

**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-SECOND OMNIBUS OBJECTION TO CLAIMS  
(SEEKING TRANSFER OF CLAIMS TO PROPER DEBTOR(S)  
AND ALLOWANCE OF 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-Second Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims) (the "Objection"), 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 Objection.

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

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”).<sup>1</sup> 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”).

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<sup>1</sup> 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 transferring all of the proofs of claim identified on Exhibit B attached hereto so as to be filed against the proper Debtor(s), and thereafter allowing each claim in the amount, and with the priority, set forth in respect of such claim on Exhibit B.

#### **Basis For Relief Requested**

17. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined, in each instance, that while the amount and priority sought in respect of each claim agrees with the Debtors' books and records,

the claims were filed against the wrong Debtor(s) (collectively, the “Misfiled Debtor Claims”), and should, therefore, be transferred so as to be filed against the appropriate Debtor(s) and thereafter allowed as filed.

18. Accordingly, each of the Misfiled Debtor Claims should be transferred to the appropriate Debtor(s) as set forth in the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amounts and with the priority set forth in respect of such claim on Exhibit B.

19. For the foregoing reasons, the Reorganized Debtors hereby request that the Misfiled Debtor Claims be transferred to the appropriate Debtor(s), in each case as set forth on Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claims on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.

#### **Reservation of Rights**

20. 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.

21. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows the Misfiled Debtor Claims, the right to object to the 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 claimants set forth on Exhibit B. 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**

22. 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 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) sustaining this Objection and (A) transferring each of the Misfiled Debtor Claims so as to be filed against the proper Debtor(s) as set forth on Exhibit B and (B) allowing each of the Misfiled Debtor Claims in the amount and with the priority set forth in respect of such Misfiled Debtor Claim set forth on Exhibit B; 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-SECOND  
OMNIBUS OBJECTION TO CLAIMS (SEEKING TRANSFER OF CLAIMS TO  
PROPER DEBTOR(S) AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-Second Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims) (the "Objection")<sup>1</sup>; it appearing that the relief requested in the Objection is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

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

1. The Objection is SUSTAINED.
2. The claims identified on Exhibit B shall be transferred such that upon entry of this Order each of the Misfiled Debtor Claims shall be deemed filed against the applicable Debtor(s) identified in respect of such Misfiled Debtor Claim as set forth on the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claim on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.
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

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United States Bankruptcy Judge

**EXHIBIT B**

Case No. 08-10152 (JMP)

**Reorganized Debtors' Thirty-Second Omnibus Objection to Claims  
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)  
Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 70336 ADT SECURITY SERVICES ATTN: STEVE JOHNSON, PROCESSING MGR 14200 EAST EXPOSITION AVENUE AURORA, CO 80012	9429	UNSECURED	QUEBECOR WORLD (USA) INC.	\$20,412.93	QUEBECOR WORLD OLIVE BRANCH INC.	CLASS 3 CLAIM	\$20,412.93
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5798	UNSECURED	QUEBECOR WORLD (USA) INC.	\$600.00	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$600.00
Cred. # 6971 AMERICAN BALER COMPANY PO BOX 634794 CINCINNATI, OH 45263-4794	6263	UNSECURED	QUEBECOR WORLD DB ACQUISITION CORP.	\$1,174.74	QUEBECOR WORLD ATLANTA II LLC	CLASS 3 CLAIM	\$1,174.74
Cred. # 5684 ANCO A DIVISION OF CHEM-AQUA, INC. ATTN: KIMBERLY HOWARD P.O. BOX 4507 MACON, GA 31208	733	UNSECURED	QUEBECOR WORLD PRINTING (USA) CORP.	\$2,253.79	QUEBECOR WORLD OLIVE BRANCH INC.	CLASS 3 CLAIM	\$2,253.79
Cred. # 5684 ANCO A DIVISION OF CHEM-AQUA, INC. ATTN: KIMBERLY HOWARD P.O. BOX 4507 MACON, GA 31208	734	UNSECURED	QUEBECOR WORLD (USA) INC.	\$15,158.85	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$15,158.85
Cred. # 5750 BANK OF AMERICA, NA/ THE INTERSECT GROUP FINA TRANSFEROR: THE INTERSECT GROUP FINANCE & ACC ATTN: JON BARNES 214 NORTH TRYON STREET NCL-027-14-01 CHARLOTTE, NC 28255	7	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,456.58	QUEBECOR WORLD ATLANTA II LLC	CLASS 3 CLAIM	\$1,456.58
Cred. # 5750 BANK OF AMERICA, NA/ THE INTERSECT GROUP FINA TRANSFEROR: THE INTERSECT GROUP FINANCE & ACC ATTN: JON BARNES 214 NORTH TRYON STREET NCL-027-14-01 CHARLOTTE, NC 28255	53	UNSECURED	QUEBECOR WORLD (USA) INC.	\$40,712.50	QUEBECOR WORLD ATLANTA II LLC	CLASS 3 CLAIM	\$40,712.50
Cred. # 1044 DC ENTERPRISES ATTN: MARTIN G. CHOWANSKI, SALES MNGR. PMB 135 2205 S. PERRYVILLE ROAD ROCKFORD, IL 61108	2491	UNSECURED	QUEBECOR WORLD (USA) INC.	\$8,141.80	QUEBECOR WORLD MT. MORRIS II LLC.	CLASS 3 CLAIM	\$8,141.80
Cred. # 39277 EASTERN BEARINGS, INC. ATTN: MARYJEAN VIVEIROS, ACCTS RECEIVABLE SPVR. 158 LEXINGTON STREET WALTHAM, MA 02454	2195	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,103.19	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$2,103.19

