

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

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

In re

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

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**REORGANIZED DEBTORS' THIRTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(SEEKING EXPUNGMENT AND DISALLOWANCE OF CERTAIN MISCLASSIFIED
GENERAL UNSECURED, NON-PRIORITY CLAIMS AND ALLOWANCE OF
ASSOCIATED SECTION 503(B)(9), ADMINISTRATIVE, SECURED
OR PRIORITY 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 Thirty-First Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified General Unsecured, Non-Priority Claims and Allowance of Associated Section 503(b)(9), Administrative, Secured or Priority Claims) (the "Objection").

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

The Reorganized Debtors hereby move this Court for the entry of an order substantially in the form of Exhibit A attached hereto, granting the relief sought by this Objection. In support of this Objection, the Reorganized Debtors respectfully represent as follows:

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory 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”) together with each of the Debtors commenced a proceeding before the Quebec Superior Court, Commercial Division, for the Judicial District of Montreal (the “Canadian Court”) for a plan of compromise or arrangement (the “Canadian Proceeding”) under the Canadian Companies’ Creditors Arrangement Act (“CCAA”).¹ Each of the Debtors was joined in the Canadian Proceeding in order that each Debtor could obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.
6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).

¹ The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank was retained by QWI as a financial advisor in connection with the Canadian Proceeding.

7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

8. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the “Schedules”).

9. By an order entered on September 30, 2008 (Docket No. 1175) (the “Bar Date Order”), the Court established December 5, 2008 as the general bar date for creditors to file proofs of claim, including, among others, section 503(b)(9) claims (the “Bar Date”). Shortly after the entry of the Bar Date Order, a notice of the Bar Dates (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. Over 110,000 copies of the Bar Date Notice were mailed to such known creditors and potential creditors. Additionally, the Bar Date Notice was published on or about November 3, 2008 in the national editions of *The New York Times* and *The Wall Street Journal*.

10. In response to the mailing and publication of the Bar Date Notice, approximately 10,000 proofs of claim have been filed in these Chapter 11 Cases.

11. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (Docket No. 1662). On July 2, 2009, the Court entered an order confirming the Debtors’ Third Amended Joint Plan of Reorganization, as modified (the “Plan”). See Findings of Fact, Conclusions of Law and Order Confirming Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (Docket No. 1802) (the “Confirmation Order”).

12. The Plan became effective on July 21, 2009 (the “Effective Date”).

13. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined and provided for in the Plan, was formed.

14. In connection with the Debtors' emergence from these Chapter 11 Cases, Quebecor World (USA) Inc. changed its name to World Color (USA) Corp. and each of the affiliated Debtors changed its name to adopt the "World Color" name instead of the "Quebecor" or "Quebecor World" name, and, similarly, Quebecor World Inc. changed its name to World Color Press Inc. Further, on July 2, 2010, World Color Press Inc. was acquired by Quad/Graphics, Inc. Nevertheless, pursuant to section 6.4(c) of the Plan, the Reorganized Debtors retained their "Quebecor" names for purposes of these Chapter 11 Cases in all respects.

15. On November 5, 2009, this Court entered an Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (Docket No. 1978) (the "Claims Procedures Order"), which approved certain detailed procedures for the allowance of claims, and for the filing and prosecution of objections to claims filed or scheduled in these Chapter 11 Cases, as more fully set forth in Appendix 1 to the Claims Procedures Order (the "Claims Procedures").

Relief Requested

16. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order disallowing and expunging all of the proofs of claim identified as Misclassified Claims (defined below) on Exhibit B attached hereto, which claims were incorrectly asserted against the Debtors by the holders thereof as general unsecured, non-priority claims, and allowing the associated claims of such holders filed against the Debtors as section 503(b)(9), administrative, secured or priority claims identified as "Allowed Administrative Claims" on Exhibit B.

Basis For Relief Requested

17. In reviewing the claims filed in these Chapter 11 Cases, the Debtors have determined that a certain number of claimants filed duplicative claims against the Debtors, with one set of claims incorrectly filed as general unsecured, non-priority claims, with the other set filed as section 503(b)(9), administrative, secured or priority claims.

18. After reviewing their books and records, the Reorganized Debtors have determined that those claims filed as general unsecured, non-priority claims (the “Misclassified Claims”) were misfiled, and that the associated claims filed as section 503(b)(9), administrative, secured or priority claims were, in fact, properly filed as section 503(b)(9), administrative, secured or priority claims (the “Agreed Upon Administrative Claim”) and should be allowed as such.

19. In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Misclassified Claims to seek a double recovery against the Debtors’ estates, regardless of the claimants’ reasons for filing the Misclassified Claims, only one proof of claim should be allowed against the Debtors in respect of each claim, and, therefore, the Misclassified Claims should be disallowed and expunged.

