

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' THIRTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING PARTIAL DISALLOWANCE OF CERTAIN CLAIMS TO THE EXTENT
NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS AND RECORDS;
TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER DEBTOR(S);
AND ALLOWANCE OF REMAINING 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-Fifth Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining 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 (I) disallowing and expunging, in part, the proofs of claim identified on Exhibit B attached hereto to the extent provided for therein, as such claims are not, as filed by the holders thereof, in conformance with the Debtors' books and records (such claims, in the aggregate, the "Partially Reduced Claims"), (II) with respect to certain of the Partially Reduced Claims which were filed against the wrong Debtor(s), transferring such Partially Reduced Claims so as to be filed against the proper Debtor(s) and (III) thereafter allowing each Partially Reduced Claim in

the amount, and with the priority, set forth in respect of such Partially Reduced Claim on Exhibit B attached hereto.

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 each of such claims, as filed by the holders thereof, do not agree with the Debtors' books and records in all respects. Accordingly, such claims should be disallowed and expunged to the extent such claims are not in conformance with the Debtors' books and records.

18. The Reorganized Debtors have also determined, after reviewing their books and records, that certain of the Partially Reduced Claims were filed against the wrong Debtor(s), and should, therefore, be transferred so as to be filed against the proper Debtor(s).

19. Subject to disallowing and expunging that portion of each claim that is not in conformance with the Debtors' books and records, such that the Debtors' have no liability on account thereof, and, as appropriate, transferring certain of such Partially Reduced Claims so as to be filed against the proper Debtor(s), all such Partially Reduced Claims should thereafter be allowed in the amount set forth in respect thereof in the "Allowed Claim Amount" column on Exhibit B attached hereto (collectively, the "Allowed Partially Reduced Claims").

20. Moreover, all of the Partially Reduced Claims should be disallowed and expunged, in part, to account for amounts not in conformance with the Debtors' books and records, and for which no liability to the Debtors exists, as more specifically set forth in respect thereof in the "Amount of Claim Disallowed" column on Exhibit B attached hereto, and, as applicable, transferred so as to be filed against the proper Debtor(s), and thereafter allowed.

21. For the foregoing reasons, the Reorganized Debtors request that each of the Partially Reduced Claims be allowed as an Allowed Partially Reduced Claim against the appropriate Debtor, in each case, as set forth in respect of such Partially Reduced Claim on the “Allowed Claim Amount” column on Exhibit B attached hereto, all pursuant to section 502 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 allows the Allowed Partially Reduced 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 claims proposed to be allowed as 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

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 (A) disallowing and expunging, in part, each of the Partially Reduced Claims; (B) with respect to those Partially Reduced Claims filed against the wrong Debtor(s), transferring such Partially Reduced Claims so as to be filed against the appropriate Debtor(s) and (C) allowing each of the Partially Reduced Claims as an Allowed Partially Reduced Claim as set forth in the “Allowed Claim Amount” column 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
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 SUSTAINING THE REORGANIZED DEBTORS' THIRTY-FIFTH
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER
DEBTOR(S); AND ALLOWANCE OF REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining 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 claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged, in part, to the extent set forth on the “Amount of Claim Disallowed” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
3. Those Partially Reduced Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Partially Reduced Claims shall be deemed filed against the Debtor(s) identified in respect of such Partially Reduced Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
4. Each of the Partially Reduced Claims is hereby allowed against the applicable Debtor as an Allowed Partially Reduced Claim in the amount set forth on the “Allowed Claim Amount” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
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

**Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims
Exhibit B**

| NAME | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT ASSERTED | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | AMOUNT OF CLAIM DISALLOWED | TREATMENT UNDER PLAN | ALLOWED CLAIM AMOUNT |
|--|--------------|----------------|--|-----------------------|--|----------------------------|----------------------|----------------------|
| Cred. # 39266 ADP, INC. C/O LEGAL DEPARTMENT ATTN: DAVID DOBSON, ATTORNEY 401 EDGEWATER PLACE, SUITE 260 WAKEFIELD, MA 01880-6210 | 2115 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$435,029.09 | QUEBECOR WORLD (USA) INC. | (\$105,000.00) | CLASS 4 CLAIM | \$330,029.09 |
| Cred. # 7534 APPLE COMPUTER INC ATTN: DANIEL F. FRYE, U.S. CREDIT MGR 12545 RIATA CIRCLE MS: 198- BAR AUSTIN, TX 78727 | 6891 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$74,441.86 | QUEBECOR WORLD (USA) INC. | (\$4,661.42) | CLASS 4 CLAIM | \$69,780.44 |
| Cred. # 7601 BARTON SOLVENTS INC KANSAS BRANCH ATTN: MIKE GUHR, OFFICE MGR PO BOX 366 VALLEY CENTER, KS 67147 | 6905 | 503B9 | QUEBECOR WORLD (USA) INC. | \$4,316.40 | QUEBECOR WORLD (USA) INC. | (\$2,032.09) | 503B9 CLAIM | \$2,284.31 |
| Cred. # 7000 BAY STATE BINDERY 331 NEW BOSTON STREET WOBURN, MA 01801 | 2547 | UNSECURED | QUEBECOR WORLD BOOK SERVICES LLC | \$5,015.61 | QUEBECOR WORLD BOOK SERVICES LLC | (\$380.05) | CLASS 3 CLAIM | \$4,635.56 |
| Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102 | 2725 | UNSECURED | QUEBECOR WORLD BOOK SERVICES LLC | \$21,715.61 | QUEBECOR WORLD BOOK SERVICES LLC | (\$2,426.62) | CLASS 3 CLAIM | \$19,288.99 |
| Cred. # 15278 BAY STATE GAS CO. C/O A NISOURCE CO. ATTN: SHERRY LEASTMAN, MANAGER 2025 ROOSEVELT AVENUE SPRINGFIELD, MA 01102 | 2888 | UNSECURED | QUEBECOR WORLD RETAIL PRINTING CORP. | \$24,366.53 | QUEBECOR WORLD RETAIL PRINTING CORP. | (\$585.98) | CLASS 3 CLAIM | \$23,780.55 |
| Cred. # 792 BEARING HEADQUARTERS CO. ATTN: KENNETH A. UNGER, CREDIT MANAGER P.O. BOX 6267 BROADVIEW, IL 60155-6267 | 1001 | UNSECURED | QUEBECOR WORLD MT. MORRIS II LLC | \$13,402.81 | QUEBECOR WORLD MT. MORRIS II LLC | (\$2,107.85) | CLASS 3 CLAIM | \$11,294.96 |
| Cred. # 792 BEARING HEADQUARTERS CO. ATTN: KENNETH A. UNGER, CREDIT MANAGER P.O. BOX 6267 BROADVIEW, IL 60155-6267 | 8427 | 503B9 | QUEBECOR WORLD MT. MORRIS II LLC | \$6,561.03 | QUEBECOR WORLD MT. MORRIS II LLC | (\$4,453.18) | 503B9 CLAIM | \$2,107.85 |
| Cred. # 9225 CECO ABATEMENT SYSTEMS ATTN: ANDREW H. SCHEHR, JR.- OP. ACCT. 5201 WALNUT AVENUE SUITE 1 DOWNERS GROVE, IL 60515 | 2899 | UNSECURED | QUEBECOR WORLD NORTHEAST GRAPHICS INC. | \$28,317.06 | QUEBECOR WORLD NORTHEAST GRAPHICS INC. | (\$4,517.00) | CLASS 3 CLAIM | \$23,800.06 |
| Cred. # 5137 CONLEY CASTING SUPPLY CORP. C/O CENTREDALE INDUSTRIAL ROLL COVERING, DIVISION OF: CONLEY CASTING SUPPLY CORP. ATTN: ARTHUR T. FRANCIS, PRES. 124 MAPLE STREET WARWICK, RI 02888 | 18 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$30,969.86 | QUEBECOR WORLD FAIRFIELD INC. | (\$30,548.80) | CLASS 3 CLAIM | \$421.06 |

**Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims
Exhibit B**

| NAME | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT ASSERTED | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | AMOUNT OF CLAIM DISALLOWED | TREATMENT UNDER PLAN | ALLOWED CLAIM AMOUNT |
|--|--------------|----------------|--|-----------------------|---|----------------------------|--------------------------------|---------------------------|
| Cred. # 70525 CON-WAY FREIGHT ATTN: LEIGHTON J. WEHR, MANAGER-CREDIT 5555 RUFÉ SNOW DRIVE NORTH RICHLAND HILLS, TX 76180 | 7925 | UNSECURED | QUEBECOR WORLD PETTY PRINTING INC. | \$61,926.00 | QUEBECOR WORLD PETTY PRINTING INC. QW MEMPHIS CORP. | (\$15,757.22) | CLASS 3 CLAIM CLASS 3 CLAIM | \$45,818.29 \$350.49 |
| Cred. # 5765 CSI ENTERPRISES INC. D/B/A TOYOTA INDUSTRIAL LIFT ATTN: RAYMOND P. ROBINSON, PRESIDENT 3075 AVENUE B BETHLEHEM, PA 18017 | 824 | 503B9 | QUEBECOR WORLD (USA) INC. | \$15,399.01 | QUEBECOR WORLD (USA) INC. | (\$1,449.01) | 503B9 CLAIM | \$13,950.00 |
| Cred. # 5438 CSX CORPORATION ATTN: RUTH SALTER, CREDIT SPECIALIST 500 WATER STREET 8TH FLOOR JACKSONVILLE, FL 32202 | 485 | UNSECURED | QUEBECOR WORLD PRINTING (USA) CORP. | \$23,845.00 | QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD SAN JOSE INC. | (\$4,945.00) | CLASS 3 CLAIM CLASS 3 CLAIM | \$14,310.00 \$4,590.00 |
| Cred. # 5438 CSX CORPORATION ATTN: RUTH SALTER, CREDIT SPECIALIST 500 WATER STREET 8TH FLOOR JACKSONVILLE, FL 32202 | 486 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$12,640.86 | QUEBECOR WORLD KRI INC. | (\$8,590.86) | CLASS 3 CLAIM | \$4,050.00 |
| Cred. # 361 CUMBERLAND MACHINE CO., INC. ATTN: NANCY EDWARDS, VICE PRESIDENT 1305 FOURTH AVENUE NO. NASHVILLE, TN 37208 | 3547 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$6,932.00 | QUEBECOR WORLD MID-SOUTH PRESS CORPORATION | (\$4,015.00) | CLASS 3 CLAIM | \$2,917.00 |
| Cred. # 9243 ELITE COLOR MERIDIAN PRINTING ATTN: JOHN T. FAIR, CONTROLLER 1538 SOUTH COUNTY TRAIL EAST GREENWICH, RI 02818 | 4198 | UNSECURED | QUEBECOR WORLD NORTHEAST GRAPHICS INC. | \$13,611.00 | QUEBECOR WORLD NORTHEAST GRAPHICS INC. | (\$4,987.00) | CLASS 3 CLAIM | \$8,624.00 |
| Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068 | 561 | UNSECURED | QUEBECOR WORLD PRINTING (USA) CORP. | \$7,627.71 | QW MEMPHIS CORP. | (\$6,918.79) | CLASS 3 CLAIM | \$708.92 |
| Cred. # 69927 FERRELLGAS ONE LIBERTY PLAZA LIBERTY, MO 64068 | 4266 | UNSECURED | QUEBECOR WORLD WAUKEE INC. | \$2,509.04 | QUEBECOR WORLD JOHNSON & HARDIN COMPANY | (\$63.60) | CLASS 3 CLAIM | \$2,445.44 |
| Cred. # 424 FINISHBINDERS INC 1900 DELAWARE AVENUE DES MOINES, IA 50317-6343 | 6083 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$79,683.25 | QUEBECOR WORLD WAUKEE INC. | (\$9,877.51) | CLASS 3 CLAIM | \$69,805.74 |
| Cred. # 12542 FINISHING MAILING CENTER LLC 611 FABRICATION DALLAS, TX 75212 | 2854 | UNSECURED | QUEBECOR WORLD DALLAS, L.P. | \$50,104.50 | QUEBECOR WORLD DALLAS, L.P. | (\$1,109.00) | CLASS 3 CLAIM | \$48,995.50 |
| Cred. # 7155 GRAPHIC ARTS SERVICE AND SUPPLY, INC. 3933 SOUTH GREENBROOKE GRAND RAPIDS, MI 49512 | 2698 | UNSECURED | QUEBECOR WORLD BOOK SERVICES LLC | \$7,850.50 | QUEBECOR WORLD BOOK SERVICES LLC | (\$540.00) | CLASS 3 CLAIM | \$7,310.50 |

**Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims
Exhibit B**

| NAME | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT ASSERTED | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | AMOUNT OF CLAIM DISALLOWED | TREATMENT UNDER PLAN | ALLOWED CLAIM AMOUNT |
|--|--------------|----------------|--|-----------------------|---|----------------------------|--|--|
| Cred. # 7953 HEIDELBERG USA ATTN: ELLEN BEEBE, AUTHORIZED SIGNATORY PO BOX 845180 DALLAS, TX 75284 | 4131 | UNSECURED | QUEBECOR WORLD PETTY PRINTING INC. | \$8,435.99 | QUEBECOR WORLD PETTY PRINTING INC. | (\$299.70) | CLASS 3 CLAIM | \$8,136.29 |
| Cred. # 590 HEIDELBERG USA ATTN: ELLEN BEEBE PO BOX 845180 DALLAS, TX 75284 | 5033 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$7,461.88 | QUEBECOR WORLD PENDELL INC. | (\$7,212.00) | CLASS 3 CLAIM | \$249.88 |
| Cred. # 70022 HELL GRAVURE SYSTEMS GMBH & CO. C/O KUBIESA, SPIROFF, GOSSELAR, ACKER & DEBLASIO, P.C. ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, STE 250 ELMHURST, IL 60126 | 5138 | UNSECURED | QW MEMPHIS CORP. | \$7,031.76 | QW MEMPHIS CORP. | (\$4,547.04) | CLASS 3 CLAIM | \$2,484.72 |
| Cred. # 2064 JOHN LARSON, INC. ATTN: DAVID LARSON, PRESIDENT 8509 DAKOTA TRACE COURT LAS VEGAS, NV 89131 | 2130 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$9,012.00 | QUEBECOR WORLD (USA) INC. QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD PETTY PRINTING INC. QW MEMPHIS CORP. | (\$3,708.00) | CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM | \$4,218.00 \$741.00 \$220.00 \$125.00 |
| Cred. # 9903 LANGFORD'S WELDING COMPANY 180 E OLD TRENTION RD PO BOX 314 CLARKSVILLE, TN 37041-0314 | 3084 | UNSECURED | QW MEMPHIS CORP. | \$10,299.16 | QW MEMPHIS CORP. | (\$2,843.00) | CLASS 3 CLAIM | \$7,456.16 |
| Cred. # 74728 LIQUIDITY SOLUTIONS, INC/ ON HAND ADHESIVES INC TRANSFEROR: ON HAND ADHESIVES INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601 | 4339 | UNSECURED | QUEBECOR WORLD MT. MORRIS II LLC | \$13,425.47 | QUEBECOR WORLD MT. MORRIS II LLC | (\$4,871.52) | CLASS 3 CLAIM | \$8,553.95 |
| Cred. # 5476 MAIL ADVERTISING & BINDERY, INC. C/O LAW OFFICE OF JOHN M. MERRITT, LLC ATTN: JOHN. M. MERRITT, ESQ. PROVIDENCE PARK 3535 ROSWELL ROAD, SUITE 49 MARIETTA, GA 30062 | 542 | UNSECURED | QUEBECOR WORLD INFINITI GRAPHICS INC. | \$57,171.20 | QUEBECOR WORLD INFINITI GRAPHICS INC. | (\$36,950.20) | CLASS 3 CLAIM | \$20,221.00 |
| Cred. # 31608 MCDAVID, TIMOTHY 153 WILLOW VIEW LANE WILSONVILLE, AL 35186 | 8049 | UNSECURED | QUEBECOR WORLD OLIVE BRANCH INC. | \$15,537.24 | QUEBECOR WORLD OLIVE BRANCH INC. | (\$2,018.37) | CLASS 3 CLAIM | \$13,518.87 |
| Cred. # 59471 MCDAVID, TIMOTHY M 153 WILLOW VIEW LANE WILSONVILLE, AL 35186 | 8050 | UNSECURED | QUEBECOR WORLD KRI INC. | \$4,653.54 | QUEBECOR WORLD KRI INC. | (\$604.52) | CLASS 3 CLAIM | \$4,049.02 |
| Cred. # 27867 METROPOLITAN WATER RECLAMATION DISTRICT OF GREATER CHICAGO ATTN: FREDERICK M. FELDMAN, ATTY 100 E. ERIE STREET, CHICAGO, IL 60611 | 7293 | UNSECURED | QUEBECOR WORLD SYSTEMS INC. | \$13,653.16 | WCZ, LLC | (\$3,837.48) | CLASS 3 CLAIM | \$9,815.68 |

**Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims
Exhibit B**

| NAME | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT ASSERTED | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | AMOUNT OF CLAIM DISALLOWED | TREATMENT UNDER PLAN | ALLOWED CLAIM AMOUNT |
|---|--------------|----------------|--|-----------------------|---------------------------------------|----------------------------|----------------------|----------------------|
| Cred. # 5219 NATIONAL OVERHEAD DOOR, INC. ATTN: DON LARSON- PRESIDENT 5880 NEW TAYLOR RD. ORCHARD PARK, NY 14127 | 157 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$27,522.35 | QW NEW YORK CORP. | (\$6,650.50) | CLASS 3 CLAIM | \$20,871.85 |
| Cred. # 5210 NEW LEAF PAPER, LLC ATTN: RICHARD NEWHAGEN- VICE PRESIDENT, CFO 116 NEW MONTGOMERY STREET, SUITE 830 SAN FRANCISCO, CA 94105 | 137 | UNSECURED | QUEBECOR WORLD PENDELL INC. | \$60,375.74 | QUEBECOR WORLD PENDELL INC. | (\$1,981.93) | CLASS 3 CLAIM | \$58,393.81 |
| Cred. # 33110 NEWSTART FACTORS, INC./ SHEALY ELECTRICAL WHOLESALEERS TRANSFEROR: SHEALY ELECTRICAL WHOLESALEERS 2 STAMFORD PLAZA, STE 1501 281 TRESSER BLVD. STAMFORD, CT 06901 | 1466 | UNSECURED | QUEBECOR WORLD KRI INC. | \$62,225.95 | QUEBECOR WORLD KRI INC. | (\$4,483.12) | CLASS 3 CLAIM | \$57,742.83 |
| Cred. # 5744 NORFOLK SOUTHERN RAILWAY COMPANY ATTN: WILLIAM H. JOHNSON, ESQ. THREE COMMERCIAL PLACE NORFOLK, VA 23510-2191 | 805 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$8,895.28 | QUEBECOR WORLD ATLANTA II LLC. | (\$8,595.28) | CLASS 3 CLAIM | \$300.00 |
| Cred. # 28761 OLSON'S HOME OF FLOWERS, INC. ATTN: SHARON A. OLSON ONE BROADWAY TAUNTON, MA 02780 | 1747 | 503B9 | QUEBECOR WORLD RETAIL PRINTING CORP. | \$442.80 | QUEBECOR WORLD RETAIL PRINTING CORP. | (\$433.10) | 503B9 CLAIM | \$9.70 |
| Cred. # 12958 PHILIPS BROS ELECTRICAL ATTN: JOHN L. PHILIPS, PRESIDENT CONTRACTORS INC 235 SWEET SPRING ROAD GLENMORE, PA 19343 | 6064 | UNSECURED | QUEBECOR WORLD ATGLEN INC. | \$124,054.42 | QUEBECOR WORLD ATGLEN INC. | (\$88,577.42) | CLASS 3 CLAIM | \$35,477.00 |
| Cred. # 12606 PHOTO ASSIST INC ATTN: DOUG HILL, COO 7735 OLD GEORGETOWN ROAD LOWER LEVEL BETHESDA, MD 20814 | 7680 | UNSECURED | QUEBECOR WORLD MAGNA GRAPHIC INC. | \$17,433.00 | QUEBECOR WORLD MAGNA GRAPHIC INC. | (\$2,905.55) | CLASS 3 CLAIM | \$14,527.45 |
| Cred. # 5807 PITNEY BOWES CREDIT CORPORATION ATTN: RECOVERY DEPT. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361 | 990 | UNSECURED | QUEBECOR WORLD PETTY PRINTING INC. | \$8,989.10 | QUEBECOR WORLD PETTY PRINTING INC. | (\$508.81) | CLASS 3 CLAIM | \$8,480.29 |
| Cred. # 5741 PITNEY BOWES CREDIT CORPORATION C/O RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361 | 1203 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$3,798.59 | QUEBECOR WORLD (USA) INC. | (\$2,754.59) | CLASS 4 CLAIM | \$1,044.00 |
| Cred. # 5741 PITNEY BOWES CREDIT CORPORATION C/O RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361 | 9251 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$10,747.67 | QUEBECOR WORLD (USA) INC. | (\$6,964.43) | CLASS 4 CLAIM | \$3,783.24 |

**Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims
Exhibit B**

| NAME | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT ASSERTED | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | AMOUNT OF CLAIM DISALLOWED | TREATMENT UNDER PLAN | ALLOWED CLAIM AMOUNT |
|---|--------------------|-----------------------|--|-----------------------|--|----------------------------|----------------------|----------------------|
| Cred. # 5086 PITNEY BOWES GLOBAL FINANCIAL SERVICES C/O PITNEY BOWES, INC. RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361 | 9125 | PRIORITY | QUEBECOR WORLD (USA) INC. | \$7,803.06 | QUEBECOR WORLD (USA) INC. | (\$4,027.38) | PRIORITY CLAIM | \$3,775.68 |
| Cred. # 8381 RHINOTEK COMPUTER PRODUCTS C/O IMAGING TECHNOLOGIES DIRECT, LLC PO BOX 6205 CARSON, CA 90749-6205 | 3284 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$9,476.83 | QUEBECOR WORLD (USA) INC. | (\$1,127.22) | CLASS 4 CLAIM | \$8,349.61 |
| Cred. # 10077 ROLITE COMPANY BON VITAL 596 PROGRESS DRIVE HARTLAND, WI 53029 | 3739 | UNSECURED | QUEBECOR WORLD KRI INC. | \$14,647.33 | QUEBECOR WORLD KRI INC. | (\$2,234.33) | CLASS 3 CLAIM | \$12,413.00 |
| Cred. # 757 ROLITE COMPANY BON VITAL 596 PROGRESS DRIVE HARTLAND, WI 53029 | 3740 | UNSECURED | QUEBECOR WORLD ATGLEN INC. | \$4,831.53 | QUEBECOR WORLD ATGLEN INC. | (\$737.02) | CLASS 3 CLAIM | \$4,094.51 |
| Cred. # 757 ROLITE COMPANY BON VITAL 596 PROGRESS DRIVE HARTLAND, WI 53029 | 3741 | 503B9 | QW MEMPHIS CORP. | \$566.91 | QW MEMPHIS CORP. | (\$67.91) | 503B9 CLAIM | \$499.00 |
| Cred. # 757 ROLITE COMPANY BON VITAL 596 PROGRESS DRIVE HARTLAND, WI 53029 | 3742 | 503B9 | QUEBECOR WORLD ATGLEN INC. | \$2,795.51 | QUEBECOR WORLD ATGLEN INC. | (\$332.51) | 503B9 CLAIM | \$2,463.00 |
| Cred. # 4453 ROYAL WHOLESale ELECTRIC ATTN: BRIAN R. GAUSMAN, DIVISION CREDIT MGR. PO BOX 1029 ORANGE, CA 92856 | 2804 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$4,171.65 | QUEBECOR WORLD (USA) INC. | (\$4,049.25) | CLASS 4 CLAIM | \$122.40 |
| Cred. # 8414 SAFETYNET INC ATTN: STEVEN T. BROOKS, PRESIDENT PO BOX 53018 RIVERSIDE, CA 92517 | 3259 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$19,331.41 | QUEBECOR WORLD (USA) INC. | (\$2,242.26) | CLASS 4 CLAIM | \$17,089.15 |
| Cred. # 8414 SAFETYNET INC ATTN: STEVEN T. BROOKS, PRESIDENT PO BOX 53018 RIVERSIDE, CA 92517 | 3260 | UNSECURED | QUEBECOR WORLD GREAT WESTERN PUBLISHING INC. | \$39,700.43 | QUEBECOR WORLD GREAT WESTERN PUBLISHING INC. | (\$12,718.05) | CLASS 3 CLAIM | \$26,982.38 |
| Cred. # 8414 SAFETYNET INC ATTN: STEVEN T. BROOKS, PRESIDENT PO BOX 53018 RIVERSIDE, CA 92517 | 3261 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$1,205.15 | QUEBECOR WORLD (USA) INC. | (\$90.65) | CLASS 4 CLAIM | \$1,114.50 |
| Cred. # 30671 SINGER OPTICAL CO INC ATTN: MARTIN E. SINGER, V.P. 512 NW FIRST ST PO BOX 3557 EVANSVILLE, IN 47734 | 5249.01 5249.02 | UNSECURED PRIORITY | QUEBECOR WORLD (USA) INC. QUEBECOR WORLD (USA) INC. | \$1,043.88 \$62.62 | QUEBECOR WORLD (USA) INC. QUEBECOR WORLD (USA) INC. | (\$1,043.88) | PRIORITY CLAIM | \$62.62 |

