	08-10198	\$ 71.26	SECURED
COKER MACHINE SHOP ATTN: THOMAS COKER, OWNER 47 FRUITLAND ROAD HUMBOLDT TN 38343		9452	08/31/2009	08-10165	\$ 4,059.00	UNSECURED
COKER MACHINE SHOP ATTN: THOMAS COKER, OWNER 47 FRUITLAND ROAD HUMBOLDT TN 38343		9456	08/31/2009	08-10152	\$ 4,059.00	UNSECURED

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CONCENTRIC SOURCING 2118 59TH ST. ST. LOUIS MO 63110		9067	12/19/2008	08-10152	\$ 23,122.67	ADMINISTRATIVE
CORPORATION HURRICODE INC. ATTN: 5565 AV. STIRLING MONTREAL QC H3T 1R7 CANADA		9021	12/09/2008	08-10152	\$ 87,044.05	UNSECURED
CSRA ANALYTICAL LABORATORIES INC ATTN: CHRISTOPHER W. JETER, CEO 1005 EMMETT ST # D AUGUSTA GA 30903		9183	01/22/2009	08-10152	\$ 2,930.00	UNSECURED
CUSTOM MACHINE & WELDING ATTN: DEAN DURAND, PRESIDENT 1026 ATOMIC ROAD NORTH AUGUSTA SC 29841		9505	10/06/2009	08-10152	\$ 37,835.00	UNSECURED
DATS TRUCKING INC ATTN: DANNY IPSON PO BOX 910550 ST GEORGE UT 84791-0550		9218	03/02/2009	08-10152	\$ 483.47	UNSECURED
DEANS EXPEDITING ATTN: KELL DEAN 7733 CUMBERLAND DRIVE PO BOX 1333 FAIRVIEW TN 37062	DEANS EXPEDITING P.O. BOX 1333 FAIRVIEW TN 37062	9025	12/09/2008	08-10152	\$ 1,575.00	UNSECURED
DEANS EXPEDITING ATTN: KELL DEAN 7733 CUMBERLAND DRIVE PO BOX 1333 FAIRVIEW TN 37062	DEANS EXPEDITING P.O. BOX 1333 FAIRVIEW TN 37062	9026	12/09/2008	08-10152	\$ 1,575.00	ADMINISTRATIVE

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DELL* JANET 9352 BLUE OAK DRIVE ORANGEVALE CA 95662		9453	08/31/2009	08-10152	\$ 476.30	PRIORITY
DENEEN*WILLIAM 525 PARK AVE NEW YORK NY 10021		9037	12/09/2008	08-10152	UNKNOWN	PRIORITY
DOBSON INDUSTRIAL INC. P.O. BOX 1368 BAY CITY MI 48706		9083	12/29/2008	08-10179	\$ 675.60	UNSECURED
DOBSON INDUSTRIAL INC. 3660 NORTH EUCLID AVENUE BAY CITY MI 48706		9084	12/29/2008	08-10179	\$ 400.00	ADMINISTRATIVE
DOBSON INDUSTRIAL INC. 3660 NORTH EUCLID AVENUE BAY CITY MI 48706		9085	12/29/2008	08-10179	\$ 275.60	ADMINISTRATIVE
DORSEY SAFETY SHOES INC ATTN: CHRIS GIBSON, PRESIDENT PO BOX 23465 CHATTANOOGA TN 37422		8957	12/08/2008	08-10152	\$ 1,692.61	UNSECURED
DUFFIN* JOHN & MYRNA 13181 N. BILLY LANE POCATELLO ID 83202		9469	09/17/2009	08-10152	\$ 4,199.24	ADMINISTRATIVE

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EAST COAST NEWSPAPERS INC. THE ISLAND PACKET ATTN: CYNTHIA TAULBEE, VP FINANCE P.O. BOX 5727 HILTON HEAD ISLAND SC 29938		9380	07/30/2009	08-10194	\$ 139,862.78	UNSECURED
ELEETS TRANSPORTATION COMPANY, INC. 3131 ST. JOHNS BLUFF JACKSONVILLE FL 32246		9131	01/08/2009	08-10152	\$ 69,407.03	UNSECURED
ETC OF THE AMERICAS INC ATTN: CARROL ANN PERA, SECY-TREAS 751 EAST BROOKHAVEN CIRCLE MEMHIS TN 38117		9217	02/27/2009	08-10152	\$ 3,797.96	UNSECURED
EULER HERMES ACI/ AMERICAN PAPER & TWINE COMPANY ASSIGNEE OF: AMERICAN PAPER & TWINE COMPANY ATTN: PETER ZIOLKOWSKI, CLAIMS SVC REP. 800 RED BROOK BOULEVARD OWINGS MILLS MD 21117		9204	02/02/2009	08-10152	\$ 73,248.86	UNSECURED
EWERT*SIEGMUND 75 BOLTON STREET HAMDEN CT 06518		8975	12/10/2008	08-10152	\$ 3,200.00	PRIORITY
EZ EXPEDITORS INC 1842 SOUTH 144TH STREET SEATTLE WA 98168		9086	12/29/2008	08-10152	\$ 2,383.90	UNSECURED
FARM BOY PALLETS INC 15281 340TH STREET MANNING IA 51455		8966	12/08/2008	08-10175	\$ 8,788.00	UNSECURED

