

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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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-FOURTH OMNIBUS OBJECTION TO
CLAIMS (SEEKING TRANSFER OF CLAIMS TO PROPER DEBTOR(S)
AND ALLOWANCE OF 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-Fourth Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of 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 EXHIBIT B TO
DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

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

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 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”).¹ Each of the Debtors was joined in the Canadian Proceeding in order that each Debtor could obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.
6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).
7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

¹ The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank 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 transferring all of the proofs of claim identified on Exhibit B attached hereto so as to be filed against the proper Debtor(s), and thereafter allowing each claim in the amount, and with the priority, set forth in respect of such claim on Exhibit B.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined, in each instance, that while the amount and priority sought in each claim agrees with the Debtors’ books and records, the claims were filed against the wrong Debtor(s) (collectively, the “Misfiled Debtor Claims”), and should,

therefore, be transferred so as to be filed against the appropriate Debtor(s) and thereafter allowed as filed.

18. Accordingly, each of the Misfiled Debtor Claims should be transferred to the appropriate Debtor(s) as set forth in the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amounts and with the priority set forth in respect of such claim on Exhibit B.

19. For the foregoing reasons, the Reorganized Debtors request that the Misfiled Debtor Claims be transferred to the appropriate Debtor(s), in each case as set forth on Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claims on Exhibit B, 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, unless and until the Bankruptcy Court allows the Misfiled Debtor Claims, the right to object to the claims on any and all additional factual or legal grounds. Furthermore, nothing in this Objection shall constitute a waiver of any party’s right to assert preference actions or fraudulent transfer actions against any claimants, including those claimants set forth on Exhibit B. 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 Exhibit B attached hereto, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) sustaining this Objection and (A) transferring each of the Misfiled Debtor Claims so as to be filed against the proper Debtor(s) as set forth on Exhibit B and (B) allowing each of the Misfiled Debtor Claims in the amount and with the priority set forth in respect of such Misfiled Debtor Claim set forth on Exhibit B; 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

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New York, New York 10022-4690

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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-FOURTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TRANSFER OF CLAIMS TO
PROPER DEBTOR(S) AND ALLOWANCE OF CLAIMS)**

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

IT IS HEREBY ORDERED THAT:

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

1. The Objection is SUSTAINED.
2. The claims identified on Exhibit B shall be transferred such that upon entry of this Order each of the Misfiled Debtor Claims shall be deemed filed against the applicable Debtor(s) identified in respect of such Misfiled Debtor Claim as set forth on the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claim on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.
3. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
4. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.
5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2010

United States Bankruptcy Judge

EXHIBIT B

Case No. 08-10152 (JMP)

