

Presentment Date and Time: November 1, 2010 at 12:00 noon
Response Deadline: November 1, 2010 at 12:00 noon

**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

**NOTICE OF PRESENTMENT OF THE REORGANIZED
DEBTORS' FIFTH OMNIBUS APPLICATION SEEKING TO
ALLOW CLAIMS AS FILED BY THE HOLDERS THEREOF**

TO: THE CLAIMANTS LISTED ON EXHIBIT B TO THE ATTACHED APPLICATION

The Reorganized Debtors have filed the *Reorganized Debtors' Fifth Omnibus Application to Allow Claims As Filed by the Holders Thereof* (the "Application"),¹ a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Application seek to allow one or more of your Claims as listed in Exhibit B of the Application.

The Application is filed pursuant to the 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 (the "Claims Procedure Order") and the Procedures attached thereto (the "Claims Procedures") (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims

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

Agent's internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve any questions you may have with respect to your proof of claim without the need for you to file an objection or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors' representative will be available to handle factual inquiries regarding the Application. Legal matters, however, will be referred to the Reorganized Debtors' attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

If after your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys you still wish to file an objection, you must file such Objection on or before the deadline of **November 1, 2010, at 12:00 noon (Eastern Time) (the "Allowance Objection Deadline")** to file an Objection to the Application (an "Allowance Objection"). You must file such Objection in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Allowance Objection Deadline will not extend the Allowance Objection Deadline.

Allowance Objections, if any, must be filed on or before Allowance Objection Deadline with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Allowance Objection upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Allowance is received on or before the Allowance Objection Deadline.

Allowance Objections must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Application to which the Objection is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not grant the Application, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Application; (d) copies of any documentation and other evidence upon which you will rely in opposing the Application at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Allowance Objection; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in the Allowance Objection as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD BEFORE THE HONORABLE JAMES M. PECK IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601, ONE BOWLING GREEN, NEW YORK, NEW YORK 10004 ON A DATE AND TIME TO BE DETERMINED BY THE COURT.

YOU NEED NOT TAKE ANY ACTION TO EFFECT THE ALLOWANCE OF YOUR CLAIM AS PROPOSED IN THE APPLICATION. PARTIES SERVING AND FILING AN ALLOWANCE OBJECTION ARE REQUIRED TO ATTEND ANY

SCHEDULING HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE TO APPEAR MAY RESULT IN THE APPLICATION BEING GRANTED UPON DEFAULT.

Dated: October 20, 2010
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP
399 Park Avenue
New York, NY 10022-4690
Telephone: (212) 715-1781
Facsimile: (212) 715-1399

Counsel for the Reorganized Debtors

Presentment Date and Time: November 1, 2010 at 12:00 noon
Objection Deadline: November 1, 2010 at 12:00 noon

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399
Michael J. Canning

Counsel for the Reorganized Debtors

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

In re

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

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**REORGANIZED DEBTORS' FIFTH OMNIBUS APPLICATION SEEKING TO
ALLOW CLAIMS AS FILED BY THE HOLDERS THEREOF**

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 Fifth Omnibus Application Seeking to Allow Claims as Filed by the Holders Thereof (the "Application"), 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 Application.

**PARTIES RECEIVING THIS APPLICATION SHOULD CONSULT EXHIBIT B
TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

In support of this Application, 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," and collectively with the Debtors, "Quebecor") 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 Date (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, the 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 allowing the proofs of claim identified on Exhibit B attached hereto, in each case, in the amount and with the priority as filed by the holders thereof.

Basis For Relief

17. To promote the efficient allowance of claims, and the timely distribution of recovery under the Plan on account of claims where the Reorganized Debtors are in agreement as to the amount and priority of such claims as filed by the respective holders thereof (the "Agreed

Upon Claims”), the Reorganized Debtors sought and obtained authority, as part of the Claims Procedures, to establish a process for allowing Agreed Upon Claims.

18. With respect to the claims set forth on Exhibit B attached hereto, the Reorganized Debtors have reviewed their books and records and are in agreement with the amounts and the priority of the claim(s) asserted by each holder thereof. Accordingly, by this Application the Reorganized Debtors hereby seek allowance of such claims, including, with the consent of each of the Joint Claims Oversight Committee on behalf of creditors, and the Litigation Trust, which is currently prosecuting the Debtors’ avoidance actions, in respect of those claims designated as section 503(b)(9) claims (without regard to section 502(d)), all as set forth on Exhibit B.

19. This Application, and the relief requested herein, is consistent and in accordance with the procedures established by the Claims Procedures for the process for allowing Agreed Upon Claims.

20. Accordingly, for the foregoing reasons, the Reorganized Debtors request that the claims set forth on Exhibit B be allowed in their entirety in the amount and with the priority set forth on Exhibit B, 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 Application.

22. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows an Agreed Upon Claim, the right to object to such Agreed Upon Claim on any and all additional factual or legal grounds. Furthermore, nothing in this Application 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. Moreover, nothing in this Application, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Application, file additional papers in support of this Application 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 Application has been provided to all claimants whose claims are subject to this Application, as identified on Exhibit B attached hereto, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) approving this Application and allowing the Agreed Upon Claims in the amount and with the priority listed on Exhibit B attached hereto and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
October 20, 2010

Respectfully submitted,

By: /s/ Michael J. Canning
Michael J. Canning
ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399
Michael_Canning@aporter.com

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 APPROVING THE REORGANIZED DEBTORS' FIFTH OMNIBUS
APPLICATION SEEKING TO ALLOW CLAIMS AS FILED BY
THE HOLDERS THEREOF**

This matter coming before the Court on the Reorganized Debtors' Fifth Omnibus Application Seeking to Allow Claims as Filed by the Holders Thereof (the "Application")¹; it appearing that the relief requested in the Application 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 Application was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Application establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is APPROVED.

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

2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is allowed in its entirety in the amount and with the priority set forth on Exhibit B, pursuant to section 502 of the Bankruptcy Code.

3. Nothing in this Order or the Application, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard.

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)

The Reorganized Debtors' Fifth Omnibus Application
 Seeking to Allow Claims as Filed by the Holders Thereof
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 10569 A & W OIL & TIRE CO INC ATTN: CHIP BAREFIELD, VICE PRESIDENT 1101 NORTH LIBERTY STREET PO BOX 1027 WAYNESBORO, GA 30830-2027	5796	UNSECURED	08-10201	\$11,594.86	\$11,594.86
Cred. # 5991 ACME CHEMEX, INC. ATTN: DIANE FRIEDMAN, CUSTOMER SERVICE 1357 HEISTAN PLACE MEMPHIS, TN 38104	1273	503b9	08-10169	\$233.61	\$233.61
Cred. # 5840 AIR FILTER SERVICE CO, INC. ATTN: BOYKIN SANDERS, PRESIDENT P.O. DRAWER 1813 SUMTER, SC 29151	1031	503b9	08-10152	\$328.95	\$328.95
Cred. # 6971 AMERICAN BALER COMPANY PO BOX 634794 CINCINNATI, OH 45263-4794	6259	UNSECURED	08-10182	\$1,087.22	\$1,087.22
Cred. # 6971 AMERICAN BALER COMPANY PO BOX 634794 CINCINNATI, OH 45263-4794	6260	UNSECURED	08-10201	\$337.90	\$337.90
Cred. # 6971 AMERICAN BALER COMPANY PO BOX 634794 CINCINNATI, OH 45263-4794	6261	UNSECURED	08-10201	\$301.30	\$301.30
Cred. # 6971 AMERICAN BALER COMPANY PO BOX 634794 CINCINNATI, OH 45263-4794	6262	UNSECURED	08-10177	\$387.14	\$387.14
Cred. # 6971 AMERICAN BALER COMPANY PO BOX 634794 CINCINNATI, OH 45263-4794	6264	UNSECURED	08-10186	\$379.26	\$379.26
Cred. # 70348 AMERICAN BALER COMPANY ATTN: ARTHUR R. PAGE, CONTROLLER 800 E. CENTER STREET BELLEVUE, OH 44811	6265	503b9	08-10189	\$642.86	\$642.86
Cred. # 70348 AMERICAN BALER COMPANY ATTN: ARTHUR R. PAGE, CONTROLLER 800 E. CENTER STREET BELLEVUE, OH 44811	6266	503b9	08-10152	\$338.33	\$338.33
Cred. # 70348 AMERICAN BALER COMPANY ATTN: ARTHUR R. PAGE, CONTROLLER 800 E. CENTER STREET BELLEVUE, OH 44811	6267	503b9	08-10152	\$66.89	\$66.89
Cred. # 467 APEX DIE CORPORATION ATTN: EVA Z. CUMMINGS, CFO 840 CHERRY LANE SAN CARLOS, CA 94070-3394	180	UNSECURED	08-10152	\$102,723.57	\$102,723.57
Cred. # 13647 BARTON SOLVENTS INC PO BOX 970 BETTENDORF, IA 52722	6906	503b9	08-10178	\$4,242.24	\$4,242.24
Cred. # 10439 BARTON SOLVENTS INC ATTN: EDWARD J. WALSH, EXECUTIVE V.P. PO BOX 221 DES MOINES, IA 50301	6907	503b9	08-10194	\$3,549.60	\$3,549.60
Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	4218.02	UNSECURED	08-10185	\$9,570.43	\$9,570.43

Case No. 08-10152 (JMP)

