

**Hearing Date and Time: September 23, 2010 at 10:00 a.m.**  
**Response Deadline: September 13, 2010 at 4:00 p.m.**

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Michael J. Canning

*Counsel for the Reorganized Debtors*

**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' TWENTY-SECOND OMNIBUS OBJECTION TO  
CLAIMS (SEEKING TO EXPUNGE CERTAIN DUPLICATE AND/OR WRONG  
DEBTOR 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 Twenty-Second Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor 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 OBJECTION SHOULD CONSULT EXHIBITS B  
AND C (THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND  
RESPECTIVE CLAIMS ARE IDENTIFIED ON THE EXHIBITS.**

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. §§ 157 and 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”).<sup>1</sup> 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”).

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<sup>1</sup> The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank was retained by QWI as a financial advisor in connection with the Canadian Proceeding.

7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

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 110,000 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. Further, on July 2, 2010, World Color Press Inc. was acquired by Quad/Graphics, 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. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order disallowing and expunging the proofs of claim identified on the Exhibits, as these claims are (i) duplicative in amount and priority of other proofs of claim filed against the Debtors by the holders thereof and/or (ii) asserted against the wrong Debtor entity.

### **Basis For Relief Requested**

#### *Duplicate Claims Against Same Debtor*

17. The Reorganized Debtors have reviewed each of the proofs of claim identified on Exhibit B under the heading "Claims to be Disallowed" (the "Duplicate Claims"), and

determined that such Duplicate Claims are identical and duplicative of other proofs of claim filed by the respective holders thereof against the same Debtor (the “Remaining Claims”). In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Duplicate Claims to seek a double recovery against the Debtors’ estates, regardless of the claimants’ reasons for filing the Duplicate Claims, only one proof of claim should be allowed against a particular Debtor (if at all) in respect of each claim, and, therefore, the Duplicate Claims should be disallowed and expunged. The Reorganized Debtors are reserving all rights in respect of the validity and the allowance or disallowance of such Remaining Claims, including the right to object to such claims on any basis.

*Claims Against Wrong Debtor*

18. The Reorganized Debtors have reviewed the proofs of claim identified on Exhibit C under the heading “Claims to be Disallowed” (the “Wrong Debtor Claims”) and have determined that each of the Wrong Debtor Claims was asserted against a Debtor that has no liability with respect to such claim, and such Wrong Debtor Claims should, therefore, be disallowed and expunged. The Reorganized Debtors, note, however that the Wrong Debtor Claims are duplicative of other proof(s) of claim filed by the holders thereof against one or more different Debtor(s) in these Chapter 11 Cases (the “Remaining Claims”), and, although, the Reorganized Debtors are not addressing the validity or allowance of such Remaining Claims in this Objection, the Reorganized Debtors have referenced the Remaining Claims on Exhibit C in order to evidence to the holders of the Wrong Debtor Claims that their Remaining Claims are being preserved, and will be addressed by the Reorganized Debtors in the future. Moreover, the Reorganized Debtors are reserving all rights in respect of the validity and the allowance or

disallowance of such Remaining Claims, including the right to object to such claims on any basis.

19. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on the Exhibits under the heading captioned as “Claims to be Disallowed” be expunged and disallowed in their entirety, all pursuant to section 502 of the Bankruptcy Code.

### **Reservation of Rights**

20. 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.

21. The Reorganized Debtors also expressly reserve the right to object further to each of the Duplicate Claims and Wrong Debtor Claims to the extent that they are not disallowed and expunged on the grounds asserted herein, and to each of the Remaining Claims, on any and all applicable grounds. For the avoidance of doubt, nothing herein affects the Remaining Claims and both the Reorganized Debtors and the holders thereof retain all rights, claims and defenses in respect of the Remaining Claims. 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**

22. 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 the Exhibits 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 expunging and disallowing the Duplicate Claims and Wrong Debtor Claims set forth on each of Exhibit B and Exhibit C respectively and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York  
August 23, 2010

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' TWENTY-SECOND  
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN  
DUPLICATE AND/OR WRONG DEBTOR CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Second Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims) (the "Objection")<sup>1</sup>; 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.

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

2. Each of the claims identified under the heading “Claims to be Disallowed” as Duplicate Claims and Wrong Debtor Claims, respectively, as set forth on Exhibit B and Exhibit C incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of any Remaining Claim, and all rights to object to any Remaining Claim on any basis are expressly reserved.

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

5. 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.

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

Dated: \_\_\_\_\_, 2010

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United States Bankruptcy Judge

**EXHIBIT B**

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
Twenty-Second Omnibus Objection to Claims  
(Seeking to Expunge Certain Duplicate and/or  
Wrong Debtor Claims)  
Exhibit B

Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 10573 ABC BUILDING MAINTENANCE, INC. ATTN: CALVIN AGNER, PRESIDENT PO BOX 3786 AUGUSTA, GA 30904	3245	10/30/08	08-10201	\$45,269.73	U	Cred. # 69452 AGNER GROUP, INC. D/B/A ABC BUILDING MAINTENANCE ATTN: CALVIN L. ANGER JR, PRESIDENT P.O. BOX 3786 AUGUSTA, GA 30904	4041	11/10/08	08-10201	\$45,269.73	U
Cred. # 69452 AGNER GROUP, INC. D/B/A ABC BUILDING MAINTENANCE ATTN: CALVIN L. ANGER JR, PRESIDENT P.O. BOX 3786 AUGUSTA, GA 30904	2291	10/14/08	08-10201	\$45,269.73	U	Cred. # 69452 AGNER GROUP, INC. D/B/A ABC BUILDING MAINTENANCE ATTN: CALVIN L. ANGER JR, PRESIDENT P.O. BOX 3786 AUGUSTA, GA 30904	4041	11/10/08	08-10201	\$45,269.73	U
Cred. # 5791 AIR SURFACE EXPRESS 2263 W. NEW HAVEN W. MELBOURNE, FL 32904	913	05/20/08	08-10202	\$5,725.00	U	Cred. # 5791 AIR SURFACE EXPRESS 2263 W. NEW HAVEN W. MELBOURNE, FL 32904	914	05/20/08	08-10202	\$5,725.00	U
Cred. # 1903 AMERICAN MEDICAL MARKETING 77-35 113TH STREET SUITE 5G FOREST HILLS, NY 11375	2338	10/17/08	08-10152	\$3,517.05	U	Cred. # 7517 AMERICAN MEDICAL MARKETING 77-35 113TH STREET SUITE 5G FOREST HILLS, NY 11375	2341	10/17/08	08-10152	\$3,517.05	U
Cred. # 70142 BANK OF AMERICA, N.A./MIDLAND PAPER COMPANY ASSIGNEE OF: MIDLAND PAPER COMPANY ATTN: DAVE HALESWORTH, PRINCIPAL ONE BRYANT PARK NEW YORK, NY 10036	5007	11/24/08	08-10152	\$4,947.75	U	Cred. # 70142 BANK OF AMERICA, N.A./MIDLAND PAPER COMPANY ASSIGNEE OF: MIDLAND PAPER COMPANY ATTN: DAVE HALESWORTH, PRINCIPAL ONE BRYANT PARK NEW YORK, NY 10036	5567	12/01/08	08-10152	\$4,947.75	U
Cred. # 70142 BANK OF AMERICA, N.A./MIDLAND PAPER COMPANY ASSIGNEE OF: MIDLAND PAPER COMPANY ATTN: DAVE HALESWORTH, PRINCIPAL ONE BRYANT PARK NEW YORK, NY 10036	5008	11/24/08	08-10152	\$3,009,368.65	503b9	Cred. # 70142 BANK OF AMERICA, N.A./MIDLAND PAPER COMPANY ASSIGNEE OF: MIDLAND PAPER COMPANY ATTN: DAVE HALESWORTH, PRINCIPAL ONE BRYANT PARK NEW YORK, NY 10036	5568	12/01/08	08-10152	\$3,009,368.65	503b9
Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102	2586	10/24/08	08-10168	\$24,366.53	U	Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102	2888	10/27/08	08-10168	\$24,366.53	U
Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102	2587	10/24/08	08-10195	\$1,093.00	U	Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102	2887	10/27/08	08-10195	\$1,093.00	U

