

**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")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

¹ 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 attached hereto and 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: New York, New York
September 23, 2010

s/ James M. Peck

Honorable James M. Peck
United States Bankruptcy Judge

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

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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

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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

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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

Reorganized Debtors' Twenty-Sixth Omnibus Objection to Claims
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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
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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
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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. # 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: 35
Total Amount of Wrong Debtor Duplicate Claims to be Disallowed: \$2,506,730.24

Total Amount of Allowed Claims: \$1,234,382.11