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FASTENAL COMPANY C/O LEGAL ATTN: JOHN MILEK, GENERAL COUNSEL PO BOX 978 WINONA MN 55987-0978		9447	08/25/2009	08-10152	\$ 475.66	ADMINISTRATIVE
FEIEREISEN INC ATTN: GREG ORTMANN, PRESIDENT 5203-16TH AVENUE SW CEDAR RAPIDS IA 52404		8918	12/08/2008	08-10152	\$ 15,261.05	ADMINISTRATIVE
FEIEREISEN INC ATTN: GREG ORTMANN, PRESIDENT 5203-16TH AVENUE SW CEDAR RAPIDS IA 52404		8919	12/08/2008	08-10194	\$ 13,594.05	UNSECURED
FEIEREISEN INC ATTN: GREG ORTMANN, PRESIDENT 5203-16TH AVENUE SW CEDAR RAPIDS IA 52404		8920	12/08/2008	08-10178	\$ 11,509.25	UNSECURED
FERN MANUFACTURING ATTN: LINDA R. FERN, GENERAL MGR. 333 KIMBERLY DR CAROL STREAM IL 60188-1836		8953	12/08/2008	08-10101	\$ 2,867.01	UNSECURED
FIM LLC ATTN: CHRISTOPHER J. DIAZ, CONTROLLER 124 ENTERPRISE AVENUE SOUTH SECAUCUS NJ 07094		9487	09/21/2009	08-10152	\$ 12,082.50	UNSECURED
FIM LLC ATTN: CHRISTOPHER J. DIAZ, CONTROLLER 124 ENTERPRISE AVENUE SOUTH SECAUCUS NJ 07094		9488	09/21/2009	08-10180	\$ 28,650.34	UNSECURED

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FIM LLC ATTN: CHRISTOPHER J. DIAZ, CONTROLLER 124 ENTERPRISE AVENUE SOUTH SECAUCUS NJ 07094		9489	09/21/2009	08-10178	\$ 2,970.00	UNSECURED
FIM LLC ATTN: CHRISTOPHER J. DIAZ, CONTROLLER 124 ENTERPRISE AVENUE SOUTH SECAUCUS NJ 07094		9490	09/21/2009	08-10177	\$ 1,446.80	UNSECURED
FIM LLC ATTN: CHRISTOPHER J. DIAZ, CONTROLLER 124 ENTERPRISE AVENUE SOUTH SECAUCUS NJ 07094		9491	09/21/2009	08-10169	\$ 22,602.50	UNSECURED
FRED WREN & ASSOCIATES ATTN: MIKE WREN 398 RIVER BLUFF CIR NAPERVILLE IL 60540		9276	06/01/2009	08-10152	\$ 91.80	UNSECURED
GARNER PUBLISHING COMPANY ATTN: THOMAS & MURPHY, CONTROLLER 1697 NE 53RD AVE DES MOINES IA 50313		9379	07/30/2009	08-10194	\$ 67,737.41	UNSECURED
GEORGIA SCALE COMPANY PO BOX 211480 AUGUSTA GA 30917		9045	12/10/2008	08-10152	\$ 704.00	UNSECURED
GROUPE CCL INTERNATIONAL CENTRE DE CONSULTATION LINGUISTIQUE P.L. LTEE ATTN: MADAME LINE MICHAUD 2360, RUE NOTRE-DAME OUEST BUREAU 200 MONTREAL QC H3J 1N4 CANADA		9406	08/03/2009	08-10152	UNKNOWN	UNSECURED