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Remaining Claims

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Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102	2588	10/24/08	08-10177	\$21,715.61	U	Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102	2725	10/23/08	08-10177	\$21,715.61	U
Cred. # 32976 BAYNES ELECTRIC SUPPLY COMPANY, INC. ATTN: MAUREEN ELLIS, CREDIT MANAGER P.O. BOX 1850 900 CHESTNUT STREET BROCKTON, MA 02303	1697	09/02/08	08-10152	\$1,026.51	U	Cred. # 32976 BAYNES ELECTRIC SUPPLY COMPANY, INC. ATTN: MAUREEN ELLIS, CREDIT MANAGER P.O. BOX 1850 900 CHESTNUT STREET BROCKTON, MA 02303	1760	09/02/08	08-10152	\$1,026.51	U
Cred. # 753 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	194.01	02/26/08	08-10201	\$9,114.77	U	Cred. # 9586 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY, OWNER 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	4157.01	11/12/08	08-10201	\$9,114.77	U
Cred. # 753 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	194.02	02/26/08	08-10201	\$10,950.00	P	Cred. # 9586 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY, OWNER 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	4157.02	11/12/08	08-10201	\$10,950.00	P
Cred. # 753 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	213.01	02/29/08	08-10201	\$9,114.77	U	Cred. # 9586 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY, OWNER 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	4157.01	11/12/08	08-10201	\$9,114.77	U
Cred. # 753 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	213.02	02/29/08	08-10201	\$10,950.00	P	Cred. # 9586 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY, OWNER 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	4157.02	11/12/08	08-10201	\$10,950.00	P
Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	2054.01	09/16/08	08-10185	\$23,586.57	P	Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	4218.01	11/13/08	08-10185	\$23,586.57	P
Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	2054.02	09/16/08	08-10185	\$9,570.43	U	Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	4218.02	11/13/08	08-10185	\$9,570.43	U
Cred. # 11840 BERMUDEZ*AMY (FORMERLY AMY CALZADILLA) 108 NEWELL AVENUE OLD HICKORY, TN 37138	1962	09/11/08	08-10152	\$1,125.00	P	Cred. # 11840 BERMUDEZ*AMY (FORMERLY AMY CALZADILLA) 108 NEWELL AVENUE OLD HICKORY, TN 37138	3635	11/04/08	08-10152	\$1,125.00	P

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Exhibit B

Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 11840 BERMUDEZ*AMY (FORMERLY AMY CALZADILLA) 108 NEWELL AVENUE OLD HICKORY, TN 37138	3636	11/04/08	08-10152	\$1,125.00	503b9	Cred. # 11840 BERMUDEZ*AMY (FORMERLY AMY CALZADILLA) 108 NEWELL AVENUE OLD HICKORY, TN 37138	3635	11/04/08	08-10152	\$1,125.00	P
Cred. # 589 C&J GRAPHICS, INC. ATTN: STEPHEN W. EGAN, C.F.O. 8906 YELLOW BRICK ROAD BALTIMORE, MD 21237	496	03/24/08	08-10152	\$40,689.70	U	Cred. # 589 C&J GRAPHICS, INC. ATTN: STEPHEN W. EGAN, C.F.O. 8906 YELLOW BRICK ROAD BALTIMORE, MD 21237	647	04/14/08	08-10152	\$40,689.70	U
Cred. # 7036 C.H. ROBINSON WORLDWIDE, INC. ATTN: WILLIAM A. GLAD, ACCTS. RECEIVABLE MGR. 14701 CHARLSON ROAD EDEN PRAIRIE, MN 55347	1511	08/20/08	08-10152	\$439,440.64	U	Cred. # 7036 C.H. ROBINSON WORLDWIDE, INC. ATTN: WILLIAM A. GLAD, ACCTS. RECEIVABLE MGR. 14701 CHARLSON ROAD EDEN PRAIRIE, MN 55347	2010	09/16/08	08-10152	\$439,440.64	U
Cred. # 69397 CAD TRANSPORTATION, INC ATTN: CARL A. DAVIS, PRESIDENT P O BOX 3017 CUYAHOGA FALLS, OH 44223	2265	10/09/08	08-10186	\$2,347.02	U	Cred. # 70362 CAD TRANSPORTATION, INC. C/O CORZIN, SANISLO & UFHOLZ, LLC ATTN: HAROLD A. CORZIN, ATTORNEY 304 N. CLEVELAND-MASSILLON ROAD AKRON, OH 44333	6759	12/03/08	08-10186	\$2,347.02	U
Cred. # 69397 CAD TRANSPORTATION, INC ATTN: CARL A. DAVIS, PRESIDENT P O BOX 3017 CUYAHOGA FALLS, OH 44223	2266	10/09/08	08-10193	\$2,420.00	U	Cred. # 70362 CAD TRANSPORTATION, INC. C/O CORZIN, SANISLO & UFHOLZ, LLC ATTN: HAROLD A. CORZIN, ATTORNEY 304 N. CLEVELAND-MASSILLON ROAD AKRON, OH 44333	6758	12/03/08	08-10193	\$2,420.00	U
Cred. # 69920 CONSUMERS ENERGY COMPANY ATTN: MICHAEL G. WILSON (P33263) ONE ENERGY PLAZA JACKSON, MI 49201	4105	11/12/08	08-10152	\$179,827.53	U	Cred. # 69920 CONSUMERS ENERGY COMPANY ATTN: MICHAEL G. WILSON (P33263) ONE ENERGY PLAZA JACKSON, MI 49201	4504	11/10/08	08-10152	\$179,827.53	U
Cred. # 5292 CON-WAY FREIGHT, INC. C/O RECEIVABLE MANAGEMENT SERVICES (RMS) ATTN: PHYLLIS A. HAYES, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	283	03/06/08	08-10152	\$56,647.89	U	Cred. # 5292 CON-WAY FREIGHT, INC. C/O RECEIVABLE MANAGEMENT SERVICES (RMS) ATTN: PHYLLIS A. HAYES, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	373	03/18/08	08-10152	\$56,647.89	U
Cred. # 5246 CSX, INC. ATTN: REYAN BENSASON, VP 459 CLARKSON ST. DENVER, CO 80218	205	02/29/08	08-10152	\$750.00	U	Cred. # 5246 CSX, INC. ATTN: REYAN BENSASON, VP 459 CLARKSON ST. DENVER, CO 80218	233	03/04/08	08-10152	\$750.00	U
Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208	1820	09/08/08	08-10184	\$66,069.83	U	Cred. # 7748 CUMBERLAND MACHINE CO. 1305 FOURTH AVENUE N NASHVILLE, TN 37208	3588	11/04/08	08-10184	\$66,069.83	U

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Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208	1873	09/09/08	08-10165	\$4,270.00	U	Cred. # 7748 CUMBERLAND MACHINE CO. 1305 FOURTH AVENUE N NASHVILLE, TN 37208	3546	11/04/08	08-10165	\$4,270.00	U
Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208	1874	09/09/08	08-10201	\$14,298.00	U	Cred. # 7748 CUMBERLAND MACHINE CO. 1305 FOURTH AVENUE N NASHVILLE, TN 37208	3545	11/04/08	08-10201	\$14,298.00	U
Cred. # 23432 D & G TRUCKING ATTN: DEAN BURLING 210 W. CORNHUSKER LINCOLN, NE 68521	1777	09/05/08	08-10202	\$3,516.75	U	Cred. # 23432 D & G TRUCKING ATTN: DEAN BURLING 210 W. CORNHUSKER LINCOLN, NE 68521	2982	10/28/08	08-10202	\$3,516.75	U
Cred. # 1044 DC ENTERPRISES ATTN: MARTIN G. CHOWANSKI, SALES MNGR. PMB 135 2205 S. PERRYVILLE ROAD ROCKFORD, IL 61108	1011	05/27/08	08-10152	\$8,141.80	U	Cred. # 1044 DC ENTERPRISES ATTN: MARTIN G. CHOWANSKI, SALES MNGR. PMB 135 2205 S. PERRYVILLE ROAD ROCKFORD, IL 61108	2491	10/23/08	08-10152	\$8,141.80	U
Cred. # 13444 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4894	11/21/08	08-10180	\$6,283.00	U	Cred. # 7075 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4893	11/21/08	08-10180	\$6,283.00	U
Cred. # 7075 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4895	11/21/08	08-10180	\$6,283.00	U	Cred. # 7075 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4893	11/21/08	08-10180	\$6,283.00	U
Cred. # 7767 DEHESA DISTRIBUTION, INC. 3393 CLAYTON ROAD CONCORD, CA 94519	2983	10/28/08	08-10152	\$7,700.00	U	Cred. # 7767 DEHESA DISTRIBUTION, INC. 3393 CLAYTON ROAD CONCORD, CA 94519	2984	10/28/08	08-10152	\$7,700.00	U
Cred. # 7085 DILLON SUPPLY COMPANY ATTN: ED TODD, MGR PO BOX 14506 RALEIGH, NC 27620	5119	11/24/08	08-10201	\$7,534.39	503b9	Cred. # 7085 DILLON SUPPLY COMPANY ATTN: ED TODD, MGR PO BOX 14506 RALEIGH, NC 27620	5118.02	11/24/08	08-10201	\$7,534.39	503b9
Cred. # 266 DYC SUPPLY COMPANY ATTN: JOHN L BARNES, VICE PRESIDENT 5740 BAYSIDE ROAD VIRGINIA BEACH, VA 23455-3004	4240	11/13/08	08-10152	\$40,450.27	U	Cred. # 7092 DYC SUPPLY COMPANY ATTN: JOHN L. BARNES, VICE PRESIDENT P.O. BOX 8500- 2231 PHILADELPHIA, PA 19178-2231	4686	11/20/08	08-10152	\$40,450.27	U

