

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' FORTY-SECOND OMNIBUS OBJECTION TO CLAIMS
(SEEKING PARTIAL DISALLOWANCE OF CERTAIN CLAIMS TO THE EXTENT
NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS AND RECORDS
AND ALLOWANCE OF SUCH CLAIMS AS CONVENIENCE 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-Second Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records and Allowance of Such Claims as Convenience 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 . 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,” and collectively with the Debtors, “Quebecor”) 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.

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.

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.

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 Date (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, the 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. By this Objection, 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, as such claims are not in conformance with the Debtors' books and records (such claims, in the aggregate, the "Partially Reduced Claims") and (ii) thereafter allowing and providing each Partially Reduced Claim the status and treatment of Convenience Claims (as defined and provided for in the Plan), as more specifically set forth on Exhibit B.

Basis For Relief

17. With respect to the claims set forth on Exhibit B attached hereto, the Reorganized Debtors have reviewed their books and records and determined, in each instance, that each of the Partially Reduced Claims do not agree with the Debtors' books and records in all respects. Accordingly, the Partially Reduced Claims should be disallowed and expunged to the extent such claims are not in conformance with the Debtors' books and records and the Debtors have no liability to such extent.

18. The Reorganized Debtors have also determined, after reviewing their books and records, that after disallowing and expunging, in part, each of the Partially Reduced Claims to account for amounts not in conformance with the Debtors' books and records, the aggregate unsecured claims of each holder of a Partially Reduced Claim, including such Partially Reduced Claim, is less than \$2,500, and, therefore, such Partially Reduced Claim should be allowed as a Convenience Claim (as provided for in the Plan).

19. Pursuant to Section 4.5 of the Plan, each holder of an Allowed Convenience Claim, as defined therein, is entitled to receive, in full satisfaction, settlement, release, and discharge of, and in exchange for, the aggregate amount of such holder's allowed unsecured claims, cash equal to the lesser of (i) the aggregate amount of all such holder's allowed unsecured claims or (ii) \$2,500.

20. Accordingly, for the foregoing reasons, the Reorganized Debtors request that (i) after disallowing and expunging, in part, each of the Partially Reduced Claims to account for amounts not in conformance with the Debtors' books and records, all such Partially Reduced Claims thereafter be allowed in the amount set forth in respect thereof in the "Allowed Amount

of Convenience Claim” column on Exhibit B attached hereto; and (ii) such Partially Reduced Claims be accorded Convenience Class treatment, as described and provided for under the Plan.

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, unless and until the Bankruptcy Court allows any of the Partially Reduced Claims, the right to object to any such Partially Reduced Claims on any and all additional factual or legal grounds. Furthermore, nothing in this Objection shall constitute a waiver of any party’s right to assert preference actions or fraudulent transfer actions against any claimants, including those claimants set forth on Exhibit B. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Objection, file additional papers in support of this Objection or take other appropriate actions, all as more fully set forth in the Claims Procedures.

Notice

23. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants whose claims are subject to this Objection, as identified on Exhibit B attached hereto, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) approving this Objection; (ii) disallowing and expunging, in part, each of the Partially Reduced Claims set forth on Exhibit B; (iii) thereafter allowing each of the Partially Reduced Claims as set forth in the “Allowed Amount of Convenience Claim” column on Exhibit B, and according such claims Convenience Class treatment under the Plan; and (iv) 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
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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 REORGANIZED DEBTORS' FORTY-SECOND OMNIBUS
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS AND ALLOWANCE OF SUCH CLAIMS
AS CONVENIENCE CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Second Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records and Allowance of Such Claims as Convenience 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 APPROVED.
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.
3. Each of the Partially Reduced Claims is hereby allowed as a Convenience Claim in the amount set forth on the “Allowed Amount of Convenience Claim” column on Exhibit B, and such Convenience Claims shall be accorded Convenience Class treatment under the Plan.
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 (JMP)

Reorganized Debtors' Forty-Second Omnibus Objection to Claims
 (Seeking Partial Disallowance of Certain Claims to the Extent
 Not in Accordance with the Debtors' Books and Records and
 Allowance of Such Claims as Convenience Claims)

