

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

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399  
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-THIRD OMNIBUS OBJECTION TO CLAIMS  
(SEEKING TO EXPUNGE CERTAIN NO LIABILITY CLAIMS AND/OR  
INSUFFICIENT SUPPORT 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-Third Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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, C, D, E, AND F (COLLECTIVELY, THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE IDENTIFIED ON ANY OF 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”).
7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

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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.

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, as applicable (i) to the extent valid, have been previously paid or satisfied by the Debtors, (ii) fail to assert a claim amount and otherwise fail to contain adequate information for the Debtors to determinate if any liability exists, (iii) fail to contain any supporting documentation and otherwise fail to contain adequate information to determine if any liability exists, (iv) are not valid liabilities of the Debtors, including as such claims are liabilities, if at all, against other non-debtor Quebecor entities or other third parties or persons, or (v) are not valid claims against the Debtors’ estates, as such claims are being honored in the ordinary course and/or the Debtors dispute any liability or any further obligations in respect of such claims.

### **Basis For Relief Requested**

17. The Reorganized Debtors have reviewed their books and records in connection with the proofs of claim identified on Exhibit B, and have determined that such claims, to the extent valid, have previously been paid or otherwise satisfied by the Debtors prior to the Petition Date, or pursuant to prior orders of the Court, or were, in fact, post-petition obligations of the Debtors that have been paid in the ordinary course (collectively, the “Satisfied Claims”).

18. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit C, and have determined that such claims, as asserted by the holders thereof, do not state any claim amount, and otherwise do not contain adequate or sufficient information in respect of such claims to allow the Debtors to make an independent determination from their books and records as to whether or not any liability exists (the “No Obligation Claims”).

19. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit D, and have determined that such claims, as asserted by the holders thereof, do not contain any supporting documentation, and, therefore, do not contain adequate or sufficient information in respect of such claims to allow the Debtors to otherwise make an independent determination from their books and records as to whether or not any liability exists (the “Insufficient Claims”). Moreover, with respect to many of the Insufficient Claims, the Reorganized Debtors attempted to contact the holders of such Insufficient Claims seeking additional information, but such holders have failed to respond to the Debtors’ requests.

20. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit E, and have determined that such claims, as asserted by the

holders thereof, are, in fact, claims against either non-debtor Quebecor entities or other third parties (the “Non-Debtor Claims”). Specifically, of the two claims set forth on Exhibit E:

- i. Claim number 2570, filed by Tyanthony Weaver, to the extent valid, is a claim against non-debtor Quebecor World Lanman; and
- ii. Claim numbers 5734 and 5735, filed by Susan Woltman, to the extent valid, are claims against a Quebecor sponsored pension plan, not the Debtors’ bankruptcy estates.

21. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit F, and have determined that such claims, as asserted by the holders thereof, are, in fact, claims which are being honored in the ordinary course and/or are claims regarding which the Debtors dispute any liability or any further obligations in respect thereof, and, accordingly, such claims should be expunged in these Chapter 11 Cases (the “No Liability Claims”). Specifically, of the claims set forth on Exhibit F:

- i. Claim number 5260, filed by Fay Hastings, to the extent valid, is a claim for long-term disability which has been, and continues to be, honored and administered in the ordinary course.
- ii. Claim number 8037, filed by Clyde McDaniel, is a claim for alleged injuries sustained and alleged reckless and intentional acts by the Debtors. Mr. McDaniel is receiving workers’ compensation benefits in the ordinary course for his injuries, and to the extent Mr. McDaniel is asserting claims in addition to the workers’ compensation benefits he is receiving, the Reorganized Debtors dispute any such liability.

- iii. Claim number 1670, filed by Compendium Systems Corporation, is a claim for an alleged improper print job, which the Reorganized Debtors dispute in all respects.
- iv. Claim numbers 1684 and 2764, filed by All Systems Integration, are duplicative claims for alleged services performed, which the Reorganized Debtors dispute in all respects. Moreover, the Quebecor plant to which these invoices relate was, in fact, sold to a third party prior to the dates when the vast majority of the services were alleged to have been performed, and, in fact, the Debtors have no record of any of the services referenced in the subject claims.

