

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' FORTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN DUPLICATE AND/OR
WRONG DEBTOR 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 Forty-First Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor 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
AND C (THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND
RESPECTIVE CLAIMS ARE IDENTIFIED ON 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 are (i) duplicative, in whole or in part, of other proofs of claim filed against the Debtors by the holders thereof and/or (ii) asserted against the wrong Debtor entity.

Basis For Relief Requested

Duplicate Claims Against Same Debtor

17. The Reorganized Debtors have reviewed each of the proofs of claim identified on Exhibit B under the heading “Claims to be Disallowed” (the “Duplicate Claims”), and determined that such Duplicate Claims are duplicative, in whole or in part, of other proofs of claim filed by the respective holders thereof against the same Debtor (the “Remaining Claims”).

In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Duplicate Claims to seek a double recovery against the Debtors' estates, regardless of the claimants' reasons for filing the Duplicate Claims, only one proof of claim in the total amount of such holder's claims against a Debtor should be allowed against such Debtor (if at all) in respect of each claim, and, therefore, the Duplicate Claims should be disallowed and expunged.

Claims Against Wrong Debtor

18. The Reorganized Debtors have reviewed the proofs of claim identified on Exhibit C under the heading "Claims to be Disallowed" (the "Wrong Debtor Claims") and have determined that each of the Wrong Debtor Claims was asserted against a Debtor that has no liability with respect to such claim, and such Wrong Debtor Claims should, therefore, be disallowed and expunged. The Reorganized Debtors, note, however that the Wrong Debtor Claims are duplicative, in whole or part, of other proofs of claims filed by the holders thereof against one or more different Debtor(s) in these Chapter 11 Cases (the "Remaining Claims"). In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Wrong Debtor Claims to seek a double recovery against the Debtors' estates, regardless of the claimants' reasons for filing the Wrong Debtor Claims, the Wrong Debtor Claims should be disallowed and expunged to ensure that such claimants receive only one recovery (if at all) from the Debtors' estates on account of their claims.

19. Although the Reorganized Debtors are not addressing the validity or allowance of the Remaining Claims, as set forth on each of Exhibit B and Exhibit C in this Objection, the Reorganized Debtors have referenced the Remaining Claims in order to evidence to the holders of the Duplicate Claims and the Wrong Debtor Claims that their Remaining Claims, respectively,

are being preserved, and will be addressed by the Reorganized Debtors in the future. Moreover, the Reorganized Debtors are reserving all rights in respect of the validity and the allowance or disallowance of such Remaining Claims, including the right to object to such claims on any basis.

20. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on the Exhibits under the heading captioned as “Claims to be Disallowed” be expunged and disallowed in their entirety, all pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

21. 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.

22. The Reorganized Debtors also expressly reserve the right to object further to each of the Duplicate Claims and Wrong Debtor Claims to the extent that they are not disallowed and expunged on the grounds asserted herein, and to each of the Remaining Claims, on any and all applicable grounds. For the avoidance of doubt, nothing herein affects the Remaining Claims and both the Reorganized Debtors and the holders thereof retain all rights, claims and defenses in respect of the Remaining Claims. 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

23. 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 the Exhibits 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 expunging and disallowing the Duplicate Claims and Wrong Debtor Claims as set forth on each of Exhibit B and Exhibit C, respectively 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' FORTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN DUPLICATE
AND/OR WRONG DEBTOR CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-First Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor 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 under the heading “Claims to be Disallowed” as Duplicate Claims and Wrong Debtor Claims, as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of any Remaining Claim, and all rights to object to any Remaining Claim on any basis are expressly reserved.