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HARKINS SAFETY INC ATTN: LINDA LUKEHART, GENERAL MGR. 400 HASTINGS STREET PITTSBURGH PA 15206		9050	12/16/2008	08-10152	\$ 845.80	UNSECURED
HARRELL AUTOMATIC SPRINKLER COMPANY, INC. SECOND AND FAIR STREETS ATTN: WILLIAM R. HARGROVER POST OFFICE BOX M MIFFLINVILLE PA 18631		9203	02/09/2009	08-10185	\$ 1,648.61	UNSECURED
HAYWOOD TRUCKING, INC. ATTN: BECKY PAPAN, OFF MGR, A/R CLERK 673 N. BIERDEMAN ROAD JACKSON MS 39208		9073	12/22/2008	08-10102	\$ 1,150.00	UNSECURED
HOGAN MOTOR LEASING, INC. ATTN: H. HUTSON, CREDIT MANAGER 1000 NORTH 14TH STREET PO BOX 7521 ST LOUIS MO 63106		9212	02/17/2009	08-10152	\$ 4,100.31	UNSECURED
HYDROTEX INC ATTN: LYLE WIESCAMP, TREASURER 12920 SENLAC DRIVE SUITE 190 FARMERS BRANCH TX 75234		9272	05/22/2009	08-10152	\$ 748.22	UNSECURED
IL- MARION COUNTY TREASURER ATTN: PATTI J. HAHN PO BOX 907 SALEM IL 62881-0907		9358	06/26/2009	08-10152	\$ 134,173.58	PRIORITY
INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO MD 20774		8970	12/08/2008	08-10180	\$ 23,981.50	UNSECURED

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INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO MD 20774		9035	12/08/2008	08-10180	\$ 23,981.50	UNSECURED
INNOVATIVE PAPER SOULUTIONS LIMITED C/O BDO DUNWOODY LIMITED 200 ELGIN STREET, SUITE 903 OTTAWA, ONTARIO K2P 1L5 CANADA		9427	08/12/2009	08-10152	\$ 14,429.86	UNSECURED
INSERTS USA INC 4546 WEST 47TH CHICAGO IL 60632		9462	09/14/2009	08-10177	\$ 17,319.78	UNSECURED
INSTRULOGIC CORPORATION ATTN: MARK ALBRIGHT, PRESIDENT 21 MAIN STREET PO BOX 468 ROUND HILL VA 20142-0468		9172	01/20/2009	08-10159	\$ 11,856.00	UNSECURED
INTRALINKS INC. ATTN: FRAN SULZER, DIRECTOR OF A/R 150 E. 42ND ST., 8TH FLOOR NEW YORK NY 10017		9208	01/15/2009	08-10161	\$ 18,000.00	UNSECURED
J.C. EHRLICH CO., INC. ATTN: ROBERT MYER, CONTROLLER PO BOX 13848 READING PA 19612		9211	02/17/2009	08-10152	\$ 862.29	UNSECURED
JEVIC TRANSPORTATION, INC. ATTN: MARINA GENDELMAN, UNIVERSITY MGMT. 700 CREEK RD. DELANCO NJ 08075	JEVIC TRANSPORTATION, INC. C/O UNIVERSITY MANAGEMENT ASSO. & CONSULTANTS ATTN: MARINA GENDELMAN 223 B STIGER ST., SUITE 12 P.O. BOX 913 HACKETTSTOWN NJ 07840	9232	04/06/2009	08-10102	\$ 551.14	UNSECURED

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JEVIC TRANSPORTATION, INC. ATTN: MARINA GENDELMAN, UNIVERSITY MGMT. 700 CREEK RD. DELANCO NJ 08075	JEVIC TRANSPORTATION, INC. C/O UNIVERSITY MANAGEMENT ASSO. & CONSULTANTS ATTN: MARINA GENDELMAN 223 B STIGER ST., SUITE 12 P.O. BOX 913 HACKETTSTOWN NJ 07840	9236	04/08/2009	08-10102	\$ 1,529.35	UNSECURED
JEVIC TRANSPORTATION, INC. ATTN: MARINA GENDELMAN, UNIVERSITY MGMT. 700 CREEK RD. DELANCO NJ 08075	JEVIC TRANSPORTATION, INC. C/O UNIVERSITY MANAGEMENT ASSO. & CONSULTANTS ATTN: MARINA GENDELMAN 223 B STIGER ST., SUITE 12 P.O. BOX 913 HACKETTSTOWN NJ 07840	9237	04/08/2009	08-10102	\$ 48,298.69	UNSECURED
KENNEY PRINTING INC ATTN: PHIL KENNEY, OWNER 3352 SOUTHWAY DRIVE P.O. BOX 7622 SAINT CLOUD MN 56301		9434	08/17/2009	08-10152	\$ 1,347.40	UNSECURED
KENT H. LANDSBERG CO. C/O AMCOR SUNCLIPSE NORTH AMERICA ATTN: LEA R. HANSON, BANKRUPTCY CLAIMS ADMIN. 6600 VALLEY VIEW STREET BUENA PARK CA 90620		9492	09/21/2009	08-10152	\$ 3,835.27	UNSECURED
KENTUCKY AMERICAN WATER CO PO BOX 578 ALTON IL 62002		9194	01/12/2009	08-10188	\$ 59.86	UNSECURED
KING*JOHN S 3009 DARIUS LANE MODESTO CA 95355		8992.01	12/15/2008	08-10152	\$ 20,190.00	SECURED
KING*JOHN S 3009 DARIUS LANE MODESTO CA 95355		8992.02	12/15/2008	08-10152	\$ 10,950.00	PRIORITY