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 266 DYC SUPPLY COMPANY ATTN: JOHN L BARNES, VICE PRESIDENT 5740 BAYSIDE ROAD VIRGINIA BEACH, VA 23455-3004	4242	11/13/08	08-10152	\$48,283.29	U	Cred. # 7092 DYC SUPPLY COMPANY ATTN: JOHN L. BARNES, VICE PRESIDENT P.O. BOX 8500- 2231 PHILADELPHIA, PA 19178-2231	4707	11/20/08	08-10152	\$48,283.29	U
Cred. # 9735 ELECTRIC MOTOR SERVICE INC ATTN: LONNIE E. LOEFFEL, PRESIDENT PO BOX 466 MEMPHIS, TN 38101-0466	8664	12/04/08	08-10165	\$15,058.62	U	Cred. # 9735 ELECTRIC MOTOR SERVICE INC ATTN: LONNIE E. LOEFFEL, PRESIDENT PO BOX 466 MEMPHIS, TN 38101-0466	8665	12/04/08	08-10165	\$15,058.62	U
Cred. # 39278 EULER HERMES ACI/TRANZONIC COMPANIES/CCP INDUSTRIES AS ASSIGNEE OF: TRANZONIC COMPANIES, THE/CCP INDUSTRIES 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	2141	09/22/08	08-10152	\$22,084.23	U	Cred. # 39278 EULER HERMES ACI/TRANZONIC COMPANIES/CCP INDUSTRIES AS ASSIGNEE OF: TRANZONIC COMPANIES, THE/CCP INDUSTRIES 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	642	04/09/08	08-10152	\$22,084.23	U
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	568	03/31/08	08-10178	\$331.46	U	Cred. # 69927 FERRELLGAS ONE LIBERTY PLAZA LIBERTY, MO 64068	4262	11/13/08	08-10178	\$331.46	U
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6868	12/04/08	08-10180	\$39.27	U	Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6872	12/04/08	08-10180	\$39.27	U
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2554	10/23/08	08-10165	\$941.50	U	Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2555	10/23/08	08-10165	\$941.50	U
Cred. # 5350 HARSHAW TRANE ATTN: DEBRA WEIDE KAMP, ACCOUNTANT 12700 PLANTSIDE DRIVE LOUISVILLE, KY 40299	343	03/17/08	08-10152	\$2,513.25	U	Cred. # 5350 HARSHAW TRANE ATTN: DEBRA WEIDE KAMP, ACCOUNTANT 12700 PLANTSIDE DRIVE LOUISVILLE, KY 40299	1830	09/08/08	08-10152	\$2,513.25	U

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Cred. # 3908 HEIMANSOHN STEEL ATTN: JEANETTE H. MIZE, SEC/TRES 211 GATLIN ROAD P.O. BOX 407 CLARKSVILLE, TN 37040	2055	09/16/08	08-10165	\$2,867.41	U	Cred. # 9825 HEIMANSOHN STEEL ATTN: JEANETTE H. MIZE, SEC/TREAS 211 GATLIN ROAD CLARKSVILLE, TN 37040	4224	11/13/08	08-10165	\$2,867.41	U
Cred. # 70395 HORIZON PAPER COMPANY, INC. ATTN: JAMES R. CONKLING, CFO 1010 WASHINGTON BLVD. STAMFORD, CT 06901	6962	12/04/08	08-10191	\$16,049.60	U	Cred. # 70395 HORIZON PAPER COMPANY, INC. ATTN: JAMES R. CONKLING, CFO 1010 WASHINGTON BLVD. STAMFORD, CT 06901	8057	12/05/08	08-10191	\$16,049.60	U
Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	634.01	04/07/08	08-10192	\$62.52	U	Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	986.01	05/19/08	08-10192	\$62.52	U
Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	634.02	04/07/08	08-10192	\$644.30	P	Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	986.02	05/19/08	08-10192	\$644.30	P
Cred. # 15275 IN- DEPT. OF REVENUE C/O BANRUPTCY SECTION, N-240 ATTN: CAROL LUSHELL, TAX ANALYST 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	1376.01	08/08/08	08-10152	\$1,682.03	U	Cred. # 69447 IN- DEPARTMENT OF REVENUE C/O BANKRUPTCY SECTION, N-240 ATTN: CAROL LUSHELL, TAX ANALYST 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	2285.01	10/14/08	08-10152	\$1,682.03	U
Cred. # 15275 IN- DEPT. OF REVENUE C/O BANRUPTCY SECTION, N-240 ATTN: CAROL LUSHELL, TAX ANALYST 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	1376.02	08/08/08	08-10152	\$395.89	S	Cred. # 69447 IN- DEPARTMENT OF REVENUE C/O BANKRUPTCY SECTION, N-240 ATTN: CAROL LUSHELL, TAX ANALYST 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	2285.02	10/14/08	08-10152	\$395.89	S
Cred. # 15275 IN- DEPT. OF REVENUE C/O BANRUPTCY SECTION, N-240 ATTN: CAROL LUSHELL, TAX ANALYST 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	1376.03	08/08/08	08-10152	\$12,341.77	P	Cred. # 69447 IN- DEPARTMENT OF REVENUE C/O BANKRUPTCY SECTION, N-240 ATTN: CAROL LUSHELL, TAX ANALYST 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204	2285.03	10/14/08	08-10152	\$12,341.77	P
Cred. # 7185 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8271	12/05/08	08-10180	\$7,117.32	U	Cred. # 7185 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8865	12/05/08	08-10180	\$7,117.32	U

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 7185 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8272	12/05/08	08-10177	\$2,136.14	U	Cred. # 7185 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8867	12/05/08	08-10177	\$2,136.14	U
Cred. # 13480 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8273	12/05/08	08-10180	\$1,939.64	U	Cred. # 13480 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8862	12/05/08	08-10180	\$1,939.64	U
Cred. # 7185 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8274	12/05/08	08-10197	\$4,009.07	U	Cred. # 7185 INDUSTRIAL KNIFE COMPANY ATTN: MARK J. PALUMBO, PRESIDENT 16000 TRADE ZONE AVENUE SUITE 408 UPPER MARLBORO, MD 20774	8866	12/05/08	08-10197	\$4,009.07	U
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	808	04/23/08	08-10194	\$236,405.60	U	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9185	01/14/09	08-10194	\$236,405.60	U
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1378.01	08/08/08	08-10152	\$146,179.00	S	Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.01	08/08/08	08-10152	\$146,179.00	S
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1378.02	08/08/08	08-10152	\$50,986.22	P	Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.02	08/08/08	08-10152	\$50,986.22	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1378.03	08/08/08	08-10152	\$1,331,505.20	U	Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.03	08/08/08	08-10152	\$1,331,505.20	U
Cred. # 33209 KARCHNER TEAM LOGISTICS, INC. C/O KARCHNER LOGISTICS & DISTRIBUTION SERVICE ATTN: DAVID BROWN, CONTROLLER 425 JAYCEE DRIVE HAZLETON, PA 18202	2101	09/19/08	08-10185	\$16,973.55	U	Cred. # 15061 KARCHNER LOGISTICS & DISTRIBUTION SERVICES 11 MAPLEWOOD DRIVE HAZLETON, PA 18202	2701	10/24/08	08-10185	\$16,973.55	U