**Reorganized Debtors' Thirty-Fifth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims
Exhibit B**

| NAME | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT ASSERTED | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | AMOUNT OF CLAIM DISALLOWED | TREATMENT UNDER PLAN | ALLOWED CLAIM AMOUNT |
|---|--------------|----------------|--|-----------------------|--|----------------------------|--|--|
| Cred. # 74714 SPRINT NEXTEL DISTRIBUTION C/O BANKRUPTCY DEPT. ATTN: CHAD MCNULTY, LSA P.O. BOX 3326 ENGLEWOOD, CO 80155-3326 | 9419 | ADMINISTRATIVE | QUEBECOR WORLD (USA) INC. | \$177,341.80 | QUEBECOR WORLD (USA) INC. | (\$147,992.53) | ADMINISTRATIVE CLAIM | \$29,349.27 |
| Cred. # 8620 STILLWATER CENTRAL RR, INC., A SUBSIDIARY OF WATCO COMPANIES INC. PO BOX 412063 KANSAS CITY, MO 64141-2063 | 7688 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$15,470.00 | QUEBECOR WORLD (USA) INC. | (\$5,280.00) | CLASS 4 CLAIM | \$10,190.00 |
| Cred. # 5463 SUBURBAN PROPANE ATTN: T. BREWSTER, FINANCIAL REP. P.O. BOX 206 WHIPPANY, NJ 07981 | 523 | UNSECURED | QUEBECOR WORLD PRINTING (USA) CORP. | \$28,032.47 | QUEBECOR WORLD (USA) INC. QUEBECOR WORLD PRINTING (USA) CORP. QUEBECOR WORLD SAN JOSE INC. QW MEMPHIS CORP. | (\$7,877.04) | CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM | \$3,506.51 \$94.85 \$3,522.96 \$13,031.11 |
| Cred. # 11706 TENNESSEE EXPRESS INC ATTN: ALAN D. WITT, VICE PRESIDENT OF FINANCE 22 STANLEY STREET NASHVILLE, TN 37210 | 6615 | UNSECURED | QUEBECOR WORLD LOGISTICS INC. | \$3,470.16 | QUEBECOR WORLD LOGISTICS INC. | (\$244.73) | CLASS 3 CLAIM | \$3,225.43 |
| Cred. # 1153 TGW INTERNATIONAL ATTN: JOANNE D. TEEGARDEN, OFFICE MGR. 5 SPIRAL DRIVE, SUITE 3 FLORENCE, KY 41042 | 4446 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$13,434.67 | QUEBECOR WORLD EUSEY PRESS INC. QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD HAZELTON, INC. QUEBECOR WORLD KRI INC. | (\$300.00) | CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM | \$1,569.42 \$5,721.00 \$878.00 \$4,966.25 |
| Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002 | 4734 | UNSECURED | QW MEMPHIS CORP. | \$22,996.56 | QW MEMPHIS CORP. | (\$1,475.00) | CLASS 3 CLAIM | \$21,521.56 |
| Cred. # 12265 TULCO OILS INC ATTN: MILES KEY, CREDIT MGR DEPT NO 132 PO BOX 21228 TULSA, OK 74121-1228 | 7294 | UNSECURED | QUEBECOR WORLD RAI INC. | \$4,845.06 | QUEBECOR WORLD RAI INC. | (\$1,005.40) | CLASS 3 CLAIM | \$3,839.66 |
| Cred. # 5817 TWIN OAKS VENDING, INC. ATTN: RICHARD J. CALDARAZZO, PRESIDENT 657 WOLVERINE DRIVE, UNIT A AURORA, IL 60504 | 1008 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$10,523.43 | QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD LOGISTICS INC. | (\$415.00) | CLASS 3 CLAIM CLASS 3 CLAIM | \$1,756.56 \$8,351.87 |

