

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-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN NO LIABILITY CLAIMS AND/OR
INSUFFICIENT SUPPORT 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-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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 EXHIBITS B, C, D, E, AND F (COLLECTIVELY, THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE IDENTIFIED ON ANY OF THE EXHIBITS.

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

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.

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 the proofs of claim identified on the Exhibits, as these claims, as applicable (i) to the extent valid, have been previously paid, resolved, or satisfied by the Debtors, (ii) fail to assert a claim amount and otherwise fail to contain adequate information for the Debtors to determinate if any liability exists, (iii) fail to contain adequate information to determine if any liability exists and are not reflected on the Debtors’ books and records as obligations of the Debtors owing to the holders of such asserted claims; (iv) allege Legal Claims (as defined below) which the Reorganized Debtors dispute in all regards; and (v) are not reflected on the Debtors’ books and records as valid claims against the Debtors’ estates and the Reorganized Debtors dispute any liability for such claims.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in connection with the proofs of claim identified on Exhibit B, and have determined that such claims, to the extent valid, have previously been paid, resolved or otherwise satisfied by the Debtors prior to the Petition Date, or pursuant to prior orders of the Court, or were, in fact, post-petition obligations of the Debtors that have been paid in the ordinary course (collectively, the “Satisfied Claims”).

18. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit C, and have determined that such claims, as asserted by the holders thereof, do not state any claim amount, and otherwise do not contain adequate or sufficient information in respect of such claims to allow the Debtors to make an independent determination from their books and records as to whether or not any liability exists (the “No Obligation Claims”).

19. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit D, and have determined that such claims, as asserted by the holders thereof, do not contain adequate or sufficient information in respect of such claims to allow the Debtors to make an independent determination as to whether or not any liability exists and are not reflected in the books and records of the Debtors (the “Insufficient Claims”). Moreover, with respect to many of the Insufficient Claims, the Reorganized Debtors attempted to contact the holders of such Insufficient Claims seeking additional information, but such holders have failed to respond to the Reorganized Debtors’ requests.

20. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit E, and have determined that such claims, as asserted by the

holders thereof, allege claims against the Debtors from pending litigation, prospective litigation or other threatened litigation claims (the “Legal Claims”), and after reviewing the Legal Claims, the bases upon which they are asserted, and the Debtors’ books and records, the Reorganized Debtors dispute any liability for the alleged Legal Claims.²

21. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit F, and have determined that such claims, as asserted by the holders thereof, are not valid claims against the Debtors’ estates and the Reorganized Debtors dispute any liability for such claims, and therefore, such holders are not entitled to recovery on account of such claims under the Plan (the “No Liability Claims”).

22. As the Debtors have no liability for any of the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Legal Claims, or the No Liability Claims, the Reorganized Debtors request that such claims, in each case as identified on the applicable Exhibit, be disallowed and expunged. Failure to disallow these proofs of claim will result in the applicable claimants receiving an unwarranted recovery against the Debtors’ estates, to the detriment of valid creditors in these Chapter 11 Cases.

23. With respect to the No Obligation Claims and the Insufficient Claims, they do not contain sufficient information for the Debtors to further reconcile such proofs of claim with their books and records. A proof of claim must “set forth the facts necessary to support the claim.” In re Chain, 255 B.R. 278, 280 (Bankr. D. Conn. 2000) (internal citations omitted). If the proof of claim fails to set forth the necessary supporting facts, it is “not entitled to the presumption of prima facie validity, and the burdens of going forward and of proving its claims by a

² Additionally, certain of the Legal Claims’ documentation and/or proof of claim form lack sufficient description or documentation for the Debtors to evaluate the claim or determine the alleged basis of the liability. As such, the Reorganized Debtors also object to those Legal Claims on the basis that such Legal Claims lack sufficient support.

preponderance of the evidence are on the [claimant].” In the Matter of Marino, 90 B.R. 25, 28 (Bankr. D. Conn. 1988). Without providing sufficient information or documentation to allow the Debtors to reconcile the proofs of claim with their books and records, these claims fail to satisfy the requirements for a proof of claim. See Chain, 255 B.R. at 280. See also In re 20/20 Sport, Inc., 200 B.R. 972, 978 (Bankr. S.D.N.Y 1996) (“In bankruptcy cases, courts have traditionally analogized a creditor’s claim to a civil complaint, [and] a trustee’s objection to an answer . . .”).

24. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on each of the Exhibits be disallowed and expunged in their entirety, all pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

25. 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.

26. The Reorganized Debtors also expressly reserve the right to object further to each of the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Legal Claims, and the No Liability Claims, to the extent not disallowed and expunged, on any and all additional factual or legal grounds. 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

27. 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 each of Exhibit B,

Exhibit C, Exhibit D, Exhibit E, and Exhibit F 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 the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Legal Claims, and the No Liability Claims, in each case as set forth on the Exhibits, in their entirety 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-EIGHTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO
LIABILITY CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

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

2. Each of the claims identified on Exhibit B, Exhibit C, Exhibit D, Exhibit E, and Exhibit F, attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