22. As the Debtors have no liability for any of the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Non-Debtor Claims, or the No Liability Claims, the Reorganized Debtors request that such claims, in each case as identified on the applicable Exhibit, be disallowed and expunged. Failure to disallow these proofs of claim will result in the applicable claimants receiving an unwarranted recovery against the Debtors' estates, to the detriment of valid creditors in these Chapter 11 Cases.

23. With respect to the No Obligation Claims and the Insufficient Claims, they do not contain sufficient information for the Debtors to further reconcile such proofs of claim with their books and records. A proof of claim must "set forth the facts necessary to support the claim." In re Chain, 255 B.R. 278, 280 (Bankr. D. Conn. 2000) (internal citations omitted). If the proof of claim fails to set forth the necessary supporting facts, it is "not entitled to the presumption of prima facie validity, and the burdens of going forward and of proving its claims by a preponderance of the evidence are on the [claimant]." In the Matter of Marino, 90 B.R. 25, 28

(Bankr. D. Conn. 1988). Without providing sufficient information or documentation to allow the Debtors to reconcile the proofs of claim with their books and records, these claims fail to satisfy the requirements for a proof of claim. See Chain, 255 B.R. at 280. See also In re 20/20 Sport, Inc., 200 B.R. 972, 978 (Bankr. S.D.N.Y 1996) (“In bankruptcy cases, courts have traditionally analogized a creditor’s claim to a civil complaint, [and] a trustee’s objection to an answer . . .”).

24. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on each of the Exhibits be disallowed and expunged in their entirety, all pursuant to section 502 of the Bankruptcy Code.

### **Reservation of Rights**

25. 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.

26. The Reorganized Debtors also expressly reserve the right to object further to each of the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Non-Debtor Claims, and the No Liability Claims, to the extent not disallowed and expunged, on any and all additional factual or legal grounds. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Objection, file additional papers in support of this Objection or take other appropriate actions, all as more fully set forth in the Claims Procedures.

### **Notice**

27. 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 each of Exhibit B, Exhibit C, Exhibit D, Exhibit E, and Exhibit F attached hereto, and to the parties on the Notice



List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) sustaining this Objection and disallowing and expunging the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Non-Debtor Claims, and the No Liability Claims, in each case as set forth on the Exhibits, in their entirety 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-THIRD OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY  
CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Third Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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 on Exhibit B, Exhibit C, Exhibit D, Exhibit E, and Exhibit F, attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