The Reorganized Debtors' Fifth Omnibus Application
 Seeking to Allow Claims as Filed by the Holders Thereof
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 11840 BERMUDEZ*AMY (FORMERLY AMY CALZADILLA) 108 NEWELL AVENUE OLD HICKORY, TN 37138	3635	PRIORITY	08-10152	\$1,125.00	\$1,125.00
Cred. # 10366 BI STATE PROPANE PO BOX 1205 FALLON, NV 89407	3557	UNSECURED	08-10173	\$5,685.11	\$5,685.11
Cred. # 13422 BINDERY SOLUTIONS ATTN: JEFFREY A. SMITH, PRESIDENT 1044 VIRGINIA AVENUE HAGERSTOWN, MD 21740	5020	UNSECURED	08-10180	\$2,420.50	\$2,420.50
Cred. # 13422 BINDERY SOLUTIONS ATTN: JEFFREY A. SMITH, PRESIDENT 1044 VIRGINIA AVENUE HAGERSTOWN, MD 21740	5021	UNSECURED	08-10180	\$2,187.17	\$2,187.17
Cred. # 7621 BLADE SERVICES 914 NW 79TH STREET OKLAHOMA CITY, OK 73114	6045	UNSECURED	08-10152	\$2,573.00	\$2,573.00
Cred. # 69713 BOTAMER FLORIST & MORE ATTN: CONNIE BUTLER, VP 511 N. ABBE RD. SUITE D ELYRIA, OH 44035	2516	503b9	08-10152	\$57.32	\$57.32
Cred. # 5669 CALLAHAN PACKAGING & FULFILLMENT CO., INC*, THE ATTN: KEVIN P. CALLAHAN, PRESIDENT 3630 D. TROUSDALE DRIVE NASHVILLE, TN 37204	716	UNSECURED	08-10180	\$20,255.88	\$20,255.88
Cred. # 9089 CARISTRAP INTERNATIONAL, INC. ATTN: MARIO ZARLENGA, FINANCE MRG. 1760 FORTIN BLVD. LAVAL, QC H7S-1N8CANADA	1719	503b9	08-10184	\$1,819.05	\$1,819.05
Cred. # 9089 CARISTRAP INTERNATIONAL, INC. ATTN: MARIO ZARLENGA, FINANCE MRG. 1760 FORTIN BLVD. LAVAL, QC H7S-1N8CANADA	1720	503b9	08-10152	\$267.25	\$267.25
Cred. # 9089 CARISTRAP INTERNATIONAL, INC. ATTN: MARIO ZARLENGA, FINANCE MRG. 1760 FORTIN BLVD. LAVAL, QC H7S-1N8CANADA	1739	503b9	08-10152	\$2,477.60	\$2,477.60
Cred. # 7688 CHISANO MARKETING COMMUNICATIONS INC. ATTN: JOHN E. GUTZWILLER, COO 2000 BYERS ROAD DAYTON, OH 45342	3620	UNSECURED	08-10152	\$15,189.47	\$15,189.47
Cred. # 1660 CLARK DISTRIBUTION SYSTEMS, INC. PO BOX 438 TRENTON, NJ 08603	5760	UNSECURED	08-10177	\$525.00	\$525.00
Cred. # 1660 CLARK DISTRIBUTION SYSTEMS, INC. PO BOX 438 TRENTON, NJ 08603	5762	UNSECURED	08-10165	\$10,627.94	\$10,627.94
Cred. # 1660 CLARK DISTRIBUTION SYSTEMS, INC. PO BOX 438 TRENTON, NJ 08603	5763	UNSECURED	08-10165	\$2,780.84	\$2,780.84

Case No. 08-10152 (JMP)

