

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-SEVENTH OMNIBUS OBJECTION TO
CLAIMS (SEEKING TO EXPUNGE CERTAIN AMENDED 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-Seventh Omnibus Objection to Claims (Seeking to Expunge Certain Amended 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
AND EXHIBIT C TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE
CLAIMS ARE IDENTIFIED ON EXHIBIT B AND EXHIBIT C.**

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”).

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.

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 each of Exhibit B and Exhibit C attached hereto under the heading captioned "Amended Claims to be Disallowed" (the "Amended Claims"), which claims were superseded by one or more proof(s) of claim filed later in time by the holders thereof. In this regard, the Amended Claims set forth on Exhibit B were in each case superseded by a single proof of claim filed later in time by the holder thereof, while each of the Amended Claims set forth on Exhibit C were superseded by multiple proofs of claim, which in the aggregate, replaced the applicable Amended Claim. In each case, the proof or

proofs of claim filed later in time by the holders thereof are set forth under the heading captioned “Remaining Claims” on the respective Exhibits (such claims filed later in time, the “Remaining Claims”), and the Reorganized Debtors are reserving all rights in respect of the validity and the allowance or disallowance of such claims, including the right to object to such Remaining Claims on any basis.

Basis For Relief Requested

17. Each of the Amended Claims has been amended and superseded by one or more proof(s) of claim filed by the holder thereof later in time than the applicable Amended Claim, such that the applicable Amended Claim should be disallowed and expunged in order that the holder thereof will not receive an excessive recovery under the Plan, to the detriment of other creditors.

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

Reservation of Rights

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

21. The Reorganized Debtors also expressly reserve the right to object further to each of the Amended Claims to the extent that they are not disallowed and expunged on the grounds asserted herein, and to object to each of the Remaining Claims, on any and all applicable 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

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 and Exhibit C attached hereto respectively, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) sustaining this Objection and expunging and disallowing the Amended Claims set forth on each of Exhibit B and Exhibit C respectively and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
August 23, 2010

Respectfully submitted,

/s/ Michael J. Canning

Michael J. Canning

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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-SEVENTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN
AMENDED CLAIMS)**

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

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

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

2. Each of the claims identified as Amended Claims on each of Exhibit B and Exhibit C attached hereto respectively and incorporated herein by reference is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

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

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

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

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

Dated: _____, 2010

United States Bankruptcy Judge

EXHIBIT B

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 5330 AIR STAMPING, INC C/O BOLEN, ROBINSON & ELLIS, LLP ATTN: TIMOTHY J. TIGHE, ESQ. 202 SOUTH FRANKLIN STREET 2ND FLOOR DECATUR, IL 62523	318	03/13/08	08-10152	\$99,002.87	U	Cred. # 5959 BANK OF AMERICA, NA/ AIR STAMPING, INC TRANSFEROR: AIR STAMPING, INC ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	547	03/31/08	08-10152	\$81,064.52	S
Cred. # 5975 BANK OF AMERICA, NA/ WESCO DISTRIBUTION CORP. TRANSFEROR: WESCO DISTRIBUTION CORP. CONSOLID ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	60006.01	02/08/08	08-10152	\$19,544.26	A	Cred. # 70546 BANK OF AMERICA, N.A./WESCO DISTRIBUTION CORP ASSIGNEE OF: WESCO DISTRIBUTION CORP ATTN: DAVE HALESWORTH NY1-100-03-01 ONE BRYANT PARK NEW YORK, NY 10036	8372	12/05/08	08-10152	\$11,625.25	503b9
Cred. # 5182 FORBO ADHESIVES, LLC C/O SCHNADER HARRISON SEGAL & LEWIS LLP ATTN: MATTHEW S. TAMASCO, ESQ. 140 BROADWAY, SUITE 3100 NEW YORK, NY 10005-1101	60007	02/08/08	08-10152	\$305,981.40	A	Cred. # 5182 FORBO ADHESIVES, LLC C/O SCHNADER HARRISON SEGAL & LEWIS LLP ATTN: MATTHEW S. TAMASCO, ESQ. 140 BROADWAY, SUITE 3100 NEW YORK, NY 10005-1101	60010	02/11/08	08-10152	\$628,308.40	A
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	630.01	04/10/08	08-10156	\$241,097.22	U	Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	6154.01	11/21/08	08-10156	\$70,574.80	U
Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	630.02	04/10/08	08-10156	\$1,477,017.95	P	Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601	6154.02	11/21/08	08-10156	\$427,219.73	P
Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.01	01/14/09	08-10152	\$6,265,480.00	S	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9246.01	04/23/09	08-10152	\$6,424,786.00	S

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)
Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.02	01/14/09	08-10152	\$4,851,278.28	P	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9246.02	04/23/09	08-10152	\$3,912,014.28	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	807.01	04/21/08	08-10156	\$1,058,452.00	U	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.01	01/14/09	08-10152	\$6,265,480.00	S
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	807.02	04/21/08	08-10156	\$793,839.00	P	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9188.02	01/14/09	08-10152	\$4,851,278.28	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.01	08/08/08	08-10152	\$146,179.00	S	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9189.01	01/14/09	08-10152	\$146,338.03	S
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.02	08/08/08	08-10152	\$50,986.22	P	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9189.02	01/14/09	08-10152	\$12.79	P
Cred. # 5279 IRS- DEPT. OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: MARIBEL SANCHEZ, BANKRUPTCY SPECIALIST P.O. BOX 21126 PHILADELPHIA, PA 19114	1470.03	08/08/08	08-10152	\$1,331,505.20	U	Cred. # 70972 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: NAN DILLINGHAM, R/O ADVISOR/REVIEWER PO BOX 21126 PHILADELPHIA, PA 19114	9189.03	01/14/09	08-10152	\$1,222,165.60	U
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7938	12/04/08	08-10165	\$175,407.09	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9293	06/08/09	08-10165	\$1,421.67	A