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5251 L.D. DAVIS INDUSTRIES, INC. ATTN: S. MICHAEL FREE, III CHIEF FINANCIAL OFFICER 1725 THE FAIRWAY HUNTINGDON VALLEY, PA 19006	207	02/29/08	08-10152	\$128,694.74	U	Cred. # 5251 L.D. DAVIS INDUSTRIES, INC. ATTN: S. MICHAEL FREE, III CHIEF FINANCIAL OFFICER 1725 THE FAIRWAY HUNTINGDON VALLEY, PA 19006	228	03/05/08	08-10152	\$128,694.74	U
Cred. # 6004 LITCO AUTOMATION, INC. 1759 GRANDSTAND DRIVE SAN ANTONIO, TX 78238	1306	07/21/08	08-10152	\$18,148.84	U	Cred. # 8119 LITCO AUTOMATION 1759 GRANDSTAND SAN ANTONIO, TX 78238	2948	10/27/08	08-10152	\$18,148.84	U
Cred. # 7235 MALTZ SALES COMPANY, INC. 905 TURNPIKE STREET CANTON, MA 02021	1767	09/05/08	08-10152	\$1,949.92	U	Cred. # 7235 MALTZ SALES COMPANY, INC. 905 TURNPIKE STREET CANTON, MA 02021	1964	09/05/08	08-10152	\$1,949.92	U
Cred. # 5081 MARLIN LEASING CORPORATION ATTN: REBECCA MENDEZ, BANKRUPTCY PARALEGAL 300 FELLOWSHIP ROAD MOUNT LAUREL, NJ 08054	135	02/25/08	08-10152	\$23,563.00	U	Cred. # 5081 MARLIN LEASING CORPORATION ATTN: REBECCA MENDEZ, BANKRUPTCY PARALEGAL 300 FELLOWSHIP ROAD MOUNT LAUREL, NJ 08054	282	02/25/08	08-10152	\$23,563.00	U
Cred. # 10533 MBO AMERICA ATTN: R. HEINISCH, TREASURER 400 HIGHLAND DRIVE WEST HAMPTON, NJ 08060	1947	09/11/08	08-10192	\$36,609.85	S	Cred. # 10533 MBO AMERICA ATTN: R. HEINISCH, TREASURER 400 HIGHLAND DRIVE WEST HAMPTON, NJ 08060	2729	10/24/08	08-10192	\$36,609.85	S
Cred. # 5727 MEDIA TECHNOLOGY, INC. C/O HAUPT BROOKS VANDRUFF CLOAR, PLLC ATTN: ROBERT J. HAUPT, ESQ. 224 EAST MAIN STREET OKLAHOMA CITY, OK 73104	779	05/06/08	08-10152	\$12,257.12	U	Cred. # 5727 MEDIA TECHNOLOGY, INC. C/O HAUPT BROOKS VANDRUFF CLOAR, PLLC ATTN: ROBERT J. HAUPT, ESQ. 224 EAST MAIN STREET OKLAHOMA CITY, OK 73104	1882	09/09/08	08-10152	\$12,257.12	U
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	1615.01	08/26/08	08-10169	\$252.00	U	Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6176.01	11/24/08	08-10169	\$252.00	U
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	1615.02	08/26/08	08-10169	\$3,376.00	P	Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6176.02	11/24/08	08-10169	\$3,376.00	P
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	1617.01	08/26/08	08-10202	\$82.00	U	Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6174.01	11/24/08	08-10202	\$82.00	U

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Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	1617.02	08/26/08	08-10202	\$610.00	P	Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6174.02	11/24/08	08-10202	\$610.00	P
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	5100.01	11/24/08	08-10191	\$1,746.00	U	Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6175.01	11/24/08	08-10191	\$1,746.00	U
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	5100.02	11/24/08	08-10191	\$25,424.00	P	Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6175.02	11/24/08	08-10191	\$25,424.00	P
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	416.01	03/19/08	08-10152	\$4,982.72	S	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6011.01	12/01/08	08-10152	\$4,982.72	S
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	416.02	03/19/08	08-10152	\$8,285.03	P	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6011.02	12/01/08	08-10152	\$8,285.03	P
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	416.03	03/19/08	08-10152	\$836.20	U	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6011.03	12/01/08	08-10152	\$836.20	U
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	417.01	03/20/08	08-10160	\$2,272.05	S	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6013.01	12/01/08	08-10160	\$2,272.05	S
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	417.02	03/20/08	08-10160	\$2.87	P	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6013.02	12/01/08	08-10160	\$2.87	P
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	417.03	03/20/08	08-10160	\$50.00	U	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6013.03	12/01/08	08-10160	\$50.00	U

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Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	420.01	03/20/08	08-10167	\$2,955.66	S	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6015.01	12/01/08	08-10167	\$2,955.66	S
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	420.02	03/20/08	08-10167	\$267.84	P	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6015.02	12/01/08	08-10167	\$267.84	P
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	420.03	03/20/08	08-10167	\$1,000.00	U	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6015.03	12/01/08	08-10167	\$1,000.00	U
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	421.01	03/20/08	08-10202	\$3,522.76	S	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6021.01	12/01/08	08-10202	\$3,522.76	S
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	421.02	03/20/08	08-10202	\$103.95	P	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6021.02	12/01/08	08-10202	\$103.95	P
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	421.03	03/20/08	08-10202	\$1,000.00	U	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6021.03	12/01/08	08-10202	\$1,000.00	U
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	564.01	03/28/08	08-10193	\$18.93	P	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6020.01	12/01/08	08-10193	\$18.93	P
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	564.02	03/28/08	08-10193	\$101.42	U	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6020.02	12/01/08	08-10193	\$101.42	U
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	1067	05/08/08	08-10185	\$45.39	U	Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	6019	12/01/08	08-10185	\$45.39	U
Cred. # 5780 NY- NYC DEPT. OF FINANCE AUDIT DIVISION ATTN: BANKRUPTCY UNIT 345 ADAMS STREET, 5TH FLOOR BROOKLYN, NY 11201	6095	11/26/08	08-10169	\$126,500.00	P	Cred. # 5780 NY- NYC DEPT. OF FINANCE AUDIT DIVISION ATTN: BANKRUPTCY UNIT 345 ADAMS STREET, 5TH FLOOR BROOKLYN, NY 11201	9070	12/19/08	08-10169	\$126,500.00	P

Quebecor World (USA) Inc., et al.  
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Twenty-Second Omnibus Objection to Claims  
(Seeking to Expunge Certain Duplicate and/or  
Wrong Debtor Claims)  
Exhibit B

Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5442 NYK LOGISTICS, (AMERICAS) INC. ATTN: CHRISTINE SCHEINBERG, CORPORATE COUNSEL 8295 TOURNAMENT DRIVE #150 MEMPHIS, TN 38125	497	03/26/08	08-10152	\$10,917.50	U	Cred. # 5442 NYK LOGISTICS, (AMERICAS) INC. ATTN: CHRISTINE SCHEINBERG, CORPORATE COUNSEL 8295 TOURNAMENT DRIVE #150 MEMPHIS, TN 38125	3304	10/31/08	08-10152	\$10,917.50	U
Cred. # 5221 OFFICE DEPOT ATTN: TONY BIONDOLILLO 2200 OLD GERMANTOWN RD. DELRAY BEACH, FL 33445	179	02/19/08	08-10152	\$235,234.28	U	Cred. # 5221 OFFICE DEPOT ATTN: TONY BIONDOLILLO 2200 OLD GERMANTOWN RD. DELRAY BEACH, FL 33445	159	02/19/08	08-10152	\$235,234.28	U
Cred. # 33024 OK- OKLAHOMA EMPLOYMENT SECURITY COMMISSION ATTN: OESC- LEGAL DEPT. P.O. BOX 53039 OKLAHOMA CITY, OK 73152	1794	09/08/08	08-10152	\$63.97	P	Cred. # 33024 OK- OKLAHOMA EMPLOYMENT SECURITY COMMISSION ATTN: OESC- LEGAL DEPT. P.O. BOX 53039 OKLAHOMA CITY, OK 73152	1956	09/08/08	08-10152	\$63.97	P
Cred. # 7316 PRIM HALL ENTERPRISES INC ATTN: JOHN E. PRIM, PRESIDENT 11 SPELLMAN ROAD PLATTSBURGH, NY 12901-9625	3072	10/29/08	08-10179	\$1,005.99	U	Cred. # 7316 PRIM HALL ENTERPRISES INC ATTN: JOHN E. PRIM, PRESIDENT 11 SPELLMAN ROAD PLATTSBURGH, NY 12901-9625	3081	10/29/08	08-10179	\$1,005.99	U
Cred. # 8404 RSI AMERICAS LLC ATTN: DEBORAH R. MCCOY, EXECUTIVE SECRETARY P.O. BOX 783 PROSPECT, KY 40059	1328	07/28/08	08-10152	\$3,650.00	U	Cred. # 8404 RSI AMERICAS LLC ATTN: DEBORAH R. MCCOY, EXECUTIVE SECRETARY P.O. BOX 783 PROSPECT, KY 40059	2793	10/27/08	08-10152	\$3,650.00	U
Cred. # 438 SIGNODE SERVICE BUSINESS ATTN: SUSAN M. SANSEVERINO 3456 RIDGE AVE. ARLINGTON HTS., IL 60004-1414	211	02/29/08	08-10152	\$34,753.97	U	Cred. # 438 SIGNODE SERVICE BUSINESS ATTN: SUSAN M. SANSEVERINO 3456 RIDGE AVE. ARLINGTON HTS., IL 60004-1414	586	04/04/08	08-10152	\$34,753.97	U
Cred. # 74714 SPRINT NEXTEL DISTRIBUTION C/O BANKRUPTCY DEPT. ATTN: CHAD MCNULTY, LSA P.O. BOX 3326 ENGLEWOOD, CO 80155-3326	9435	08/19/09	08-10152	\$177,341.80	A	Cred. # 74714 SPRINT NEXTEL DISTRIBUTION C/O BANKRUPTCY DEPT. ATTN: CHAD MCNULTY, LSA P.O. BOX 3326 ENGLEWOOD, CO 80155-3326	9419	08/10/09	08-10152	\$177,341.80	A
Cred. # 10132 SPRINT PRINT, INC. ATTN: IVY CRAIG WINSTEAD, PRESIDENT PO BOX 1250 MADISONVILLE, KY 42431	1931	09/11/08	08-10152	\$64,101.37	U	Cred. # 10132 SPRINT PRINT, INC. ATTN: IVY CRAIG WINSTEAD, PRESIDENT PO BOX 1250 MADISONVILLE, KY 42431	2035	09/12/08	08-10152	\$64,101.37	U