The Reorganized Debtors' Fifth Omnibus Application
 Seeking to Allow Claims as Filed by the Holders Thereof
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 9662 CONTINENTAL PRESS ATTN: KRISTIN ROTHSTEIN, PRESIDENT 34 NE RIVERSIDE DR PO BOX 1063 SAINT CLOUD, MN 56302-1063	3464	UNSECURED	08-10165	\$25,536.20	\$25,536.20
Cred. # 7094 CORBETT* E. C/O E. CORBETT CO. PO BOX 973 ATTLEBORO, MA 02703	5337	503b9	08-10177	\$655.91	\$655.91
Cred. # 13067 CREAM CITY SCALE ATTN: LORRI GARNHART, OWNER 4096 INTERSTATE BLVD ROCKFORD, IL 61111	2631.01	SECURED	08-10183	\$795.00	\$795.00
Cred. # 3563 CSRA FIRE EXTINGUISHERS INC 312 PARK AVENUE MARTINEZ, GA 30907	2507	PRIORITY	08-10201	\$576.24	\$576.24
Cred. # 12851 DAVIS ADVERTISING INC ATTN: JOSEPH R. TRZUSKOWSKI, V.P. ONE BALA PLAZA SUITE 640 BALA CYNWYD, PA 19004	4304	UNSECURED	08-10184	\$9,458.30	\$9,458.30
Cred. # 7075 DC GRAPHICS INC ATTN: KEVIN J. BRANDON, PRESIDENT 55 CENTRAL DR FARMINGDALE, NY 11735-1201	4893	UNSECURED	08-10180	\$6,283.00	\$6,283.00
Cred. # 9686 DEANS EXPEDITING 7733 CUMBERLAND DRIVE PO BOX 1333 FAIRVIEW, TN 37062	1987	PRIORITY	08-10152	\$1,575.00	\$1,575.00
Cred. # 9700 DIAMOND VOGEL PAINTS 3500 WEST DIVISION STREET ST CLOUD, MN 56301	2803	SECURED	08-10165	\$119.71	\$119.71
Cred. # 7085 DILLON SUPPLY COMPANY ATTN: ED TODD, MGR PO BOX 14506 RALEIGH, NC 27620	5118.01	UNSECURED	08-10201	\$25,011.53	\$25,011.53
Cred. # 7085 DILLON SUPPLY COMPANY ATTN: ED TODD, MGR PO BOX 14506 RALEIGH, NC 27620	5120	UNSECURED	08-10177	\$367.90	\$367.90
Cred. # 7813 EAM MOSCA CORPORATION VALMONT INDUSTRIAL PARK 675 JAYCEE DRIVE WEST HAZLETON, PA 18202	6748	UNSECURED	08-10152	\$9,087.41	\$9,087.41
Cred. # 7813 EAM MOSCA CORPORATION VALMONT INDUSTRIAL PARK 675 JAYCEE DRIVE WEST HAZLETON, PA 18202	6750	UNSECURED	08-10152	\$379.12	\$379.12
Cred. # 7813 EAM MOSCA CORPORATION VALMONT INDUSTRIAL PARK 675 JAYCEE DRIVE WEST HAZLETON, PA 18202	6751	UNSECURED	08-10152	\$291.91	\$291.91
Cred. # 5658 ELECTRICAL & MECHANICAL APPARATUS CO., INC. ATTN: DEBRA PAYNE, SEC/TREAS. P.O. BOX 18878 MEMPHIS, TN 38181	699	PRIORITY	08-10152	\$1,670.92	\$1,670.92
Cred. # 12867 ENVIRO HEALTH TECHNOLOGIES, INC. ATTN: THERESA DILLON 4337 OLD WILLIAM PENN HWY MONROEVILLE, PA 15146	2440	UNSECURED	08-10184	\$156.00	\$156.00

Case No. 08-10152 (JMP)

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 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 12867 ENVIRO HEALTH TECHNOLOGIES, INC. ATTN: THERESA DILLON 4337 OLD WILLIAM PENN HWY MONROEVILLE, PA 15146	2476	UNSECURED	08-10180	\$3,016.00	\$3,016.00
Cred. # 33033 ENVIROPEST ATTN: LINDA A. HEIGOLD, EXEC. VP. 455 N. DENVER AVENUE LOVELAND, CO 80537	1809	503b9	08-10152	\$185.00	\$185.00
Cred. # 7833 ERHARDT & LEIMER INCORPORATION 350 TUCAPAU RD DUNCAN, SC 29334	2778	UNSECURED	08-10201	\$10,254.65	\$10,254.65
Cred. # 69937 EULER HERMES ACI/ BURGESS INDUSTRIES, INC ASSIGNEE OF: BURGESS INDUSTRIES, INC. ATTN: PETER ZIOLKOWSKI, CLAIMS REP 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	9205	UNSECURED	08-10152	\$6,319.05	\$6,319.05
Cred. # 69919 FANUC ROBOTICS AMERICA, INC. ATTN: M. VALLIERES, LEGAL 3900 WEST HAMLIN ROAD ROCHESTER HILLS, MI 48309	4100	503b9	08-10189	\$354.00	\$354.00
Cred. # 24684 FLEX PAK CORPORATION ATTN: NATALIE J. NICHOLS, ESQ. PO BOX 38580 SAINT LOUIS, MO 63138	6883	503b9	08-10192	\$4,045.23	\$4,045.23
Cred. # 303 FLEX PAK CORPORATION PO BOX 38580 ST LOUIS, MO 63138	6909	503b9	08-10152	\$11,837.42	\$11,837.42
Cred. # 13459 FRANLIN FREIGHT BROKERAGE INC 900 KRINER ROAD CHAMBERSBURG, PA 17201	8714	UNSECURED	08-10180	\$645.00	\$645.00
Cred. # 13458 FRANLIN FREIGHT BROKERAGE INC 900 KRINER ROAD CHAMBERSBURG, PA 17201	8716	UNSECURED	08-10180	\$2,150.00	\$2,150.00
Cred. # 7141 GANE BROTHERS & LANE DEPATMENT 4186 135 S LASALLE STREET CHICAGO, IL 60674-4186	4469	UNSECURED	08-10177	\$1,355.13	\$1,355.13
Cred. # 7140 GANE BROTHERS & LANE 1400 GREENLEAF AVENUE ELK GROVE, IL 60007	4474	UNSECURED	08-10177	\$1,618.68	\$1,618.68
Cred. # 7139 GANE BROTHERS & LANE, INC. 4186 PAYSPPHERE CIRCLE CHICAGO, IL 60674	4472	UNSECURED	08-10177	\$53.69	\$53.69
Cred. # 7139 GANE BROTHERS & LANE, INC. 4186 PAYSPPHERE CIRCLE CHICAGO, IL 60674	4473	UNSECURED	08-10177	\$2,098.76	\$2,098.76
Cred. # 6014 GARRISON SERVICE COMPANY INC. ATTN: CHONTELLE FIELDER, A/R 100 FERNCO DR. NASHVILLE, TN 37207	1321	UNSECURED	08-10152	\$40,116.13	\$40,116.13
Cred. # 5129 GEORGIA-PACIFIC CORRUGATED LLC ATTN: ERICH L. MCINNIS 133 PEACHTREE STREET NE (30303) P.O. BOX 105605 ATLANTA, GA 30348-5605	9.01	UNSECURED	08-10178	\$139,577.29	\$139,577.29