Case No. 08-10152 (JMP)

**Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)**

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7939	12/04/08	08-10157	\$3,052.13	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9296	06/08/09	08-10157	\$185.48	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7940	12/04/08	08-10194	\$29,152.62	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9303	06/08/09	08-10194	\$2,208.35	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7941	12/04/08	08-10159	\$18,470.84	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9295	06/08/09	08-10159	\$2,046.80	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7942	12/04/08	08-10193	\$22,472.72	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9302	06/08/09	08-10193	\$2,847.67	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7943	12/04/08	08-10192	\$47,938.29	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9301	06/08/09	08-10192	\$3,664.55	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7945	12/04/08	08-10191	\$16,817.66	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9300	06/08/09	08-10191	\$4,182.06	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7946	12/04/08	08-10160	\$7,017.13	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9294	06/08/09	08-10160	\$1,695.11	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7947	12/04/08	08-10173	\$13,341.37	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9292	06/08/09	08-10173	\$3,499.21	A

Case No. 08-10152 (JMP)

**Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)**

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7948	12/04/08	08-10183	\$10,797.71	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9289	06/08/09	08-10183	\$3,099.14	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7949	12/04/08	08-10203	\$161,143.63	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9307	06/08/09	08-10203	\$169,671.90	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7950	12/04/08	08-10175	\$38,849.09	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9291	06/08/09	08-10175	\$379.94	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7951	12/04/08	08-10201	\$81,900.29	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9306	06/08/09	08-10201	\$18,291.97	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7953	12/04/08	08-10186	\$15,954.83	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9298	06/08/09	08-10186	\$1,622.58	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7955	12/04/08	08-10197	\$757.43	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9305	06/08/09	08-10197	\$704.14	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7956	12/04/08	08-10189	\$62,633.82	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9299	06/08/09	08-10189	\$900.57	A
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7958	12/04/08	08-10195	\$129.09	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9304	06/08/09	08-10195	\$428.42	A

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)

Exhibit B

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7961	12/04/08	08-10185	\$225,384.52	A	Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9308	06/08/09	08-10185	\$95,634.74	A
Cred. # 400 POWER TRANSMISSION SPECIALTIES 8803 SORENSEN AVENUE SANTE FE SPRINGS, CA 90670	877	05/19/08	08-10152	\$152,668.56	U	Cred. # 9357 POWER TRANSMISSION SPECIALTIES 8803 SORENSEN AVENUE SANTE FE SPRINGS, CA 90670	8069	12/05/08	08-10162	\$150,258.20	U

Class*:

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

Claim Amount to be Disallowed:

\$1,256,745.92
\$7,173,121.45
\$6,411,659.00
\$2,882,725.85
\$0.00
\$0.00
\$17,724,252.22

Claim Amount Remaining:

\$940,792.70
\$9,190,525.08
\$12,917,668.55
\$1,442,998.60
\$0.00
\$11,625.25
\$24,503,610.18

Total # of Amended Claims: 31

EXHIBIT C

Case No. 08-10152 (JMP)

Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)
Exhibit C

Amended Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount (\$)	Class*
Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	1110	06/10/08	08-10152	\$152,318.38	503b9	Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	5915	12/01/08	08-10193	\$65,650.83	503b9
Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	1110	06/10/08	08-10152	\$152,318.38	503b9	Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	5977	12/01/08	08-10192	\$59,239.91	503b9
Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	1110	06/10/08	08-10152	\$152,318.38	503b9	Cred. # 5879 A.T. CLAYTON & CO., INC. ATTN: SCOTT M. HARRINGTON, ATTORNEY 300 ATLANTIC STREET STAMFORD, CT 06901-3513	5979	12/01/08	08-10165	\$42,718.70	503b9
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 32992 HAIN CAPITAL HOLDINGS, LTD/ NEW ENGLAND FINISHING, INC. TRANSFEROR: NEW ENGLAND FINISHING, INC. 301 ROUTE 17, 6TH FLOOR RUTHERFORD, NJ 07070	1317.01	07/24/08	08-10195	\$75,000.00	U
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	1317.02	07/24/08	08-10195	\$88,949.09	U
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	1318	07/24/08	08-10200	\$20,282.01	U
Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	849	05/12/08	08-10152	\$191,216.22	U	Cred. # 5776 NEW ENGLAND FINISHING, INC. ATTN: JOHN K. COALE, PRESIDENT 709 MAIN STREET HOLYOKE, MA 01040	1319	07/24/08	08-10160	\$4,993.13	U

Class*:

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

TOTAL:**Claim Amount to be Disallowed:**

\$0.00
\$0.00
\$0.00
\$191,216.22
\$0.00
\$152,318.38
\$343,534.60

Claim Amount Remaining:

\$0.00
\$0.00
\$0.00
\$189,224.23
\$0.00
\$167,609.44
\$356,833.67

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Twenty-Seventh Omnibus Objection to Claims
(Seeking to Expunge Certain Amended Claims)
Exhibit C

Total # of Amended Claims: 2