**Reorganized Debtors' Twenty-Fourth Omnibus Objection to Claims
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)
Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 12787 A&A MACHINERY MOVING, INC. ATTN: ALBERT LYKON SR., PRESIDENT 201 DEAN SIEVERS PLACE MOORESVILLE, PA 19067	2008	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,720.00	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$9,720.00
Cred. # 5193 AFC WORLDWIDE EXPRESS ATTN: ALIMAM NEAL JR, AR SUPERVISOR 975 COBB PLACE BLVD, STE 101 KENNEWAW, GA 30144	107	UNSECURED	QUEBECOR WORLD (USA) INC.	\$29,759.78	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$29,759.78
Cred. # 5836 AKINS CONSTRUCTION, INC. ATTN: DAVID AKINS, PRESIDENT P.O. BOX 2924 FRANKLIN, KY 42135	1027	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,990.00	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$4,990.00
Cred. # 21246 AMSOIL INC #774148 ATTN: MARIAN KUTZLER AMSOIL BUILDING SUPERIOR, WI 54880	3172	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,408.64	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$4,408.64
Cred. # 71039 ASM CAPITAL III, LP TRANSFEROR: MIRACLE EXPRESS INC. 7600 JERICHO TURNPIKE SUITE 302 WOODBURY, NY 11797	1361	UNSECURED	QUEBECOR WORLD (USA) INC.	\$6,839.03	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$6,839.03
Cred. # 7579 AUTOMATION DIRECT.COM INC ATTN: BRIDGET BAGBY, A/R PO BOX 402417 ATLANTA, GA 30384-2417	3716	UNSECURED	QUEBECOR WORLD (USA) INC.	\$682.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$682.00
Cred. # 21642 BAKER DONELSON BEARMAN & CALDWELL ATTN: JOHN B. BURNS, SHAREHOLDER 211 COMMERCE ST # 1000 NASHVILLE, TN 37201	4091	UNSECURED	QW MEMPHIS CORP.	\$24,577.04	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$24,577.04
Cred. # 797 BJ BALDWIN ELECTRIC, INC. ATTN: NED BALDWIN 7060 DIVISION HIGHWAY NARVON, PA 17555	1461	UNSECURED	QUEBECOR WORLD (USA) INC.	\$105,560.44	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$105,560.44
Cred. # 1292 BUSINESS INK, INC. ATTN: LOUIS J. MEYER, III- DIR. OF FINANCE 10214 NORTH IH35 AUSTIN, TX 78753	592	UNSECURED	QUEBECOR WORLD MEMPHIS LLC	\$8,297.95	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$8,297.95
Cred. # 1779 CARDINAL CONVEYOR, INC. ATTN: TRACI M. CHAMBERS, PRESIDENT 314 WALLACE DRIVE COLDWATER, MS 38618	97	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,080.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$4,080.00
Cred. # 1779 CARDINAL CONVEYOR, INC. ATTN: TRACI M. CHAMBERS, PRESIDENT 314 WALLACE DRIVE COLDWATER, MS 38618	127	UNSECURED	QUEBECOR WORLD (USA) INC.	\$922.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$922.00

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(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 5132 CDW CORPORATION C/O RECEIVABLE MANANGEMNT SERVICES (RMS) ATTN: PHYLLIS A. HAYES, AGENT FOR CREDITOR P.O. BOX 5126 TIMONIUM, MD 21094	12.02	PRIORITY	QUEBECOR WORLD (USA) INC.	\$585.41	QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD RAI INC.	PRIORITY CLAIM PRIORITY CLAIM	\$428.83 \$156.58
Cred. # 3955 CENTRAL KENTUCKY SPRINKLER, INC. ATTN: JENNIFER WALTERS 243 INDUSTRY PARKWAY NICHOLASVILLE, KY 40356	467	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,456.00	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$3,456.00
Cred. # 69903 CENTRAL TRANSPORT C/O LEGAL COLLECTIONS ATTN: ALLISON L. POWERS 12225 STEPHENS ROAD WARREN, MI 48089	3890	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,683.11	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	CLASS 3 CLAIM	\$2,683.11
Cred. # 12192 CRAFT PROPANE, INC. ATTN: ROHN CRAFT, VICE PRESIDENT PO BOX 15105 JONESBORO, AR 72403	1998	UNSECURED	QUEBECOR WORLD (USA) INC.	\$20,540.14	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$20,540.14
Cred. # 1691 DEUBLIN COMPANY ATTN: SANDY STASI, CREDIT CORP. 2050 NORMAN DR. WAUKEGAN, IL 60085	6895	UNSECURED	QUEBECOR WORLD JOHNSON & HARDIN CO.	\$1,754.36	QUEBECOR WORLD FAIRFIELD INC.	CLASS 3 CLAIM	\$1,754.36
Cred. # 7084 DIAMOND NEEDLE CORP. ATTN: WING LI, BOOKKEEPER 60 COMMERCE ROAD CARLSTADT, NJ 07072	2466	UNSECURED	QUEBECOR WORLD DUBUQUE INC.	\$1,380.12	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$1,380.12
Cred. # 33077 DRESS HEATING & PLUMBING, INC. ATTN: SARA DRESS, VICE PRESIDENT P.O. BOX 585 CARROLL, IA 51401	1906	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,886.00	WCP-D INC.	CLASS 3 CLAIM	\$2,886.00
Cred. # 9722 DRUMCO ATTN: SHERRI WINGARD, OFFICE MANAGER PO BOX 284 BAUXITE, AR 72011-0284	2026	UNSECURED	QUEBECOR WORLD (USA) INC.	\$8,227.77	QUEBECOR WORLD RAI INC. QUEBECOR WORLD OLIVE RANCH INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$312.60 \$3,185.60 \$4,729.57
Cred. # 15299 EI DU PONT DE NEMOURS AND COMPANY (DUPONT) C/O DUPONT LEGAL D-8052-2 ATTN: SUSAN HERR 1007 MARKET STREET WILMINGTON, DE 19898	1389	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,207.71	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$3,207.71
Cred. # 5832 EMERSON PROCESS MANAGEMENT C/O ROSEMOUNT ANALYTICAL DIVISION ATTN: LINDSAY WOLFF 12001 TECHNOLOGY DRIVE EDEN PRAIRIE, MN 55344	1020	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,317.00	QUEBECOR WORLD SAN JOSE INC.	CLASS 3 CLAIM	\$2,317.00