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

5. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2010

United States Bankruptcy Judge

EXHIBIT B

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBE	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 39257 ASM CAPITAL LP TRANSFEROR: PENNER INTERNATIONAL INC. 7600 JERICHO TURNPIKE SUITE 302 WOODBURY, NY 11797	1662	UNSECURED	08-10202	\$5,018.00
Cred. # 69855 AUGUSTA COMMUNICATIONS ATTN: SPIRO PAPADOPOULOS, OWNER FORMERLY COMMUNICATIONS UNLIMITED INC. 3206 WASHINGTON ROAD AUGUSTA, GA 30907	2975	503b9	08-10201	\$1,301.63
Cred. # 9573 AUTOMATIC GATES ATTN: JIM WYATT, PRESIDENT/CEO 6483 HIGHWAY 70 BARTLETT, TN 38134-4757	2901	UNSECURED	08-10152	\$1,375.00
Cred. # 69396 BAKEWELL, JR., HUGHES R 67 LOOKOUT ROAD MOUNTAIN LAKES, NJ 07046	2263	UNSECURED	08-10152	\$202,455.00
Cred. # 39396 BERNARD, THOMAS J 2225 PENDRAGON ROAD KINGSPORT, TN 37660	5960	UNSECURED	08-10152	\$2,678.00
Cred. # 13422 BINDERY SOLUTIONS ATTN: JEFFREY A. SMITH, PRESIDENT 1044 VIRGINIA AVENUE HAGERSTOWN, MD 21740	352	UNSECURED	08-10152	\$4,588.30
Cred. # 69831 CA- FRANCHISE TAX BOARD C/O SPECIAL PROCEDURES ATTN: FRED HELTZEL, BANKRUPTCY MGR PO BOX 2952 SACRAMENTO, CA 95812-2952	3625.01	UNSECURED	08-10202	\$884.64
Cred. # 69831 CA- FRANCHISE TAX BOARD C/O SPECIAL PROCEDURES ATTN: FRED HELTZEL, BANKRUPTCY MGR PO BOX 2952 SACRAMENTO, CA 95812-2952	3625.02	PRIORITY	08-10202	\$3,723.37
Cred. # 71241 CA- FRANCHISE TAX BOARD C/O SPECIAL PROCEDURES SECTION ATTN: DENNIS HERRON P.O. BOX 2952 SACRAMENTO, CA 95812-2952	9336	ADMINISTRATIVE	08-10159	\$22,043.86
Cred. # 71241 CA- FRANCHISE TAX BOARD C/O SPECIAL PROCEDURES SECTION ATTN: DENNIS HERRON P.O. BOX 2952 SACRAMENTO, CA 95812-2952	9337	ADMINISTRATIVE	08-10202	\$1,698.98
Cred. # 69963 CA- STATE OF CALIFORNIA FRANCISE TAX BOARD C/O SPECIAL PROCEDURES SECTION ATTN: LUKA OCKO P.O. BOX 2952 SACREAMENTO, CA 95812	4745	ADMINISTRATIVE	08-10159	\$11,044.18
Cred. # 903 CAMPBELL MOTOR LINES, INC. ATTN: GLENN CARTER, GENERAL MANAGER 3388 GEMINI DRIVE MEMPHIS, TN 38109	362	UNSECURED	08-10152	\$91,136.90

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5292 CON-WAY FREIGHT, INC. C/O RECEIVABLE MANAGEMENT SERVICES (RMS) ATTN: PHYLLIS A. HAYES, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	373	UNSECURED	08-10152	\$56,647.89
Cred. # 6765 CT- DEPARTMENT OF REVENUE SERVICES ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106-5032	4094	PRIORITY	08-10157	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4011	PRIORITY	08-10203	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4012	PRIORITY	08-10201	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4013	PRIORITY	08-10200	\$4,914.55
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4014	PRIORITY	08-10197	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4015	PRIORITY	08-10195	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4016	PRIORITY	08-10194	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4017	PRIORITY	08-10193	\$250.00

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

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4018	PRIORITY	08-10192	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4019	PRIORITY	08-10191	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4020	PRIORITY	08-10190	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4021	PRIORITY	08-10189	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4022	PRIORITY	08-10186	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4023	PRIORITY	08-10185	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4024	PRIORITY	08-10184	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4025	PRIORITY	08-10183	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4026	PRIORITY	08-10182	\$250.00

Quebecor World (USA) Inc., et al. Page 4 of 13
Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4027	PRIORITY	08-10179	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4029	PRIORITY	08-10175	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4030	PRIORITY	08-10169	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4031	PRIORITY	08-10168	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4032	PRIORITY	08-10167	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4033	PRIORITY	08-10165	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4034	PRIORITY	08-10160	\$250.00
Cred. # 69912 CT- DEPT. OF REVENUE SERVICES C/O C&E DIVISION, BANKRUPTCY SECTION ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR 25 SIGOURNEY STREET HARTFORD, CT 06106	4035	PRIORITY	08-10159	\$250.00
Cred. # 8754 DRASTAL, JOHN 14-46 165TH STREET BEECHHURST, NY 11357	5613	UNSECURED	08-10152	\$1,332.32
Cred. # 8754 DRASTAL, JOHN 14-46 165TH STREET BEECHHURST, NY 11357	5614	UNSECURED	08-10152	\$23,818.61
Cred. # 5415 DUNLAP FARMS TRUCKING LLC 10218 ROUTE O PERRY, MO 63462	444	UNSECURED	08-10202	\$3,000.00