20. Accordingly, after disallowing and expunging the Misclassified Claims, the Agreed Upon Administrative Claims should be allowed as filed in the amount set forth in the respect thereof in the “Allowed Amount of Claim” column on Exhibit B attached hereto (collectively, the “Allowed Administrative Claims”).²

² In respect of those claims designated as section 503(b)(9) claims, 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, the Allowed Administrative Claims are being allowed, as applicable, without regard to section 502(d).

21. For the foregoing reasons, the Reorganized Debtors hereby request that each of the Misclassified Claims be disallowed and expunged, and that each of the Allowed Administrative Claims be allowed, as set forth on Exhibit B attached hereto, all pursuant to section 502 and 503 of the Bankruptcy Code.

Reservation of Rights

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

23. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court expunges and disallows the Misclassified Claims and allows the Allowed Administrative Claims, the right to object to the Misclassified Claims and the Agreed Upon Administrative Claims on any and all additional factual or legal grounds. Furthermore, nothing in this Objection shall constitute a waiver of any party's right to assert preference actions or fraudulent transfer actions against any claimants, including those claims proposed to be allowed as set forth on Exhibit B. Moreover, nothing in this Objection, 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 Objection, file additional papers in support of this Objection or take other appropriate actions, all as more fully set forth in the Claims Procedures.

Notice

24. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants with claims that are subject to this Objection, as identified on Exhibits 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) sustaining this Objection, and disallowing and expunging each of the Misclassified Claims and allowing each of the Agreed Upon Administrative Claims as Allowed Administrative Claims, all as set forth on Exhibit B attached hereto; 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

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Counsel for the Reorganized Debtors

EXHIBIT A

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

In re

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

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**ORDER SUSTAINING THE REORGANIZED DEBTORS' THIRTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE OF
CERTAIN MISCLASSIFIED GENERAL UNSECURED, NON-PRIORITY CLAIMS
AND ALLOWANCE OF ASSOCIATED SECTION 503(B)(9), ADMINISTRATIVE,
SECURED OR PRIORITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-First Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified General Unsecured, Non-Priority Claims and Allowance of Associated Section 503(b)(9), Administrative, Secured or Priority 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;

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

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.
2. Each of the Misclassified Claims identified as “Claims to be Disallowed” on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged, pursuant to section 502 of the Bankruptcy Code.
3. Each of the Agreed Upon Administrative Claims is hereby allowed as an Allowed Administrative Claim in the amount set forth on the “Allowed Amount of Claim” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
4. Nothing in this Order or the Objection, 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.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.
7. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2010

United States Bankruptcy Judge

EXHIBIT B

Case No. 08-10152 (JMP)

Reorganized Debtors' Thirty-First Omnibus Objection to Claims
(Seeking Expungment and Disallowance of Certain Misclassified
General Unsecured, Non-Priority Claims and Allowance of Associated
Section 503(b)(9), Administrative, Secured or Priority Claims)
Exhibit B

Misclassified Claims to be Disallowed

Allowed Administrative Claims

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 9515 AA ELECTRIC, INC. ATTN: CHERIE HUFF, A/R PO BOX 931869 ATLANTA, GA 31193-1869	2953	UNSECURED	08-10165	\$225.81	Cred. # 9515 AA ELECTRIC, INC. ATTN: CHERIE HUFF, A/R PO BOX 931869 ATLANTA, GA 31193-1869	2952	503b9	08-10152	ADMINISTRATIVE CLAIM	\$225.81
Cred. # 11056 CENTRAL JERSEY OFFICE EQUIP ATTN: JEANNE ABRAMS 222 PARK AVENUE MANALAPAN, NJ 07726	2479	UNSECURED	08-10202	\$534.40	Cred. # 69706 CENTRAL JERSEY OFFICE EQUIPMENT ATTN: J. ABRAMS, OFFICE MANAGER 222 PARK AVE MANALAPAN, NJ 07726	2480	503b9	08-10152	ADMINISTRATIVE CLAIM	\$534.40
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3718	UNSECURED	08-10201	\$155.00	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3719	503b9	08-10201	ADMINISTRATIVE CLAIM	\$155.00
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3720	UNSECURED	08-10173	\$1,839.00	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3721	503b9	08-10173	ADMINISTRATIVE CLAIM	\$1,839.00
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3722	UNSECURED	08-10184	\$15,791.21	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3723	503b9	08-10184	ADMINISTRATIVE CLAIM	\$15,791.21
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3724	UNSECURED	08-10182	\$89.75	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3729	503b9	08-10182	ADMINISTRATIVE CLAIM	\$89.75
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3725	UNSECURED	08-10165	\$868.80	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3726	503b9	08-10165	ADMINISTRATIVE CLAIM	\$868.80

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Section 503(b)(9), Administrative, Secured or Priority Claims)
Exhibit B**