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LAWSON ENTERPRISES 777 SOUTH MAIN ROAD MOUNTAIN TOP PA 18707		8995	12/15/2008	08-10185	\$ 4,950.00	UNSECURED
LERMA*RUDY 1107-30TH ST. RD.,#A11 GREELEY CO 80631		9465	09/14/2009	08-10152	\$ 46,260.16	ADMINISTRATIVE
LINCOLN TRAIL OCCUPATIONAL HEALTH C/O MERCHANTS GUIDE PO BOX 308 WEST FRANKFORT IL 62896		9210	02/09/2009	08-10152	\$ 5,035.00	UNSECURED
LP MACADAMS CO. ATTN: MARITZA R. OCONNER, ACCOUNTING 50 AUSTIN STREET BRIDGEPORT CT 06604	LP MACADAMS CO. P.O. BOX 5540 BRIDGEPORT CT 06610-0540	9458	09/02/2009	08-10160	\$ 3,330.60	UNSECURED
MCLEAN MIDWEST CORPORATION ATTN: SARA KOCIEMBA, CREDIT ADMIN. 15017 COLLECTION CENTER DRIVE CHICAGO IL 60693-0150		9127	01/09/2009	08-10152	\$ 1,270.00	UNSECURED
MEDIABISTRO.COM ATTN: KEVIN MORRIS PO BOX 5348 NEW YORK NY 10087-5348		9076	12/22/2008	08-10152	\$ 279.00	UNSECURED
MIDWEST CARRIERS, INC. ATTN: PETER CHENEY, CREDIT MANAGER P.O. BOX 530 MARS HILL ME 04758		9223	03/11/2009	08-10152	\$ 1,875.00	UNSECURED

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MONTAGUE INDUSTRIAL INC ATTN: NANCY M. CROMER, V.P. 1236 A WILSON HALL ROAD SUMTER SC 29150-1889		9023	12/09/2008	08-10101	\$ 3,111.84	UNSECURED
MONTALVO CORPORATION 50 HUTCHERSON DRIVE GORHAM ME 04038		8988	12/15/2008	08-10165	\$ 4,118.00	UNSECURED
MONTALVO CORPORATION 50 HUTCHERSON DRIVE GORHAM ME 04038		8989	12/15/2008	08-10152	\$ 489.00	UNSECURED
MONTALVO CORPORATION 50 HUTCHERSON DRIVE GORHAM ME 04038		8990	12/15/2008	08-10165	\$ 1,196.00	UNSECURED
MYZIA* PETER 900 N. SCHOOL ST. ADDISON IL 60101		9135	01/13/2009	08-10152	UNKNOWN	ADMINISTRATIVE
MYZIA*PETER 900 N. SCHOOL STREET ADDISON IL 60101	PETER MYZIA C/O STROM & ASSOCIATES ATTN: NEIL STROM 180 N. LA SALLE STREET, SUITE 2510 CHICAGO IL 60601	9138	01/13/2009	08-10152	UNKNOWN	PRIORITY
NATIONWIDE MIDWEST ATTN: RALPH J. MARK, CONTROLLER 4921 OHIO ST. MICHIGAN CITY IL 46360		9038	12/09/2008	08-10102	\$ 1,533.17	UNSECURED