Quebecor World (USA) Inc., et al. Page 5 of 13
Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 39541 DURAND, GARY D 23 CORNISH DRIVE HUDSON, MA 01749	5466	PRIORITY	08-10152	\$48,863.00
Cred. # 5445 E & S THOMAS TRUCKING, INC. ATTN: ELMER THOMAS, OPERATIONS MANAGER P.O. BOX 360612 DECATUR, GA 30036	500	UNSECURED	08-10152	\$605.00
Cred. # 5269 EXCLUSIVE SERVICE, INC. ATTN: JAMES V. DISILVESTRO 865 NICHOLAS BLVD. ELK GROVE VILLAGE, IL 60007	242	UNSECURED	08-10152	\$5,265.15
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	556	UNSECURED	08-10152	\$5,418.07
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	560	UNSECURED	08-10152	\$2,746.12
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	570	UNSECURED	08-10152	\$14,461.39
Cred. # 5471 G&S EXPEDITED FREIGHT LTD. 2707 W. WASHINGTON BLVD., SUITE J BELLWOOD, IL 60104	537	PRIORITY	08-10202	\$9,460.00
Cred. # 7892 GCIU EMPLOYEE RETIREMENT FUND ATTN: THOMAS J. BRADY, ATTORNEY 13191 CROSSROADS PARKWAY N SUITE 205 CITY OF INDUSTRY, CA 91746-3434	5950	UNSECURED	08-10152	\$1,045,531.75
Cred. # 44185 GIGOUS, ROBERT A 507 JEFFERSON ST OREGON, IL 61061	5770	503b9	08-10183	\$6,670.37
Cred. # 44185 GIGOUS, ROBERT A 507 JEFFERSON ST OREGON, IL 61061	6496	PRIORITY	08-10183	\$7,233.41
Cred. # 70195 GRAPHIC COMMUNICATIONS CONF. OF THE IBT 23857 CARROLL ROAD LANARK, IL 61046	5771	ADMINISTRATIVE	08-10183	\$553,000.00
Cred. # 49318 HARRIS, LAURA 55 DAVIS DRIVE GUILFORD, CT 06437	6777	UNSECURED	08-10152	\$7,987.00
Cred. # 32972 HIGH SPEED VIDEO, INC. ATTN: COLLEEN MURPHY, COLLECTIONS MGR. 580 HARRISON AVENUE BOSTON, MA 02118	1690	UNSECURED	08-10177	\$220.47
Cred. # 1519 INDEPENDENT COURIER OF CT TRUCKING, INC. (ICC TRUCKING, INC) ATTN: KASHEF ABBASI, DIRECTOR OF OPERATIONS 1451 NEW BRITAIN AVE., SUITE # 2 FARMINGTON, CT 06032	150	UNSECURED	08-10152	\$25,771.74

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5398 JACOBSON TRANSPORTATION COMPANY ATTN: MELODY FELDT 3811 DIXON DES MOINES, IA 50313	376	UNSECURED	08-10152	\$22,513.75
Cred. # 4074 JEVIC TRANSPORTATION INC ATTN: DONALD SIS, UNIVERSITY MGMT. 700 CREEK RD. DELANCO, NJ 08075	2332	UNSECURED	08-10152	\$556.19
Cred. # 9869 JOHN HENRY FOSTER COMPANY INC ATTN: NANCY WICKARD, CONTROLLER 3103 MIKE COLLINS DR EAGAN, MN 55121-2220	2575	UNSECURED	08-10165	\$2,131.27
Cred. # 5596 JOHN J. JERUE ATTN: BRENDA KOON, ASST. OP. MANAGER 3200 FLIGHTLINE DRIVE SUITE 202 LAKELAND, FL 33811	580	UNSECURED	08-10202	\$8,125.00
Cred. # 8760 KLUESSENDORF, JOSEPH 1693 HIGH POINT COURT MONTGOMERY, IL 60538	2372	PRIORITY	08-10152	\$13,935.53
Cred. # 44654 KOSKELA, MICHAEL W 3118 RFD LONG GROVE, IL 60047	2997	PRIORITY	08-10152	\$124,260.95
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7922	PRIORITY	08-10192	UNKNOWN
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7923	PRIORITY	08-10191	UNKNOWN
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7937	ADMINISTRATIVE	08-10184	\$215,605.08
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7960	ADMINISTRATIVE	08-10162	\$4,611.78
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	7970	PRIORITY	08-10152	UNKNOWN
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9289	ADMINISTRATIVE	08-10183	\$3,099.14
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9290	ADMINISTRATIVE	08-10184	\$4,593.09

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9291	ADMINISTRATIVE	08-10175	\$379.94
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9292	ADMINISTRATIVE	08-10173	\$3,499.21
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9293	ADMINISTRATIVE	08-10165	\$1,421.67
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9294	ADMINISTRATIVE	08-10160	\$1,695.11
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9295	ADMINISTRATIVE	08-10159	\$2,046.80
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9296	ADMINISTRATIVE	08-10157	\$185.48
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9298	ADMINISTRATIVE	08-10186	\$1,622.58
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9299	ADMINISTRATIVE	08-10189	\$900.57
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9300	ADMINISTRATIVE	08-10191	\$4,182.06
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9301	ADMINISTRATIVE	08-10192	\$3,664.55
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9302	ADMINISTRATIVE	08-10193	\$2,847.67
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9303	ADMINISTRATIVE	08-10194	\$2,208.35