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Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	3550	11/05/08	08-10152	\$47,445.00	503b9	Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	4168.02	11/12/08	08-10152	\$47,445.00	503b9
Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	3551.01	11/04/08	08-10152	\$5,687.69	U	Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	4168.01	11/12/08	08-10152	\$5,687.69	U
Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	3551.02	11/04/08	08-10152	\$47,445.00	503b9	Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	4168.02	11/12/08	08-10152	\$47,445.00	503b9
Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	4167	11/12/08	08-10152	\$47,445.00	503b9	Cred. # 69884 ST. LOUIS METALLIZIING COMPANY C/O LEWIS, RICE & FINGERSH LLC ATTN: SCOTT MOORE 500 N. BROADWAY, SUITE 200 ST. LOUIS, MO 63102	4168.02	11/12/08	08-10152	\$47,445.00	503b9
Cred. # 8511 STEVE'S BINDERY SERVICE INC ATTN: STEVEN H. SMITH, PRESIDENT 1000 NORTH VIRGINIA DRIVE OKLAHOMA CITY, OK 73107	342	03/17/08	08-10152	\$8,876.00	U	Cred. # 8511 STEVE'S BINDERY SERVICE INC ATTN: STEVEN H. SMITH, PRESIDENT 1000 NORTH VIRGINIA DRIVE OKLAHOMA CITY, OK 73107	3294	10/30/08	08-10152	\$8,876.00	U
Cred. # 69448 TEICH GROH ATTN: BRIAN W. HOFMEISTER, ESQ 691 STATE HIGHWAY 33 TRENTON, NJ 08619	2286	10/14/08	08-10152	\$3,744.50	U	Cred. # 69448 TEICH GROH ATTN: BRIAN W. HOFMEISTER, ESQ 691 STATE HIGHWAY 33 TRENTON, NJ 08619	2346	10/14/08	08-10152	\$3,744.50	U
Cred. # 10184 TRENTON INDUSTRIAL LAUNDRY ATTN: STEVE ROBINSON, MANAGER 504 W. 10TH STREET TRENTON, TN 38382	1933	09/12/08	08-10191	\$6,312.80	U	Cred. # 10184 TRENTON INDUSTRIAL LAUNDRY ATTN: STEVE ROBINSON, MANAGER 504 W. 10TH STREET TRENTON, TN 38382	2038	09/12/08	08-10191	\$6,312.80	U
Cred. # 10184 TRENTON INDUSTRIAL LAUNDRY ATTN: STEVE ROBINSON, MANAGER 504 W. 10TH STREET TRENTON, TN 38382	1934	09/12/08	08-10187	\$4,906.91	U	Cred. # 10184 TRENTON INDUSTRIAL LAUNDRY ATTN: STEVE ROBINSON, MANAGER 504 W. 10TH STREET TRENTON, TN 38382	2039	09/12/08	08-10187	\$4,906.91	U
Cred. # 8585 URETHANE SPECIALISTS INC ATTN: KATHY HODGE, PRESIDENT 18977 INDUSTRY WAY SONORA, CA 95370	4947	11/24/08	08-10152	\$17,118.10	U	Cred. # 1025 URETHANE SPECIALISTS, INC. ATTN: KATHY HODGE, PRESIDENT 18977 INDUSTRY WAY SONORA, CA 95370	4949	11/24/08	08-10152	\$17,118.10	U

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Wrong Debtor Claims)  
Exhibit B

Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 8585 URETHANE SPECIALISTS INC ATTN: KATHY HODGE, PRESIDENT 18977 INDUSTRY WAY SONORA, CA 95370	4948	11/24/08	08-10152	\$17,118.10	U	Cred. # 1025 URETHANE SPECIALISTS, INC. ATTN: KATHY HODGE, PRESIDENT 18977 INDUSTRY WAY SONORA, CA 95370	4949	11/24/08	08-10152	\$17,118.10	U
Cred. # 6911 VA- COUNTY OF FREDERICK, VIRGINIA C/O TREASURER, FREDERICK COUNTY ATTN: WILLIAM ORNDOFF, JR., TREASURER P.O. BOX 220 WINCHESTER, VA 22604	1811.01	09/08/08	08-10197	\$1,798.69	S	Cred. # 6913 VA- TREASURER OF FREDERICK COUNTY ATTN: C. WILLIAM ORNDOFF, JR., TREASURER 107 NORTH KENT STREET WINCHESTER, VA 22601	2354.01	10/20/08	08-10197	\$1,798.69	S
Cred. # 6911 VA- COUNTY OF FREDERICK, VIRGINIA C/O TREASURER, FREDERICK COUNTY ATTN: WILLIAM ORNDOFF, JR., TREASURER P.O. BOX 220 WINCHESTER, VA 22604	1811.02	09/08/08	08-10197	\$1.05	U	Cred. # 6913 VA- TREASURER OF FREDERICK COUNTY ATTN: C. WILLIAM ORNDOFF, JR., TREASURER 107 NORTH KENT STREET WINCHESTER, VA 22601	2354.02	10/20/08	08-10197	\$1.05	U
Cred. # 6911 VA- COUNTY OF FREDERICK, VIRGINIA C/O TREASURER, FREDERICK COUNTY ATTN: WILLIAM ORNDOFF, JR., TREASURER P.O. BOX 220 WINCHESTER, VA 22604	1811.03	09/08/08	08-10197	\$10.69	P	Cred. # 6913 VA- TREASURER OF FREDERICK COUNTY ATTN: C. WILLIAM ORNDOFF, JR., TREASURER 107 NORTH KENT STREET WINCHESTER, VA 22601	2354.03	10/20/08	08-10197	\$10.69	P
Cred. # 15205 VIRGINIA RIGGING & CRATING, INC. ATTN: K. HARRIS 5014 CASTLEWOOD ROAD RICHMOND, VA 23234	2368	10/20/08	08-10159	\$46,548.00	U	Cred. # 9193 VIRGINIA RIGGERS, INC. ATTN: JEFFERY L. DOLL, OWNER 819 B. N. LOUDOUN STREET WINCHESTER, VA 22604	3398	11/03/08	08-10159	\$46,548.00	U
Cred. # 8617 WALT POWLEY INLINE INC ATTN: WALTER E. POWLEY, PRESIDENT 12006 SPAULDING SCHOOL ROAD UNIT 105 PLAINFIELD, IL 60585	429	03/24/08	08-10152	\$56,222.75	U	Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	3167	10/29/08	08-10152	\$56,222.75	U
Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	2675	10/24/08	08-10152	\$56,222.75	U	Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	3167	10/29/08	08-10152	\$56,222.75	U
Cred. # 2265 XYNATECH INC ATTN: ELAINE WAUGH, OFFICE MNGR PO BOX 22055 TEMPE, AZ 85285-2055	183	02/26/08	08-10152	\$3,487.12	U	Cred. # 2265 XYNATECH INC ATTN: ELAINE WAUGH, OFFICE MNGR PO BOX 22055 TEMPE, AZ 85285-2055	2770	10/24/08	08-10152	\$3,487.12	U

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Twenty-Second Omnibus Objection to Claims  
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Exhibit B

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 2265 XYNATECH INC ATTN: ELAINE WAUGH, OFFICE MNGR PO BOX 22055 TEMPE, AZ 85285-2055	2769	10/24/08	08-10152	\$3,487.12	U	Cred. # 2265 XYNATECH INC ATTN: ELAINE WAUGH, OFFICE MNGR PO BOX 22055 TEMPE, AZ 85285-2055	2770	10/24/08	08-10152	\$3,487.12	U