Exhibit B

Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 13031 A1 PERFECTION 652 FLORENCE ROAD FREERPORT, IL 61032	3063	UNSECURED	10/28/08	QUEBECOR WORLD MT. MORRIS II LLC	\$1,536.95	(\$511.00)	\$1,025.95
Cred. # 9383 AIM DEDICATED LOGISTICS ATTN: JEFF KERSHNER, CREDIT MGR. 1500 TRUMBULL ROAD GIRARD, OH 44420	1748	UNSECURED	09/04/08	QUEBECOR WORLD LOVELAND INC.	\$706.25	(\$206.25)	\$500.00
Cred. # 5791 AIR SURFACE EXPRESS 2263 W. NEW HAVEN W. MELBOURNE, FL 32904	914	UNSECURED	5/20/2008	QUEBECOR WORLD LOGISTICS INC.	\$5,725.00	(\$5,675.00)	\$50.00
Cred. # 33013 ALSCO INDUSTRIAL PRODUCTS, INC. ATTN: DARLENE JARVIS, ACCOUNTS RECEIVABLE MGR 1265 MOUNT VERNON ROAD LITHIA SPRINGS, GA 30122	1776	UNSECURED	09/05/08	QUEBECOR WORLD (USA) INC.	\$1,074.55	(\$46.00)	\$1,028.55
Cred. # 70398 AMERICAN AIRLINES CARGO ATTN: K. HELEN YU, SENIOR ATTORNEY PO BOX 619616 MD 5675 FORT WORTH, TX 75261	7071	UNSECURED	12/04/08	QUEBECOR WORLD (USA) INC.	\$1,887.00	(\$888.52)	\$998.48
Cred. # 33170 ASM CAPITAL LP AS ASSIGNEE OF: TIFFANY TRANSPORTATION CO. ATTN: DOUG WOLFE 7600 JERICHO TURNPIKE, SUITE 302 WOODBURY, NY 11797	9286	UNSECURED	06/04/09	QUEBECOR WORLD LOGISTICS INC.	\$2,572.51	(\$1,944.47)	\$628.04
Cred. # 5286 AVERITT EXPRESS, INC. ATTN: MARILYN HYDEN, DIRECTOR OF A.R. P.O. BOX 3166 COOKEVILLE, TN 38502	274	UNSECURED	03/06/08	QUEBECOR WORLD (USA) INC.	\$3,875.06	(\$3,443.65)	\$431.41
Cred. # 3380 BALDOCKS INC 4836 NASHVILLE RD FRANKLIN, KY 42134	3399	UNSECURED	11/03/08	QUEBECOR WORLD (USA) INC.	\$1,102.21	(\$439.85)	\$662.36

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Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 12809 BATTERIES PLUS ATTN: DAVID PASCHALL, OWNER 1150 US 31-W BOWLING GREEN, KY 42101	3865	UNSECURED	11/07/08	QUEBECOR WORLD ATGLEN INC.	\$1,280.29	(\$93.26)	\$1,187.03
Cred. # 5224 BAX GLOBAL ATTN: DEBRA RICHARDSON 440 EXCHANGE IRVINE, CA 92623-9571	162	UNSECURED	02/19/08	QUEBECOR WORLD (USA) INC.	\$21,443.17	(\$20,489.56)	\$953.61
Cred. # 2605 BURNS GAUGE & MACHINE INC ATTN: DUNINDA CRABTREE, SEC/TREAS 2070 HWY 96 PO BOX 759 BURNS, TN 37029	2090	UNSECURED	09/22/08	QUEBECOR WORLD (USA) INC.	\$1,630.87	(\$980.87)	\$650.00
Cred. # 33111 CARPET SHOPPE, INC. *THE 207 HENSLEE DRIVE DICKSON, TN 37055	1969	UNSECURED	09/08/08	QUEBECOR WORLD (USA) INC.	\$859.64	(\$87.63)	\$772.01
Cred. # 11074 CIRCLE S TRANSPORT LTD ATTN: TRACY SCHROCK 220 IMBODEN DRIVE WINCHESTER, VA 22603	2043	UNSECURED	09/16/08	QUEBECOR WORLD LOGISTICS INC.	\$900.00	(\$250.00)	\$650.00
Cred. # 5216 CLEVELAND MOTION CONTROLS ATTN: KIM SHEPHEARD, CREDIT MGR. 7550 HUB PKWY CLEVELAND, OH 44125	153	UNSECURED	02/22/08	QUEBECOR WORLD (USA) INC.	\$1,346.42	(\$1,029.00)	\$317.42
Cred. # 9101 COLEMAN BROTHERS ATTN: G. GLENN WILKINSON, TREASURER 2104 DUMBARTON ROAD RICHMOND, VA 23228	2383	UNSECURED	10/22/08	QUEBECOR WORLD SAN JOSE INC.	\$744.22	(\$74.29)	\$669.93
Cred. # 7094 CORBETT, E. C/O E. CORBETT CO. PO BOX 973 ATTLEBORO, MA 02703	5338	UNSECURED	11/26/08	QUEBECOR WORLD BOOK SERVICES LLC	\$2,698.05	(\$655.91)	\$2,042.14