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. Page 1 of 6  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain No Liability Claims**  
**and/or Insufficient Support Claims)**  
**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 74732 ADT SECURITY SERVICES, INC. ATTN: NICOLE TOLIN, BANKRUPTCY SPECIALIST 14200 E. EXPOSTION AVE. AURORA, CO 80012	9459	ADMINISTRATIVE	08-10152	\$1,184.15
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5805	UNSECURED	08-10178	\$3,998.82
Cred. # 1092 ALAN'S INDUSTRIAL WASTE SERVICES ATTN: EMILY SPENCER 3145 CHANDLERS MILL RD. PO BOX 214 RIDGELY, TN 38080	9425	ADMINISTRATIVE	08-10152	\$6,770.80
Cred. # 69900 ASM CAPITAL LP AS ASSIGNEE OF: SENTINEL TECHNOLOGIES INC. ATTN: DOUG WOLFE 7600 JERICHO TURNPIKE STE 302 WOODBURY, NY 11797	3876	UNSECURED	08-10184	\$9,142.00
Cred. # 5280 AZ- TAX COLLECTOR OF THE CITY OF PHOENIX ATTN: TOM JOHNSON, TAX ADMINISTRATOR 251 WEST WASHINGTON STREET PHOENIX, AZ 85003	267	UNSECURED	08-10162	\$95.00
Cred. # 70419 BALDWIN GRAPHIC SYSTEMS, INC. BALDWIN TECHNOLOGY CO., INC ATTN: HELEN P. OSTER, CORP. SECRETARY 14600 W. 106TH ST. LENEXA, KS 66215	7312	UNSECURED	08-10158	\$1,152.96
Cred. # 69841 BROADVIEW NETWORKS ATTN: LISA LACALLE, COLLECTIONS SPECIALIST 45-18 COURT SQUARE LIC, NY 11101	2721	PRIORITY	08-10152	\$2,060.91
Cred. # 6042 CA- MERCED COUNTY TAX COLLECTOR ATTN: MONICA VASQUEZ, TAX COLLECTOR CLERK 2222 M STREET MERCED, CA 95340	4851	SECURED	08-10152	\$2,090,798.22
Cred. # 70988 CA- ORANGE COUNTY TREASURER- TAX COLLECTOR C/O BANKRUPTCY UNIT ATTN: RATNA D. BUTANI, DEPUTY PO BOX 1438 SANTA ANA, CA 92703	9214	UNSECURED	08-10152	UNKNOWN
Cred. # 74712 CA- RIVERSIDE COUNTY TAX COLLECTOR ATTN: ISMAEL O. VARGAS, ACCTG. TECH. 1 4080 LEMON STREET, 4TH FLOOR RIVERSIDE, CA 92501	9415	SECURED	08-10152	\$276,492.72
Cred. # 7084 DIAMOND NEEDLE CORP. ATTN: WING LI, BOOKKEEPER 60 COMMERCE ROAD CARLSTADT, NJ 07072	2438	UNSECURED	08-10177	\$2,045.00

Quebecor World (USA) Inc., et al. Page 2 of 6  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
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**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
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	UNSECURED	08-10165	\$11,942.27
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6499	UNSECURED	08-10178	\$4,074.80
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	UNSECURED	08-10186	\$2,770.79
Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126	5139	UNSECURED	08-10201	\$12,183.01
Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126	5140	UNSECURED	08-10189	\$7,907.19
Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126	5141	UNSECURED	08-10159	\$23,506.92
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	UNSECURED	08-10192	\$62.52
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	PRIORITY	08-10192	\$644.30
Cred. # 5854 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: WILLIAM MCDANIEL, BANKRUPTCY SPECIALIST 955 S SPRINGFIELD AVE, BLDG A SPRINGFIELD, NJ 07081	1064.01	UNSECURED	08-10186	\$159,770.51
Cred. # 5854 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: WILLIAM MCDANIEL, BANKRUPTCY SPECIALIST 955 S SPRINGFIELD AVE, BLDG A SPRINGFIELD, NJ 07081	1064.02	PRIORITY	08-10186	\$183,310.77



Quebecor World (USA) Inc., et al. Page 3 of 6  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
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**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	809.01	UNSECURED	08-10202	\$180,000.00
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	809.02	PRIORITY	08-10202	\$40,000.00
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	985	UNSECURED	08-10168	\$465.25
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	992.01	PRIORITY	08-10183	\$145,000.00
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	992.02	UNSECURED	08-10183	\$140,000.00
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1240.01	UNSECURED	08-10169	\$339,770.01
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1240.02	PRIORITY	08-10169	\$109,872,689.47
Cred. # 5813 LANDSTAR EXPRESS AMERICA, INC. ATTN: JENNIFER FRASER, A/R SUPERVISOR 13410 SUTTON PARK DRIVE SOUTH JACKSONVILLE, FL 32224	1000	UNSECURED	08-10152	\$15,684.40
Cred. # 5782 LANDSTAR INWAY ATTN: DAWN BOWERS, MGR. REV. REC. 13410 SUTTON PARK DR. S. JACKSONVILLE, FL 32225	890	UNSECURED	08-10154	\$2,251.82
Cred. # 5781 LANDSTAR RANGER INC. ATTN: DAWN BOWERS, MGR. REV. REC. 13410 SUTTON PARK DR. S. JACKSONVILLE, FL 32224	889	UNSECURED	08-10154	\$53,940.00
Cred. # 5781 LANDSTAR RANGER INC. ATTN: DAWN BOWERS, MGR. REV. REC. 13410 SUTTON PARK DR. S. JACKSONVILLE, FL 32224	2044	UNSECURED	08-10152	UNKNOWN

