

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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**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-SIXTH OMNIBUS OBJECTION TO CLAIMS  
(SEEKING TO EXPUNGE DUPLICATE AND WRONG DEBTOR CLAIMS;  
TRANSFER OF REMAINING CLAIMS TO PROPER DEBTOR(S) AS APPLICABLE;  
AND ALLOWANCE OF REMAINING 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-Sixth Omnibus Objection to Claims (Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer of Remaining Claims to Proper Debtors(s) as Applicable; and Allowance of Remaining Claims) (the "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.**

The Reorganized Debtors 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. 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 Exhibit B and Exhibit C as duplicative in amount and priority of other proofs of claim filed against the Debtors by holders thereof and/or asserted against the wrong Debtor entity, transferring the remaining claims, as applicable, so as to be filed against the proper Debtor(s), and thereafter allowing each remaining claim in the amount, and with the priority, set forth in respect of such remaining claim on the Exhibits.

## **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 in respect of each claim, and, therefore, the Duplicate Claims should be disallowed and expunged. With respect to the Remaining Claims on Exhibit B, the Reorganized Debtors have determined that such claims are in accord with the Debtors’ books and records in respect of the amount and priority of such claims, and should be allowed, although in certain cases the Debtors’ books and records indicate that the applicable Remaining Claim was filed against the wrong Debtor, and prior to allowance of such claim should first be transferred so as to be filed against the appropriate Debtor.

### *Claims Against the 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. However, the Wrong Debtor Claims are duplicative of other proof(s) of claim correctly filed by the holders thereof against the proper Debtor (the “Remaining

Claims”). In this regard, the Reorganized Debtors have now determined that such Remaining Claims are in accord with the Debtors’ books and records in respect of the amount and priority of such claims, and that such Remaining Claims should be allowed.

19. Moreover, failure to expunge the Duplicate Claims and the Wrong Debtor Claims would result in the holders thereof receiving an unwarranted double recovery against the Debtors’ estates to the detriment of other valid creditors in these Chapter 11 Cases, and, therefore, such claims should be disallowed and expunged, with the applicable Remaining Claims allowed as set forth above and on the applicable Exhibits.

20. For the foregoing reasons, the Reorganized Debtors request that the Duplicate Claims and the Wrong Debtor Claims be disallowed and expunged in their entirety, in each case with the Remaining Claim, as set forth on Exhibit B and Exhibit C, respectively, allowed in the amount and priority, and against the appropriate Debtor as set forth on the Exhibits, all pursuant to section 502 of the Bankruptcy Code.

#### **Reservation of Rights**

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

22. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court disallows and expunges the Duplicate Claims and Wrong Debtor Claims and/or allows the Remaining Claims, the right to object to the Duplicate Claims, Wrong Debtor Claims and/or the Remaining 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

and Exhibit C. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Objection, file additional papers in support of this Objection or take other appropriate actions, all as more fully set forth in the Claims Procedures.

**Notice**

23. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants with claims that are subject to this Objection, as identified on Exhibit B and Exhibit C 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; (ii) disallowing and expunging the Duplicate Claims and the Wrong Debtor Claims set forth on each of Exhibit B and Exhibit C, respectively; (iii) allowing each Remaining Claim set forth on the applicable Exhibits, in the amount and priority, and against the appropriate Debtor as set forth on the Exhibits; and (iv) granting such other and further relief as is just and proper.

Dated: New York, New York  
August 23, 2010

Respectfully submitted,

By: /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-SIXTH OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE DUPLICATE AND  
WRONG DEBTOR CLAIMS; TRANSFER OF REMAINING CLAIMS  
TO PROPER DEBTOR(S) AS APPLICABLE; AND ALLOWANCE OF  
REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims (Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer of Remaining Claims to Proper Debtors(s) as Applicable; and Allowance of Remaining 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

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

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.
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. The claims identified on Exhibit B as Remaining Claims shall, as applicable, be transferred such that upon entry of this Order each of the applicable Remaining Claims on Exhibit B shall be deemed filed against the proper Debtor(s) identified in respect of such Remaining Claims as set forth on the “Case Number 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 Allowed Remaining Claim on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.
4. The Claims identified on Exhibit C as Remaining Claims shall be allowed in the amount and with the priority set forth in respect of such Remaining Claims on Exhibit C, all pursuant to section 502 of the Bankruptcy Code.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. 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.