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Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 5131 CORPORATE EXPRESS OFFICE PRODUCTS, INC. C/O LEGAL DEPT. ATTN: JOHN DABE, REGIONAL CREDITOR MANAGER ONE ENVIRONMENTAL WAY BROOMFIELD, CO 80021	11	UNSECURED	01/29/08	QUEBECOR WORLD (USA) INC.	\$332.54	(\$112.47)	\$220.07
Cred. # 4591 CORPORATE TELECOM SOLUTIONS ATTN: LYNN H. LAUGHLIN, DIR. ADMIN. SRVS. P O BOX 855 SPRING HOUSE, PA 19477	850	UNSECURED	05/12/08	QUEBECOR WORLD (USA) INC.	\$119.24	(\$24.84)	\$94.40
Cred. # 10255 CROWN COFFEE ATTN: JILLIAN ENGLE, CONTROLLER P.O. BOX 244 WAKEFIELD, MA 01880	3867	UNSECURED	11/07/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$2,023.91	(\$680.13)	\$1,343.78
Cred. # 10256 DAVOL TAUNTON PRINTING INC ATTN: JOHN W. LENNY, PRESIDENT 330 WINTHROP STREET TAUNTON, MA 02780-4314	2464	UNSECURED	10/23/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$1,056.06	(\$48.06)	\$1,008.00
Cred. # 3158 DERRINGER CO ATTN: KEITH BALLINGER, CONTROLLER 5530 FAIRLANE DRIVE CINCINNATI, OH 45227	2730	UNSECURED	10/24/08	QUEBECOR WORLD (USA) INC.	\$1,204.10	(\$317.10)	\$887.00
Cred. # 12120 DES MOINES REGISTER PO BOX 10380 DES MOINES, IA 50306-0380	3232	UNSECURED	10/30/08	QUEBECOR WORLD WAUKEE INC.	\$1,888.97	(\$218.97)	\$1,670.00
Cred. # 2341 DYERSBURG WINNELSON CO., INC. ATTN: DAVID SMITH, CREDIT MGR. 1827 ST. JOHN AVENUE P.O. BOX 1147 DYERSBURG, TN 38024	57	UNSECURED	02/11/08	QUEBECOR WORLD (USA) INC.	\$1,488.87	(\$578.61)	\$910.26

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Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 70178 FAIR HARBOR CAPITAL LLC/ STODDARD SILENCERS, TRANSFEROR: STODDARD SILENCERS, INC. ATTN: VICTOR KNOX ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	2978	UNSECURED	10/27/08	QUEBECOR WORLD MT. MORRIS II LLC	\$2,553.33	(\$1,141.00)	\$1,412.33
Cred. # 70178 FAIR HARBOR CAPITAL LLC/ STODDARD SILENCERS, TRANSFEROR: STODDARD SILENCERS, INC. ATTN: VICTOR KNOX ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	3622	UNSECURED	11/04/08	QW MEMPHIS CORP.	\$1,158.23	(\$483.00)	\$675.23
Cred. # 24838 FREIGHT MASTERS EXPRESS 3703 KENNEBEC DRIVE SAINT PAUL, MN 55122	2977	UNSECURED	10/27/08	QUEBECOR WORLD (USA) INC.	\$2,200.00	(\$1,250.00)	\$950.00
Cred. # 33080 GARDNER DENVER HANOVER, INC. 7222 PARKWAY DRIVE HANOVER, MA 21076	1910	UNSECURED	09/11/08	QUEBECOR WORLD (USA) INC.	\$5,678.10	(\$5,653.60)	\$24.50
Cred. # 11254 GRANE DISTRIBUTION SERVICES LLC FKA: GRANE TRANSPORTATION LINES LTD ATTN: VICKY L. SULO, ADMIN MGR 1001 SOUTH LARAMIE AVENUE CHICAGO, IL 60644	5252	UNSECURED	11/25/08	QUEBECOR WORLD LOGISTICS INC.	\$1,610.00	(\$960.00)	\$650.00
Cred. # 4348 GRAPHIC AIDS INC ATTN: CARL LARSEN, CEO 5025 BROADMOOR DR. MAPLE PLAIN, MN 55359	2641	UNSECURED	10/24/08	QUEBECOR WORLD (USA) INC.	\$308.25	(\$163.25)	\$145.00
Cred. # 5432 GREAT NORTHERN TRANSPORTATION 5205 E. VIENNA ROAD CLIO, MI 48420	474	UNSECURED	03/14/08	QUEBECOR WORLD (USA) INC.	\$1,950.00	(\$950.00)	\$1,000.00