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 5129 GEORGIA-PACIFIC CORRUGATED LLC ATTN: ERICH L. MCINNIS 133 PEACHTREE STREET NE (30303) P.O. BOX 105605 ATLANTA, GA 30348-5605	9.02	PRIORITY	08-10178	\$31,519.81	\$31,519.81
Cred. # 7155 GRAPHIC ARTS SERVICE AND SUPPLY, INC. 3933 SOUTH GREENBROOKE GRAND RAPIDS, MI 49512	2697	UNSECURED	08-10157	\$3,576.73	\$3,576.73
Cred. # 7155 GRAPHIC ARTS SERVICE AND SUPPLY, INC. 3933 SOUTH GREENBROOKE GRAND RAPIDS, MI 49512	2699	UNSECURED	08-10179	\$22,310.13	\$22,310.13
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2548	UNSECURED	08-10168	\$55.83	\$55.83
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2549	UNSECURED	08-10152	\$1,081.00	\$1,081.00
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2550	UNSECURED	08-10162	\$932.04	\$932.04
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2551	UNSECURED	08-10183	\$6,220.28	\$6,220.28
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2552	UNSECURED	08-10152	\$31,800.26	\$31,800.26
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2553	UNSECURED	08-10165	\$13,073.78	\$13,073.78
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2556	UNSECURED	08-10189	\$1,211.90	\$1,211.90
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2557	UNSECURED	08-10201	\$1,913.42	\$1,913.42
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2558	UNSECURED	08-10183	\$1,344.05	\$1,344.05
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2561	UNSECURED	08-10188	\$716.40	\$716.40

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 7175 HONEYCUTT MECHANICAL INC 1425 DELAWARE AVENUE PO BOX 55651 LEXINGTON, KY 40555	3087	UNSECURED	08-10177	\$33,375.44	\$33,375.44
Cred. # 7999 IMPRESSIVE IMPRESSIONS ATTN: ROLAND SACHTLEBEN 111 WEST PORT PLAZA, SUITE 600 ST LOUIS, MO 63146	4838	503b9	08-10157	\$1,519.71	\$1,519.71
Cred. # 7999 IMPRESSIVE IMPRESSIONS ATTN: ROLAND SACHTLEBEN 111 WEST PORT PLAZA, SUITE 600 ST LOUIS, MO 63146	4841	503b9	08-10152	\$990.77	\$990.77
Cred. # 6000 K B LITHO SUPPLY ATTN: B L. CORNELIUS, PRESIDENT 1441 N. TOPPING KANSAS CITY, MO 64120	1301	PRIORITY	08-10152	\$450.00	\$450.00
Cred. # 6000 K B LITHO SUPPLY ATTN: B L. CORNELIUS, PRESIDENT 1441 N. TOPPING KANSAS CITY, MO 64120	1302	PRIORITY	08-10152	\$595.00	\$595.00
Cred. # 69860 KEHR BUFFALO WIRE FRAME CO., INC. ATTN: SUSAN A/R PO BOX 806 GRAND ISLAND, NY 14022	3182	503b9	08-10152	\$168.09	\$168.09
Cred. # 9886 KENNING OUTSOURCE GROUP INC ATTN: DARREN KENNING, OWNER 7242 OLD HWY 52 SAINT CLOUD, MN 56303	5030	UNSECURED	08-10165	\$13,250.38	\$13,250.38
Cred. # 10455 KSW CORPORATION ATTN: PAUL NAYLOR, PRESIDENT PO BOX 3224 DES MOINES, IA 50316	3521	UNSECURED	08-10189	\$11,337.05	\$11,337.05
Cred. # 10455 KSW CORPORATION ATTN: PAUL NAYLOR, PRESIDENT PO BOX 3224 DES MOINES, IA 50316	3522	UNSECURED	08-10175	\$369.33	\$369.33
Cred. # 10455 KSW CORPORATION ATTN: PAUL NAYLOR, PRESIDENT PO BOX 3224 DES MOINES, IA 50316	3523	UNSECURED	08-10194	\$4,951.77	\$4,951.77
Cred. # 12 LINCOLN WATER & WSTWTR SYSTEM ATTN: JOSEPH J. RUPP, ASSISTANT CITY ATTY, 575 S 10TH ST LINCOLN, NE 68508	3023	SECURED	08-10190	\$126.13	\$126.13
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6737	UNSECURED	08-10203	\$135.78	\$135.78
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6738	UNSECURED	08-10168	\$135.03	\$135.03

