

Hearing Date and Time: December 21, 2010 at 10:00 a.m.
Response Deadline: December 13, 2010 at 4:00 p.m.

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' SEVENTH OMNIBUS CONVENIENCE CLAIMS
MOTION (SEEKING TO ALLOW CERTAIN ELECTED
CONVENIENCE CLASS 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 Seventh Omnibus Convenience Claims Motion (Seeking to Allow Certain Elected Convenience Class Claims) (the "Motion"), 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 Motion.

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

In support of this Motion, 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 predicates 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. By this Motion, the Reorganized Debtors hereby seek entry of an order allowing the proofs of claim of each holder identified on Exhibit B attached hereto as Elected Convenience Claims (defined below), and granting such claims the status and treatment as Convenience Claims, as defined and provided for under the Plan, such that each holder shall receive the aggregate amount of \$ 2,500 in full settlement and resolution of such holder's aggregate unsecured claims in the Chapter 11 Cases.

Basis For Relief

17. Pursuant to Section 4.5 of the Plan, each holder of an Allowed Convenience Claim, as defined therein, is entitled to receive, in full satisfaction, settlement, release, and discharge of, and in exchange for, the aggregate amount of such holder's allowed unsecured claims, cash equal to the lesser of (i) the aggregate amount of all such holder's allowed unsecured claims or (ii) \$ 2,500.

18. By implementation of the Convenience Class, the Debtors' Plan provides for full recovery for small creditors holding one or more allowed unsecured claims aggregating \$ 2,500 or less, and provides creditors with unsecured claims aggregating in excess of \$ 2,500 the right to elect into the Convenience Class.

19. To promote the efficient allowance of Convenience Claims, and the timely distribution of recovery under the Plan on account of Convenience Claims, the Reorganized Debtors sought and obtained authority under the Claims Procedures to establish a process for addressing the allowance of Convenience Claims.

20. The Reorganized Debtors have determined that each holder of claims set forth on Exhibit B attached hereto (the "Elected Convenience Claims") has elected to receive Convenience Class treatment on account of their applicable Elected Convenience Claims, and that in each case the aggregate amount of such holder's Elected Convenience Claims exceeds \$ 2,500, such that such holder is entitled to \$ 2,500 in full settlement and resolution of such holder's aggregate unsecured claims.

21. This Motion, and the relief requested herein, is consistent and in accordance with the procedures established by the Claims Procedures for the allowance of Convenience Claims.

22. Accordingly, for the foregoing reasons, the Reorganized Debtors request that each holder of Elected Convenience Claims set forth on Exhibit B be granted an Allowed Convenience Claim of \$ 2,500, pursuant to section 502 of the Bankruptcy Code, in full settlement and resolution of such holder's aggregate unsecured claims, and be accorded Convenience Class treatment under the Plan in respect of such claims.

Reservation of Rights

23. 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 Motion.

24. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows an Elected Convenience Claim, the right to object to such Elected Convenience Claim on any and all additional factual or legal grounds. Furthermore, nothing in this Motion 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. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Motion, file additional papers in support of this Motion or take other appropriate actions, all as more fully set forth in the Claims Procedures.

Notice

25. Pursuant to the Claims Procedures, notice of this Motion has been provided to all claimants whose claims are subject to this Motion, 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 Motion and allowing the Elected Convenience Claims of each holder thereof as set forth on Exhibit B attached hereto, and according such claims Convenience Class treatment under the Plan, such that each holder shall receive the aggregate amount of \$ 2,500 in full settlement and resolution of such holder's aggregate unsecured claims in the Chapter 11 Cases; and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
November 19, 2010

Respectfully submitted,

/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

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' SEVENTH OMNIBUS
CONVENIENCE CLAIMS MOTION (SEEKING TO ALLOW CERTAIN ELECTED
CONVENIENCE CLASS CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Seventh Omnibus Convenience Claims Motion (Seeking to Allow Certain Elected Convenience Class Claims) (the "Motion")¹; it appearing that the relief requested in the Motion 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 Motion was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Motion establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is APPROVED.

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

2. The Elected Convenience Claims of each holder thereof as identified on Exhibit B attached hereto and incorporated herein by reference are hereby granted and allowed pursuant to section 502 of the Bankruptcy Code, and accorded Convenience Class treatment under the Plan, such that each holder shall receive the aggregate amount of \$ 2,500 in full settlement and resolution of such holder's aggregate unsecured claims in the Chapter 11 Cases.