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 5832 EMERSON PROCESS MANAGEMENT C/O ROSEMOUNT ANALYTICAL DIVISION ATTN: LINDSAY WOLFF 12001 TECHNOLOGY DRIVE EDEN PRAIRIE, MN 55344	1022	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,308.00	QUEBECOR WORLD NEVADA INC.	CLASS 3 CLAIM	\$1,308.00
Cred. # 5317 ENVIRONMENTAL SPECIALITIES, INC ATTN: MARIA CAROLINA TERAN, ACCTS MGR. 1621 WEST CARROLL AVENUE CHICAGO, IL 60612	297	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,001.48	QUEBECOR WORLD PETTY PRINTING INC. QUEBECOR MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM	\$466.48 \$6,535.00
Cred. # 5826 EXPORT DEVELOPMENT CANADA/ SILCHEM, INC. TRANSFEROR: SILCHEM, INC. 151 O'CONNOR STREET OTTAWA, ONTARIO K1A 1K3CANADA	520.01	UNSECURED	QUEBECOR WORLD (USA) INC.	\$19,878.40	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$19,878.40
Cred. # 444 FRANK MEADOR & SONS MECHANICAL CONTRACTORS, INC. ATTN: FRANKLIN D. MEADOR, PRESIDENT 710 FULTON DRIVE CORINTH, MS 38834	1357	UNSECURED	QUEBECOR WORLD (USA) INC.	\$95,174.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$95,174.00
Cred. # 25632 HEXACOMB CORPORATION A PREGIS COMPANY 117 BERKELEY FOREST LN CHARLOTTE, NC 28290-5953	3860	UNSECURED	QUEBECOR WORLD (USA) INC.	\$5,189.88	QUEBECOR WORLD FAIRFIELD INC.	CLASS 3 CLAIM	\$5,189.88
Cred. # 1404 IDEAL CHEMICAL & SUPPLY CO ATTN: TAMMY MATHIS, CREDIT MGR. PO BOX 102873 ATLANTA, GA 30368-2873	4484	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,454.06	QUEBECOR WORLD KRI INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM	\$7,099.06 \$355.00
Cred. # 25925 INDOFF INC ATTN: PHILLIP G. WEBB/ CREDIT ANALYST 11816 LACKLAND ROAD ST. LOUIS, MO 63146	2336	UNSECURED	QUEBECOR WORLD (USA) INC.	\$778.96	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$778.96
Cred. # 25925 INDOFF INC ATTN: PHILLIP G. WEBB/ CREDIT ANALYST 11816 LACKLAND ROAD ST. LOUIS, MO 63146	2337	503b9	QUEBECOR WORLD (USA) INC.	\$4,240.00	QW MEMPHIS CORP.	503b9	\$4,240.00
Cred. # 8012 INKJET INC ATTN: JON VINTZEL, TREASURER 11111 INKJET WAY WILLIS, TX 77378	3696	UNSECURED	QUEBECOR WORLD (USA) INC.	\$376.69	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$376.69
Cred. # 39275 KRUGER, INC. ATTN: PAUL PEPPER, CREDIT MANAGER 3285 CHEMIN BEDFORD MONTREAL, QC H3S 1G5CANADA	2138	UNSECURED	QUEBECOR WORLD (USA) INC.	\$91,277.80	QUEBECOR WORLD WAUKEE INC.	CLASS 3 CLAIM	\$91,277.80