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NATIONWIDE MIDWEST ATTN: RALPH J. MARK, CONTROLLER 4921 OHIO ST. MICHIGAN CITY IL 46360		9039	12/09/2008	08-10182	\$ 1,835.68	UNSECURED
NEELY*VICTORIA M 588 LAFAYETTE RD. CLARKSVILLE TN 37042		8952	12/08/2008	08-10165	UNKNOWN	UNSECURED
NORTHERN INDUSTRIAL SUPPLY, INC. ATTN: J. H. PICKELMAN, CEO 2800 E. HOLLAND AVE. SAGINAW MI 48601		9507	10/14/2009	08-10152	\$ 7,901.34	UNSECURED
NV- DEPARTMENT OF EMPLOYMENT TRAINING AND REHABILITATION C/O EMPLOYMENT SECURITY DIVISION ATTN: CATHY KOCH, TAX MANAGER 500 E. THIRD STREET CARSON CITY NV 89713-0001		9252	05/05/2009	08-10173	\$ 450.28	UNSECURED
OCCUPATIONAL HEALTH CENTER OF GEORGIA PC PO BOX 82730 ATLANTA GA 30354-0730		9202	02/09/2009	08-10152	\$ 97.00	UNSECURED
OFFICE WORLD, INC. ATTN: JOHN COBLE 106 S. HIGH ST. P.O. BOX 151 TRENTON TN 38382		9409	08/03/2009	08-10152	\$ 710.08	UNSECURED
OFFICE WORLD, INC. ATTN: JOHN COBLE 106 S. HIGH ST. P.O. BOX 151 TRENTON TN 38382		9460	09/14/2009	08-10152	\$ 710.08	UNSECURED

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PAC-VAN, INC. C/O COLLECTIONS ATTN: MIKE HILL, CREDIT & COLL. MGR 2995 S. HARDING ST. INDIANAPOLIS IN 46225		8928	12/08/2008	08-10192	\$ 12,052.00	UNSECURED
PACIFIC PACKAGING ATTN: MARYANN MARINO, CREDIT MGR. 24 INDUSTRIAL WAY PO BOX 697 WILMINGTON MA 01887		9053	12/17/2008	08-10152	\$ 883.62	UNSECURED
PACIFIC PACKAGING ATTN: MARYANN MARINO, CREDIT MGR. 24 INDUSTRIAL WAY PO BOX 697 WILMINGTON MA 01887		9054	12/17/2008	08-10189	\$ 9,697.32	UNSECURED
PACIFIC PACKAGING ATTN: MARYANN MARINO, CREDIT MGR. 24 INDUSTRIAL WAY PO BOX 697 WILMINGTON MA 01887		9055	12/17/2008	08-10184	\$ 4,792.68	UNSECURED
PACIFIC PACKAGING ATTN: MARYANN MARINO, CREDIT MGR. 24 INDUSTRIAL WAY PO BOX 697 WILMINGTON MA 01887		9056	12/17/2008	08-10157	\$ 7,048.20	UNSECURED
PACIFIC PACKAGING ATTN: MARYANN MARINO, CREDIT MGR. 24 INDUSTRIAL WAY PO BOX 697 WILMINGTON MA 01887		9057	12/17/2008	08-10192	\$ 7,622.62	UNSECURED
PACIFIC PACKAGING ATTN: MARYANN MARINO, CREDIT MGR. 24 INDUSTRIAL WAY PO BOX 697 WILMINGTON MA 01887		9058	12/17/2008	08-10159	\$ 2,760.96	UNSECURED

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PAPER CUTTERS INC. ATTN: RANDY MATTHEW 840 N HIGHWAY 25 BYPASS GREENVILLE SC 29617		9402	08/03/2009	08-10159	\$ 23,637.33	UNSECURED
PAPER CUTTERS INC. ATTN: RANDY MATTHEW 840 N HIGHWAY 25 BYPASS GREENVILLE SC 29617		9403	08/03/2009	08-10165	\$ 10,512.90	UNSECURED
PAPER CUTTERS INC. ATTN: RANDY MATTHEW 840 N HIGHWAY 25 BYPASS GREENVILLE SC 29617		9404	08/03/2009	08-10165	\$ 14,818.12	UNSECURED
PEARSE PEARSON COMPANY ATTN: JONATHAN PEARSE, OWNER PO BOX 18260 BRIDGEPORT CT 06601-3260		9224	03/09/2009	08-10177	\$ 529.26	UNSECURED
PENNSYLVANIA-AMERICAN WATER CO. PO BOX 578 ALTON IL 62002		9191	01/12/2009	08-10184	\$ 4,697.65	UNSECURED
PENNSYLVANIA-AMERICAN WATER CO. PO BOX 578 ALTON IL 62002		9192	01/12/2009	08-10184	\$ 3.61	UNSECURED
PENNSYLVANIA-AMERICAN WATER CO. PO BOX 578 ALTON IL 62002		9193	01/12/2009	08-10184	\$ 12,829.32	UNSECURED