7. 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**

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
 (Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer  
 Claims to Proper Debtors(s); and Allowance Thereafter)

## Exhibit B

## Duplicate Claims to Be Disallowed

## Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 10570 A&A CHEMICAL PRODUCTS, INC. ATTN: CALVIN AGNER JR, PRESIDENT 2615 MILLEDGEVILLE ROAD AUGUSTA, GA 30904	3244	UNSECURED	08-10201	\$2,817.10	Cred. # 10570 A&A CHEMICAL PRODUCTS, INC. ATTN: CALVIN AGNER JR, PRESIDENT 2615 MILLEDGEVILLE ROAD AUGUSTA, GA 30904	4043	UNSECURED	08-10201	Class 3 Claim	\$2,817.10
Cred. # 10482 ATLANTIC COAST FULFILMENT INC ATTN: NATALIE SANZO, PRESIDENT 460 SACKETT POINT ROAD NORTH HAVEN, CT 06473	1296	UNSECURED	08-10200	\$7,117.05	Cred. # 10482 ATLANTIC COAST FULFILMENT INC ATTN: NATALIE SANZO, PRESIDENT 460 SACKETT POINT ROAD NORTH HAVEN, CT 06473	3785	UNSECURED	08-10200	Class 3 Claim	\$7,117.05
Cred. # 5774 AQUILA, INC. ATTN: NANCY QUINN, BANKRUPTCY SPECIALIST P.O. BOX 11690 KANSAS CITY, MO 64138	920	UNSECURED	08-10190	\$6,963.43	Cred. # 5774 AQUILA, INC. ATTN: NANCY QUINN, BANKRUPTCY SPECIALIST P.O. BOX 11690 KANSAS CITY, MO 64138	3825	UNSECURED	08-10190	Class 3 Claim	\$6,963.43
Cred. # 69896 BLACK HILLS ENERGY ATTN: CINDY MILLER, C&C P.O. BOX 3407 OMAHA, NE 68103	3826	UNSECURED	08-10190	\$6,963.43						
Cred. # 69896 BLACK HILLS ENERGY ATTN: CINDY MILLER, C&C P.O. BOX 3407 OMAHA, NE 68103	3828	UNSECURED	08-10190	\$5,548.91	Cred. # 5774 AQUILA, INC. ATTN: NANCY QUINN, BANKRUPTCY SPECIALIST P.O. BOX 11690 KANSAS CITY, MO 64138	3827	UNSECURED	08-10190	Class 3 Claim	\$5,548.91
Cred. # 9402 BRENT WHITE DESIGN LLC ATTN: PAULA WHITE, FINACE MANAGER 1542 TORI DRIVE LOVELAND, CO 80537	1334	UNSECURED	08-10164	\$21,269.39	Cred. # 9402 BRENT WHITE DESIGN LLC ATTN: PAULA WHITE, FINACE MANAGER 1542 TORI DRIVE LOVELAND, CO 80537	5610	UNSECURED	08-10164	Class 3 Claim	\$21,269.39

Case No. 08-10152 (JMP)  
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 Exhibit B