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6739	UNSECURED	08-10197	\$2,032.62	\$2,032.62
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6740	UNSECURED	08-10179	\$486.69	\$486.69
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6741	UNSECURED	08-10193	\$3,293.61	\$3,293.61
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6742	UNSECURED	08-10192	\$25.44	\$25.44
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6743	UNSECURED	08-10157	\$4,932.48	\$4,932.48
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6744	UNSECURED	08-10159	\$2,429.75	\$2,429.75
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6745	UNSECURED	08-10165	\$1,541.65	\$1,541.65
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6746	UNSECURED	08-10165	\$2,371.98	\$2,371.98
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6747	UNSECURED	08-10165	\$7,142.27	\$7,142.27
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6749	UNSECURED	08-10201	\$197.38	\$197.38

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6752	UNSECURED	08-10165	\$586.40	\$586.40
Cred. # 74721 LIQUIDITY SOLUTIONS, INC/ EAM MOSCA CORPORATION TRANSFEROR: EAM MOSCA CORPORATION ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6753	UNSECURED	08-10201	\$270.22	\$270.22
Cred. # 74749 LIQUIDITY SOLUTIONS, INC/ NORTHERN STATES POWER CO. TRANSFEROR: NORTHERN STATES POWER CO. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	3944	UNSECURED	08-10165	\$240,041.27	\$240,041.27
Cred. # 74728 LIQUIDITY SOLUTIONS, INC/ ON HAND ADHESIVES INC TRANSFEROR: ON HAND ADHESIVES INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4337	UNSECURED	08-10165	\$2,581.92	\$2,581.92
Cred. # 74728 LIQUIDITY SOLUTIONS, INC/ ON HAND ADHESIVES INC TRANSFEROR: ON HAND ADHESIVES INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4345	UNSECURED	08-10165	\$2,906.64	\$2,906.64
Cred. # 2025 M&H PRESS REPAIR, INC. 1 RIVER VIEW DRIVE TOMKINS COVE, NY 10986	134	PRIORITY	08-10152	\$5,669.26	\$5,669.26
Cred. # 8165 MEDINA WOOD PRODUCTS INC PO BOX 1037 TRACY, CA 95378	5296	SECURED	08-10152	\$4,043.00	\$4,043.00
Cred. # 1088 MERCHANTS DISTRIBUTION ATTN: GREG A. DICKINSON 1420 11TH AVENUE N.E. PO BOX 555 ALTOONA, IA 50009	3300	UNSECURED	08-10194	\$18,019.08	\$18,019.08
Cred. # 32994 NUVISION GRAPHICS, INC. ATTN: VANCE TAYLOR 4208 NORTHEAST EXPRESSWAY ATLANTA, GA 30040	1724	UNSECURED	08-10203	\$78,136.96	\$78,136.96
Cred. # 8273 ON HAND ADHESIVES INC ATTN: MICHAEL J. COOPER, PRESIDENT 940 TELSER ROAD LAKE ZURICH, IL 60047	4338	UNSECURED	08-10152	\$1,250.50	\$1,250.50
Cred. # 69376 ORION ENERGY SYSTEMS, INC ATTN: CONNIE FOGELTANZ 1204 PILGRIM RD. PLYMOUTH, WI 53073	2246	503b9	08-10183	\$729.52	\$729.52
Cred. # 12072 PLASTI CLAD METAL PRODUCTS ATTN: MARK MATTHEWS, PRESIDENT SPECIAL ORDER PO BOX 440 ALLENWOOD, NJ 08720-0000	3052	UNSECURED	08-10195	\$7,431.27	\$7,431.27