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

Case No. 08-10152

**Reorganized Debtors' Forty-First Omnibus Objection to Claims
(Seeking to Expunge Certain Duplicate and/or
Wrong Debtor Claims)
Exhibit B**

Wrong Debtor Duplicate Claims to be Disallowed**Remaining Claims**

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	1057	06/05/08	08-10152	\$665.20	U	Cred. # 69927 FERRELLGAS ONE LIBERTY PLAZA LIBERTY, MO 64068	4263	11/13/08	08-10152	\$1,336.38	U
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	1058	06/05/08	08-10152	\$671.18	U						
Cred. # 1379 KOLNIK TRUCKING, INC. 505 WEST MADISON DARIEN, WI 53114	526	04/01/08	08-10152	\$15,243.80	U	Cred. # 5919 KOLNIK TRUCKING, INC. C/O COX, WELLS & ASSOCIATES, INC. ATTN: TIMOTHY M. COX, PRESIDENT 3520 W. 26TH STREET, SUITE 1 ERIE, PA 16506	1180	06/16/08	08-10152	\$15,350.05	U
Cred. # 5846 LEHIGH SAFTEY SHOES ATTN: MELISSA SHOVER 39 E. CANAL STREET NELSONVILLE, OH 45764	1041	06/03/08	08-10152	\$8,318.98	U	Cred. # 5846 LEHIGH SAFTEY SHOES ATTN: MELISSA SHOVER 39 E. CANAL STREET NELSONVILLE, OH 45764	4548	11/18/08	08-10152	\$11,286.76	U
Cred. # 2005 MAGID GLOVE & SAFETY MFG. CO., LLC ATTN: ANDREW PIASECKI, DIRECTOR OF FINANCE 2060 NORTH KOLMAR AVENUE CHICAGO, IL 60639	3486	11/03/08	08-10152	\$2,891.79	U	Cred. # 2005 MAGID GLOVE & SAFETY MFG. CO., LLC ATTN: ANDREW PIASECKI, DIRECTOR OF FINANCE 2060 NORTH KOLMAR AVENUE CHICAGO, IL 60639	1040	06/03/08	08-10152	\$3,356.74	U
Cred. # 4008 QUALIFIED LABORATORIES INC ATTN: DAVID ANDERSON, PRESIDENT PO BOX 26155 MINNEAPOLIS, MN 55426-0155	6831	12/03/08	08-10165	\$282.53	U	Cred. # 10045 QUALIFIED LABORATORIES INC ATTN: DAVID ANDERSON, PRESIDENT PO BOX 26155 MINNEAPOLIS, MN 55426	6832	12/03/08	08-10165	\$574.89	U
Cred. # 5218 SIGNODE PACKAGING SYSTEMS ATTN: DAVID WILK, ACCOUNTANT 800 CORPORATE WOODS PKWY VERNON HILLS, IL 60061	156	02/22/08	08-10152	\$36,408.74	U	Cred. # 33129 SIGNODE PACKAGING SYSTEMS SALES ATTN: JAMES J. LANG, CONTRLLER 800 CORPORATE WOODS PARKWAY VERNON HILLS, IL 60061	2004	09/16/08	08-10152	\$36,680.95	U
Cred. # 5704 STUDIO MONTAGE ATTN: BERT/GIJSBERTUS VANDERMARK 7708 BIG BEND BLVD. ST. LOUIS, MO 63119	751	04/28/08	08-10152	\$6,968.00	U	Cred. # 5704 STUDIO MONTAGE ATTN: BERT/GIJSBERTUS VANDERMARK 7708 BIG BEND BLVD. ST. LOUIS, MO 63119	1514	08/21/08	08-10152	\$9,412.00	U

Case No. 08-10152

Reorganized Debtors' Forty-First Omnibus Objection to Claims
 (Seeking to Expunge Certain Duplicate and/or
 Wrong Debtor Claims)
 Exhibit B

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 12095 UNEQ INC ATTN: KELLY L. GRAVES PO BOX 76920 CLEVELAND, OH 44101-6500	1397	08/11/08	08-10195	\$37,753.10	U	Cred. # 12095 UNEQ INC ATTN: KELLY L. GRAVES PO BOX 76920 CLEVELAND, OH 44101-6500	3316	10/31/08	08-10195	\$47,225.10	U