Quebecor World (USA) Inc., et al. Page 4 of 6  
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**and/or Insufficient Support Claims)**  
**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5715 LIQUIDITY SOLUTIONS, INC/ JCK EXPRESS INC. TRANSFEROR: JCK EXPRESS INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	187	UNSECURED	08-10152	\$1,950.00
Cred. # 74728 LIQUIDITY SOLUTIONS, INC/ ON HAND ADHESIVES INC TRANSFEROR: ON HAND ADHESIVES INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4340	UNSECURED	08-10173	\$1,410.72
Cred. # 74762 LIQUIDITY SOLUTIONS, INC/ RANDSTAD STAFFING SERVICES TRANSFEROR: RANDSTAD STAFFING SERVICES ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	3648	UNSECURED	08-10159	\$3,616.45
Cred. # 27673 MAV INDUSTRIAL ATTN: DOROTHY MOSSEY 2 MONTY ROAD ALTONA, NY 12910	7209	UNSECURED	08-10152	\$8,674.00
Cred. # 5061 NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC ATTN: LISA M. MOORE, VICE PRESIDENT 995 DALTON AVENUE CINCINNATI, OH 45203	6626	UNSECURED	08-10152	\$101,135.40
Cred. # 5061 NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC ATTN: LISA M. MOORE, VICE PRESIDENT 995 DALTON AVENUE CINCINNATI, OH 45203	6627	UNSECURED	08-10152	\$65,768.00
Cred. # 70562 NC- CHARLOTTE MECKLENBURG CTY TAX COLLECTOR C/O RUFF BOND COBB WADE & BETHUNE, LLP ATTN: HAMLIN L. WADE, ESQ. 831 E. MOREHEAD STREET SUITE 860 CHARLOTTE, NC 28202	9473	ADMINISTRATIVE	08-10152	\$8,288.82
Cred. # 1533 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER 575 AMHERST STREET NASHUA, NH 03061-6010	4861	UNSECURED	08-10195	\$905.87
Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245	5827	PRIORITY	08-10175	\$52.05
Cred. # 8273 ON HAND ADHESIVES INC ATTN: MICHAEL J. COOPER, PRESIDENT 940 TELSER ROAD LAKE ZURICH, IL 60047	4344	UNSECURED	08-10178	\$975.00