## Duplicate Claims to Be Disallowed

## Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 1292 BUSINESS INK, INC. ATTN: LOUIS J. MEYER, III- DIR. OF FINANCE 10214 NORTH IH35 AUSTIN, TX 78753	1210	UNSECURED	08-10152	\$3,843.05	Cred. # 1292 BUSINESS INK, INC. ATTN: LOUIS J. MEYER, III- DIR. OF FINANCE 10214 NORTH IH35 AUSTIN, TX 78753	1211	UNSECURED	08-10201	Class 3 Claim	\$3,843.05
Cred. # 69362 DUKE & COMPANY ATTN: GENE T. OGLESBY, ATTY 300 N.W. 126TH STREET LINCOLN, NE 68528	2909	UNSECURED	08-10190	\$11,258.20	Cred. # 74752 LIQUIDITY SOLUTIONS, INC/ DUKE & COMPANY TRANSFEROR: DUKE & COMPANY ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	2222	UNSECURED	08-10190	Class 3 Claim	\$11,258.20
Cred. # 69934 FAIR HARBOR CAPITAL LLC/LF POWERS CO INC AS ASSIGNEE OF: LF POWERS CO INC. ATTN: FREDRIC GLASS, MEMBER ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	4470	503b9	08-10160	\$8,881.83	Cred. # 69934 FAIR HARBOR CAPITAL LLC/LF POWERS CO INC AS ASSIGNEE OF: LF POWERS CO INC. ATTN: FREDRIC GLASS, MEMBER ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	4471.02	503b9	08-10160	Administrative Claim	\$8,881.83
Cred. # 69939 FAIR HARBOR CAPITAL, LLC/VULCAN INC. AS ASSIGNEE OF: VULCAN INCORPORATED ATTN: FREDRIC GLASS, MEMBER ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	4518	503b9	08-10152	\$2,296.44	Cred. # 69939 FAIR HARBOR CAPITAL, LLC/VULCAN INC. AS ASSIGNEE OF: VULCAN INCORPORATED ATTN: FREDRIC GLASS, MEMBER ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	4519.02	503b9	08-10152	Administrative Claim	\$2,296.44
Cred. # 39313 HOLMAN BOILER WORKS, INC. P O BOX 226865 DALLAS, TX 75222-6865	2203	UNSECURED	08-10152	\$14,915.54	Cred. # 39313 HOLMAN BOILER WORKS, INC. P O BOX 226865 DALLAS, TX 75222-6865	2202	UNSECURED	08-10189	Class 3 Claim	\$14,915.54

Case No. 08-10152 (JMP)  
 Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
 (Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer  
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 Exhibit B

## Duplicate Claims to Be Disallowed

## Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number	Treatment Under Plan	Allowed Amount of Claim
Cred. # 5234 INDUSTRIAL SALES & SERVICES, INC. ATTN: DENISE BARLOW, OWNER 3105 OLD US HWY 395 N. CARSON CITY, NV 89704	176	UNSECURED	08-10152	\$2,620.00	Cred. # 5234 INDUSTRIAL SALES & SERVICES, INC. ATTN: DENISE BARLOW, OWNER 3105 OLD US HWY 395 N. CARSON CITY, NV 89704	5918	UNSECURED	08-10152	Class 4 Claim	\$2,620.00
Cred. # 27822 MERCHANTS BUILDING MAINTENANCE LLC ATTN: THEODORE HASS, MEMBER 1190 MONTEREY PASS RD. MONTEREY PARK, CA 91754	1804	UNSECURED	08-10152	\$12,791.00	Cred. # 27822 MERCHANTS BUILDING MAINTENANCE LLC ATTN: THEODORE HASS, MEMBER 1190 MONTEREY PASS RD. MONTEREY PARK, CA 91754	1963	UNSECURED	08-10162	Class 3 Claim	\$12,791.00
Cred. # 1421 NATIONAL LIBRARY BINDERY CO. PO BOX 428 ROSWELL, GA 30077	3045	UNSECURED	08-10185	\$6,353.51	Cred. # 12741 NATIONAL LIBRARY BINDERY CO. PO BOX 428 ROSWELL, GA 30077	3046	UNSECURED	08-10185	Class 3 Claim	\$6,353.51
Cred. # 69453 TLC PACKAGING, INC. C/O BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP ATTN: DAVID W. HILKERT, ESQ 3800 EMBASSY PARKWAY, STE 300 AKRON, OH 44333	2292	UNSECURED	08-10152	\$41,337.96	Cred. # 69453 TLC PACKAGING, INC. C/O BUCKINGHAM, DOOLITTLE & BURROUGHS, LLP ATTN: DAVID W. HILKERT, ESQ 3800 EMBASSY PARKWAY, STE 300 AKRON, OH 44333	2347	UNSECURED	08-10152	Class 4 Claim	\$41,337.96
Cred. # 71002 TORONTO DOMINION BANK ATTN: WILLIAM J. O'CONNOR, V.P. 909 FANNIN ST HOUSTON, TX 77010	2871	UNSECURED	08-10152	\$373,195.38	Cred. # 14407 TORONTO DOMINION BANK ATTN: WILLIAM J. O'CONNOR, V.P. 909 FANNIN ST HOUSTON, TX 77010	4393	UNSECURED	08-10152	Class 4 Claim	\$373,195.38
Cred. # 33026 TRANSGROUP ATTN: DANIELLE WENTWORTH, AREA A/R MANAGER P.O. BOX 69207 SEATTLE, WA 98168	1798	UNSECURED	08-10152	\$2,600.00	Cred. # 33026 TRANSGROUP ATTN: DANIELLE WENTWORTH, AREA A/R MANAGER P.O. BOX 69207 SEATTLE, WA 98168	1966	UNSECURED	08-10192	Class 3 Claim	\$2,600.00

