

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**ORDER SUSTAINING THE REORGANIZED DEBTORS' TWENTY-THIRD OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY
CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

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

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

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

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

Dated: New York, New York
September 23, 2010

s/ James M. Peck

Honorable James M. Peck
United States Bankruptcy Judge

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

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

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

| NAME/ADDRESS OF CLAIMANT | CLAIM NUMBER | CLAIM CLASSIFICATION | CASE NUMBER | CLAIM AMOUNT (\$) |
|---|--------------|----------------------|-------------|-------------------|
| Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601 | 6372 | UNSECURED | 08-10165 | \$11,942.27 |
| Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601 | 6499 | UNSECURED | 08-10178 | \$4,074.80 |
| Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601 | 6555 | UNSECURED | 08-10186 | \$2,770.79 |
| Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126 | 5139 | UNSECURED | 08-10201 | \$12,183.01 |
| Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126 | 5140 | UNSECURED | 08-10189 | \$7,907.19 |
| Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126 | 5141 | UNSECURED | 08-10159 | \$23,506.92 |
| Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601 | 986.01 | UNSECURED | 08-10192 | \$62.52 |
| Cred. # 1655 IL- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST 100 W. RANDOLPH STREET, #7-400 CHICAGO, IL 60601 | 986.02 | PRIORITY | 08-10192 | \$644.30 |
| Cred. # 5854 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: WILLIAM MCDANIEL, BANKRUPTCY SPECIALIST 955 S SPRINGFIELD AVE, BLDG A SPRINGFIELD, NJ 07081 | 1064.01 | UNSECURED | 08-10186 | \$159,770.51 |
| Cred. # 5854 IRS- DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE ATTN: WILLIAM MCDANIEL, BANKRUPTCY SPECIALIST 955 S SPRINGFIELD AVE, BLDG A SPRINGFIELD, NJ 07081 | 1064.02 | PRIORITY | 08-10186 | \$183,310.77 |

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

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

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

| NAME/ADDRESS OF CLAIMANT | CLAIM NUMBER | CLAIM CLASSIFICATION | CASE NUMBER | CLAIM AMOUNT (\$) |
|--|--------------|----------------------|-------------|-------------------|
| Cred. # 5715 LIQUIDITY SOLUTIONS, INC/ JCK EXPRESS INC. TRANSFEROR: JCK EXPRESS INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601 | 187 | UNSECURED | 08-10152 | \$1,950.00 |
| Cred. # 74728 LIQUIDITY SOLUTIONS, INC/ ON HAND ADHESIVES INC TRANSFEROR: ON HAND ADHESIVES INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601 | 4340 | UNSECURED | 08-10173 | \$1,410.72 |
| Cred. # 74762 LIQUIDITY SOLUTIONS, INC/ RANDSTAD STAFFING SERVICES TRANSFEROR: RANDSTAD STAFFING SERVICES ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601 | 3648 | UNSECURED | 08-10159 | \$3,616.45 |
| Cred. # 5061 NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC ATTN: LISA M. MOORE, VICE PRESIDENT 995 DALTON AVENUE CINCINNATI, OH 45203 | 6626 | UNSECURED | 08-10152 | \$101,135.40 |
| Cred. # 5061 NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC ATTN: LISA M. MOORE, VICE PRESIDENT 995 DALTON AVENUE CINCINNATI, OH 45203 | 6627 | UNSECURED | 08-10152 | \$65,768.00 |
| Cred. # 70562 NC- CHARLOTTE MECKLENBURG CTY TAX COLLECTOR C/O RUFF BOND COBB WADE & BETHUNE, LLP ATTN: HAMLIN L. WADE, ESQ. 831 E. MOREHEAD STREET SUITE 860 CHARLOTTE, NC 28202 | 9473 | ADMINISTRATIVE | 08-10152 | \$8,288.82 |
| Cred. # 1533 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER 575 AMHERST STREET NASHUA, NH 03061-6010 | 4861 | UNSECURED | 08-10195 | \$905.87 |
| Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245 | 5827 | PRIORITY | 08-10175 | \$52.05 |
| Cred. # 8273 ON HAND ADHESIVES INC ATTN: MICHAEL J. COOPER, PRESIDENT 940 TELSER ROAD LAKE ZURICH, IL 60047 | 4344 | UNSECURED | 08-10178 | \$975.00 |
| Cred. # 5806 OR- MULTNOMAH COUNTY TAX C/O MULTNOMAH COUNTY ASSESSMENT & TAXATION ATTN: ANGELIKA LOOMIS, REGISTERED AGENT P.O. BOX 2716 PORTLAND, OR 97208-2716 | 988 | SECURED | 08-10152 | \$3,003.62 |