Quebecor World (USA) Inc., et al. Page 5 of 6  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
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**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5806 OR- MULTNOMAH COUNTY TAX C/O MULTNOMAH COUNTY ASSESSMENT & TAXATION ATTN: ANGELIKA LOOMIS, REGISTERED AGENT P.O. BOX 2716 PORTLAND, OR 97208-2716	988	SECURED	08-10152	\$3,003.62
Cred. # 5153 PA- YORK ADAMS TAX BUREAU ATTN: K.C. MCCLEARY, ASST. ADMIN. P.O. BOX 15627 YORK, PA 17405	56	PRIORITY	08-10180	\$43,957.47
Cred. # 5153 PA- YORK ADAMS TAX BUREAU ATTN: K.C. MCCLEARY, ASST. ADMIN. P.O. BOX 15627 YORK, PA 17405	399	PRIORITY	08-10180	\$0.00
Cred. # 18931 PEN STATION 57 LASCALLES BLVD TORONTO, ON M5P 2C9CANADA	2435	UNSECURED	08-10152	\$21.20
Cred. # 5741 PITNEY BOWES CREDIT CORPORATION C/O RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	1717	UNSECURED	08-10152	\$1,007.85
Cred. # 9463 PRIME TRAILER LEASING ATTN: ANETTE GLYNN PO BOX 1129 COMMERCE CITY, CO 80022	3004	UNSECURED	08-10152	\$3,293.68
Cred. # 9463 PRIME TRAILER LEASING ATTN: ANETTE GLYNN PO BOX 1129 COMMERCE CITY, CO 80022	3005	UNSECURED	08-10164	\$3,293.68
Cred. # 3127 ROCHESTER MIDLAND CORP ATTN: SHARON A. FROST PO BOX 31515 ROCHESTER, NY 14603-1515	3862	503b9	08-10152	\$1,369.74
Cred. # 3127 ROCHESTER MIDLAND CORP ATTN: SHARON A. FROST PO BOX 31515 ROCHESTER, NY 14603-1515	3863	UNSECURED	08-10152	\$1,369.74
Cred. # 8435 SENTINEL TECHNOLOGIES INC. ATTN: DINO DEPASQUALE, CFO 6092 PAYSPPHERE CIRCLE CHICAGO, IL 60674	2665	UNSECURED	08-10152	\$44,165.33
Cred. # 5944 THERMAL CARE, INC. ATTN: FRANKLIN A. LAU, ASSISTANT SECRETARY 7720 N. LEHIGH AVE. NILEX, IL 60714	90047	ADMINISTRATIVE	08-10153	\$2,144.23
Cred. # 74747 TN- METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, METROPOLITAN TRUSTEE C/O DEPARTMENT OF LAW ATTN: ANDREW D. MCLANAHAN, ESQ. P.O. BOX 196300 NASHVILLE, TN 37219	9501	ADMINISTRATIVE	08-10152	\$189,300.86
Cred. # 6883 TN- MONTGOMERY COUNTY TRUSTEE ATTN: IVETTE PEREZ, BANKRUPTCY SPECIALIST 350 PAGEANT LANE, SUITE 101-B CLARKSVILLE, TN 37040	4049	PRIORITY	08-10170	\$162,826.85

Quebecor World (USA) Inc., et al. Page 6 of 6  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain No Liability Claims**  
**and/or Insufficient Support Claims)**  
**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 6883 TN- MONTGOMERY COUNTY TRUSTEE ATTN: IVETTE PEREZ, BANKRUPTCY SPECIALIST 350 PAGEANT LANE, SUITE 101-B CLARKSVILLE, TN 37040	4050	PRIORITY	08-10165	\$155,791.12
Cred. # 71033 TX- CITY OF FARMERS BRANCH C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER, ESQ. 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	9269	SECURED	08-10152	\$4,536.49
Cred. # 71033 TX- CITY OF FARMERS BRANCH C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER, ESQ. 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	9374	ADMINISTRATIVE	08-10152	\$234,376.79
Cred. # 5134 TX- DALLAS COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	9270	SECURED	08-10189	\$16,144.51
Cred. # 5134 TX- DALLAS COUNTY C/O LINEBARGER GOGGAN BLAIR & SAMPSON, LLP ATTN: ELIZABETH WELLER 2323 BRYAN STREET, SUITE 1600 DALLAS, TX 75201	9373	ADMINISTRATIVE	08-10189	\$834,101.70
Cred. # 5634 VERIZON ATTN: SREYLAK BIN-HEMINGWAY, RECOVERY ANALYST 6415 BUSINESS CENTER DRIVE HIGHLANDS RANCH, CO 80126	638	UNSECURED	08-10152	\$25,711.86
Cred. # 7425 WEB PRINTING CONTROLS CO INC ATTN: DAVID HENNING, CONTROLLER 23872 NORTH KELSEY ROAD LAKE BARRINGTON, IL 60010-1563	7668.01	PRIORITY	08-10152	\$2,536.42
Cred. # 7425 WEB PRINTING CONTROLS CO INC ATTN: DAVID HENNING, CONTROLLER 23872 NORTH KELSEY ROAD LAKE BARRINGTON, IL 60010-1563	7671.01	PRIORITY	08-10152	\$2,404.62
Cred. # 7425 WEB PRINTING CONTROLS CO INC ATTN: DAVID HENNING, CONTROLLER 23872 NORTH KELSEY ROAD LAKE BARRINGTON, IL 60010-1563	7672.01	PRIORITY	08-10152	\$150.00