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**Reorganized Debtors' Thirty-Second Omnibus Objection to Claims  
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Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 9755 ERNST HOFFMANN, INC. ATTN: ERNST R. HOFFMANN, PRESIDENT 806 VALLEY AVENUE ATGLEN, PA 19310	2105	UNSECURED	QUEBECOR WORLD (USA) INC.	\$32,559.19	QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD DALLAS L.P. QUEBECOR WORLD KRI INC. QUEBECOR WORLD MT. MORRIS II LLC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$16,516.00 \$734.54 \$7,034.64 \$5,134.01 \$3,140.00
Cred. # 69936 EULER HERMES ACI/ AMHERST LABEL, INC. AS ASSIGNEE OF: AMHERST LABEL, INC. ATTN: PETER ZIOLKOWSKI, CLAIMS REP 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	4502	UNSECURED	QUEBECOR WORLD (USA) INC.	\$5,865.16	QUEBECOR WORLD BOOK SERVICES LLC. QUEBECOR WORLD EUSEY PRESS INC.	CLASS 3 CLAIM CLASS 3 CLAIM	\$3,013.20 \$2,851.96
Cred. # 5480 HOPE GROUP, THE ATTN: FREDERIC T. ZUEGG, CREDIT MANAGER 70 BEARFOOT ROAD NORTHBOROUGH, MA 01532	549	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,156.56	QUEBECOR WORLD RETAIL PRINTING CORPORATION	CLASS 3 CLAIM	\$4,156.56
Cred. # 8006 INDUSTRIAL REPAIR SERVICE ATTN: DINAH S. ROSE, ACCOUNTING MGR. 2650 BUSINESS DRIVE CUMMING, GA 30028	2573	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,970.26	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD KRI INC. QUEBECOR WORLD NORTHEAST GRAPHICS INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$503.94 \$2,405.00 \$1,902.83 \$3,158.49
Cred. # 1059 J&V COURIER SYSTEMS OF NY CORP. ATTN: JOFFRE MURILLO, PRESIDENT 85-73 79TH STREET WOODHAVEN, NY 11421	300	UNSECURED	QUEBECOR WORLD (USA) INC.	\$17,033.47	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD PRINTING (USA) CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$183.10 \$6,702.08 \$10,148.29
Cred. # 1832 KELLY SUPPLY COMPANY ATTN: DONE MEYER, CRL MGR. 600 WESTGATE BLVD LINCOLN, NE 68528	4657	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,059.82	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD LOVELAND INC.	CLASS 4 CLAIM CLASS 3 CLAIM	\$57.24 \$3,002.58
Cred. # 5642 KUHLM LUMBER & PALLET, INC. ATTN: GREG KUHL, PRESIDENT 15340 SAWMILL ROAD OKAWVILLE, IL 62271	652	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,432.62	QUEBECOR WORLD PETTY PRINTING INC.	CLASS 3 CLAIM	\$7,432.62
Cred. # 1808 LEHIGH CONSTRUCTION GROUP INC 4327 SOUTH TAYLOR ROAD ORCHARD PARK, NY 14127-2270	5562	UNSECURED	QUEBECOR WORLD (USA) INC.	\$500.00	QW NEW YORK CORP.	CLASS 3 CLAIM	\$500.00
Cred. # 5081 MARLIN LEASING CORPORATION ATTN: REBECCA MENDEZ, BANKRUPTCY PARALEGAL 300 FELLOWSHIP ROAD MOUNT LAUREL, NJ 08054	282	UNSECURED	QUEBECOR WORLD (USA) INC.	\$23,563.00	QUEBECOR WORLD CENTURY GRAPHICS	CLASS 3 CLAIM	\$23,563.00
Cred. # 39270 MILLER-COOPER CO., INC. ATTN: RONALD J. STUMP, CONTROLLER 5187 MERRIAM DRIVE MERRIAM, KS 66203	2128	UNSECURED	QUEBECOR WORLD (USA) INC.	\$30,127.21	QUEBECOR WORLD WAUKEE INC.	CLASS 3 CLAIM	\$30,127.21
Cred. # 5645 NALCO COMPANY ATTN: CHAD PECHMAN, MGR CUSTOMER CREDIT 1601 WEST DIEHL RD NAPERVILLE, IL 60563	5958	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,555.78	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$9,555.78