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9304	ADMINISTRATIVE	08-10195	\$428.42
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9305	ADMINISTRATIVE	08-10197	\$704.14
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9306	ADMINISTRATIVE	08-10201	\$18,291.97
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9307	ADMINISTRATIVE	08-10203	\$169,671.90
Cred. # 70504 LA- DEPARTMENT OF REVENUE ATTN: DANICE SIMS, REVENUE TAX SPEC. 617 N. THIRD ST., P.O. BOX 66658 BATON ROUGE, LA 70896	9308	ADMINISTRATIVE	08-10185	\$95,634.74
Cred. # 5663 MCKAY TRUCKING, INC. ATTN: MARK NARVAEZ P.O. BOX 1351 EASTON, PA 18044	706	UNSECURED	08-10152	\$1,260.00
Cred. # 33122 MEDICAP PHARMACY 7641 DOUGLAS AVENUE URBANDALE, IA 50322	1986	UNSECURED	08-10194	\$1,724.00
Cred. # 3367 MERCED COUNTY ENVIRONMENTAL 777 W 22ND STREET MERCED, CA 95340	5125	503b9	08-10152	\$2,800.00
Cred. # 3367 MERCED COUNTY ENVIRONMENTAL 777 W 22ND STREET MERCED, CA 95340	5126	UNSECURED	08-10152	\$2,800.00
Cred. # 5779 MI- DEPT. OF THE TREASURY ATTN: JUANDISHA M. HARRIS ESQ. (P62978) CADILLAC PLACE, SUITE10-200 3030 W. GRAND BLVD. DETROIT, MI 48202	875	PRIORITY	08-10203	\$2,263.19
Cred. # 5896 MIDWEST CARRIERS, INC. ATTN: PETER CHENEY, CREDIT MANAGER P.O. BOX 530 MARS HILL, ME 04758	1138	UNSECURED	08-10152	\$20,332.00
Cred. # 8729 MILLER, DAVID 6456 E. SKINNER RD. STILLMAN VALLEY, IL 61084	8368	UNSECURED	08-10152	\$659.87
Cred. # 60148 MIOTKE, CHARLES L 2546 BORDER PINE CT WHITE BEAR TWP, MN 55110	6066	UNSECURED	08-10152	\$766,834.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8612	PRIORITY	08-10184	\$12,341.00

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8613	PRIORITY	08-10186	\$712.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8614	PRIORITY	08-10177	\$6,222.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8615	PRIORITY	08-10197	\$168.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8616	PRIORITY	08-10189	\$1,015.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8617	PRIORITY	08-10178	\$2,486.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8618	PRIORITY	08-10195	\$1,818.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8619	PRIORITY	08-10180	\$685.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8620	PRIORITY	08-10162	\$641.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8621	PRIORITY	08-10185	\$306.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8622	PRIORITY	08-10200	\$706.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8623	PRIORITY	08-10157	\$668.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8624	PRIORITY	08-10201	\$5,348.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8625	PRIORITY	08-10203	\$2,670.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8626	PRIORITY	08-10183	\$4,561.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8627	PRIORITY	08-10173	\$485.00

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(Seeking to Expunge Certain No Liability Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8628	PRIORITY	08-10160	\$4,911.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8629	PRIORITY	08-10191	\$1,334.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8630	PRIORITY	08-10179	\$721.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8631	PRIORITY	08-10192	\$4,615.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8632	PRIORITY	08-10193	\$4,120.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8633	PRIORITY	08-10159	\$429.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8634	PRIORITY	08-10194	\$2,949.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8635	PRIORITY	08-10165	\$13,854.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8636	PRIORITY	08-10182	\$1,519.00
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8637	PRIORITY	08-10175	\$388.00
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6173.01	UNSECURED	08-10152	\$1,245.00
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6173.02	PRIORITY	08-10152	\$134,512.00
Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245	5824	ADMINISTRATIVE	08-10152	UNKNOWN
Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245	5826	PRIORITY	08-10193	\$123.73

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Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245	5828	PRIORITY	08-10165	\$857.06
Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245	5829	PRIORITY	08-10194	\$963.23
Cred. # 5797 OH- DEPARTMENT OF TAXATION C/O ATTORNEY-BANKRUPTCY DIVISION ATTN: REBECCA L. DAUM P.O. BOX 530 COLUMBUS, OH 43216-0530	9481	ADMINISTRATIVE	08-10169	\$2,606.57
Cred. # 5797 OH- DEPARTMENT OF TAXATION C/O ATTORNEY-BANKRUPTCY DIVISION ATTN: REBECCA L. DAUM P.O. BOX 530 COLUMBUS, OH 43216-0530	9482	ADMINISTRATIVE	08-10188	\$10,500.00
Cred. # 22777 OH- CITY OF LEBANON C/O INCOME TAX DIVISION ATTN: JENNIE LOXLEY, DEPUTY TAX COMM. 50 S. BROADWAY LEBANON, OH 45036	9370	PRIORITY	08-10152	\$22,183.15
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISION ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1113.01	PRIORITY	08-10160	\$7,659.00
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISION ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1113.02	UNSECURED	08-10160	\$198.00
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISION ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1113.03	SECURED	08-10160	UNKNOWN
Cred. # 9459 PEASE BINDERY, INC. ATTN: CHARITY HOWSDEN, BOOKKEEPER 111 OAKCREEK DRIVE LINCOLN, NE 68528	1985	UNSECURED	08-10152	\$10,552.69
Cred. # 5632 RI- DIVISION OF TAXATION ATTN: DAVID M. SULLIVAN TAX ADMINISTRATOR ONE CAPITOL HILL PROVIDENCE, RI 02908	673	PRIORITY	08-10161	\$500.00
Cred. # 39366 ROSS, JOHN 95 SICARD AVENUE DRACUT, MA 01826	5369	UNSECURED	08-10152	\$21,082.00
Cred. # 5417 SAHI BROTHERS TRUCKING, INC. ATTN: IQBAL CHAUDRY, PRESIDENT 1156 FRANCYNE WAY UNION, NJ 07083	447	UNSECURED	08-10152	\$27,700.00
Cred. # 2159 SANTEC CORPORATION ATTN: L.M. LOMBARDO, V.P. 84 OLD GATE LANE MILFORD, CT 06460	1179	UNSECURED	08-10152	\$4,909.94