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

4. 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.

5. 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

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)**

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 6951 ACCU-GRIND OF NEW ENGLAND ATTN: PATRICIA LAFONTAINE, OFFICE MANAGER PO BOX 703 OXFORD, MA 01540-0703	7041	12/05/08	UNSECURED	08-10177	\$9,165.00	\$2,500.00
Cred. # 6951 ACCU-GRIND OF NEW ENGLAND ATTN: PATRICIA LAFONTAINE, OFFICE MANAGER PO BOX 703 OXFORD, MA 01540-0703	7042	12/05/08	UNSECURED	08-10195	\$543.00	
Cred. # 9079 AIS INDUSTRIAL SERVICE ATTN: RON HEDLUND, PRESIDENT 1001 EAST 4TH STREET RICHMOND, VA 23224	2359	10/20/08	UNSECURED	08-10159	\$3,833.00	\$2,500.00
Cred. # 5349 ALL DIRECT MAIL SERVICES, INC. C/O COFACE NORTH AMERICA, INC. ATTN: DENISE FIRELLI, AGENT P.O. BOX 2102 CRANBURY, NJ 08512	341	03/14/08	UNSECURED	08-10152	\$10,323.22	\$2,500.00
Cred. # 5633 ALLIED ELECTRONICS, INC. ATTN: SANDY MILLER, COLLECTION MANAGER P.O. BOX 2325 FORT WORTH, TX 76113	637	04/04/08	UNSECURED	08-10152	\$2,722.94	\$2,500.00
Cred. # 69454 AMERICAN IMAGING & PRINTING, INC. ATTN: HANS J. LINDNER, VP 9299 W. OLIVE AVENUE, STE 509 PEORIA, AZ 85345	2298	10/14/08	UNSECURED	08-10162	\$4,557.02	\$2,500.00
Cred. # 10439 BARTON SOLVENTS INC ATTN: EDWARD J. WALSH, EXECUTIVE V.P. PO BOX 221 DES MOINES, IA 50301	5965	12/01/08	UNSECURED	08-10175	\$3,973.15	\$2,500.00
Cred. # 70262 BARTON SOLVENTS, INC ATTN: LEE KUNZ, OFFICE MGR P.O. BOX 221 DES MOINES, IA 50306-0221	5966	12/01/08	UNSECURED	08-10194	\$4,149.70	

Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 9587 BENNETT MATERIAL HANDLING ATTN: PAUL HESSE, ACCOUNTING CLERK 1009 HILL STREET HOPKINS, MN 55343	2740	10/24/08	UNSECURED	08-10165	\$7,242.00	\$2,500.00
Cred. # 8930 BRIDGE VIEW PAPER COMPANY LLC ATTN: LEE D. COHEN, CFO 6101 TACONY STREET PHILADELPHIA, PA 19135	3705	11/05/08	UNSECURED	08-10157	\$9,722.10	\$2,500.00
Cred. # 5931 C&E SALES, INC. ATTN: SCOTT A. LIBERMAN, ESQ. 1 S. MAIN STREET, SUITE 1700 DAYTON, OH 45402	2668	10/24/08	UNSECURED	08-10152	\$2,936.09	\$2,500.00
Cred. # 10492 CASE PAPER COMPANY ATTN: MELISSA SHUMER 500 MAMARONCEK AVENUE HARRISON, NY 10528	2614	10/24/08	UNSECURED	08-10200	\$25,269.32	\$2,500.00
Cred. # 13053 CATCHING FLUID POWER 3643 EAGLE WAY CHICAGO, IL 60678-1036	5628	12/01/08	UNSECURED	08-10183	\$4,262.68	\$2,500.00
Cred. # 15282 CCI, INC. ATTN: KELLEY ALLEN, CFO 200 INTERNATIONAL DRIVE, #105 PORTSMOUTH, NH 03801	1385	08/07/08	UNSECURED	08-10152	\$8,933.38	\$2,500.00
Cred. # 13430 CHAMBERSBURG MACHINE CO INC ATTN: BRIAN SENIW, PRESIDENT W 250 SUNSET BLVD CHAMBERSBURG, PA 17201-0000	5462	12/01/08	UNSECURED	08-10180	\$7,426.47	\$2,500.00
Cred. # 13655 CHICAGO LAMINATING ATTN: BARBARA REESE, ADMINISTRATIVE MGR. 125 WEILER ROAD ARLINGTON HEIGHTS, IL 60005	2566	10/23/08	UNSECURED	08-10178	\$9,875.66	\$2,500.00
Cred. # 13062 COLUMBIA PIPE & SUPPLY CO ATTN: JIM WELSER, CREDIT MGR 1803 MOEN AVE ROCKDALE, IL 60436	3370	11/03/08	UNSECURED	08-10183	\$5,239.20	\$2,500.00

Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 9681 D&K PACKAGING LLC PO BOX 863 DYERSBURG, TN 38025	2162	09/29/08	UNSECURED	08-10152	\$10,637.09	\$2,500.00
Cred. # 7077 DELTA ELECTRIC M&G ATTN: ERNEST R. RAPOZA, TREASURER PO BOX 5619 NEW BEDFORD, MA 02742	4405	11/17/08	UNSECURED	08-10177	\$346.00	\$2,500.00
Cred. # 7077 DELTA ELECTRIC M&G ATTN: ERNEST R. RAPOZA, TREASURER PO BOX 5619 NEW BEDFORD, MA 02742	4366	11/17/08	UNSECURED	08-10168	\$892.00	
Cred. # 7078 DELTA ELECTRIC M&G CO ATTN: ALISON RAPOZA 379 ALDEN ROAD FAIRHAVEN, MA 02719	4351	11/17/08	UNSECURED	08-10195	\$560.64	
Cred. # 7078 DELTA ELECTRIC M&G CO ATTN: ALISON RAPOZA 379 ALDEN ROAD FAIRHAVEN, MA 02719	5846	12/01/08	UNSECURED	08-10177	\$7,710.84	
Cred. # 23787 DIENES CORPORATION SPENCER CORPORATE PARK SPENCER, MA 01562-2498	2467	10/23/08	UNSECURED	08-10152	\$556.41	\$2,500.00
Cred. # 12535 DIENES CORPORATION C/O SPENCER CORPORATE PARK ATTN: JANE MAGLIACANE, OFFICE MANAGER 27 DEWEY STREET SPENCER, MA 01562-2498	2470	10/23/08	UNSECURED	08-10189	\$4,936.09	
Cred. # 2756 GENERAL RENTAL INC 1311 HIGHWAY 30 WEST CARROLL, IA 51401	4562	11/18/08	UNSECURED	08-10175	\$3,276.00	\$2,500.00
Cred. # 5970 GRADY W JONES CO. ATTN: JERRI MCMINN, CREDIT & COLLECTIONS 3965 OLD GETWELL ROAD MEMPHIS, TN 38118	1244	07/08/08	UNSECURED	08-10152	\$41,582.58	\$2,500.00

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 9803 GRANITE CITY ROOFING ATTN: PAT O'NEILL, PRESIDENT PO BOX 1482 ST CLOUD, MN 56302	2450	10/23/08	UNSECURED	08-10165	\$8,600.10	\$2,500.00
Cred. # 313 GRAPHIC INNOVATORS INC ATTN: DAVID J. KELEY, TREASURER 855 MORSE AVENUE ELK GROVE, IL 60007	4177	11/11/08	UNSECURED	08-10195	\$2,774.97	\$2,500.00
Cred. # 313 GRAPHIC INNOVATORS INC ATTN: DAVID J. KELEY, TREASURER 855 MORSE AVENUE ELK GROVE, IL 60007	4178	11/11/08	UNSECURED	08-10192	\$235.00	
Cred. # 313 GRAPHIC INNOVATORS INC ATTN: DAVID J. KELEY, TREASURER 855 MORSE AVENUE ELK GROVE, IL 60007	4179	11/11/08	UNSECURED	08-10152	\$298.00	
Cred. # 2284 GRAPHIC PRODUCTS LP ATTN: DON DONAVAN, PRESIDENT 12800 HILLCREST ROAD, SUITE 103 DALLAS, TX 75230-1516	2794	10/27/08	UNSECURED	08-10152	\$3,497.40	\$2,500.00
Cred. # 9808 GRAYBAR ELECTRIC CO INC ATTN: JOHN KAHNE, DIRECTOR OF FINANCE PO BOX 403052 ATLANTA, GA 30384	2822	10/27/08	UNSECURED	08-10165	\$3,027.73	\$2,500.00
Cred. # 12452 GRAYBAR ELECTRIC CO INC PO BOX 504490 ST LOUIS, MO 63150-4490	3487	11/03/08	UNSECURED	08-10191	\$1,655.32	
Cred. # 11255 GRAYHAIR SOFTWARE INC ATTN: PAUL DONOHUE, CONTROLLER PO BOX 8 MOORESTOWN, NJ 08057-0008	7111	12/04/08	UNSECURED	08-10202	\$18,674.25	\$2,500.00
Cred. # 1806 GREEN RIDGE PALLET ATTN: BRUCE C. HUTZLER, OWNER 5005 APPLE HARVEST DRIVE GERRARDSTOWN, WV 25420	49	02/12/08	UNSECURED	08-10152	\$7,667.75	\$2,500.00