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Reorganized Debtors' Twenty-Third Omnibus Objection to Claims
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Exhibit B

| NAME/ADDRESS OF CLAIMANT | CLAIM NUMBER | CLAIM CLASSIFICATION | CASE NUMBER | CLAIM AMOUNT (\$) |
|--|--------------|----------------------|-------------|-------------------|
| Cred. # 5153 PA- YORK ADAMS TAX BUREAU ATTN: K.C. MCCLEARY, ASST. ADMIN. P.O. BOX 15627 YORK, PA 17405 | 56 | PRIORITY | 08-10180 | \$43,957.47 |
| Cred. # 5153 PA- YORK ADAMS TAX BUREAU ATTN: K.C. MCCLEARY, ASST. ADMIN. P.O. BOX 15627 YORK, PA 17405 | 399 | PRIORITY | 08-10180 | UNKNOWN |
| Cred. # 18931 PEN STATION 57 LASCALLES BLVD TORONTO, ON M5P 2C9CANADA | 2435 | UNSECURED | 08-10152 | \$21.20 |
| Cred. # 5741 PITNEY BOWES CREDIT CORPORATION C/O RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361 | 1717 | UNSECURED | 08-10152 | \$1,007.85 |
| Cred. # 9463 PRIME TRAILER LEASING ATTN: ANETTE GLYNN PO BOX 1129 COMMERCE CITY, CO 80022 | 3004 | UNSECURED | 08-10152 | \$3,293.68 |
| Cred. # 9463 PRIME TRAILER LEASING ATTN: ANETTE GLYNN PO BOX 1129 COMMERCE CITY, CO 80022 | 3005 | UNSECURED | 08-10164 | \$3,293.68 |
| Cred. # 3127 ROCHESTER MIDLAND CORP ATTN: SHARON A. FROST PO BOX 31515 ROCHESTER, NY 14603-1515 | 3862 | 503b9 | 08-10152 | \$1,369.74 |
| Cred. # 3127 ROCHESTER MIDLAND CORP ATTN: SHARON A. FROST PO BOX 31515 ROCHESTER, NY 14603-1515 | 3863 | UNSECURED | 08-10152 | \$1,369.74 |
| Cred. # 8435 SENTINEL TECHNOLOGIES INC. ATTN: DINO DEPASQUALE, CFO 6092 PAYSAPHERE CIRCLE CHICAGO, IL 60674 | 2665 | UNSECURED | 08-10152 | \$44,165.33 |
| Cred. # 5944 THERMAL CARE, INC. ATTN: FRANKLIN A. LAU, ASSISTANT SECRETARY 7720 N. LEHIGH AVE. NILEX, IL 60714 | 90047 | ADMINISTRATIVE | 08-10153 | \$2,144.23 |
| Cred. # 74747 TN- METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY, METROPOLITAN TRUSTEE C/O DEPARTMENT OF LAW ATTN: ANDREW D. MCLANAHAN, ESQ. P.O. BOX 196300 NASHVILLE, TN 37219 | 9501 | ADMINISTRATIVE | 08-10152 | \$189,300.86 |
| Cred. # 6883 TN- MONTGOMERY COUNTY TRUSTEE ATTN: IVETTE PEREZ, BANKRUPTCY SPECIALIST 350 PAGEANT LANE, SUITE 101-B CLARKSVILLE, TN 37040 | 4049 | PRIORITY | 08-10170 | \$162,826.85 |
| Cred. # 6883 TN- MONTGOMERY COUNTY TRUSTEE ATTN: IVETTE PEREZ, BANKRUPTCY SPECIALIST 350 PAGEANT LANE, SUITE 101-B CLARKSVILLE, TN 37040 | 4050 | PRIORITY | 08-10165 | \$155,791.12 |

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

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

Total Claim Count: 63

Total Claim Amount: \$115,505,324.68

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

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

Total Claim Count: 13

Total Claim Amount: UNKNOWN

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

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

Total Claim Count: 9

Total Claim Amount: \$236,255.04

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Reorganized Debtors' Twenty-Third Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit E

| NAME/ADDRESS OF CLAIMANT | CLAIM NUMBER | CLAIM CLASSIFICATION | CASE NUMBER | CLAIM AMOUNT (\$) |
|--|--------------|----------------------|-------------|-------------------|
| Cred. # 31269 WOLTMAN- PLAINTIFF* SUSAN M. 14601 N. COURT 6 EFFINGHAM, IL 62401 | 5734 | SECURED | 08-10152 | \$11,947.76 |
| Cred. # 38816 WOLTMAN*SUSAN 14601 N COURT SIX EFFINGHAM, IL 62401 | 5735 | SECURED | 08-10157 | \$11,947.76 |

Total Claim Count: 2

Total Claim Amount: \$23,895.52

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

| NAME/ADDRESS OF CLAIMANT | CLAIM NUMBER | CLAIM CLASSIFICATION | CASE NUMBER | CLAIM AMOUNT (\$) |
|---|--------------|----------------------|-------------|-------------------|
| Cred. # 32969 ALL SYSTEMS INTEGRATION 400 W. CUMMINGS PARKS, # 2650 WOBURN, MA 01801 | 1684 | UNSECURED | 08-10152 | \$34,798.22 |
| Cred. # 32969 ALL SYSTEMS INTEGRATION 400 W. CUMMINGS PARKS, # 2650 WOBURN, MA 01801 | 2764 | UNSECURED | 08-10152 | \$34,798.22 |
| Cred. # 36917 HASTINGS*FAYE M 27 COUNTY ROAD 776 CORINTH, MS 38834 | 5260 | UNSECURED | 08-10152 | \$22,985.00 |

Total Claim Count: 3

Total Claim Amount: \$92,581.44