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(Seeking to Expunge Certain No Liability Claims
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 30592 SHORT TRANSIT LLC ATTN: SUSAN SHORT, OWNER PO BOX 6296 SAGINAW, MI 48608	3630	UNSECURED	08-10152	\$619.82
Cred. # 5362 SNELLS TRUCKING ATTN: DAVE SNELL 621 STOCKBRIDGE CORNER ROAD ALTON, NH 03809	355	UNSECURED	08-10202	\$762.50
Cred. # 8737 STEINBACH, ERIC 6293 RED HILL ROAD BOULDER, CO 80302	5247	UNSECURED	08-10152	\$4,707.60
Cred. # 40453 TAYLOR, SONDR A 340 WOLF HARBOR ROAD MILFORD, CT 06461	5362	UNSECURED	08-10152	\$14,955.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1279	ADMINISTRATIVE	08-10203	\$188,709.77
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1280	ADMINISTRATIVE	08-10169	\$51,808.65
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1285	ADMINISTRATIVE	08-10156	\$187,623.55
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1289	ADMINISTRATIVE	08-10202	\$967,141.60
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5820.01	UNSECURED	08-10156	\$6,251.83
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5820.02	PRIORITY	08-10156	\$42,544.21
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5821	ADMINISTRATIVE	08-10165	\$850,569.56
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5822	PRIORITY	08-10169	\$3,153.57
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	6033.01	PRIORITY	08-10202	\$1,299,567.27

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(Seeking to Expunge Certain No Liability Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	6033.02	UNSECURED	08-10202	\$54,226.33
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	6034	PRIORITY	08-10203	\$11,290.23
Cred. # 5414 TN- WILLIAMSON COUNTY TRUSTEE ATTN: WALTER J. DAVIS, TRUSTEE P.O. BOX 648 FRANKLIN, TN 37065	442	MULTIPLE CLASS-SINGLE	08-10152	\$116.00
Cred. # 1670 TURN AROUND TRUCKING, INC. ATTN: ELAINE CLARKE, PRESIDENT 104 CLYDEBANK PLACE KISSIMMEE, FL 34758	98	UNSECURED	08-10202	\$17,154.55
Cred. # 70539 VA- DEPARTMENT OF TAXATION C/O TAXING AUTHORITY CONSULTING SERVICES, P.C. ATTN: JEFFREY SCHARF P.O. BOX 2156 RICHMOND, VA 23218-2156	8330	PRIORITY	08-10169	\$60,000.00
Cred. # 70539 VA- DEPARTMENT OF TAXATION C/O TAXING AUTHORITY CONSULTING SERVICES, P.C. ATTN: JEFFREY SCHARF P.O. BOX 2156 RICHMOND, VA 23218-2156	8331	PRIORITY	08-10192	\$60,000.00
Cred. # 70539 VA- DEPARTMENT OF TAXATION C/O TAXING AUTHORITY CONSULTING SERVICES, P.C. ATTN: JEFFREY SCHARF P.O. BOX 2156 RICHMOND, VA 23218-2156	8332	PRIORITY	08-10197	\$200,000.00
Cred. # 5238 WHITE STERLING EXPRESS, INC. 13404 W. HUNTMASTER LANE LEMONT, IL 60439	185	UNSECURED	08-10152	\$1,005.00
Cred. # 49398 WUERDEMAN, CURTIS 1154 PARKSIDE COURT CAROL STREAM, IL 60188	6756	UNSECURED	08-10152	\$19,375.00

Total Claim Count: 158

Total Claim Amount: \$8,047,231.11

EXHIBIT C

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 (Seeking to Expunge Certain No Liability Claims
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 Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 36270 CHANNER, ROSEMARY 37788 LILAC LANE RICHMOND, MI 48062	2527	PRIORITY	08-10152	UNKNOWN
Cred. # 61483 HICKS, LATASHA B 725 HIGHWAY 14 NORTH MASON, TN 38049	3018	UNSECURED	08-10152	UNKNOWN
Cred. # 37108 JAMES, SR, HENRY E. 801 DAVE PULLIAM DRIVE CLARKSVILLE, IN 47129	3242	PRIORITY	08-10152	UNKNOWN
Cred. # 37196 KEILMAN, KENNETH E. 2612 GREEN VALLEY RD. NEW ALBANY, IN 47150	2849	PRIORITY	08-10152	UNKNOWN
Cred. # 47738 STEPHENS JR., JIMMY E 10705 NORTH COCKRUM DR HERNANDO, MS 38632	8430	UNSECURED	08-10187	UNKNOWN
Cred. # 61518 THOMAS, KENDRA K. 1924 NORTH LEG ROAD, APT 6C AUGUSTA, GA 30909-5453	3057	PRIORITY	08-10152	UNKNOWN
Cred. # 38861 YOUNG, MALINE W 1115 SO 34TH ST LOUISVILLE, KY 40211	3788	UNSECURED	08-10152	UNKNOWN
Cred. # 38861 YOUNG, MALINE W 1115 SO 34TH ST LOUISVILLE, KY 40211	3789	ADMINISTRATIVE	08-10152	UNKNOWN