Misclassified Claims to be Disallowed**Allowed Administrative Claims**

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3730	UNSECURED	08-10189	\$546.00	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3731	503b9	08-10189	ADMINISTRATIVE CLAIM	\$546.00
Cred. # 7044 CLARION SAFETY SYSTEMS, LLC ATTN: CANDICE LEITNER, ACCTS. REC. 190 OLD MILFORD ROAD MILFORD, PA 18337	2434	UNSECURED	08-10177	\$1,970.00	Cred. # 7044 CLARION SAFETY SYSTEMS, LLC ATTN: CANDICE LEITNER, ACCTS. REC. 190 OLD MILFORD ROAD MILFORD, PA 18337	2446	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,970.00
Cred. # 9244 ESQUIRE GAS PRODUCTS CO., INC. ATTN: WILLIAM A. SQUIRES, PRESIDENT 156 SPRING STREET P.O. BOX 281 ENFIELD, CT 06083-0281	2520	UNSECURED	08-10160	\$318.00	Cred. # 9244 ESQUIRE GAS PRODUCTS CO., INC. ATTN: WILLIAM A. SQUIRES, PRESIDENT 156 SPRING STREET P.O. BOX 281 ENFIELD, CT 06083-0281	2519	503b9	08-10160	ADMINISTRATIVE CLAIM	\$318.00
Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4462	UNSECURED	08-10152	\$1,834.21	Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4463	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,834.21
Cred. # 9350 MCGRANN PAPER CORPORATION ATTN: MICHAEL ANTONISHAK, CFO 120 WASHINGTON STREET WATERTOWN, NY 13601-3330	3218	UNSECURED	08-10162	\$5,462.71	Cred. # 69861 MCGRANN PAPER ATTN: MICHAEL ANTONISHAK, CFO PO BOX 7068 CHARLOTTE, NC 28241-7068	3220	503b9	08-10152	ADMINISTRATIVE CLAIM	\$5,462.71
Cred. # 12740 MT SPECIALTIES ATTN: MARY T. GOULD, OWNER PO BOX 84 ST JOHNS, PA 18247-0084	4129	UNSECURED	08-10185	\$498.20	Cred. # 33069 MT SPECIALTIES ATTN: MARY T. GOULD, OWNER P.O. BOX 84 ST. JOHNS, PA 18247	1881	503b9	08-10185	ADMINISTRATIVE CLAIM	\$498.20
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3140	UNSECURED	08-10164	\$1,840.03	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3155	503b9	08-10164	ADMINISTRATIVE CLAIM	\$1,840.03

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Section 503(b)(9), Administrative, Secured or Priority Claims)
Exhibit B**

Misclassified Claims to be Disallowed**Allowed Administrative Claims**

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3141	UNSECURED	08-10168	\$1,181.02	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3152	503b9	08-10168	ADMINISTRATIVE CLAIM	\$1,181.02
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3146	UNSECURED	08-10192	\$347.64	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3154	503b9	08-10192	ADMINISTRATIVE CLAIM	\$347.64
Cred. # 10015 POWER SYSTEMS ATTN: ALLAN BERGREN, CREDIT MANAGER 8325 COMMERCE DRIVE CHANHASSEN, MN 55317-8427	4176	UNSECURED	08-10165	\$1,869.91	Cred. # 10015 POWER SYSTEMS ATTN: ALLAN BERGREN, CREDIT MANAGER 8325 COMMERCE DRIVE CHANHASSEN, MN 55317-8427	4175	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,869.91
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4699	UNSECURED	08-10165	\$21,270.30	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4703	503b9	08-10165	ADMINISTRATIVE CLAIM	\$21,270.30
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4702	UNSECURED	08-10165	\$125.41	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4743	503b9	08-10165	ADMINISTRATIVE CLAIM	\$125.41
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4718	UNSECURED	08-10157	\$380.28	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4726	503b9	08-10157	ADMINISTRATIVE CLAIM	\$380.28
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4720	UNSECURED	08-10152	\$1,250.73	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4728	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,250.73
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4721	UNSECURED	08-10184	\$525.00	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4727	503b9	08-10184	ADMINISTRATIVE CLAIM	\$525.00

Reorganized Debtors' Thirty-First Omnibus Objection to Claims
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 Exhibit B

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 10170 TITAN INTERNATIONAL ATTN: WILLIAM D. GLYCFER, V.P. 205 CHESTER AVENUE SUITE 100 MOORESTOWN, NJ 08057	7213	UNSECURED	08-10165	\$2,052.00	Cred. # 10170 TITAN INTERNATIONAL ATTN: WILLIAM D. GLYCFER, V.P. 205 CHESTER AVENUE SUITE 100 MOORESTOWN, NJ 08057	7211	503b9	08-10165	ADMINISTRATIVE CLAIM	\$2,052.00

Class*:

- A = Administrative
- P = Priority
- S = Secured
- U = Unsecured
- X = Multiple Classification
- 503b9
- TOTAL:**

Claim Amount to be Disallowed:

- \$0.00
- \$0.00
- \$0.00
- \$60,975.41
- \$0.00
- \$0.00
- \$60,975.41**

Claim Amount Remaining:

- \$0.00
- \$0.00
- \$0.00
- \$0.00
- \$0.00
- \$60,975.41
- \$60,975.41**

Total # of Duplicate Claims: 23