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 661 GRIFFIN GEAR, INC. ATTN: JOEL C. GRIFFIN, CEO PO BOX 202 ROEBUCK, SC 29376	2788	10/27/08	UNSECURED	08-10201	\$13,966.82	\$2,500.00
Cred. # 33055 HARMONIC DRIVE LLC ATTN: MICHAEL PARR, CONTROLLER 247 LYNNFIELD STREET PEABODY, MA 01960	1854	09/08/08	UNSECURED	08-10152	\$3,270.00	\$2,500.00
Cred. # 5350 HARSHAW TRANE ATTN: DEBRA WEIDE KAMP, ACCOUNTANT 12700 PLANTSIDE DRIVE LOUISVILLE, KY 40299	1830	09/08/08	UNSECURED	08-10152	\$2,513.25	\$2,500.00
Cred. # 5654 HAYESCO, INC. 11385 S. ORANGE AVENUE FRESNO, CA 93725	695	04/18/08	UNSECURED	08-10152	\$16,800.00	\$2,500.00
Cred. # 7988 IFM EFECTOR INC ATTN: GAIL CURTI 782 SPRINGDALE DRIVE EXTON, PA 19341	4511	11/17/08	UNSECURED	08-10152	\$549.00	\$2,500.00
Cred. # 7988 IFM EFECTOR INC ATTN: GAIL CURTI 782 SPRINGDALE DRIVE EXTON, PA 19341	4512	11/17/08	UNSECURED	08-10183	\$547.20	
Cred. # 7988 IFM EFECTOR INC ATTN: GAIL CURTI 782 SPRINGDALE DRIVE EXTON, PA 19341	4513	11/17/08	UNSECURED	08-10160	\$813.85	
Cred. # 7988 IFM EFECTOR INC ATTN: GAIL CURTI 782 SPRINGDALE DRIVE EXTON, PA 19341	4514	11/17/08	UNSECURED	08-10184	\$161.50	
Cred. # 7988 IFM EFECTOR INC ATTN: GAIL CURTI 782 SPRINGDALE DRIVE EXTON, PA 19341	4515	11/17/08	UNSECURED	08-10201	\$846.60	

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 7999 IMPRESSIVE IMPRESSIONS ATTN: ROLAND SACHTLEBEN 111 WEST PORT PLAZA, SUITE 600 ST LOUIS, MO 63146	4837	11/21/08	UNSECURED	08-10157	\$2,937.75	\$2,500.00
Cred. # 7999 IMPRESSIVE IMPRESSIONS ATTN: ROLAND SACHTLEBEN 111 WEST PORT PLAZA, SUITE 600 ST LOUIS, MO 63146	4842	11/21/08	UNSECURED	08-10152	\$5,070.08	
Cred. # 9852 INDUSTRIAL RUBBER & GASKET ATTN: JOYCE L. FOURNIER, OWNER PO BOX 23116 NASHVILLE, TN 37202	1687	09/02/08	UNSECURED	08-10152	\$7,513.64	\$2,500.00
Cred. # 9852 INDUSTRIAL RUBBER & GASKET ATTN: JOYCE L. FOURNIER, OWNER PO BOX 23116 NASHVILLE, TN 37202	2890	10/27/08	UNSECURED	08-10165	\$6,702.19	
Cred. # 9852 INDUSTRIAL RUBBER & GASKET ATTN: JOYCE L. FOURNIER, OWNER PO BOX 23116 NASHVILLE, TN 37202	2605	10/24/08	UNSECURED	08-10203	\$811.45	
Cred. # 10729 INSTEEL POWER SERVICES ATTN: NICOLE BEHNKE PO BOX 6511 GREENVILLE, SC 29606	3226	10/29/08	UNSECURED	08-10201	\$2,689.30	\$2,500.00
Cred. # 5237 INTERSTATE SAFETY & SUPPLY, INC. ATTN: PAUL G. SAVAGE, CFO 901 MEREDITH WAY SPARKS, NV 89431	184	02/26/08	UNSECURED	08-10152	\$8,311.83	\$2,500.00
Cred. # 7202 KENWAY DISTRIBUTORS PO BOX 9347 LOUISVILLE, KY 40209	6884	12/04/08	UNSECURED	08-10177	\$7,665.13	\$2,500.00
Cred. # 5883 LACO SALES, INC. ATTN: BRUCE ROWAN, PRESIDENT P.O. BOX 61 JAMESTOWN, NY 14702-0061	1121	06/12/08	UNSECURED	08-10152	\$12,357.00	\$2,500.00