**Total Claim Count: 64**

**Total Claim Amount: \$115,513,998.68**

**EXHIBIT C**

Quebecor World (USA) Inc., et al. Page 1 of 1  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain No Liability Claims**  
**and/or Insufficient Support Claims)**  
**Exhibit C**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 21260 ANASTAS CONTROLS CO., INC. PO BOX 23364 BELLEVILLE, IL 62223	2945	UNSECURED	08-10152	UNKNOWN
Cred. # 35993 BERGSTROM*REINO 209 CHARLESTOWN CT. UNIT #5 SCHAUMBURG, IL 60193	3039	UNSECURED	08-10152	UNKNOWN
Cred. # 22291 C&D TRUCKING COMPANY ATTN: MRS. DIANE SPARKS 28021 EL PORTAL DRIVE HAYWARD, CA 94542	4228	UNSECURED	08-10152	UNKNOWN
Cred. # 16568 COMITE SECTORIEL DE MAIN- D'OEUVRE DES COMMUNICATIONS 8150 METROPOLITAIN BLVD. EAST, SUITE 350 ANJOU, QC H1K 1A1CANADA	3060	UNSECURED	08-10152	UNKNOWN
Cred. # 23143 CONTROLLED TRANS SERVICES ATTN: RENEE DEMPSTER, COMPTRROLLER 630 THOMAS DRIVE BENSENVILLE, IL 60106	2691	INDETERMINATE	08-10152	UNKNOWN
Cred. # 16897 DISTRIBUTION DANIEL ROBILLARD ATTN: DANIEL ROBILLARD 5597 PAUL-PAU PAID BY PETTY CASH MONTRÉAL, QC H1K 2M9CANADA	2885	UNSECURED	08-10152	UNKNOWN
Cred. # 24745 FORCUM LANNOM MATERIALS 350 JERE FORD HIGHWAY DYERSBURG, TN 38024	3243	UNSECURED	08-10152	UNKNOWN
Cred. # 25734 HORIZON FREIGHT SYSTEM INC ATTN: VERSAL G-LEIGHTY, CREDIT/ COLL 6600 BESSEMER AVENUE CLEVELAND, OH 44127	2739	UNSECURED	08-10152	UNKNOWN
Cred. # 26132 ISLAND OASIS FROZEN COCKTAIL CO INC ATTN: DARLENE GOODICK 141 NORFOLK ST. WALPOLE, MA 02081	7687	UNSECURED	08-10152	UNKNOWN
Cred. # 28282 MUSEUM OF JEWISH HERITAGE EDMOND J. SAFRA PLAZA ATTN: MOHAD ALHAY, DIRECTOR OF FINANCE 36 BATTERY PLACE NEW YORK, NY 10280	2688	503b9	08-10152	UNKNOWN
Cred. # 70981 THE REICHMAN CROSBY HAGS COMPANY 3150 CARRIER ST. MEMPHIS, TN 58116	9207	503b9	08-10152	UNKNOWN
Cred. # 19924 TOTALLINE TRANSPORT 100 VAUGHAN VALLEY BLVD VAUGHAN, ON L4H 3C5CANADA	4210	UNSECURED	08-10152	UNKNOWN
Cred. # 31995 UNITED RAIL SERVICE LLC ATTN: MARIE MCGOWAN, OFFICE MANAGER PO BOX 1517 SOMERSET, KY 42502	3382	UNSECURED	08-10152	UNKNOWN