**Reorganized Debtors' Twenty-Fourth Omnibus Objection to Claims
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 5378 LUBRICATION ENGINEERS INC. C/O EULER HERMES ACI ATTN: LINDA MAY, CLAIMS SVC REP 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	401	UNSECURED	QUEBECOR WORLD (USA) INC.	\$18,356.38	QUEBECOR WORLD KRI INC. WCP-D INC.	CLASS 3 CLAIM CLASS 3 CLAIM	\$17,957.34 \$399.04
Cred. # 13325 MARKTEC PRODUCTS, INC. ATTN: WILLIAM E. COX, PRESIDENT 653 ELLICOTT STREET BATAVIA, NY 14020	1976	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,762.00	QW NEW YORK CORP.	CLASS 3 CLAIM	\$2,762.00
Cred. # 5209 MH EQUIPMENT COMPANY ATTN: KARIN DALY, A.R.- COLLECTION P.O. BOX 50 MOSSVILLE, IL 61552	1021	UNSECURED	QUEBECOR WORLD (USA) INC.	\$17,018.77	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$17,018.77
Cred. # 5728 MINER NORTH TEXAS ATTN: RICKY GARCIA, CREDIT MANAGER 111 W. SAN ANTONIO STREET, SUITE 200 NEW BRAUNTELS, TX 78130	781	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,175.92	QUEBECOR WORLD DALLAS LP.	CLASS 3 CLAIM	\$3,175.92
Cred. # 8255 NORWOOD PAPER INC ATTN: DONNA L. PIENKOWSKI, OFFICE MGR. 3323 PAYSPPHERE CIRCLE CHICAGO, IL 60674	5552	503b9	QUEBECOR WORLD MEMPHIS LLC	\$15,019.58	QW MEMPHIS CORP.	503b9	\$15,019.58
Cred. # 349 NORWOOD PAPER INC 3323 PAYSPPHERE CIRCLE CHICAGO, IL 60674	5721	UNSECURED	QUEBECOR WORLD TACONIC HOLDINGS INC.	\$333.16	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	CLASS 3 CLAIM	\$333.16
Cred. # 821 PACKAGING MACHINES INTERNATIONAL INC. ATTN: PEGGY PISORS, OFFICE MGR. 1260 LUNT AVENUE ELK GROVE VILLAGE, IL 60007	174	UNSECURED	QUEBECOR WORLD (USA) INC.	\$21,733.36	QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD JOHNSON & HARDIN CO. QUEBECOR WORLD KRI INC. QUEBECOR WORLD MT. MORRIS II LLC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$1,062.94 \$1,660.00 \$16,668.88 \$1,160.00 \$1,181.54
Cred. # 5986 PARKER HANNIFIN CORPORATION C/O CORPORATE CREDIT DEPARTMENT ATTN: MIKE STRANIAK, CORPORATE CREDIT MANAGER 6035 PARKLAND BLVD. CLEVELAND, OH 44124	3591	PRIORITY	QUEBECOR WORLD (USA) INC.	\$14,937.84	QUEBECOR WORLD LOVELAND INC.	PRIORITY	\$14,937.84
Cred. # 5886 PINNACLE ROLLER CO. ATTN: MICHAEL BROWN, VICE PRESIDENT 2147 SPRING GROVE AVE. CINCINNATI, OH 45214	1124	503b9	QUEBECOR WORLD (USA) INC.	\$6,525.36	QUEBECOR WORLD BOOK SERVICES LLC.	503b9	\$6,525.36
Cred. # 2130 PVD SOLUTIONS LLC ATTN: TIM C. HOBROCK, OWNER 310 PORT DRIVE MADISON, TN 37115	899	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,695.00	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$2,695.00
Cred. # 5594 RENO GAZETTE JOURNAL ATTN: BARBARA SMITH, CREDIT MANAGER P.O. BOX 22000 RENO, NV 89520	578	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,960.26	QUEBECOR WORLD NEVADA INC.	CLASS 3 CLAIM	\$2,960.26