Total Claim Count: 8

Total Claim Amount: UNKNOWN

EXHIBIT D

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 Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 6445 AL- ARLEY CITY C/O ALATA ATTN: AUDIT DEPT 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7566	PRIORITY	08-10152	\$497.86
Cred. # 6438 AL- CITY OF ADDISON C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7565	PRIORITY	08-10152	\$497.86
Cred. # 70486 AL- CITY OF CAMP HILL C/O ALATA ATTN: AUDIT DEPT 2317 THIRD AVE, N SUITE 200 BIRMINGHAM, AL 35203	7518	PRIORITY	08-10152	\$3,584.27
Cred. # 70508 AL- CITY OF CARBON HILL C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7860	PRIORITY	08-10152	\$182.74
Cred. # 6468 AL- CITY OF CASTLEBERRY C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE, N SUITE 200 BIRMINGHAM, AL 35203	7828	PRIORITY	08-10152	\$76.49
Cred. # 6477 AL- CITY OF CLAYHATCHEE C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7550	PRIORITY	08-10152	\$2,350.42
Cred. # 6499 AL- CITY OF EVERGREEN C/O ALATA ATTN: AUDIT DEPT 2317 THIRD AVENUE, N SUITE 200 BIRMINGHAM, AL 35203	7826	PRIORITY	08-10152	\$76.49
Cred. # 6508 AL- CITY OF FULTON C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7551	PRIORITY	08-10152	\$2,366.51
Cred. # 6520 AL- CITY OF HACKLEBURG C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7597	PRIORITY	08-10152	\$269.54
Cred. # 70434 AL- CITY OF HENAGAR C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE, N. SUITE 200 BIRMINGHAM, AL 35203	7461	PRIORITY	08-10152	\$7,837.99
Cred. # 6529 AL- CITY OF HURTSBORO C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7600	PRIORITY	08-10152	\$315.27

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70481 AL- CITY OF JACKSON C/O ALATA ATTN: AUDIT DEPT 2317 THIRD AVE, N SUITE 200 BIRMINGHAM, AL 35203	7514	PRIORITY	08-10152	\$3,155.34
Cred. # 70470 AL- CITY OF LIPSCOMB C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE, N. SUITE 200 BIRMINGHAM, AL 35203	7503	PRIORITY	08-10152	\$81,264.19
Cred. # 70510 AL- CITY OF MILLPORT C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7862	PRIORITY	08-10152	\$185.99
Cred. # 70425 AL- CITY OF POWELL C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE, N. SUITE 200 BIRMINGHAM, AL 35203	7451	PRIORITY	08-10152	\$5,878.49
Cred. # 6420 AL- CITY OF PRICEVILLE C/O ALATA ATTN: AUDIT DEPT. P.O. BOX 830725 BIRMINGHAM, AL 35203	7534	PRIORITY	08-10152	\$1,400.92
Cred. # 70435 AL- CITY OF RAINSVILLE C/O ALATA ATTN: AUDIT DEPT 2317 THIRD AVE, N. SUITE 200 BIRMINGHAM, AL 35203	7462	PRIORITY	08-10152	\$7,837.99
Cred. # 70499 AL- CITY OF SANDFORD C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7852	PRIORITY	08-10152	\$130.56
Cred. # 70456 AL- CITY OF WEST JEFFERSON C/O ALATA ATTN: AUDIT DEPT 2317 THIRD AVE, N SUITE 200 BIRMINGHAM, AL 35203	7490	PRIORITY	08-10152	\$60,948.14
Cred. # 6618 AL- CITY OF WOODLAND C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7599	PRIORITY	08-10152	\$282.88
Cred. # 6505 AL- FRANKLIN CITY C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7606	PRIORITY	08-10152	\$123.40
Cred. # 6553 AL- MILLRY CITY C/O ALATA ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7602	PRIORITY	08-10152	\$365.48

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 6612 AL- WEBB CITY C/O ALATAK ATTN: AUDIT DEPT. 2317 THIRD AVE. N., SUITE 200 BIRMINGHAM, AL 35203	7574	PRIORITY	08-10152	\$618.53
Cred. # 9322 B&K ELECTRIC WHOLESALE P.O. BOX 54507 LOS ANGELES, CA 90054-0507	2654	UNSECURED	08-10162	\$1,390.98
Cred. # 5661 BARTLESVILLE EXAMINER-ENTERPRISE ATTN: PHYLLIS WELLER, A/P P.O. BOX 1278 BARTLESVILLE, OK 74005-1278	703	UNSECURED	08-10152	\$250.00
Cred. # 3834 BRANDTJEN & KLUGE INC 539 BLANDING WOODS ROAD ST CROIS FALLS, WI 54024-9001	2949	UNSECURED	08-10152	\$2,447.11
Cred. # 5439 ESTES EXPRESS LINES ATTN: YVONNE HALL, CREDIT ANALYST 3901 WEST BROAD STREET RICHMOND, VA 23230-3962	487	UNSECURED	08-10202	\$106.31
Cred. # 5439 ESTES EXPRESS LINES ATTN: YVONNE HALL, CREDIT ANALYST 3901 WEST BROAD STREET RICHMOND, VA 23230-3962	489	UNSECURED	08-10152	\$2,719.93
Cred. # 25875 ILLINOIS RAILWAY INC 430 WEST MADISON STREET OTTAWA, IL 61350	4330	UNSECURED	08-10152	\$5,990.00
Cred. # 2645 INTERSTATE SHIPPERS SERVICE, INC. ATTN: URSALA SANTAGATA PO BOX 16765 DENVER, CO 80216	533	UNSECURED	08-10152	\$3,450.00
Cred. # 26131 ISLAND MOVERS INC PO BOX 17865 HONOLULU, HI 96817	3310	UNSECURED	08-10152	\$580.27
Cred. # 58739 JOHNSON, WILLIAM K 3992 WATTERSON ROAD CINCINNATI, OH 45227	5589	SECURED	08-10152	\$3,408.80
Cred. # 10452 KASPERBAUER CLEANERS INC 322 WEST 7TH STREET CARROLL, IA 51401	2625	UNSECURED	08-10175	\$1,959.81
Cred. # 940 KEYSTONE LOGISTICS SOLUTIONS 1550 HARRISBURG PIKE CARLISLE, PA 17015	515	SECURED	08-10202	\$16,525.00
Cred. # 5647 KNIGHT TRANSPORTATION, INC. C/O RYLEY, CARLOCK & APPLEWHITE ATTN: WILLIAM SCOTT JENKINS, JR. ONE NORTH CENTRAL AVENUE SUITE 1200 PHOENIX, AZ 85004-4417	677	UNSECURED	08-10152	\$8,073.00
Cred. # 59085 MAYS, LLOYD G 2905 EMMET MEMPHIS, TN 38115	7292	PRIORITY	08-10152	\$40,000.00
Cred. # 59107 MULLENIX, JERRY L 7600 LONE STAR RD KINGSPORT, TN 37660	4800	UNSECURED	08-10152	\$130,000.00
Cred. # 28282 MUSEUM OF JEWISH HERITAGE EDMOND J. SAFRA PLAZA ATTN: MOHAD ALHAY, DIRECTOR OF FINANCE 36 BATTERY PLACE NEW YORK, NY 10280	2431	UNSECURED	08-10152	\$1,800.00