**Total Claim Count: 13**

**Total Claim Amount: UNKNOWN**

**EXHIBIT D**

Quebecor World (USA) Inc., et al. Page 1 of 1  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain No Liability Claims**  
**and/or Insufficient Support Claims)**  
**Exhibit D**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 20934 AKP LIMITED PARTNERSHIP 1312 BELLONA AVENUE SUITE 301 LUTHERVILLE, MD 21093	3732	UNSECURED	08-10152	\$150,000.00
Cred. # 39259 ASM CAPITAL LP TRANSFEROR: SOUTHERN CALIFORNIA OVERNITE EXPR 7600 JERICHO TURNPIKE SUITE 302 WOODBURY, NY 11797	1754	PRIORITY	08-10152	\$2,044.95
Cred. # 23522 DANIELS COMPANY 6505 WEST PARK BLVD., SUITE 306-214 PLANO, TX 75093	4359	PRIORITY	08-10152	\$6,000.00
Cred. # 2019 DELMONICO GOURMET ATTN: PAUL PREVITI, PRESIDENT 375 LEXINGTON AVENUE NEW YORK, NY 10017	3992	UNSECURED	08-10152	\$10,479.22
Cred. # 74753 LIQUIDITY SOLUTIONS, INC/ THUNDER EXPRESS TRANSFEROR: THUNDER EXPRESS ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4357	UNSECURED	08-10202	\$10,250.98
Cred. # 32960 SOUTHERN CALIFORNIA EDISON COMPANY ATTN: CREDIT AND PAYMENT SERVICES 300 N. LONE HILL AVENUE SAN DIMAS, CA 91773	1669	UNSECURED	08-10152	\$1,060.92
Cred. # 32960 SOUTHERN CALIFORNIA EDISON COMPANY ATTN: CREDIT AND PAYMENT SERVICES 300 N. LONE HILL AVENUE SAN DIMAS, CA 91773	6164	PRIORITY	08-10152	\$6,033.92
Cred. # 11712 THUNDER EXPRESS ATTN: WILLIAM MURRAY P O BOX 285297 E BOSTON, MA 02228-5297	4356	503b9	08-10152	\$10,000.00
Cred. # 32534 WIESE PLANNING & ENGINEERING PO BOX 60106 SAINT LOUIS, MO 63160	2943	UNSECURED	08-10152	\$40,385.05

**Total Claim Count: 9**

**Total Claim Amount: \$236,255.04**



**EXHIBIT E**

Quebecor World (USA) Inc., et al. Page 1 of 1  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain No Liability Claims**  
**and/or Insufficient Support Claims)**  
**Exhibit E**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 61092 WEAVER* TYANTHONY D. 14906 DENNINGTON DRIVE BOWIE, MD 20721	2570	UNSECURED	08-10152	UNKNOWN
Cred. # 31269 WOLTMAN- PLAINTIFF* SUSAN M. 14601 N. COURT 6 EFFINGHAM, IL 62401	5734	SECURED	08-10152	\$11,947.76
Cred. # 38816 WOLTMAN*SUSAN 14601 N COURT SIX EFFINGHAM, IL 62401	5735	SECURED	08-10157	\$11,947.76

**Total Claim Count: 3**

**Total Claim Amount: \$23,895.52**

**EXHIBIT F**

Quebecor World (USA) Inc., et al. Page 1 of 1  
**Reorganized Debtors' Twenty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain No Liability Claims**  
**and/or Insufficient Support Claims)**  
**Exhibit F**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 32969 ALL SYSTEMS INTEGRATION 400 W. CUMMINGS PARKS, # 2650 WOBURN, MA 01801	1684	UNSECURED	08-10152	\$34,798.22
Cred. # 32969 ALL SYSTEMS INTEGRATION 400 W. CUMMINGS PARKS, # 2650 WOBURN, MA 01801	2764	UNSECURED	08-10152	\$34,798.22
Cred. # 32961 COMPENDIUM SYSTEMS CORPORATION ATTN: JOHN MCAULIFFE, PRESIDENT 346 NORTH MAIN STREET PORT CHESTER, NY 10573	1670	UNSECURED	08-10152	\$250,000.00
Cred. # 36917 HASTINGS*FAYE M 27 COUNTY ROAD 776 CORINTH, MS 38834	5260	UNSECURED	08-10152	\$22,985.00
Cred. # 70536 MCDANIEL* CLYDE 1108 MIDDLEWAY PIKE INWOOD, WV 25428	8037	UNSECURED	08-10180	UNKNOWN

**Total Claim Count: 5**

**Total Claim Amount: \$342,581.44**