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 13595 LASER CONNECTION ATTN: DAN E. MEEKEN, OWNER PO BOX 46 AUBURN, MI 48611	3505	11/03/08	UNSECURED	08-10179	\$10,547.67	\$2,500.00
Cred. # 10285 MAPLE LEAF DISTRIBUTION SERVICES INC PO BOX 1074 BONDSVILLE, MA 01009	6007	12/01/08	UNSECURED	08-10168	\$6,267.97	\$2,500.00
Cred. # 952 MASTER MACHINE & ENGINEERING CO., INC. ATTN: CRAIG J. SHORNAK, PRESIDENT 2806 DECATUR ST RICHMOND, VA 23224	424	03/21/08	UNSECURED	08-10152	\$20,584.05	\$2,500.00
Cred. # 5748 METROPOLITAN PUBLIC HEALTH DEPARTMENT C/O METROPOLITAN DEPT OF LAW ATTN: ANDREW D. MCCLANAHAN, ASST. METRO ATNRY P.O. BOX 196300 NASHVILLE, TN 37219-6300	814	05/05/08	UNSECURED	08-10152	\$3,547.88	\$2,500.00
Cred. # 5604 MINUTEMAN PRESS OF LEBANON 101 DAVE AVENUE LEBANON, OH 45036	590	04/04/08	UNSECURED	08-10157	\$3,356.68	\$2,500.00
Cred. # 5337 MORRIS, NICHOLS, ARSHT & TUNNELL ATTN: LOUIS G. HERING 1201 NORTH MARKET STREET P.O. BOX 1347 WILMINGTON, DE 19899-1347	325	03/13/08	UNSECURED	08-10152	\$17,976.59	\$2,500.00
Cred. # 1375 MULLIS, INC. ATTN: KATHRYN HAUSER, VP 706 WESTLAND DRIVE LEXINGTON, KY 40504	141	02/25/08	UNSECURED	08-10152	\$7,949.18	\$2,500.00
Cred. # 13141 NICHOLSON HARDWARE ATTN: JULIE C. SHALBRACH, V.P. 1131 SECOND AVE ROCKFORD, IL 61104-2256	2970	10/27/08	UNSECURED	08-10183	\$2,576.80	\$2,500.00

Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 13142 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER 575 AMHERST STREET NASHUA, NH 03061-6010	4859	11/14/08	UNSECURED	08-10183	\$732.26	\$2,500.00
Cred. # 13142 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER 575 AMHERST STREET NASHUA, NH 03061-6010	4860	11/14/08	UNSECURED	08-10180	\$386.06	
Cred. # 12646 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER DEPT. 536 P.O. BOX 3090 MILWAUKEE, WI 53201-3090	4863	11/14/08	UNSECURED	08-10186	\$1,453.97	
Cred. # 12646 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER DEPT. 536 P.O. BOX 3090 MILWAUKEE, WI 53201-3090	4864	11/14/08	UNSECURED	08-10178	\$962.26	
Cred. # 12378 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER P.O. BOX 5880 MANCHESTER, NH 03108	4865	11/14/08	UNSECURED	08-10178	\$803.26	
Cred. # 12378 NIM COR INC. ATTN: MICHAEL K. FAHEY, CONTROLLER P.O. BOX 5880 MANCHESTER, NH 03108	4866	11/14/08	UNSECURED	08-10192	\$829.50	
Cred. # 5472 NORTH OHIO ROOFING & SHEET METAL, INC. ATTN: JOSEPH A. BLASZAK, TREASURER 880 INFIRMARY ROAD ELYRIA, OH 44035	538	04/02/08	UNSECURED	08-10152	\$8,488.80	\$2,500.00

Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 12231 OCCUPATIONAL HEALTH PARTNERS PO BOX 1331 JONESBORO, AR 72403	8709	12/05/08	UNSECURED	08-10193	\$5,820.00	\$2,500.00
Cred. # 12231 OCCUPATIONAL HEALTH PARTNERS PO BOX 1331 JONESBORO, AR 72403	8710	12/05/08	UNSECURED	08-10193	\$1,832.00	
Cred. # 32901 OEC GRAPHICS ATTN: SARA L. OTTING, SENIOR ACCT. 555 W. WAUKAU AVENUE OSHKOSH, WI 54905	1561	08/25/08	UNSECURED	08-10152	\$10,620.77	\$2,500.00
Cred. # 32901 OEC GRAPHICS ATTN: SARA L. OTTING, SENIOR ACCT. 555 W. WAUKAU AVENUE OSHKOSH, WI 54905	2538	10/23/08	UNSECURED	08-10179	\$4,102.08	
Cred. # 32901 OEC GRAPHICS ATTN: SARA L. OTTING, SENIOR ACCT. 555 W. WAUKAU AVENUE OSHKOSH, WI 54905	2539	10/23/08	UNSECURED	08-10192	\$553.69	
Cred. # 13345 PALLET EXCHANGE INC ATTN: CHERYL SMITH FISHER , ATTORNEY 534 HOPKINS STREET BUFFALO, NY 14220-1417	5358	11/26/08	UNSECURED	08-10182	\$6,871.00	\$2,500.00
Cred. # 12070 PEL CORPORATION ATTN: PHYLLIS D. PELEZZARE, PRESIDENT 3200 KASHIWA STREET TORRANCE, CA 90505	1826	09/08/08	UNSECURED	08-10152	\$4,259.88	\$2,500.00
Cred. # 15471 PERIT DIENSTLEISTUNGSSYSTEME GHBM LANGE HECKE 8 KAHL AM MAINALLEMAGNE	4424	11/17/08	UNSECURED	08-10152	\$21,495.55	\$2,500.00
Cred. # 69701 PLATE CRAFTERS ATTN: ANTHONY SPERING, PRESIDENT 230 BETHLEHEM PIKE COLMAR, PA 18915	2385	10/22/08	UNSECURED	08-10168	\$5,584.49	\$2,500.00

Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 13347 POOLEY INC ATTN: SUSAN E. CLARK 207 W HURON ST BUFFALO, NY 14201-2355	8592	12/05/08	UNSECURED	08-10182	\$6,437.87	\$2,500.00
Cred. # 7314 POWER CONTROL SERVICES ATTN: WALTER BERGERON, PRESIDENT 1806 WEST PINHOOK ROAD LAFAYETTE, LA 70508	4496	11/13/08	UNSECURED	08-10152	\$4,627.35	\$2,500.00
Cred. # 7314 POWER CONTROL SERVICES ATTN: WALTER BERGERON, PRESIDENT 1806 WEST PINHOOK ROAD LAFAYETTE, LA 70508	4497	11/13/08	UNSECURED	08-10177	\$1,396.42	
Cred. # 998 PRINT SERVICES, INC. ATTN: STACEY MCALEXANDER, CFO 7282 MAYGAN DRIVE OLIVE BRANCH, MS 38654	309	03/11/08	UNSECURED	08-10152	\$9,972.76	\$2,500.00
Cred. # 2060 PRINTERS INK ATTN: MILTON L. GENELLA, PARTNER 226 N MAIN ST DICKSON, TN 37055-1802	7702	12/04/08	UNSECURED	08-10152	\$3,478.75	\$2,500.00
Cred. # 9465 PRO PALLET, INC. 920 EAST COLLINS EATON, CO 80615	5096	11/24/08	UNSECURED	08-10164	\$3,235.48	\$2,500.00