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Cred. # 5645 NALCO COMPANY ATTN: CHAD PECHMAN, MGR CUSTOMER CREDIT 1601 WEST DIEHL RD NAPERVILLE, IL 60563	5959	UNSECURED	QUEBECOR WORLD MEMPHIS LLC	\$23,067.43	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$23,067.43
Cred. # 5061 NATIONAL CITY COMMERCIAL CAPITAL COMPANY, LLC ATTN: LISA M. MOORE, VICE PRESIDENT 995 DALTON AVENUE CINCINNATI, OH 45203	6628	UNSECURED	QUEBECOR WORLD (USA) INC.	\$23,999.00	QUEBECOR WORLD DUBUQUE INC.	CLASS 3 CLAIM	\$23,999.00
Cred. # 5744 NORFOLK SOUTHERN RAILWAY COMPANY ATTN: WILLIAM H. JOHNSON, ESQ. THREE COMMERCIAL PLACE NORFOLK, VA 23510-2191	806	UNSECURED	QUEBECOR PRINTING AVIATION INC.	\$4,920.00	QUEBECOR WORLD HAZELTON INC.	CLASS 3 CLAIM	\$4,920.00
Cred. # 5644 ONGWEOWEH CORPORATION C/O HARRIS BEACH PLLC ATTN: WENDY A. KINSELLA, ESQ. ONE PARK PLACE 300 SOUTH STATE STREET, 4TH FL. SYRACUSE, NY 13202	657	UNSECURED	QUEBECOR WORLD (USA) INC.	\$38,873.60	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$38,873.60
Cred. # 5644 ONGWEOWEH CORPORATION C/O HARRIS BEACH PLLC ATTN: WENDY A. KINSELLA, ESQ. ONE PARK PLACE 300 SOUTH STATE STREET, 4TH FL. SYRACUSE, NY 13202	659	UNSECURED	QUEBECOR WORLD (USA) INC.	\$8,066.40	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$8,066.40
Cred. # 5644 ONGWEOWEH CORPORATION C/O HARRIS BEACH PLLC ATTN: WENDY A. KINSELLA, ESQ. ONE PARK PLACE 300 SOUTH STATE STREET, 4TH FL. SYRACUSE, NY 13202	660	UNSECURED	QUEBECOR WORLD (USA) INC.	\$40,934.16	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$40,934.16
Cred. # 5644 ONGWEOWEH CORPORATION C/O HARRIS BEACH PLLC ATTN: WENDY A. KINSELLA, ESQ. ONE PARK PLACE 300 SOUTH STATE STREET, 4TH FL. SYRACUSE, NY 13202	661	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,990.40	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$9,990.40
Cred. # 743 POOK CHEMICAL LLC ATTN: JOHN BERRY, MEMBER P O BOX 210128 NASHVILLE, TN 37221-0128	5680	UNSECURED	QUEBECOR WORLD (USA) INC.	\$12,991.00	QUEBECOR WORLD ATGLEN INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM	\$9,893.00 \$3,098.00
Cred. # 9161 PROGRAF LLC ATTN: DOUG CALABRO PO BOX 398 OREGON, IL 61061	6114	UNSECURED	QUEBECOR WORLD SAN JOSE INC.	\$7,655.60	QUEBECOR WORLD DALLAS LP. QUEBECOR WORLD SAN JOSE INC.	CLASS 3 CLAIM CLASS 3 CLAIM	\$1,476.88 \$6,178.72
Cred. # 8391 RMT INC PO BOX 14166 MADISON, WI 53708	5401	UNSECURED	QUEBECOR WORLD (USA) INC.	\$14,738.42	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATGLEN INC.	CLASS 4 CLAIM CLASS 3 CLAIM	\$12,921.97 \$1,816.45