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 513 NTC 4001 PEACOCK DRIVE BETHLEHEM, PA 18020	196	UNSECURED	08-10202	\$46,050.00
Cred. # 12756 PRESS ENTERPRISE ATTN: JAMES T. MICHLOW, TREASURER 3185 LACKAWANNA AVE. BLOOMSBURG, PA 17815	2616	UNSECURED	08-10185	\$639.32
Cred. # 33171 QUAYLE, ANDREW J. 2747 SAN ONOFRE COURT ANTIOCH, CA 94531	2034	UNSECURED	08-10152	\$5,000.00
Cred. # 12579 RECOGNITION CONCEPTS, INC. ATTN: CATHY EDGINGTON, TREASURER 13958 DIPLOMAT DRIVE FARMERS BRANCH, TX 75234	2562	UNSECURED	08-10187	\$129.00
Cred. # 30251 SAFETY SERVICES.COM ATTN: DEVON DICKINSON, PRESIDENT PO BOX 6408 YUMA, AZ 85366-6408	3288	UNSECURED	08-10152	\$214.99
Cred. # 5673 SNAP-ON INDUSTRIAL ATTN: JULIE L. BANE, A/R REP. P.O. BOX 9004 CRYSTAL LAKE, IL 60039	719	UNSECURED	08-10169	\$378.14
Cred. # 1814 TRANSPORTADORA EGOBA SA DE CV ATTN: RAMON ARCE AV 5 DE FEBRERO NO 1730 ZONA INDUSTRIAL BENITO JUNEZ C.P. 7600 A.P. 158 QUERETERO, ORO 76130MEXICO	4648	UNSECURED	08-10152	\$580.00

Total Claim Count: 45

Total Claim Amount: \$451,940.01

EXHIBIT E

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 Exhibit E

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 18322 ADDEH, LUCKY C/O ROBERT S. OVOIAN, ESQ. 120 NORTH MAIN STREET, SUITE 306 ATTLEBORO, MA 02703	5714	UNSECURED	08-10152	\$50,000.00
Cred. # 21307 ANN BUNTIN STEINER - REEVES COUNSEL ATTN: ANN BUNTIN STEINER, ESQ. 214 SECOND AVENUE NORTH, SUITE 203 NASHVILLE, TN 37201	5404	UNSECURED	08-10152	UNKNOWN
Cred. # 5861 BACHRACH CLOTHING, INC. ATTN: JANICE A. ALWIN, ATTORNEY SHAW GUSSIS FISHMAN GLANTZ WOLFSON & TOWBIN LLC. 321 N. CLARK ST., STE 800 CHICAGO, IL 60654	1093	UNSECURED	08-10152	\$269,118.96
Cred. # 58629 EVANS, JACKY 2465 MONTGOMERY RD. AUBURN, KY 42206	2488	MULTIPLE CLASS-SINGLE	08-10152	\$50,000.00
Cred. # 7765 HADDEN, DEBBIE LYNN 4369 FOREST RD. HEPHZIBAH, GA 30815	9275	UNSECURED	08-10152	\$100,000.00
Cred. # 50478 KARASMANOVIC, ABDURAHMAN D 936 RED CLOVER AVE BOWLING GREEN, KY 42101	5938	UNSECURED	08-10184	\$500,000.00
Cred. # 5983 LOCAL 285-M GRAPHIC COMMUNICATIONS CONFERENCE ,/IBT C/O PEER, GAN AND GISLER LLP ATTN: MARK GISLER 1730 RHODE ISLAND AVENUE NW, SUITE 307 WASHINGTON, DC 20036	1260	UNSECURED	08-10152	\$57,427.47
Cred. # 27132 PIGFORD, LESTER T. C/O WADDELL LAW OFFICES 300 W. MARTIN STREET MARTINSBURG, WV 25401	2296	UNSECURED	08-10152	\$75,000.00
Cred. # 8575 RUDD JR., ULYSSUS LIBERN ROUTE 1 BOX 650 CUSHING, OK 74023	5111	UNSECURED	08-10152	\$75,000.00