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PHSI PURE WATER FINANCE ATTN: PHOEBE OGG 120 E. LAKE STREET # 401 SANDPOINT ID 83864		9375	06/17/2009	08-10152	\$ 5,670.00	UNSECURED
PRECISION CUTTING TOOLS D/B/A GLOBAL CUTTING TOOLS ATTN: KENA L. BOLIN, VICE PRESIDENT 613 E. 7TH STREET HUNTINGBURG IN 47542		8946	12/08/2008	08-10152	\$ 788.50	UNSECURED
PRESS RUBBER COMPANY INC 10925 STEPHEN COURT MOKENA IL 60448		9164	01/16/2009	08-10152	\$ 3,824.42	UNSECURED
PRESS RUBBER COMPANY INC 10925 STEPHEN COURT MOKENA IL 60448		9165	01/16/2009	08-10152	\$ 3,824.42	ADMINISTRATIVE
PRICEWATERHOUSE COOPERS LLP PO BOX 7247-8001 PHILIDELPHIA PA 19170-8001	PRICEWATER COOPERS LLP ATTN: RICHARD SCHMIDT 600 GRANT ST., 52ND FLOOR PITTSBURGH PA 15219	8987	12/15/2008	08-10152	\$ 25,747.00	UNSECURED
PROWEST PNEUMATICS & SUPPLY LLC ATTN: ROBERT J. WJEDERHOLD, OWNER 3535 S PLATTE RIVER DR UNIT D ENGLEWOOD CO 80110		9022.01	12/09/2008	08-10152	\$ 11,741.34	UNSECURED
PROWEST PNEUMATICS & SUPPLY LLC ATTN: ROBERT J. WJEDERHOLD, OWNER 3535 S PLATTE RIVER DR UNIT D ENGLEWOOD CO 80110		9022.02	12/09/2008	08-10152	\$ 332.47	PRIORITY

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RADIO ELECTRONIC EQUIPMENT ATTN: JOHN R. PIKE, JR., PRESIDENT 480 SKAIN AVE PO BOX 1209 LEXINGTON KY 40588		8935	12/08/2008	08-10177	\$ 169.42	UNSECURED
RADIO ELECTRONIC EQUIPMENT ATTN: JOHN R. PIKE, JR., PRESIDENT PO BOX 1212 LEXINGTON KY 40589		9006	12/11/2008	08-10152	\$ 169.42	UNSECURED
RANGE INC. D/B/A RANGE PRINTING ATTN: KATIE HAAKONSON, CONTROLLER P.O. BOX 978 BRAINERD MN 56401		9436	08/24/2009	08-10152	\$ 20,610.40	UNSECURED
RAPID PACKAGING SDS 12-1827 8700 109TH AVE N., SUITE 300 CHAMPLIN MO 55316		9001	12/10/2008	08-10165	\$ 6,712.47	UNSECURED
RECO LLC 1008 SEABROOK WAY CINCINNATI OH 45245-1963	RECO LLC PO BOX 63-1191 CINCINNATI OH 45263-1191	9250	05/01/2009	08-10152	\$ 4,255.04	MULTIPLE
REED* JAMES L. 90 WEST 500 SO. #511 BOUNTIFUL UT 84010		9471	09/17/2009	08-10152	UNKNOWN	ADMINISTRATIVE
REED* JEFFREY L. 1178 SO. VIA LA COSTA WAY KAYSVILLE UT 84037		9466	09/16/2009	08-10152	UNKNOWN	ADMINISTRATIVE

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REYNOLDS*JOE 388 LILY POND LANE GREENFIELD TN 38230-3618		9411	08/07/2009	08-10152	UNKNOWN	PRIORITY
REYNOLDS*LINDA 388 LILY POND LANE GREENFIELD TN 38230-3618		9412	08/07/2009	08-10152	UNKNOWN	INDETERMINATE
RILEY* MARY Q 1138 PATTY DR NEWBERR TN 38059		9062	12/18/2008	08-10152	UNKNOWN	UNSECURED
RINECO CHEMICAL INDUSTRIES, INC. ATTN: GENIA BROWN, ACCOUNTS RECEIVABLE PO BOX 729 BENTON AR 72018		9261	05/11/2009	08-10152	\$ 64,876.83	UNSECURED
RITTER ENGINEERING COMPANY ATTN: KELLY D. HOFFMAN, CORP. CONTROLLER PO BOX 8500-4285 PHILADELPHIA PA 19178-4285		8971	12/08/2008	08-10184	\$ 972.00	UNSECURED
RITTER ENGINEERING COMPANY ATTN: KELLY D. HOFFMAN, CORP. CONTROLLER PO BOX 8500-4285 PHILADELPHIA PA 19178-4285		8972	12/08/2008	08-10183	\$ 1,837.80	UNSECURED
RSC EQUIPMENT RENTAL 3200 HARBOR LANE #100 MALS MN 55447		8981	12/15/2008	08-10152	\$ 6,578.21	UNSECURED