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Cred. # 742 ROCKFORD INDUSTRIAL EQUIPMENT ATTN: MARK DUMMER, PRESIDENT 3675 MANSFIELD STREET ROCKFORD, IL 61109	1815	UNSECURED	QUEBECOR WORLD (USA) INC.	\$27,707.02	QUEBECOR WORLD MT. MORRIS II LLC.	CLASS 3 CLAIM	\$27,707.02
Cred. # 2040 SCRANTON COOPERAGE 1264 MID VALLEY DRIVE MID VALLEY INDUSTRIAL PARK JESSUP, PA 18434	2910	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,833.76	QUEBECOR WORLD HAZELTON INC.	CLASS 3 CLAIM	\$2,833.76
Cred. # 5847 SOLIDEAL USA, INC. ATTN: CHRISTINA L. ROWLEY, ASSISTANT CREDIT MANAGER P.O. BOX 410888 CHARLOTTE, NC 28241	1042	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,763.24	QUEBECOR WORLD HAZELTON INC. QUEBECOR WORLD KRI INC. QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$693.46 \$2,981.88 \$1,087.90
Cred. # 15223 SOUTHERN CO., INC., THE ATTN: ERIC M. SCOTT P.O. BOX 2059 MEMPHIS, TN 38101-2059	1368	UNSECURED	QUEBECOR WORLD (USA) INC.	\$5,927.90	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$5,927.90
Cred. # 2112 STERLING COURIER ATTN: MARIA A. CAPUTO, A/R MANAGER 17528 148 TH AVE. JAMAICA, NY 11434	1837	UNSECURED	QUEBECOR WORLD (USA) INC.	\$14,280.79	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD DALLAS LP. QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QUEBECOR WORLD NEVADA INC. QUEBECOR WORLD RETAIL PRINTING CORPORATION QUEBECOR WORLD SAN JOSE INC.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$774.02 \$1,361.63 \$403.44 \$1,039.66 \$1,699.72 \$4,346.99 \$4,655.33
Cred. # 577 STITCH RITE PRODUCTS ATTN: CYNTHIA MILLER, OFFICE MANAGER 9213 PARK LANE FRANKLIN PARK, IL 60131	378	UNSECURED	QUEBECOR WORLD (USA) INC.	\$32,368.20	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD DALLAS LP. QUEBECOR WORLD KRI INC. QUEBECOR WORLD MT. MORRIS II LLC. QUEBECOR WORLD NORTHEAST GRAPHICS INC. QUEBECOR WORLD RAI INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$621.65 \$2,734.65 \$23,536.50 \$351.00 \$607.65 \$396.75 \$4,120.00
Cred. # 33164 STUART C. IRBY, COMPANY ATTN: GENA MCCAN, DIRECTOR OF CREDIT P.O. BOX 1819 JACKSON, MS 39215	2027	UNSECURED	QUEBECOR WORLD (USA) INC.	\$15,518.84	QUEBECOR WORLD KRI INC. QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$5,602.45 \$2,066.53 \$7,849.86
Cred. # 6017 THE ORIGINAL HONEYBAKED HAM CO. OF GA, INC. ATTN: T. INGRAM 5445 TRIANGLE PARKWAY, STE. 400 NORCROSS, GA 30092	1325	UNSECURED	QUEBECOR WORLD (USA) INC.	\$11,922.52	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$11,922.52
Cred. # 5855 UNITED PARCEL SERVICE C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: WENDY FINNEGAN, RMS, AGENT FOR CREDITOR P.O. BOX 4396 TIMONIUM, MD 21094	1062	UNSECURED	QUEBECOR WORLD (USA) INC.	\$506.48	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD CENTURY GRAPHICS CORPORATION QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QUEBECOR WORLD NEVADA INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$145.67 \$143.52 \$7.46 \$25.50 \$184.33
Cred. # 5870 UNIVAR USA, INC. ATTN: CHERI JAMES P.O. BOX BOX 34325 SEATTLE, WA 98124-1325	1101	UNSECURED	QUEBECOR WORLD (USA) INC.	\$70,132.37	QUEBECOR WORLD DALLAS LP. QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD KRI INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$16,386.93 \$421.11 \$41,165.93 \$12,158.40

**Reorganized Debtors' Thirty-Second Omnibus Objection to Claims  
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)  
Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4434	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,589.00	QUEBECOR WORLD SAN JOSE INC.	CLASS 3 CLAIM	\$1,589.00
Cred. # 7410 VALCO CINCINNATI INC ATTN: LORI M. MECKLING, CREDIT SUPE. 1244 SOLUTIONS CENTER CHICAGO, IL 60677-1002	4442	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,579.22	QUEBECOR WORLD BOOK SERVICES LLC	CLASS 3 CLAIM	\$3,579.22
Cred. # 5877 VICTOR ENVELOPE COMPANY ATTN: MARY LYNN LELAND, CONTROLLER 301 ARTHUR COURT BENSENVILLE, IL 60106	1108	UNSECURED	QUEBECOR WORLD (USA) INC.	\$72,296.00	QUEBECOR WORLD PETTY PRINTING INC.	CLASS 3 CLAIM	\$72,296.00

**Total Number of Claims: 43**

**Total Claim Amount: \$682,498.80**