Class*:

A = Administrative
 P = Priority
 S = Secured
 U = Unsecured
 X = Multiple Classification
 503b9

Claim Amount to be Disallowed:

\$0.00
 \$0.00
 \$0.00
 \$109,203.32
 \$0.00
 \$109,203.32

Claim Amount Remaining:

\$0.00
 \$0.00
 \$0.00
 \$125,222.87
 \$0.00
 \$125,222.87

Total # of Duplicate Claims: 9

EXHIBIT C

Case No. 08-10152
 Reorganized Debtors' Forty-First Omnibus Objection to Claim
 (Seeking to Expunge Certain Duplicate and/or
 Wrong Debtor Claims)
 Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 12841 CONTINENTAL MACHINERY MOVERS PO BOX 10090 BOWLING GREEN, KY 42101	3010	10/28/08	08-10184	\$12,526.75	U	Cred. # 23127 CONTINENTAL MACHINERY 1234 FESSLERS LANE NASHVILLE, TN 37210	4637	11/20/08	08-10152	\$14,526.75	U
Cred. # 12119 DANIELS FILTER SERVICES PO BOX 1763 DES MOINES, IA 50305-1763	3810	11/07/08	08-10194	\$1,154.65	U	Cred. # 23523 DANIELS FILTER SERVICES ED DANIELS, PRESIDENT 1545 VERMONT STREET DES MOINES, IA 50314	3809	11/07/08	08-10152	\$1,164.01	U
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2559	10/23/08	08-10187	\$941.50	U	Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2555	10/23/08	08-10165	\$941.50	U
Cred. # 26236 JAMES H SIMPSON COMPANY ATTN: RICHARD H. SIMPSON, OWNER 4 LINDSAY COURT CHATHAM, NJ 07928	2297	10/14/08	08-10152	\$3,487.93	U	Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4101	11/12/08	08-10157	\$2,832.36	U
						Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4102	11/12/08	08-10201	\$445.72	U
						Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4103	11/12/08	08-10165	\$209.85	U
Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES CORP. ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	3679	11/05/08	08-10173	\$1,750.00	U	Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES CORP. ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	4573	11/18/08	08-10152	\$40,520.47	U
Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES CORP. ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	4572	11/18/08	08-10173	\$24,790.24	U						
Cred. # 9933 MATERIAL HANDLING GROUP ATTN: RANDALL MCCORD, MANAGING MEMBER LLC 3725 GETWELL COVE MEMPHIS, TN 38118	2456	10/23/08	08-10165	\$17,532.00	U	Cred. # 1739 MATERIAL HANDLING GROUP ATTN: RANDALL MCCORD, MANAGING MEMBER 3725 GETWELL COVE MEMPHIS, TN 38118	1375	08/06/08	08-10152	\$21,770.24	U

Case No. 08-10152

Reorganized Debtors' Forty-First Omnibus Objection to Claim

(Seeking to Expunge Certain Duplicate and/o:

Wrong Debtor Claims)

Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
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	658	04/17/08	08-10152	\$18,298.09	U	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	2213	10/02/08	08-10186	\$18,298.09	U
Cred. # 15218 PLASMA COATINGS/AMERICAN ROLLER COMPANY LLC ATTN: KATHY HANSON, COLLECTION ANALYST 1440 13TH AVENUE UNION GROVE, WI 53182	1359	08/04/08	08-10152	\$1,045.14	U	Cred. # 10004 PLASMA COATING INC ATTN: MARIE SANDERSON, SR. OFFICE MANAGER 5438 PAYSPPHERE CIRCLE CHICAGO, IL 60674	7188	12/04/08	08-10184	\$664.99	U
						Cred. # 10004 PLASMA COATING INC ATTN: MARIE SANDERSON, SR. OFFICE MANAGER 5438 PAYSPPHERE CIRCLE CHICAGO, IL 60674	7189	12/04/08	08-10165	\$380.15	U
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8413	12/05/08	08-10187	\$405.00	U	Cred. # 29741 REED SMITH SACHNOFF & WEAVER ATTN: LAURI LEDENHART, SUPERVISOR 10 SOUTH WACKER DRIVE CHICAGO, IL 60606-7507	5154	11/25/08	08-10152	\$94,580.52	U
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8412	12/05/08	08-10179	\$29,737.17	U						
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8411	12/05/08	08-10172	\$400.00	U						
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8410	12/05/08	08-10157	\$1,239.40	U						
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8409	12/05/08	08-10193	\$5,000.00	U						
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8408	12/05/08	08-10202	\$26,228.79	U						