**Class\*:**

A = Administrative  
P = Priority  
S = Secured  
U = Unsecured  
X = Multiple Classification  
503b9  
**TOTAL:**

**Claim Amount to be Disallowed:**

\$177,341.80  
\$275,247.14  
\$198,716.62  
\$3,538,988.64  
\$0.00  
\$3,160,363.04  
**\$7,350,657.24**

**Claim Amount Remaining:**

\$177,341.80  
\$264,297.14  
\$198,716.62  
\$3,401,493.17  
\$0.00  
\$3,064,348.04  
**\$7,106,196.77**

**Total # of Duplicate Claims: 112**

**EXHIBIT C**

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
Twenty-Second Omnibus Objection to Claims  
(Seeking to Expunge Certain Duplicate and/or  
Wrong Debtor Claims)  
Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 9311 AIR SYSTEMS DESIGN, INC. 50 EAST COURT, SUITE 1 MANDEVILLE, LA 70471	2003	09/16/08	08-10152	\$17,797.56	U	Cred. # 9311 AIR SYSTEMS DESIGN, INC. 50 EAST COURT, SUITE 1 MANDEVILLE, LA 70471	4917	11/24/08	08-10162	\$17,797.56	U
Cred. # 74779 BANK OF AMERICA, N.A./ CENTRAL NATIONAL- RE: CENTRAL NATIONAL-GOTTESMAN, INC. C/O HUNTON & WILLIAMS ATTN: KEVIN M. ECKHARDT, ESQ. 1111 BRICKELL AVENUE, SUITE 2500 MIAMI, FL 33131	9391	07/31/09	08-10165	\$326,233.47	U	Cred. # 74779 BANK OF AMERICA, N.A./ CENTRAL NATIONAL- RE: CENTRAL NATIONAL-GOTTESMAN, INC. C/O HUNTON & WILLIAMS ATTN: KEVIN M. ECKHARDT, ESQ. 1111 BRICKELL AVENUE, SUITE 2500 MIAMI, FL 33131	9400	07/31/09	08-10187	\$326,233.47	U
Cred. # 74781 BANK OF AMERICA, N.A./ NORSKE SKOG (USA), INC RE: NORSKE SKOG (USA), INC. C/O HUNTON & WILLIAMS LLP ATTN: KEVIN M. ECKHARDT, ESQ. 1111 BRICKELL AVENUE, SUITE 2500 MIAMI, FL 33131	9382	07/31/09	08-10165	\$547,050.17	U	Cred. # 74748 BANK OF AMERICA, N.A./NORSKE C/O HUNTON & WILLIAMS LLP ATTN: KEVIN M. ECKHARDT, ESQ. 1111 BRICKELL AVENUE, SUITE 2500 MIAMI, FL 33131	9401	07/31/09	08-10187	\$547,050.17	U
Cred. # 13419 BERKLEY COUNTY PSWD ATTN: PAUL S. FISHER, EXEC. DIR PO BOX 737 MARTINSBURG, WV 25402	2961	10/27/08	08-10180	\$3,243.54	U	Cred. # 39311 BERKELEY COUNTY PUBLIC SERVICE WATER DISTRICT ATTN: PAUL S. FISHER, EXECUTIVE DIR. P O BOX 737 MARTINSBURG, WV 25402-0737	2198	09/30/08	08-10152	\$3,243.54	U
Cred. # 5151 CHEM-AQUA, DIVISION OF NCH CORP. CREDIT DEPARTMENT ATTN: SUSAN C RICHEY, CREDIT SUPERVISOR 2727 CHEMSEARCH BLVD. IRVING, TX 75062	47	02/12/08	08-10152	\$1,991.75	U	Cred. # 5151 CHEM-AQUA, DIVISION OF NCH CORP. CREDIT DEPARTMENT ATTN: SUSAN C RICHEY, CREDIT SUPERVISOR 2727 CHEMSEARCH BLVD. IRVING, TX 75062	312	03/12/08	08-10164	\$1,991.75	U
Cred. # 8950 CONLEY & COMPANY LLC 260 FRANKLIN STREET 18TH FLOOR BOSTON, MA 02110	8732	12/05/08	08-10157	\$11,413.91	U	Cred. # 1621 CONLEY & COMPANY LLC 260 FRANKLIN STREET 18TH FLOOR BOSTON, MA 02110	8731	12/05/08	08-10152	\$11,413.91	U
Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208	1875	09/09/08	08-10202	\$6,932.00	U	Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208	3547	11/04/08	08-10152	\$6,932.00	U

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

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208	1876	09/09/08	08-10170	\$29,364.24	U	Cred. # 7748 CUMBERLAND MACHINE CO. 1305 FOURTH AVENUE N NASHVILLE, TN 37208	3548	11/04/08	08-10165	\$29,364.24	U
Cred. # 7075 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4892	11/21/08	08-10177	\$6,283.00	U	Cred. # 7075 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4893	11/21/08	08-10180	\$6,283.00	U
Cred. # 1316 DUST BUSTERS PLUS ATTN: REBECCA LADD, V.P. P O BOX 3948 CLARKSVILLE, TN 37043	3116	10/29/08	08-10152	\$19,094.27	U	Cred. # 9723 DUST BUSTERS PLUS ATTN: REBECCA LADD, V.P. P O BOX 3948 CLARKSVILLE, TN 37043	3115	10/29/08	08-10165	\$19,094.27	U
Cred. # 266 DYC SUPPLY COMPANY ATTN: JOHN L BARNES, VICE PRESIDENT 5740 BAYSIDE ROAD VIRGINIA BEACH, VA 23455-3004	4247	11/13/08	08-10152	\$35,416.15	U	Cred. # 7092 DYC SUPPLY COMPANY ATTN: JOHN L. BARNES, VICE PRESIDENT P.O. BOX 8500- 2231 PHILADELPHIA, PA 19178-2231	4685	11/20/08	08-10201	\$35,416.15	U
Cred. # 266 DYC SUPPLY COMPANY ATTN: JOHN L BARNES, VICE PRESIDENT 5740 BAYSIDE ROAD VIRGINIA BEACH, VA 23455-3004	4250	11/13/08	08-10152	\$3,503.76	U	Cred. # 7092 DYC SUPPLY COMPANY ATTN: JOHN L. BARNES, VICE PRESIDENT P.O. BOX 8500- 2231 PHILADELPHIA, PA 19178-2231	4706	11/20/08	08-10195	\$3,503.76	U
Cred. # 266 DYC SUPPLY COMPANY ATTN: JOHN L BARNES, VICE PRESIDENT 5740 BAYSIDE ROAD VIRGINIA BEACH, VA 23455-3004	4251	11/13/08	08-10152	\$34,506.97	U	Cred. # 7092 DYC SUPPLY COMPANY ATTN: JOHN L. BARNES, VICE PRESIDENT P.O. BOX 8500- 2231 PHILADELPHIA, PA 19178-2231	4705	11/20/08	08-10157	\$34,506.97	U
Cred. # 266 DYC SUPPLY COMPANY ATTN: JOHN L BARNES, VICE PRESIDENT 5740 BAYSIDE ROAD VIRGINIA BEACH, VA 23455-3004	4253	11/13/08	08-10152	\$901.62	U	Cred. # 7092 DYC SUPPLY COMPANY ATTN: JOHN L. BARNES, VICE PRESIDENT P.O. BOX 8500- 2231 PHILADELPHIA, PA 19178-2231	4704	11/20/08	08-10177	\$901.62	U
Cred. # 1410 ELLIOT TOOL & MACHINE ATTN: JAMIE ELLIOTT, OWNER P.O. BOX 1903 DICKSON, TN 37056	8337	12/05/08	08-10152	\$10,650.00	U	Cred. # 9741 ELLIOT TOOL & MACHINE ATTN: JAMIE ELLIOTT, OWNER 218 SKYLINE DRIVE DICKSON, TN 37055	8336	12/05/08	08-10165	\$10,650.00	U
Cred. # 11942 FUJIFILM GRAPHIC SYSTEMS USA ATTN: CREDIT DEPT. 200 SUMMIT LAKE DRIVE VALHALLA, NY 10595	7792	12/04/08	08-10171	\$12,018.63	U	Cred. # 11942 FUJIFILM GRAPHIC SYSTEMS USA ATTN: CREDIT DEPT. 200 SUMMIT LAKE DRIVE VALHALLA, NY 10595	7789	12/04/08	08-10197	\$12,018.63	U