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Cred. # 5410 ICAT LOGISTICS, INC. ATTN: MICHELE VOEGELE, CREDIT MANAGER 6805 DOUGLAS LEGUM DRIVE 3RD FLOOR ELKRIDGE, MD 21075	437	UNSECURED	03/24/08	QUEBECOR WORLD (USA) INC.	\$2,022.84	(\$59.34)	\$1,963.50
Cred. # 136 ILLINOIS AMERICAN WATER PO BOX 94551 PALATINE, IL 60094-4551	6167	UNSECURED	12/01/08	QUEBECOR WORLD (USA) INC.	\$845.65	(\$38.64)	\$807.01
Cred. # 25987 INDUSTRIAL WEIGHING SYSTEMS INC ATTN: SHERYL HAND, OFFICE MANAGER 3477 HADDONFIELD RD PENNSAUKEN, NJ 08109-3805	3406	UNSECURED	11/03/08	QUEBECOR WORLD LOGISTICS INC.	\$372.14	(\$57.56)	\$314.58
Cred. # 5770 JB HUNT TRANSPORT, INC. ATTN: SHELLY GATCHEL 615 JB HUNT CORPORATE DR. LOWELL, AR 72745	838	UNSECURED	05/13/08	QUEBECOR WORLD (USA) INC.	\$4,445.94	(\$3,087.34)	\$1,358.60
Cred. # 4074 JEVIC TRANSPORTATION INC ATTN: DONALD SIS, UNIVERSITY MGMT. 700 CREEK RD. DELANCO, NJ 08075	2334	UNSECURED	10/17/08	QUEBECOR WORLD INFINITI GRAPHICS INC.	\$3,318.88	(\$1,709.53)	\$1,609.35
Cred. # 4074 JEVIC TRANSPORTATION INC ATTN: DONALD SIS, UNIVERSITY MGMT. 700 CREEK RD. DELANCO, NJ 08075	2335	UNSECURED	10/17/08	QUEBECOR WORLD (USA) INC.	\$1,068.45	(\$501.19)	\$567.26
Cred. # 5599 JOHNSTONE SUPPLY ATTN: KAREN LAUGHLIN, CREDIT MANAGER P.O. BOX 40605 DENVER, CO 80204-0605	584	UNSECURED	04/04/08	QUEBECOR WORLD (USA) INC.	\$1,927.52	(\$119.78)	\$1,807.74
Cred. # 5782 LANDSTAR INWAY ATTN: DAWN BOWERS, MGR. REV. REC. 13410 SUTTON PARK DR. S. JACKSONVILLE, FL 32225	891	UNSECURED	05/12/08	QUEBECOR WORLD (USA) INC.	\$24,995.00	(\$24,720.00)	\$275.00

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Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 74751 LIQUIDITY SOLUTIONS, INC/ WEBB REFRESHMENTS TRANSFEROR: WEBB REFRESHMENTS ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4171	UNSECURED	11/12/08	QUEBECOR WORLD MID-SOUTH PRESS CORPORATION	\$2,433.01	(\$977.06)	\$1,455.95
Cred. # 5764 METROPOLITAN TRUCKING, INC. ATTN: JOSEPH E. ZIOBRO, ACCOUNTING MANAGER 6675 LOW STREET BLOOMSBURG, PA 17815	822	UNSECURED	05/15/08	QUEBECOR WORLD (USA) INC.	\$9,185.80	(\$9,135.80)	\$50.00
Cred. # 33008 NIVERT METAL SUPPLY, INC. ATTN: JAMES M. GRIFFITHS, SECRETARY KEYSTONE INDUSTRIAL PARK THROOP, PA 18512-0599	1759	UNSECURED	09/02/08	QUEBECOR WORLD (USA) INC.	\$1,511.86	(\$58.04)	\$1,453.82
Cred. # 3233 PERFECTION OIL CO. PO BOX 876 DUBUQUE, IA 52004-0876	1768	UNSECURED	09/05/08	QUEBECOR WORLD DUBUQUE INC.	\$314.12	(\$100.00)	\$214.12
Cred. # 69684 REM SOLUTIONS LLC ATTN: WILLIAM S. MCDUGALL, TREASURER 1089 CROXALL AVENUE ALIQUIPPA, PA 15001	2331	UNSECURED	10/16/08	QUEBECOR WORLD (USA) INC.	\$1,508.50	(\$112.20)	\$1,396.30
Cred. # 10308 RHODE ISLAND ANALYTICAL LABORATORIES ATTN: JOHN KALIAN, CONTROLLER 41 ILLINOIS AVENUE WARWICK, RI 02888	3821	UNSECURED	11/07/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$2,214.49	(\$361.49)	\$1,853.00
Cred. # 11968 ROWLAND COMPANY ATTN: ADAM YEST, GM PO BOX 12278 PHILADELPHIA, PA 19144-0378	5307	UNSECURED	11/26/08	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	\$890.99	(\$38.37)	\$852.62