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RUSCO PACKAGING INC ATTN: BRENDA KING, CREDIT MANAGER P.O. BOX 560227 DALLAS TX 75356	RUSCO PACKAGING INC. ATTN: BRENDA KING PO BOX 226685 DALLAS TX 75222-6685	9088	12/24/2008	08-10189	\$ 570.71	UNSECURED
RYE GENTRY TRUCKING INC. ATTN: DEBORAH HACKNEY, ACCTS RECEIVABLE 12804 LUTZ AVENUE WARREN MI 48088-1833		9123	01/12/2009	08-10102	\$ 290.25	UNSECURED
SAF-GARD SAFETY SHOE COMPANY ATTN: KATRINA TWITTY, COLLECTIONS MGR. 2701 PATTERSON STREET GREENSBORO NC 27404	SAF GARD SAFETY SHOE COMPANY P.O. BOX 10379 GREENSBORO NC 27404-0379	9066	12/19/2008	08-10197	\$ 241.48	UNSECURED
SCHMID*DONALD 80 KNOLLWOOD DRIVE CHEEKTOWAGA NY 14227	DONALD SCHMID WOJTAN, VALLONE & GAGOLA, LLP ATTN: GARY WOJTAN, ESQ. 2956 UNION RD CHEEKTOWAGA NY 14227-1420	9079	12/19/2008	08-10152	UNKNOWN	PRIORITY
SCHNEIDER CANADA INC. ATTN: D'ARAY WILSON, CREDIT MGR 12825 144 STREET EDMONTON AB T5L 4N7 CANADA	SCHNEIDER CANADA ATTN: D'ARAY WILSON, CREDIT MGR 19 WATERMAN AVE EAST YORK ON M5B 1Y2 CANADA	9027	12/09/2008	08-10152	\$ 2,703.00	UNSECURED
SEWARD CONSULTING LTD ATTN: VAUGHN SEWARD 10025-102A AVENUE, SUITE 1812 EDMONTON AB T5J 2Z2 CANADA		9130	01/07/2009	08-10152	\$ 1,725.50	UNSECURED
SHERWIN-WILLIAMS ATTN: REGAN SAMPLE, FINANCIAL REP. 11840 N28TH DRIVE, SUITE 101 PHOENIX AZ 85029		9271	05/15/2009	08-10152	\$ 534.05	UNSECURED

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SOUTHEASTERN FREIGHT LINES, INC. C/O RMS BANKRUPTCY RECOVERY SERVICES PO BOX 5126 TIMONIUM MD 21094		9377	07/22/2009	08-10152	\$ 120.09	UNSECURED
SOUTHWEST LOGISTICS, INC. 5920 E. SLAUSON AVE. COMMERCE CA 90040		9416	08/10/2009	08-10152	\$ 1,083.56	ADMINISTRATIVE
SOUTHWEST LOGISTICS, INC. 5920 E. SLAUSON AVE. COMMERCE CA 90040		9422	08/10/2009	08-10158	\$ 11,729.84	ADMINISTRATIVE
SPECTRA COLOR CORPORATION ATTN: PAUL J. LAZ, CFO 615 NORTH ENTERPRISE STREET AURORA IL 60504		9171	01/16/2009	08-10192	\$ 2,037.34	UNSECURED
STAR SERVICES INC 3260 KEITH BRIDGE ROAD CUMMING GA 30041-3937		9216	02/27/2009	08-10102	\$ 486.00	UNSECURED
STELMACK* PATRICIA 33 TAMAQUA STREET AUDENRIED PA 18201-7905		9008	12/12/2008	08-10185	\$ 59,380.00	UNSECURED
STUDDARD*DORIS J 415 MELVIN QUALLS RD. MICHIE TN 38357		8947	12/08/2008	08-10152	\$ 200,000.00	UNSECURED