Case No. 08-10152
 Reorganized Debtors' Forty-First Omnibus Objection to Claim
 (Seeking to Expunge Certain Duplicate and/or
 Wrong Debtor Claims)
 Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 2159 SANTEC CORPORATION ATTN: L.M. LOMBARDO, V.P. 84 OLD GATE LANE MILFORD, CT 06460	3412	11/03/08	08-10152	\$4,472.55	U	Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3511	11/03/08	08-10193	\$1,600.00	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3512	11/03/08	08-10180	\$593.67	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3513	11/03/08	08-10200	\$602.65	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3514	11/03/08	08-10157	\$723.73	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3515	11/03/08	08-10195	\$952.50	U
Cred. # 10164 TENNESSEE VISUAL SERVICES PO BOX 60525 912 MAIN STREET NASHVILLE, TN 37206	4216	11/13/08	08-10165	\$977.79	P	Cred. # 10164 TENNESSEE VISUAL SERVICES PO BOX 60525 912 MAIN STREET NASHVILLE, TN 37206	4217	11/13/08	08-10152	\$977.79	503b9
Cred. # 15205 VIRGINIA RIGGING & CRATING, INC. ATTN: K. HARRIS 5014 CASTLEWOOD ROAD RICHMOND, VA 23234	1336	07/31/08	08-10152	\$46,548.00	U	Cred. # 15205 VIRGINIA RIGGING & CRATING, INC. ATTN: K. HARRIS 5014 CASTLEWOOD ROAD RICHMOND, VA 23234	2368	10/20/08	08-10159	\$46,548.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	686	04/17/08	08-10156	\$19,200.00	U	Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	690	04/17/08	08-10152	\$19,200.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	687	04/17/08	08-10155	\$19,200.00	U						

Case No. 08-10152

Reorganized Debtors' Forty-First Omnibus Objection to Claim

(Seeking to Expunge Certain Duplicate and/o:

Wrong Debtor Claims)

Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	691	04/17/08	08-10169	\$19,200.00	U	Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	690	04/17/08	08-10152	\$19,200.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	688	04/17/08	08-10154	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	689	04/17/08	08-10153	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	682	04/17/08	08-10193	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	683	04/17/08	08-10174	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	684	04/17/08	08-10167	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	685	04/17/08	08-10160	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	681	04/17/08	08-10196	\$19,200.00	U						

Case No. 08-10152
 Reorganized Debtors' Forty-First Omnibus Objection to Claim
 (Seeking to Expunge Certain Duplicate and/o:
 Wrong Debtor Claims)
 Exhibit C

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	680	04/17/08	08-10197	\$19,200.00	U	Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	690	04/17/08	08-10152	\$19,200.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	679	04/17/08	08-10200	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	678	04/17/08	08-10204	\$19,200.00	U						

Class*:

A = Administrative
 P = Priority
 S = Secured
 U = Unsecured
 X = Multiple Classification
 503b9

Claim Amount to be Disallowed:

\$0.00
 \$977.79
 \$0.00
 \$445,157.21
 \$0.00
 \$0.00
\$446,135.00

Claim Amount Remaining:

\$0.00
 \$0.00
 \$0.00
 \$261,999.43
 \$0.00
 \$977.79
\$262,977.22

Total # of Duplicate Claims: 31