Case No. 08-10152 (JMP)  
 Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
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 Exhibit B

Duplicate Claims to Be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 35361 ZDROJEWSKI*RICHARD 15 TOELSIN RD CHEEKTOWAGA, NY 14225	5010	503B9	08-10152	\$7,056.00	Cred. # 35361 ZDROJEWSKI*RICHARD 15 TOELSIN RD CHEEKTOWAGA, NY 14225	5009	PRIORITY	08-10152	Priority Claim	\$7,056.00

Total Number of Duplicate Claims: 18

Total Amount to be Disallowed: \$537,828.22

Total Amount to be Allowed:

\$530,864.79

**EXHIBIT C**

Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
(Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer  
Claims to Proper Debtors(s); and Allowance Thereafter)  
Exhibit C

## Wrong Debtor Duplicate Claims to be Disallowed

## Proper Debtor Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number	Treatment Under Plan	Allowed Amount of Claim
Cred. # 69910 AMB FUND III FOSTER LLC AND/OR AMB INSTITUTIONAL ALLIANCE FUND III LP C/O RIEBANDT & DEWALD PC ATTN: LEE F. DEWALD 1237 S. ARLINGTON HEIGHTS ROAD ARLINGTON HEIGHTS, IL 60005	3954	UNSECURED	08-10152	\$190,910.98	Cred. # 69910 AMB FUND III FOSTER LLC AND/OR AMB INSTITUTIONAL ALLIANCE FUND III LP C/O RIEBANDT & DEWALD PC ATTN: LEE F. DEWALD 1237 S. ARLINGTON HEIGHTS ROAD ARLINGTON HEIGHTS, IL 60005	3955	UNSECURED	08-10172	Class 3 Claim	\$190,910.98
Cred. # 6018 AMB FUND III FOSTER, LLC AND/OR AMB, INSTITUTIONAL ALLIANCE FUND II LP C/O DAWDA, MANN, MULCAHY & SADLER, PLC 39533 WOODWARD AVE., SUITE 200 BLOOMFIELD HILLS, MI 48304-5103	1352	UNSECURED	08-10152	\$190,910.98						
	1316	UNSECURED	08-10152	\$190,910.98						
Cred. # 9543 AMERICAN LUBRICANTS COMPANY ATTN: F LA VONNE WILCOX, VICE PRESIDENT 1227 DEEDS AVENUE PO BOX 696 DAYTON, OH 45401-0696	2599	UNSECURED	08-10152	\$10,518.35	Cred. # 9543 AMERICAN LUBRICANTS COMPANY ATTN: F LA VONNE WILCOX, VICE PRESIDENT 1227 DEEDS AVENUE PO BOX 696 DAYTON, OH 45401-0696	2598	UNSECURED	08-10165	Class 3 Claim	\$10,518.35
Cred. # 5774 AQUILA, INC. ATTN: NANCY QUINN, BANKRUPTCY SPECIALIST P.O. BOX 11690 KANSAS CITY, MO 64138	919	UNSECURED	08-10190	\$5,548.91	Cred. # 5774 AQUILA, INC. ATTN: NANCY QUINN, BANKRUPTCY SPECIALIST P.O. BOX 11690 KANSAS CITY, MO 64138	3827	UNSECURED	08-10190	Class 3 Claim	\$5,548.91
Cred. # 9575 AUTOQUIP CORPORATION ATTN: NANCY MCDONOUGH PO BOX 1058 GUTHERIE, OK 73044-1058	1495	UNSECURED	08-10152	\$25,910.42	Cred. # 9575 AUTOQUIP CORPORATION ATTN: NANCY MCDONOUGH PO BOX 1058 GUTHERIE, OK 73044-1058	5122	UNSECURED	08-10185	Class 3 Claim	\$25,910.42
Cred. # 12817 BOB ALLEN RECRUITING ATTN: ROBERT E. ALLEN, PRESIDENT 208 PEACHTREE STREET WHITE HOUSE, TN 37188	1763	UNSECURED	08-10152	\$10,400.00	Cred. # 12817 BOB ALLEN RECRUITING ATTN: ROBERT E. ALLEN, PRESIDENT 208 PEACHTREE STREET WHITE HOUSE, TN 37188	5739	UNSECURED	08-10184	Class 3 Claim	\$10,400.00
Cred. # 4031 CII SERVICE OF VIRGINIA ATTN: LINDA L. SULLIVAN, CONTROLLER PO 13199 RICHMOND, VA 23225	2429	UNSECURED	08-10152	\$7,441.80	Cred. # 9096 CII SERVICE OF VIRGINIA ATTN: LINDA SULLIVAN, CONTROLLER PO 13199 RICHMOND, VA 23225	2689	UNSECURED	08-10159	Class 3 Claim	\$7,441.80

Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
(Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer  
Claims to Proper Debtors(s); and Allowance Thereafter)  
Exhibit C

## Wrong Debtor Duplicate Claims to be Disallowed

## Proper Debtor Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 1005 D&K INTERNATIONAL, INC. ATTN: JAMES F. BROZ, CFO 1795 COMMERCE DRIVE ELK GROVE VILLAGE, IL 60007-2119	146	UNSECURED	08-10152	\$40,361.96	Cred. # 1005 D&K INTERNATIONAL, INC. ATTN: JAMES F. BROZ, CFO 1795 COMMERCE DRIVE ELK GROVE VILLAGE, IL 60007-2119	6691	UNSECURED	08-10178	Class 3 Claim	\$40,361.96
Cred. # 1275 DICKSON COUNTY TIRE & OIL, INC. ATTN: ANDREA JORDAN, SEC. 461 HIGHWAY 46 SOUTH DICKSON, TN 37055	46	UNSECURED	08-10152	\$10,708.80	Cred. # 9703 DICKSON COUNTY TIRE & OIL INC. ATTN: ANDREA JORDAN, SECRETARY 461 HWY 46 S DICKSON, TN 37055	2792	UNSECURED	08-10165	Class 3 Claim	\$10,708.80
Cred. # 5104 E. LYNXX CORPORATION ATTN: MAXINE L. GINDLESPERGER, CAO P.O. BOX W CHAMBERSBURG, PA 17201-0822	9318.01 9318.02	UNSECURED PRIORITY	08-10160 08-10160	\$206,006.25 \$10,950.00	Cred. # 5104 E. LYNXX CORPORATION ATTN: MAXINE L. GINDLESPERGER, CAO P.O. BOX W CHAMBERSBURG, PA 17201-0822	9319.01 9319.02	UNSECURED PRIORITY	08-10152 08-10152	Class 4 Claim PRIORITY	\$206,006.25 \$10,950.00
Cred. # 69918 FAIR HARBOR CAPITAL LLC/RAPID PACKAGING AS ASSIGNEE OF: RAPID PACKAGING ATTN: VICTOR KNOX, MEMBER ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	4099	503b9	08-10165	\$3,750.18	Cred. # 69940 FAIR HARBOR CAPITAL, LLC/RAPID PACKAGING AS ASSIGNEE OF: RAPID PACKAGING ATTN: FREDRIC GLASS, MEMBER ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	4520.02	503b9	08-10152	Administrative Claim	\$3,750.18
Cred. # 9333 FUTURE LOGISTICS ATTN: BRANDY A. SARGENT, ESQ. PO BOX 20068 PORTLAND, OR 97294-0068	6813	UNSECURED	08-10152	\$174,626.37	Cred. # 9333 FUTURE LOGISTICS ATTN: BRANDY A. SARGENT, ESQ. PO BOX 20068 PORTLAND, OR 97294-0068	6814	UNSECURED	08-10162	Class 3 Claim	\$174,626.37
Cred. # 9790 GENERAL LAWN CARE ATTN: JUDY LAXTON, OWNER 943 AKINS STORE ROAD MUNFORD, TN 38058	43	UNSECURED	08-10152	\$3,736.00	Cred. # 9790 GENERAL LAWN CARE ATTN: JUDY LAXTON, OWNER 943 AKINS STORE ROAD MUNFORD, TN 38058	4847	UNSECURED	08-10165	Class 3 Claim	\$3,736.00
Cred. # 3908 HEIMANSOHN STEEL ATTN: JEANETTE H. MIZE, SEC/TRES 211 GATLIN ROAD P.O. BOX 407 CLARKSVILLE, TN 37040	4223	UNSECURED	08-10152	\$2,867.41	Cred. # 9825 HEIMANSOHN STEEL ATTN: JEANETTE H. MIZE, SEC/TRES 211 GATLIN ROAD CLARKSVILLE, TN 37040	4224	UNSECURED	08-10165	Class 3 Claim	\$2,867.41

**Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
(Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer  
Claims to Proper Debtors(s); and Allowance Thereafter)  
Exhibit C**

**Wrong Debtor Duplicate Claims to be Disallowed****Proper Debtor Remaining Claims to be Allowed**

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 74726 HEWLETT-PACKARD COMPANY ATTN: KEN HIGMAN 2125 E. KATELLA AVENUE, # 400 ANAHEIM, CA 92806	4630	UNSECURED	08-10169	\$259,084.91						
Cred. # 74726 HEWLETT-PACKARD COMPANY ATTN: KEN HIGMAN 2125 E. KATELLA AVENUE, # 400 ANAHEIM, CA 92806	4634	UNSECURED	08-10178	\$259,084.91	Cred. # 74726 HEWLETT-PACKARD COMPANY ATTN: KEN HIGMAN 2125 E. KATELLA AVENUE, # 400 ANAHEIM, CA 92806	4633	UNSECURED	08-10152	Class 4 Claim	\$259,084.91
Cred. # 33028 HIRRLINGER ELECTRIC, INC. ATTN: PAMELA TURGEON, SECR/TREAS. 5800 WOODCLIFF ROAD, #104 BOWIE, MD 20720	1801	UNSECURED	08-10152	\$3,941.45	Cred. # 74754 LIQUIDITY SOLUTIONS, INC/ HIRRLINGER ELECTRIC INC TRANSFEROR: HIRRLINGER ELECTRIC INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	2797	UNSECURED	08-10180	Class 3 Claim	\$3,941.45
Cred. # 853 LESHER MACHINE SHOP 5522 WAYNE ROAD CHAMBERSBURG, PA 17202	724	UNSECURED	08-10152	\$16,379.77	Cred. # 13494 LESHER MACHINE SHOP 5522 WAYNE ROAD CHAMBERSBURG, PA 17202	4009	UNSECURED	08-10180	Class 3 Claim	\$16,379.77
Cred. # 70005 LITTLER MENDELSON, P.C. ATTN: RENATA RAMOS, LEAD CSR 650 CALIFORNIA STREET 20TH FLOOR SAN FRANCISCO, CA 94108	4902 4903 4904	UNSECURED UNSECURED UNSECURED	08-10187 08-10165 08-10157	\$94,059.38 \$94,059.38 \$94,059.38	Cred. # 70005 LITTLER MENDELSON, P.C. ATTN: RENATA RAMOS, LEAD CSR 650 CALIFORNIA STREET 20TH FLOOR SAN FRANCISCO, CA 94108	4901	UNSECURED	08-10152	Class 4 Claim	\$94,059.38
Cred. # 5205 MONTACHUSETT CONTRACTING CO., INC. ATTN: PHILIP M. ESPOSITO, PRESIDENT P.O. BOX 854 ASHBURNHAM, MA 01430	129	UNSECURED	08-10152	\$12,993.80	Cred. # 5205 MONTACHUSETT CONTRACTING CO., INC. ATTN: PHILIP M. ESPOSITO, PRESIDENT P.O. BOX 854 ASHBURNHAM, MA 01430	1971	UNSECURED	08-10195	Class 3 Claim	\$12,993.80
Cred. # 1143 N CHOOPS PAINTING INC 4404 WALDEN AVENUE LANCASTER, NY 14086	5309	UNSECURED	08-10158	\$9,410.00	Cred. # 13332 N CHOOPS PAINTING, INC. ATTN: MRS. JEANENE CHOOPS, SECRETARY 4404 WALDEN AVENUE LANCASTER, NY 14086	5310	UNSECURED	08-10182	Class 3 Claim	\$9,410.00
Cred. # 13332 N CHOOPS PAINTING, INC. ATTN: MRS. JEANENE CHOOPS, SECRETARY 4404 WALDEN AVENUE LANCASTER, NY 14086	2093	UNSECURED	08-10152	\$9,410.00						
Cred. # 486 NOVA MARKETING INC 300 CROWN COLONY DRIVE QUINCY, MA 02169	2247	UNSECURED	08-10152	\$71,955.00	Cred. # 486 NOVA MARKETING INC 300 CROWN COLONY DRIVE QUINCY, MA 02169	8255	UNSECURED	08-10197	Class 3 Claim	\$71,955.00

Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims  
(Seeking to Expunge Duplicate and Wrong Debtor Claims; Transfer  
Claims to Proper Debtors(s); and Allowance Thereafter)  
Exhibit C

## Wrong Debtor Duplicate Claims to be Disallowed

## Proper Debtor Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 10807 POWERHOUSE CONTROLS, INC. ATTN: NEIL NICHOLSON, PRSIDENT PO BOX 23045 STRATFORD, ON N5A 7V8CANADA	1896	UNSECURED	08-10152	\$34,708.74	Cred. # 10807 POWERHOUSE CONTROLS, INC. ATTN: NEIL NICHOLSON, PRSIDENT PO BOX 23045 STRATFORD, ON N5A 7V8CANADA	4748	UNSECURED	08-10201	Class 3 Claim	\$34,708.74
Cred. # 15205 VIRGINIA RIGGING & CRATING, INC. ATTN: K. HARRIS 5014 CASTLEWOOD ROAD RICHMOND, VA 23234	1336	UNSECURED	08-10152	\$46,548.00	Cred. # 9193 VIRGINIA RIGGERS, INC. ATTN: JEFFERY L. DOLL, OWNER 819 B. N. LOUDOUN STREET WINCHESTER, VA 22604	3398	UNSECURED	08-10159	Class 3 Claim	\$46,548.00
Cred. # 1013 SOLAR COMMUNICATIONS, INC. ATTN: B. CALLAHAN, SENIOR ACCOUNTANT 1120 FRONTENAC ROAD NAPERVILLE, IL 60563-1799	155	UNSECURED	08-10152	\$12,220.83	Cred. # 74755 LIQUIDITY SOLUTIONS, INC/ SOLAR COMMUNICATIONS INC. TRANSFEROR: SOLAR COMMUNICATIONS INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	2962	UNSECURED	08-10185	Class 3 Claim	\$12,220.83
Cred. # 7399 TURNER LABELS INC PO BOX 23700 LEXINGTON, KY 40523 3700	3817	UNSECURED	08-10152	\$3,381.01	Cred. # 7399 TURNER LABELS INC PO BOX 23700 LEXINGTON, KY 40523 3700	3816	UNSECURED	08-10177	Class 3 Claim	\$3,381.01
Cred. # 3314 WESTERN NEVADA SUPPLY COMPANY ATTN: JODY HEDGCORTH, CREDIT OFFICER PO BOX 1576 SPARKS, NV 89432	338	UNSECURED	08-10152	\$12,509.79	Cred. # 10426 WESTERN NEVADA SUPPLY CO ATTN: JODY HEDGCORTH, CREDIT OFFICER PO BOX 1576 SPARKS, NV 89431	3120	UNSECURED	08-10173	Class 3 Claim	\$12,509.79

Total Number of Wrong Debtor Duplicate Claims: 36  
Total Amount of Wrong Debtor Duplicate Claims to be Disallowed: \$2,553,278.24

Total Amount of Allowed Claims: \$1,280,930.11