Case No. 08-10152 (JMP)

Reorganized Debtors' Forty-Second Omnibus Objection to Claims
 (Seeking Partial Disallowance of Certain Claims to the Extent
 Not in Accordance with the Debtors' Books and Records and
 Allowance of Such Claims as Convenience Claims)

Exhibit B

Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 5268 SERVICE PLUS TRANSPORT ATTN: KAYLA MITCHELL, DIRECTOR OF FINANCES 201 OSBORNE ROAD FRIDLEY, MN 55432	240	UNSECURED	03/07/08	QUEBECOR WORLD (USA) INC.	\$1,319.29	(\$250.00)	\$1,069.29
Cred. # 3189 SHIPPERS SUPPLY COMPANY 2428 CRITTENDEN DRIVE LOUISVILLE, KY 40217	3056	UNSECURED	10/28/08	QUEBECOR WORLD (USA) INC.	\$2,861.57	(\$640.27)	\$2,221.30
Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4101	UNSECURED	11/12/08	QUEBECOR WORLD JOHNSON & HARDIN CO.	\$2,832.36	(\$1,460.82)	\$1,371.54
Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4102	UNSECURED	11/12/08	QUEBECOR WORLD KRI INC.	\$445.72	(\$276.21)	\$169.51
Cred. # 31883 TRUCK-COURIER INC ATTN: VICKI A. BURSSARD, CEO PO BOX 2760 WOBURN, MA 01888-1360	2501	UNSECURED	10/23/08	QUEBECOR WORLD (USA) INC.	\$468.57	(\$234.90)	\$233.67
Cred. # 31953 ULTIMATE FINISH AUTO BODY 688 SOUTH CHURCH ST. HAZLETON, PA 18201	2702	UNSECURED	10/24/08	QUEBECOR WORLD (USA) INC.	\$4,312.33	(\$3,312.33)	\$1,000.00
Cred. # 12165 VAN WYK FREIGHT LINES INC EAST STREET SOUTH PO BOX 70 GRINNELL, IA 50112	2497	UNSECURED	10/23/08	QUEBECOR WORLD WAUKEE INC.	\$1,559.98	(\$613.77)	\$946.21
Cred. # 9193 VIRGINIA RIGGERS, INC. ATTN: JEFFERY L. DOLL, OWNER 819 B. N. LOUDOUN STREET WINCHESTER, VA 22604	3398	UNSECURED	11/03/08	QUEBECOR WORLD SAN JOSE INC.	\$46,548.00	(\$45,923.00)	\$625.00

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Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 2707 WATCON WATER CONDITIONING ATTN: MARY ELLEN JENSEN, ACCTS. REC. 2215 S MAIN ST PO BOX 2829 SOUTH BEND, IN 46680	2581	UNSECURED	10/23/08	QW MEMPHIS CORP.	\$1,545.50	(\$548.41)	\$997.09
Cred. # 8627 WEBB'S REFRESHMENTS ATTN: AMANDA POTTER PO BOX 4011 MURFRESBORO, TN 37129	4159	UNSECURED	11/12/08	QUEBECOR WORLD (USA) INC.	\$2,681.81	(\$1,116.75)	\$1,565.06
Cred. # 8627 WEBB'S REFRESHMENTS ATTN: AMANDA POTTER PO BOX 4011 MURFRESBORO, TN 37129	4172	UNSECURED	11/12/08	QW MEMPHIS CORP.	\$887.86	(\$501.32)	\$386.54
Cred. # 12784 WH SALES ENGINEERING COMPANY ATTN: ANNE M. CONNORS PO BOX 1261 POTTSVILLE, PA 17901	6082	UNSECURED	12/02/08	QUEBECOR WORLD HAZLETON INC.	\$2,991.13	(\$716.13)	\$2,275.00
Cred. # 39281 WHITTENTON HARDWARE ATTN: STEPHEN CORREIRA, OWNER/PARTNER 123 BROADWAY TAUNTON, MA 02780	2153	UNSECURED	09/22/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$1,603.44	(\$1,223.83)	\$379.61

Total Number of Claims: 58
Total Claim Amount: \$200,066.54
Total Allowed Amount: \$52,776.17