Total Claim Count: 9

Total Claim Amount: \$1,176,546.43

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 20531 4B COMPONENTS LTD ATTN:GAYLE E. HAWKS, OFFICE MANAGER PO BOX 95428 CHICAGO, IL 60694	6246	UNSECURED	08-10152	\$175.00
Cred. # 5159 BGE ATTN: PETER J. ENGLER, SUPERVISOR LEGAL ACCOUNTS MANAGEMENT PO BOX 1475 BALTIMORE, MD 21201	67	UNSECURED	08-10152	\$2,102.06
Cred. # 58224 BRUNER, ROB G PO BOX 470596 LOS ANGELES, CA 90047	8247	SECURED	08-10152	UNKNOWN
Cred. # 22992 COMMERCIAL GLASS, INC. ATTN: JANICE MONTROSS, SEC. 5739 BOEING DRIVE LOVELAND, CO 80538	5092	UNSECURED	08-10152	\$2,350.24
Cred. # 39285 COVENANT TRANSPORT ATTN: JENETE WHITE, CREDIT MANAGER P.O. BOX 22997 CHATTANOOGA, TN 37422	2159	UNSECURED	08-10202	\$675.00
Cred. # 16814 DBRS LIMITED ATTN: DAVID SCHROEDER, COO 181 UNIVERSITY AVENUE SUITE 700 DBRS TOWER TORONTO, ON M5H 3M7CANADA	2165	UNSECURED	08-10152	UNKNOWN
Cred. # 68089 GALLOWAY, ARTHUR 2130 BECKLEY AVE. DALLAS, TX 75224	2684	SECURED	08-10152	\$5,000.00
Cred. # 25107 GILL TRUCKING ATTN: GEORGE GILL, PRESIDENT 2700 NORTH HWY 1247 SOMERSET, KY 42503	2515	PRIORITY	08-10152	\$700.00
Cred. # 25132 GLOBAL BONDHOLDER SERVICES CORPORATION 65 BROADWAY, SUITE 704 NEW YORK, NY 10006	3130	UNSECURED	08-10152	\$20,834.70
Cred. # 69417 JONES LANG LASALLE 40-42 RUE LA BOETIE PARIS 75008FRANCE	5609	UNSECURED	08-10152	UNKNOWN
Cred. # 67954 MARSH, DEMARKAS L 610 SOUTH 6TH ST. HAYTI, MO 63851	2829	PRIORITY	08-10152	\$3,052.00
Cred. # 27712 MCDERMOTT TRANSPORTATION INC ATTN: DONNA K. MCDERMOTT, SEC., TREASURER PO BOX 75 FOLSOM, PA 19033	5607	UNSECURED	08-10202	\$256.65
Cred. # 18835 ORBIS ENGINEERING FIELD SERVICES LTD ATTN: CONTROLLER 9404-41 AVE, #300 EDMONTON, AB T6E 6G8CANADA	6112	UNSECURED	08-10169	\$5,936.00
Cred. # 29151 PILOT AIR FREIGHT CORP ATTN: DANI RUKOWSKI, A/R COORDINATOR 1573 PAYSPPHERE CIRCLE CHICAGO, IL 60674	3510	UNSECURED	08-10202	\$7,620.00

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Exhibit F

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 2607 PLUSTAR INC 2650 NOVA DRIVE DALLAS, TX 75229-2219	4353	UNSECURED	08-10152	\$614.30
Cred. # 70405 POWELL, TRACY 103 NEW ROE RD FRANKLIN, KY 42134	7081	UNSECURED	08-10152	\$13,575.00
Cred. # 65687 RACINE, JAMES 5000 13TH ST., LOT102 MENOMINEE, MI 49858	3924	PRIORITY	08-10152	\$1,191.40
Cred. # 29637 RAM INDUSTRIES ATTN: RORY KLEIN, PRESIDENT 105 AVENUE O BROOKLYN, NY 11204	2485	SECURED	08-10152	\$1,976.72
Cred. # 31331 TAC AMERICAS, INC. ATTN: CHAR BUCHANAN, OFFICE MANAGER 1770 MASON MARROW ROAD LEBANON, OH 45036-9298	1799	UNSECURED	08-10152	\$730.00
Cred. # 31331 TAC AMERICAS, INC. ATTN: CHAR BUCHANAN, OFFICE MANAGER 1770 MASON MARROW ROAD LEBANON, OH 45036-9298	3001	UNSECURED	08-10157	\$729.00
Cred. # 69448 TEICH GROH ATTN: BRIAN W. HOFMEISTER, ESQ 691 STATE HIGHWAY 33 TRENTON, NJ 08619	2346	UNSECURED	08-10152	\$3,744.50
Cred. # 32448 WERNER ENTERPRISES ATTN: MARY F. FROST 39357 TREASURY COURT CHICAGO, IL 60694-9300	3885	UNSECURED	08-10152	\$11,944.14
Cred. # 11834 WORLD TRUCKING EXPRESS INC. C/O LEWUN & KAIS, LTD ATTN: MARKIAN B. LEWUN 4801 W. PETERSON AVENUE, SUITE 200 CHICAGO, IL 60646	4367	UNSECURED	08-10202	\$32,350.00
Cred. # 32688 WRH TRUCKING ATTN: CHRISTINE HULLAND, OWNER 602 WESTGATE ROAD ABERDEEN, MD 21001	8389	UNSECURED	08-10152	\$3,450.00
Cred. # 5233 ZAR MARKETING ATTN: LARRY ZAR 1544 BOWLING GREEN DRIVE LAKE FOREST, IL 60045	175	PRIORITY	08-10152	\$1,375.00

Total Claim Count: 25

Total Claim Amount: \$120,381.71