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 12072 PLASTI CLAD METAL PRODUCTS ATTN: MARK MATTHEWS, PRESIDENT SPECIAL ORDER PO BOX 440 ALLENWOOD, NJ 08720-0000	3053	UNSECURED	08-10178	\$5,335.11	\$5,335.11
Cred. # 69960 PRECISION PRODUCTS & CONSULTING C/O SHUMAKER, LOOP & KENDRICK LLP ATTN: DAVID M. GROGAN 128 SOUTH TRYON STREET, SUITE 1800 CHARLOTTE, NC 28202	8720	503b9	08-10159	\$4,038.00	\$4,038.00
Cred. # 69960 PRECISION PRODUCTS & CONSULTING C/O SHUMAKER, LOOP & KENDRICK LLP ATTN: DAVID M. GROGAN 128 SOUTH TRYON STREET, SUITE 1800 CHARLOTTE, NC 28202	8721	503b9	08-10201	\$2,704.00	\$2,704.00
Cred. # 10025 PRINTERS BINDERY SERVICE 2802 GRANDVIEW AVENUE NASHVILLE, TN 37211	3389	UNSECURED	08-10165	\$3,802.75	\$3,802.75
Cred. # 8345 PROGRAF LLC ATTN: DOUG CALABRO 873 EQUESTRIAN POINTE DRIVE P.O. BOX 398 OREGON, IL 61061	6113	UNSECURED	08-10152	\$3,790.00	\$3,790.00
Cred. # 9161 PROGRAF LLC ATTN: DOUG CALABRO PO BOX 398 OREGON, IL 61061	6115	UNSECURED	08-10183	\$14,192.28	\$14,192.28
Cred. # 5408 RANDIK PAPER CO., INC. ATTN: JEFF MILLER, PRESIDENT P.O. BOX 4004 MODESTO, CA 95352	435	UNSECURED	08-10152	\$17,071.39	\$17,071.39
Cred. # 15345 RIVIERA FINANCE ASSIGNEE OF SORIANO TRUCKING ATTN: LEGAL DEPT. 3194 DE LA CURZ, SUITE 9 SANTA CLARA, CA 95054	1465	UNSECURED	08-10152	\$52,224.25	\$52,224.25
Cred. # 5982 S.A. CANDELORA ENTERPRISES, INC. D/B/A TACONIC WIRE ATTN: GREGORY B. SCHILLER, ESQ. 250 TOTOKET ROAD NORTH BRANFORD, CT 06471	1256	503b9	08-10152	\$15,757.82	\$15,757.82
Cred. # 1108 SCOTT GROSS CO., INC. ATTN: ANGIE RADEBAUGH, ASST. CREDIT MGR. 664 MAGNOLIA AVENUE LEXINGTON, KY 40505 3789	552	UNSECURED	08-10152	\$24,197.14	\$24,197.14
Cred. # 70251 SORIANO TRUCKING ATTN: RICHARD SORIANO P.O. BOX 741 MERCED, CA 95341	3467	UNSECURED	08-10152	\$33,939.45	\$33,939.45
Cred. # 69877 SORIANO WAREHOUSING ATTN: RICHARD SORIANO PO BOX 741 MERCED, CA 95341	3466	UNSECURED	08-10152	\$30,069.25	\$30,069.25
Cred. # 9175 SOUTHEASTERN LABORATORIES, INC. ATTN: LARRY T. CHEWNING PO BOX 10189 GOLDSBORO, NC 27532-0189	1908	UNSECURED	08-10159	\$38,637.93	\$38,637.93
Cred. # 69895 TEAM PETROLEUM LLC 105 E LINCOLN P O BOX 1831 FT. COLLINS, CO 80522	3786	503b9	08-10152	\$555.10	\$555.10