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SUNTECK TRANSPORT CO., INC. ATTN: NANCY MACKEY, COLLECTIONS MANAGER 6413 CONGRESS AVE., SUITE 260 BOCA RATON FL 33487		9231	04/06/2009	08-10152	\$ 2,060.00	UNSECURED
SUTHERLAND MODELS 174 SPADINA AVE SUITE 100 TORONTO ON M5T 2C2 CANADA		9074	12/22/2008	08-10152	\$ 66.42	UNSECURED
TAYLOR* CAROLYN ANN 112 COUNTY RD 17 DENNIS MS 38838-9734	CAROLYN ANN TAYLOR ATTN: GEORGE MARTIN 104THSOUTH MAIN STREET BOONEVILLE MS 38829	9259	05/04/2009	08-10152	UNKNOWN	UNSECURED
TELUS ATTN: LINDA BIRON, COLLECTION REPRESENTATIVE C.P. 2070 DEPT R0712 RIMOUSKI QC G5L 7E4 CANADA		9433	08/19/2009	08-10152	\$ 251.78	UNSECURED
THOMAS* VIRGINIA 25 COUNTY ROAD, CR 157 CORINTH MS 38834		9418	08/10/2009	08-10152	UNKNOWN	INDETERMINATE
TN- TRENTON CITY (GIBSON) ATTN: SAMMY DICKEY 309 S COLLEGE TRENTON TN 38382	TRENTON CITY (GIBSON) ATTN: RICHARD GOSSUM, ATTY PO BOX 491 TRENTON TN 38382	9051	12/16/2008	08-10152	\$ 9,517.00	PRIORITY
TYSON DRIVE LLC ATTN: RICHARD BELL, MANAGER 303 SOUTH LOUDOUN STREET WINCHESTER VA 22601		9443	08/24/2009	08-10152	\$ 404.82	ADMINISTRATIVE

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WALKER INDUSTRIAL PRODUCTS/EMD OPTIMA ATTN: DEBBIE NELSON, ACCOUNTING MANAGER PO BOX 499 NEWTOWN CT 06470		8917	12/08/2008	08-10160	\$ 1,356.16	UNSECURED
WALKER INDUSTRIAL PRODUCTS/EMD OPTIMA ATTN: DEBBIE NELSON, ACCOUNTING MANAGER PO BOX 499 NEWTOWN CT 06470		8921	12/08/2008	08-10177	\$ 1,131.54	UNSECURED
WEIDNER PLUMBING & HEATING CO. ATTN: LINDA CONLEY, ACCOUNTANT P.O. BOX 1087 ST. CLOUD MN 56302		9421	08/10/2009	08-10152	\$ 6,145.46	ADMINISTRATIVE
WEIDNERS PLUMBING & HEATING CO ATTN: LINDA CONLEY, ACCOUNTANT P O BOX 1087 ST CLOUD MN 56302		9087	12/29/2008	08-10165	\$ 6,145.46	UNSECURED
WESTERN ANALYTICAL ATTN: M. JOYCE SNYDER, OFFICE MANAGER 13744 MONTA VISTA AVENUE CHINO CA 91710		9364	07/06/2009	08-10173	\$ 572.00	UNSECURED
WESTSIDE WATER ATTN: MELINDA T. RILEY 45 WEST G STREET LOS BANOS CA 93635		9209	01/12/2009	08-10152	\$ 835.06	SECURED
WILSON EXHIBIT HOUSE 1387 ODLUM DRIVE VANCOUVER BC V5L 3L8 CANADA	WILSON EXHIBIT HOUSE ATTN: P. WILSON 2755 YOLE ST. VANCOUVER BC V5L3K1	9226	03/23/2009	08-10152	\$ 1,200.00	UNSECURED

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WOODS EQUIPMENT COMPANY ATTN: SANDY RUMOLCLS 2606 IL ROUTE 2 SOUTH OREGON IL 61061		9040	12/10/2008	08-10102	\$ 532.50	UNSECURED
WORKSMAN TRADING CORP. 94-15 100 STREET OZONE PARK NY 11416		9197	01/29/2009	08-10165	\$ 1,209.33	UNSECURED
YALE MATERIAL HANDLING CORPORATION ATTN: PETER JOHNSON, VP-FINANCE 340 HANLAN RD WOODBIDGE ON L4L 3P6 CANADA		9132	01/08/2009	08-10168	\$ 98,485.29	INDETERMINATE
ZOLADZ EMBROIDERY ATTN: DONALD A. ZOLADZ 13989 BROADWAY ALDEN NY 14004		8961	12/08/2008	08-10182	\$ 7,927.88	UNSECURED

Total Claim Count : 200

Total Claim Amount : \$2,314,894.85