**Reorganized Debtors' Twenty-Fourth Omnibus Objection to Claims
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 1718 ROHDES', INC ATTN: THOMAS S. ROHDE, PRESIDENT 726 NORTH MAIN STREET FRANKLIN, KY 42134	821	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,925.51	QUEBECOR WORLD (ATGLEN) INC.	CLASS 3 CLAIM	\$7,925.51
Cred. # 69696 ROMANOW ATTN: RICHARD MANBURO, CONTROLLER 346 UNIVERSITY AVE WESTWOOD, MA 02090	2375	UNSECURED	QUEBECOR WORLD (USA) INC.	\$14,206.76	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$14,206.76
Cred. # 33173 SPENCER TURBINE, COMPANY *THE ATTN: C. GAUGHAN 600 DAY HILL ROAD WINDSOR, CT 06095	2041	UNSECURED	QUEBECOR WORLD (USA) INC.	\$5,146.83	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD LOVELAND INC.	CLASS 4 CLAIM CLASS 3 CLAIM	\$516.48 \$4,630.35
Cred. # 31372 TECHNOTRANS ATTN: MICHAEL RELKAMP, V.P. OF FINANCE 1050 BUSINESS CENTER DRIVE MT. PROSPECT, IL 60056	2718	UNSECURED	QUEBECOR WORLD MEMPHIS LLC	\$2,145.33	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$2,145.33
Cred. # 5479 TOTAL COMFORT OF WISCONSIN, INC. ATTN: MELLISA M. CRIMMINGS, ACCOUNTING MGR. W234 N2830 PAUL ROAD PEWAUKEE, WI 53072	546	UNSECURED	QUEBECOR WORLD (USA) INC.	\$19,527.58	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$19,527.58
Cred. # 5424 TRAILER TRANSPORT SYSTEM, INC. ATTN: DAVID BUSHNER, PRESIDENT 900 JEFFERSON ROAD SUITE 1200 ROCHESTER, NY 14623	464	UNSECURED	QUEBECOR WORLD BUFFALO INC.	\$124,452.75	QW NEW YORK CORP.	CLASS 3 CLAIM	\$124,452.75
Cred. # 734 TWIN CITIES LOGISTICS I, INC. ATTN: RICHARD BUSCH PO BOX 269 NEWPORT, MN 55055-0269	1013	UNSECURED	QUEBECOR WORLD (USA) INC.	\$31,143.00	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$31,143.00
Cred. # 15273 W.B. MASON 59 CENTRE STREET BROCKTON, MA 02303	8582	UNSECURED	QUEBECOR WORLD (USA) INC.	\$15,283.47	QUEBECOR WORLD RETAIL PRINTING CORP.	CLASS 3 CLAIM	\$15,283.47
Cred. # 3959 WESTERN BELTING CO. ATTN: DAVID JOHLKE, SR. ACCOUNTANT PO BOX 5587 DENVER, CO 80217	844	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,747.42	QUEBECOR WORLD LOVELAND INC.	CLASS 3 CLAIM	\$2,747.42
Cred. # 32696 WST HEADQUARTERS USA ATTN: VOLKER PETZOLD, PRESIDENT 4954 GARDINERS BAY CIRCLE SARASOTA, FL 34238	9244	UNSECURED	QUEBECOR WORLD (USA) INC.	\$10,959.00	QUEBECOR WORLD HAZELTON INC.	CLASS 3 CLAIM	\$10,959.00

Total Number of Claims: 52

Total Claim Amount: \$818,609.05