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)**

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 70569 PHILIP SERVICES CORP. ATTN: PAT SOLIS, DIRECTOR-CREDIT P.O. BOX 3069, DEPT. 5 HOUSTON, TX 77253-3069	8419	12/05/08	UNSECURED	08-10195	\$18,511.31	\$2,500.00
Cred. # 70545 PSC - PHILIP SERVICES, LLC ATTN: PAT SOLIS, DIRECTOR-CREDIT 5151 SAN FELIPE #1600 P.O. BOX 3069 HOUSTON, TX 77056	9334	06/15/09	UNSECURED	08-10162	\$33,415.20	
Cred. # 70545 PSC - PHILIP SERVICES, LLC ATTN: PAT SOLIS, DIRECTOR-CREDIT 5151 SAN FELIPE #1600 P.O. BOX 3069 HOUSTON, TX 77056	9335	06/15/09	UNSECURED	08-10173	\$38,696.14	
Cred. # 10049 R. ROAL CO. ATTN: ROBERT ROAL, PRESIDENT, OWNER P.O. BOX 486 WASECA, MN 56093-0486	5235	11/25/08	UNSECURED	08-10165	\$16,128.00	\$2,500.00
Cred. # 9285 RAM BELTING CO INC ATTN: ROBERT J. HENRY, MGR 309 PANE ROAD NEWINGTON, CT 06111	5892	12/01/08	UNSECURED	08-10160	\$2,627.67	\$2,500.00
Cred. # 1862 RAM SERVICES, INC. ATTN: MICHAEL MORAWIEC, PRESIDENT PO BOX 1403 WOODSTOCK, GA 30188	197	02/28/08	UNSECURED	08-10152	\$3,691.21	\$2,500.00
Cred. # 11965 RC DAVIS CO INC ATTN: J. POWERS, V.P. 80 SMITH ST., SUITE 3B FARMINGDALE, NY 11735	2469	10/23/08	UNSECURED	08-10197	\$11,503.94	\$2,500.00
Cred. # 33130 ROYAL BOX GROUP LLC ,THE D/B/A ALLEN STONE BOX COMPANY C/O THE ROYAL GROUP LLC ATTN: MICHAEL SOULE, VICE PRESIDENT FINANCE 1301 SOUTH 47TH AVENUE CICERO, IL 60804	2009	09/16/08	UNSECURED	08-10152	\$3,091.00	\$2,500.00

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)**

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 13619 S.P.A.C.E. ATTN: SUSAN HULBERT 3142 VANTAGE POINT DRIVE MIDLAND, MI 48640-0000	3377	11/03/08	UNSECURED	08-10179	\$3,060.08	\$2,500.00
Cred. # 30294 SALISBURY & ASSOCIATES INC ATTN: JOHN E. SALISBURY PO BOX 256 TAYLerville, IL 62568	5121	11/24/08	UNSECURED	08-10152	\$6,000.00	\$2,500.00
Cred. # 1314 SAUDER BROTHERS CONCRETE, INC. ATTN: LESTER SAUDER, PRESIDENT 1464 MASTERSONVILLE ROAD MANHEIM, PA 17545	1803	09/08/08	UNSECURED	08-10184	\$7,520.00	\$2,500.00
Cred. # 10412 SENECA ENVIRONMENTAL ATTN: JENNIFER S. KENNEDY, ACCOUNTANT AIRPORT INDUSTRIAL PARK P.O. BOX 429 TIFFIN, OH 44883	3530	11/03/08	UNSECURED	08-10173	\$4,202.00	\$2,500.00
Cred. # 10412 SENECA ENVIRONMENTAL ATTN: JENNIFER S. KENNEDY, ACCOUNTANT AIRPORT INDUSTRIAL PARK P.O. BOX 429 TIFFIN, OH 44883	3531	11/03/08	UNSECURED	08-10180	\$543.00	

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)**

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 10110 SHIMA AMERICAN CORPORATION ATTN: HIROSHI FOTJII, ACCOUNTING MGR 35228 EAGLE WAY CHICAGO, IL 60678-1352	5886	12/01/08	UNSECURED	08-10201	\$1,693.75	\$2,500.00
Cred. # 10110 SHIMA AMERICAN CORPORATION ATTN: HIROSHI FOTJII, ACCOUNTING MGR 35228 EAGLE WAY CHICAGO, IL 60678-1352	5887	12/01/08	UNSECURED	08-10165	\$1,026.00	
Cred. # 10110 SHIMA AMERICAN CORPORATION ATTN: HIROSHI FOTJII, ACCOUNTING MGR 35228 EAGLE WAY CHICAGO, IL 60678-1352	5888	12/01/08	UNSECURED	08-10184	\$1,154.00	
Cred. # 10110 SHIMA AMERICAN CORPORATION ATTN: HIROSHI FOTJII, ACCOUNTING MGR 35228 EAGLE WAY CHICAGO, IL 60678-1352	5889	12/01/08	UNSECURED	08-10183	\$255.81	
Cred. # 33135 SIERRA LIQUIDITY FUND LLC/ RGA ALLIED BELTING AS ASSIGNEE OF: RGA ALLIED BELTING ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	2016	09/15/08	UNSECURED	08-10189	\$4,968.18	\$2,500.00
Cred. # 2354 SIGMA INK INC. ATTN: VINCENT D. PIAZZA, PRESIDENT 6041 SE LANDING WAY, #10 PO BOX 6366 STUART, FL 34997	38	02/11/08	UNSECURED	08-10152	\$8,496.00	\$2,500.00
Cred. # 10112 SIGMA INK INC ATTN: VINCENT D. PIAZZA, PRESIDENT 6041 SE LANDING WAY #10 PO BOX 6366 STUART, FL 34997	3945	11/10/08	UNSECURED	08-10165	\$2,130.00	
Cred. # 10112 SIGMA INK INC ATTN: VINCENT D. PIAZZA, PRESIDENT 6041 SE LANDING WAY #10 PO BOX 6366 STUART, FL 34997	3946	11/10/08	UNSECURED	08-10201	\$2,130.00	