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Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6329	12/02/08	08-10174	\$25,009.38	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6328	12/02/08	08-10155	\$25,009.38	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6330	12/02/08	08-10166	\$2,600.96	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6482	12/02/08	08-10182	\$2,600.96	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6332	12/02/08	08-10189	\$11,894.02	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6331	12/02/08	08-10198	\$11,894.02	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6336	12/02/08	08-10166	\$1,671.44	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6492	12/02/08	08-10182	\$1,671.44	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6337	12/02/08	08-10189	\$25,521.45	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6333	12/02/08	08-10198	\$25,521.45	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6338	12/02/08	08-10155	\$9,843.07	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6334	12/02/08	08-10174	\$9,843.07	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6366	12/02/08	08-10165	\$13,215.82	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6501	12/02/08	08-10183	\$13,215.82	U

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6367	12/02/08	08-10170	\$13,215.82	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6501	12/02/08	08-10183	\$13,215.82	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6368	12/02/08	08-10170	\$18,238.73	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6375	12/02/08	08-10165	\$18,238.73	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6369	12/02/08	08-10170	\$11,942.27	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6372	12/02/08	08-10165	\$11,942.27	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6370	12/02/08	08-10170	\$4,621.21	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6373	11/02/08	08-10165	\$4,621.21	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6371	12/02/08	08-10170	\$24,958.07	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6374	12/02/08	08-10165	\$24,958.07	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6376	12/02/08	08-10170	\$1,376.18	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6514	12/02/08	08-10183	\$1,376.18	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6377	12/02/08	08-10170	\$14,310.95	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6382	12/02/08	08-10165	\$14,310.95	503b9

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6378	12/02/08	08-10170	\$5,094.84	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6383	12/02/08	08-10165	\$5,094.84	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6379	12/02/08	08-10170	\$31,601.80	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6385	12/02/08	08-10165	\$31,601.80	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6381	12/02/08	08-10165	\$1,376.18	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6514	12/02/08	08-10183	\$1,376.18	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6384	12/02/08	08-10170	\$2,620.88	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6380	12/02/08	08-10165	\$2,620.88	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6503	12/02/08	08-10187	\$13,215.83	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6501	12/02/08	08-10183	\$13,215.82	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6504	12/02/08	08-10187	\$18,238.73	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6375	12/02/08	08-10165	\$18,238.73	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6505	12/02/08	08-10187	\$11,942.27	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6372	12/02/08	08-10165	\$11,942.27	U

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6506	12/02/08	08-10187	\$4,621.21	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6373	11/02/08	08-10165	\$4,621.21	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6507	12/02/08	08-10187	\$24,958.07	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6374	12/02/08	08-10165	\$24,958.07	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6508	12/02/08	08-10187	\$1,376.18	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6514	12/02/08	08-10183	\$1,376.18	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6509	12/02/08	08-10187	\$2,620.88	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6380	12/02/08	08-10165	\$2,620.88	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6510	12/02/08	08-10187	\$14,310.95	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6382	12/02/08	08-10165	\$14,310.95	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6511	12/02/08	08-10187	\$5,094.84	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6383	12/02/08	08-10165	\$5,094.84	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6512	12/02/08	08-10187	\$31,601.80	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6385	12/02/08	08-10165	\$31,601.80	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6520	12/02/08	08-10171	\$18,212.82	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6515	12/02/08	08-10197	\$18,212.82	503b9

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6521	12/02/08	08-10171	\$45,675.01	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6500	12/02/08	08-10197	\$45,675.01	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6522	12/02/08	08-10176	\$11,983.21	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6519	12/02/08	08-10193	\$11,983.21	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6523	12/02/08	08-10176	\$2,020.63	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6518	12/02/08	08-10193	\$2,020.63	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6524	12/02/08	08-10196	\$25,009.38	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6328	12/02/08	08-10155	\$25,009.38	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6525	12/02/08	08-10196	\$9,843.07	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6334	12/02/08	08-10174	\$9,843.07	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6526	12/02/08	08-10154	\$25,009.38	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6328	12/02/08	08-10155	\$25,009.38	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6527	12/02/08	08-10154	\$9,843.07	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6334	12/02/08	08-10174	\$9,843.07	503b9

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Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6530	12/02/08	08-10156	\$25,009.38	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6328	12/02/08	08-10155	\$25,009.38	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6531	12/02/08	08-10156	\$9,843.07	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6334	12/02/08	08-10174	\$9,843.07	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6532	12/02/08	08-10204	\$25,009.38	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6328	12/02/08	08-10155	\$25,009.38	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6533	12/02/08	08-10204	\$9,843.07	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6334	12/02/08	08-10174	\$9,843.07	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6535	12/02/08	08-10167	\$689.98	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6498	12/02/08	08-10202	\$689.98	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6536	12/02/08	08-10153	\$9,843.07	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6334	12/02/08	08-10174	\$9,843.07	503b9
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6537	12/02/08	08-10153	\$25,009.38	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6328	12/02/08	08-10155	\$25,009.38	U

Quebecor World (USA) Inc., et al.  
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Twenty-Second Omnibus Objection to Claims  
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Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6554	12/02/08	08-10188	\$17,346.88	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	7245	12/02/08	08-10177	\$17,346.88	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6556	12/02/08	08-10199	\$2,770.79	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6555	12/02/08	08-10186	\$2,770.79	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6557	12/02/08	08-10163	\$2,770.79	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6555	12/02/08	08-10186	\$2,770.79	U
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6558	12/02/08	08-10158	\$2,600.96	U	Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6482	12/02/08	08-10182	\$2,600.96	U
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	7701	12/02/08	08-10158	\$1,671.44	503b9	Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	6492	12/02/08	08-10182	\$1,671.44	503b9
Cred. # 70320 GOSS INTERNATIONAL CORPORATION ATTN: PETER KENNY, CORPORATE COUNSEL 3 TERRITORIAL COURT BOLINGBROOK, IL 60440	90003	12/02/08	08-10198	\$293,642.25	A	Cred. # 5190 GOSS INTERNATIONAL CORPORATION & GOSS INTERNATIONAL AMERICAS, INC. C/O WINSTON & STRAWN LLP ATTN: TERRY J. MALIK, ESQ 35 WEST WACKER DRIVE CHICAGO, IL 60601	60016	02/20/08	08-10152	\$293,642.25	A
Cred. # 12338 HICKOX TRUCKING ATTN: ROBERT HICKOX, DIRECTOR P.O. BOX 95 CASEY, IL 62420	1718	09/03/08	08-10152	\$16,218.05	U	Cred. # 12338 HICKOX TRUCKING ATTN: ROBERT HICKOX, DIRECTOR P.O. BOX 95 CASEY, IL 62420	3706	11/05/08	08-10192	\$16,218.05	U
Cred. # 10736 JECO PLASTIC PRODUCTS, INC. 885 ANDICO ROAD PO BOX 26 PLAINFIELD, IN 46168	1362	08/04/08	08-10152	\$10,511.15	U	Cred. # 10736 JECO PLASTIC PRODUCTS, INC. 885 ANDICO ROAD PO BOX 26 PLAINFIELD, IN 46168	2713	10/24/08	08-10201	\$10,511.15	U