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Cred. # 10155 TECHNODIAMANT USA INC P.O.BOX 398 TRANQUILITY, NJ 07879	7184	UNSECURED	08-10165	\$338.00	\$338.00
Cred. # 10155 TECHNODIAMANT USA INC P.O.BOX 398 TRANQUILITY, NJ 07879	7185	UNSECURED	08-10183	\$3,626.00	\$3,626.00
Cred. # 10155 TECHNODIAMANT USA INC P.O.BOX 398 TRANQUILITY, NJ 07879	7186	UNSECURED	08-10189	\$250.00	\$250.00
Cred. # 10155 TECHNODIAMANT USA INC P.O.BOX 398 TRANQUILITY, NJ 07879	7187	UNSECURED	08-10173	\$19,499.00	\$19,499.00
Cred. # 10162 TENNESSEE SAW & KNIFE 1695 BARCREST ROAD MEMPHIS, TN 38134	6044	UNSECURED	08-10201	\$7,664.62	\$7,664.62
Cred. # 10162 TENNESSEE SAW & KNIFE 1695 BARCREST ROAD MEMPHIS, TN 38134	6048	UNSECURED	08-10165	\$3,117.95	\$3,117.95
Cred. # 10162 TENNESSEE SAW & KNIFE 1695 BARCREST ROAD MEMPHIS, TN 38134	6049	UNSECURED	08-10193	\$3,604.01	\$3,604.01
Cred. # 10162 TENNESSEE SAW & KNIFE 1695 BARCREST ROAD MEMPHIS, TN 38134	6050	UNSECURED	08-10165	\$548.60	\$548.60
Cred. # 10162 TENNESSEE SAW & KNIFE 1695 BARCREST ROAD MEMPHIS, TN 38134	6051	UNSECURED	08-10165	\$127.68	\$127.68
Cred. # 7390 THERMAL LABEL WAREHOUSE INC ATTN: THOMAS L. SHAW, PRESIDENT PO BOX 23830 KNOXVILLE, TN 37933	6802	503b9	08-10152	\$4,739.99	\$4,739.99
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4697	UNSECURED	08-10152	\$1,154.81	\$1,154.81
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4698	503b9	08-10159	\$995.00	\$995.00
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4700	503b9	08-10164	\$33.00	\$33.00
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4701	503b9	08-10184	\$131.88	\$131.88
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4715	UNSECURED	08-10191	\$1,151.00	\$1,151.00
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4716	UNSECURED	08-10165	\$426.78	\$426.78

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4717	UNSECURED	08-10164	\$2,742.72	\$2,742.72
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4719	UNSECURED	08-10192	\$2,033.25	\$2,033.25
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4722	UNSECURED	08-10194	\$1,566.36	\$1,566.36
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4723	UNSECURED	08-10165	\$2,227.62	\$2,227.62
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4724	UNSECURED	08-10184	\$426.40	\$426.40
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4725	503b9	08-10192	\$218.94	\$218.94
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4729	503b9	08-10177	\$606.02	\$606.02
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4730	503b9	08-10160	\$1,469.41	\$1,469.41
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4731	503b9	08-10187	\$170.63	\$170.63
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4732	UNSECURED	08-10160	\$1,833.17	\$1,833.17
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4733	UNSECURED	08-10197	\$3,912.02	\$3,912.02
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4735	UNSECURED	08-10159	\$1,587.00	\$1,587.00
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4736	UNSECURED	08-10162	\$7,085.19	\$7,085.19
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4737	UNSECURED	08-10186	\$100.58	\$100.58
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4738	UNSECURED	08-10177	\$162.50	\$162.50

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Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4739	UNSECURED	08-10177	\$801.59	\$801.59
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4740	UNSECURED	08-10165	\$1,707.07	\$1,707.07
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4744	UNSECURED	08-10152	\$15,987.54	\$15,987.54
Cred. # 20081 VALCO CINCINNATI ATTN: LORI M. MECKLING, CREDIT SUPERVISOR PO BOX 19042 POSTAL STATION A TORONTO, ON M5W 2W8CANADA	4443	UNSECURED	08-10152	\$1,370.05	\$1,370.05
Cred. # 8594 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 411 CIRCLE FREEWAY DRIVE CINCINNATI, OH 45246	4435	UNSECURED	08-10165	\$348.90	\$348.90
Cred. # 8594 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 411 CIRCLE FREEWAY DRIVE CINCINNATI, OH 45246	4436	UNSECURED	08-10152	\$1,416.44	\$1,416.44
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4437	UNSECURED	08-10165	\$4,454.69	\$4,454.69
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4438	UNSECURED	08-10183	\$87.86	\$87.86
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4439	UNSECURED	08-10189	\$408.80	\$408.80
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4440	UNSECURED	08-10165	\$958.75	\$958.75
Cred. # 8594 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 411 CIRCLE FREEWAY DRIVE CINCINNATI, OH 45246	4441	UNSECURED	08-10182	\$130.00	\$130.00
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4444	UNSECURED	08-10152	\$7,030.07	\$7,030.07
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4457	UNSECURED	08-10201	\$114.60	\$114.60
Cred. # 5706 VISIONS SAFETY PRODUCTS, INC. ATTN: SAMUEL O. SWARTZ III, PRESIDENT 204 S. 7TH STREET AKRON, PA 17501	3790	503b9	08-10180	\$891.15	\$891.15

The Reorganized Debtors' Fifth Omnibus Application
Seeking to Allow Claims as Filed by the Holders Thereof
Exhibit B

Total Claim Count: 166

Total Claim Amount: \$1,434,217.60

Total Allowed Amount: \$1,434,217.60