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
(Seeking to Allow Certain Elected Convenience Class Claims)**

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 10112 SIGMA INK INC ATTN: VINCENT D. PIAZZA, PRESIDENT 6041 SE LANDING WAY #10 PO BOX 6366 STUART, FL 34997	3947	11/10/08	UNSECURED	08-10184	\$4,230.00	
Cred. # 8460 SILVAS OIL COMPANY, INC. ATTN: JAN A. ARMAS, CREDIT MANAGER PO BOX 1048 FRESNO, CA 93714	1978	09/15/08	UNSECURED	08-10152	\$2,643.47	\$2,500.00
Cred. # 12088 SPIRAL BINDING COMPANY INC ATTN: SANDRA GRECO PO BOX 286 TOTOWA, NJ 07511	2473	10/23/08	UNSECURED	08-10195	\$14,907.33	\$2,500.00
Cred. # 13000 SUMMERS & ZIMS INC ATTN: JANE REICHENBACH, CONTROLLER 403 VALLEY AVE PO BOX 220 ATGLEN, PA 19310	2574	10/23/08	UNSECURED	08-10184	\$4,306.23	\$2,500.00
Cred. # 5787 SYSTEMS TECHNOLOGY, INC. 1351 E. RIVERVIEW DRIVE SAN BERNARDINO, CA 92408	901	05/19/08	UNSECURED	08-10152	\$11,093.67	\$2,500.00
Cred. # 10865 TAMPA ARMATURE WORKS INC PO BOX 931665 ATLANTA, GA 31193-1665	4173	11/12/08	UNSECURED	08-10201	\$2,590.08	\$2,500.00
Cred. # 9183 TLA INC ATTN: ROBERT ANDERSON, JR., PRESIDENT 2009 ROANE STREET RICHMOND, VA 23222	5178	11/25/08	UNSECURED	08-10159	\$5,198.25	\$2,500.00
Cred. # 9184 TLA INC 2009 ROANE STREET RICHMOND, VA 23222	5155	11/25/08	UNSECURED	08-10159	\$1,246.12	
Cred. # 1962 TRI STATE BELTING 5525 VINE STREET CINCINNATI, OH 45217	2696	10/24/08	UNSECURED	08-10152	\$13,162.64	\$2,500.00

**Reorganized Debtors' Seventh Omnibus Convenience Claims Motion
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	FILED DATE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CONVENIENCE CLAIMS
Cred. # 5666 ULINE, INC. ATTN: LAURENCE A. BARRY CORPORATE ATTORNEY 2200 S. LAKESIDE DRIVE WAUKEGAN, IL 60085	710	04/21/08	UNSECURED	08-10152	\$14,099.40	\$2,500.00
Cred. # 1025 URETHANE SPECIALISTS, INC. ATTN: KATHY HODGE, PRESIDENT 18977 INDUSTRY WAY SONORA, CA 95370	4949	11/24/1908	UNSECURED	08-10152	\$17,118.10	\$2,500.00
Cred. # 5331 YOUNG & SWARTZ, INC. ATTN: RAPHAEL WINZIG, PRESIDENT 39 CHERRY STREET BUFFALO, NY 14204	319	03/13/08	UNSECURED	08-10152	\$2,933.40	\$2,500.00

Total Claim Count:

116

Total Claim Amount:

\$771,751.69