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Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 70413 KBA NORTH AMERICA, INC. ATTN: HOLGER GARBRECHT, PRESIDENT & CEO 201 HURRICANE LANE WILLISTON, VT 05495	7192	12/04/08	08-10158	\$580,786.02	U	Cred. # 70413 KBA NORTH AMERICA, INC. ATTN: HOLGER GARBRECHT, PRESIDENT & CEO 201 HURRICANE LANE WILLISTON, VT 05495	7197	12/04/08	08-10201	\$580,786.02	U
Cred. # 70413 KBA NORTH AMERICA, INC. ATTN: HOLGER GARBRECHT, PRESIDENT & CEO 201 HURRICANE LANE WILLISTON, VT 05495	7194	12/04/08	08-10178	\$580,786.02	U	Cred. # 70413 KBA NORTH AMERICA, INC. ATTN: HOLGER GARBRECHT, PRESIDENT & CEO 201 HURRICANE LANE WILLISTON, VT 05495	7197	12/04/08	08-10201	\$580,786.02	U
Cred. # 33021 LITHOGRAPHICS, INC. ATTN: JUDY DAVIES, VP OF FINANCE 1835 AIRLANE DRIVE NASHVILLE, TN 37210	1789	09/08/08	08-10152	\$77,997.07	U	Cred. # 9911 LITHOGRAPHICS ATTN: JUDY DAVIES, V.P. OF FINANCE 1835 AIR LANE DRIVE NASHVILLE, TN 37210	3043	10/28/08	08-10165	\$77,997.07	U
Cred. # 556 LW PARRISH LLC 4510 COX ROAD SUITE 111 GLEN ALLEN, VA 23060	461	03/25/08	08-10152	\$139,982.50	U	Cred. # 9145 L.W. PARRISH LLC ATTN: EMMA PARRISH, VP 4510 COX ROAD, SUITE 111 GLEN ALLEN, VA 23060	6810	12/03/08	08-10159	\$139,982.50	U
Cred. # 39314 MAIERS TRANSPORT & WAREHOUSING, INC C/O GRAY PLANT MOOTY MOOTY & BENNETT, P.A. ATTN: MIKE MUELLER, V.P. 1010 WEST ST. GERMAIN, STE 500 ST. CLOUD, MN 56301	2204	09/30/08	08-10152	\$50,706.35	U	Cred. # 39314 MAIERS TRANSPORT & WAREHOUSING, INC C/O GRAY PLANT MOOTY MOOTY & BENNETT, P.A. ATTN: MIKE MUELLER, V.P. 1010 WEST ST. GERMAIN, STE 500 ST. CLOUD, MN 56301	3317	10/31/08	08-10165	\$50,706.35	U
Cred. # 5476 MAIL ADVERTISING & BINDERY, INC. C/O LAW OFFICE OF JOHN M. MERRITT, LLC ATTN: JOHN. M. MERRITT, ESQ. PROVIDENCE PARK 3535 ROSWELL ROAD, SUITE 49 MARIETTA, GA 30062	548	03/31/08	08-10152	\$57,171.20	U	Cred. # 5476 MAIL ADVERTISING & BINDERY, INC. C/O LAW OFFICE OF JOHN M. MERRITT, LLC ATTN: JOHN. M. MERRITT, ESQ. PROVIDENCE PARK 3535 ROSWELL ROAD, SUITE 49 MARIETTA, GA 30062	542	04/02/08	08-10200	\$57,171.20	U
Cred. # 33054 MERIDIAN PRINTING, INC. ATTN: JOHN T. FAIR, CONTROLLER 1538 SOUTH COUNTY TRAIL EAST GREENWICH, RI 02818	1852	09/08/08	08-10152	\$13,611.00	U	Cred. # 9243 ELITE COLOR MERIDIAN PRINTING ATTN: JOHN T. FAIR, CONTROLLER 1538 SOUTH COUNTY TRAIL EAST GREENWICH, RI 02818	4198	11/11/08	08-10160	\$13,611.00	U
Cred. # 5242 PIEDMONT NATURAL GAS COMPANY ATTN: JUDY CONRAD 4339 S. TRYON STREET/ BANKRUPTCY CHARLOTTE, NC 28217-1733	466	03/25/08	08-10152	\$10,337.06	503b9	Cred. # 5242 PIEDMONT NATURAL GAS COMPANY ATTN: JUDY CONRAD 4339 S. TRYON STREET/ BANKRUPTCY CHARLOTTE, NC 28217-1733	2947	10/27/08	08-10203	\$10,337.06	503b9

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Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5242 PIEDMONT NATURAL GAS COMPANY ATTN: JUDY CONRAD 4339 S. TRYON STREET/ BANKRUPTCY CHARLOTTE, NC 28217-1733	672	03/24/08	08-10152	\$10,337.06	503b9	Cred. # 5242 PIEDMONT NATURAL GAS COMPANY ATTN: JUDY CONRAD 4339 S. TRYON STREET/ BANKRUPTCY CHARLOTTE, NC 28217-1733	2947	10/27/08	08-10203	\$10,337.06	503b9
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6268	12/02/08	08-10179	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6270	12/02/08	08-10181	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6271	12/02/08	08-10182	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6272	12/02/08	08-10183	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6274	12/02/08	08-10185	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6275	12/02/08	08-10186	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6276	12/02/08	08-10187	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U

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

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6277	12/02/08	08-10188	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6279	12/02/08	08-10190	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6280	12/02/08	08-10191	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6281	12/02/08	08-10192	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6282	12/02/08	08-10193	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6283	12/02/08	08-10194	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6284	12/02/08	08-10195	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6285	12/02/08	08-10196	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U

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Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6287	12/02/08	08-10198	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6288	12/02/08	08-10199	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6289	12/02/08	08-10200	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6290	12/02/08	08-10201	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6291	12/02/08	08-10202	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6293	12/02/08	08-10204	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6339	12/02/08	08-10152	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6340	12/02/08	08-10153	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U

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Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6341	12/02/08	08-10155	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6342	12/02/08	08-10156	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6343	12/02/08	08-10157	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6344	12/02/08	08-10158	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6346	12/02/08	08-10160	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6347	12/02/08	08-10161	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6348	12/02/08	08-10162	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6349	12/02/08	08-10163	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U

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

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6350	12/02/08	08-10164	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6352	12/02/08	08-10166	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6353	12/02/08	08-10167	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6354	12/02/08	08-10168	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6355	12/02/08	08-10169	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6356	12/02/08	08-10170	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6357	12/02/08	08-10172	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6358	12/02/08	08-10173	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
Twenty-Second Omnibus Objection to Claims  
(Seeking to Expunge Certain Duplicate and/or  
Wrong Debtor Claims)  
Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6359	12/02/08	08-10174	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6360	12/02/08	08-10175	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6361	12/02/08	08-10176	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6362	12/02/08	08-10177	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6363	12/02/08	08-10178	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6364	12/02/08	08-10154	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6365	12/02/08	08-10171	\$520,915.01	U	Cred. # 70319 PREPRINT LOGISTICS MANAGEMENT, INC. ATTN: ART LATULIPPE 105 FILLEY STREET, UNIT A BLOOMFIELD, CT 06002	6273	12/02/08	08-10184	\$520,915.01	U
Cred. # 572 REGISTER CONSTRUCTION 300 S 11TH STREET CLARKSVILLE, TN 37040	445	03/24/08	08-10152	\$11,805.00	S	Cred. # 10063 REGISTER CONSTRUCTION ATTN: JAMES REGISTER, OWNER PO BOX 441 CLARKSVILLE, TN 37041-0441	3263	10/30/08	08-10165	\$11,805.00	S

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Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 727 REM ENTERPRISES ATTN: RONNIE MCALISTER PO BOX 1581 GASTONIA, NC 28053	1356	08/04/08	08-10152	\$16,102.91	U	Cred. # 10064 REM ENTERPRISES ATTN: RONALD MCALISTER PO BOX 1581 GASTONIA, NC 28053	3502	11/03/08	08-10201	\$16,102.91	U
Cred. # 69893 TC AIR-T INDUSTRIAL, LLC ATTN: RUSSELL W. SAVORY, ATTORNEY 88 UNION AVENUE, 14TH FLOOR MEMPHIS, TN 38104	3737	11/06/08	08-10152	\$198,361.33	U	Cred. # 69893 TC AIR-T INDUSTRIAL, LLC ATTN: RUSSELL W. SAVORY, ATTORNEY 88 UNION AVENUE, 14TH FLOOR MEMPHIS, TN 38104	3744	11/06/08	08-10202	\$198,361.33	U
Cred. # 12095 UNEQ INC ATTN: KELLY L. GRAVES PO BOX 76920 CLEVELAND, OH 44101-6500	1396	08/12/08	08-10152	\$50,831.00	U	Cred. # 12095 UNEQ INC ATTN: KELLY L. GRAVES PO BOX 76920 CLEVELAND, OH 44101-6500	3315	10/31/08	08-10178	\$50,831.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1043	06/04/08	08-10190	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1044	06/04/08	08-10173	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1045	06/04/08	08-10168	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1046	06/04/08	08-10169	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1048	06/04/08	08-10196	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1049	06/04/08	08-10156	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U
Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1050	06/04/08	08-10189	\$51,283.00	U	Cred. # 5848 UNION PACIFIC RAILROAD COMPANY ATTN: MARY ANN KILGORE 1400 DOUGLAS STREET, STOP 1580 OMAHA, NE 68179	1047	06/04/08	08-10152	\$51,283.00	U

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Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	2676	10/24/08	08-10165	\$56,222.75	U	Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	3167	10/29/08	08-10152	\$56,222.75	U
Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	2677	10/24/08	08-10186	\$56,222.75	U	Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	3167	10/29/08	08-10152	\$56,222.75	U

**Class\*:**

- A = Administrative
- P = Priority
- S = Secured
- U = Unsecured
- X = Multiple Classification
- 503b9
- TOTAL:**

**Claim Amount to be Disallowed:**

\$293,642.25  
\$0.00  
\$11,805.00  
\$27,700,539.51  
\$0.00  
\$240,215.80  
**\$28,246,202.56**

**Claim Amount Remaining:**

\$293,642.25  
\$0.00  
\$11,805.00  
\$3,098,046.71  
\$0.00  
\$122,611.12  
**\$3,526,105.08**

**Total # of Duplicate Claims: 135**