

Hearing Date and Time: April 12, 2011 at 10:00 a.m.
Response Deadline: April 4, 2011 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-NINTH 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 Forty-Ninth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support Claims) (the "Objection").

PARTIES RECEIVING THIS OBJECTION SHOULD CONSULT EXHIBITS B, C, D, E, F and G (COLLECTIVELY, THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE IDENTIFIED ON ANY OF THE EXHIBITS.

The Reorganized Debtors hereby move this Court for the entry of an order substantially in the form of Exhibit A attached hereto, granting the relief sought by this Objection. In support of this Objection, the Reorganized Debtors respectfully represent as follows:

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicates for the relief requested herein are sections 105, 502 and 503 of title 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rule 3007 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

Background

4. On January 21, 2008 (the “Petition Date”), the 53 Debtors filed their voluntary petitions for relief (the “Chapter 11 Cases”) under chapter 11 of title 11 of the Bankruptcy Code.
5. On January 20, 2008 the Debtors’ corporate parent, Quebecor World Inc. (“QWI”) together with each of the Debtors commenced a proceeding before the Quebec Superior Court, Commercial Division, for the Judicial District of Montreal (the “Canadian Court”) for a plan of compromise or arrangement (the “Canadian Proceeding”) under the Canadian Companies’ Creditors Arrangement Act (“CCAA”).¹ Each of the Debtors was joined in the Canadian Proceeding in order that each Debtor could obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.
6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).

¹ The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank was retained by QWI as a financial advisor in connection with the Canadian Proceeding.

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

8. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the “Schedules”).

9. By an order entered on September 30, 2008 (Docket No. 1175) (the “Bar Date Order”), the Court established December 5, 2008 as the general bar date for creditors to file proofs of claim, including, among others, section 503(b)(9) claims (the “Bar Date”). Shortly after the entry of the Bar Date Order, a notice of the Bar Dates (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. Over 110,000 copies of the Bar Date Notice were mailed to such known creditors and potential creditors. Additionally, the Bar Date Notice was published on or about November 3, 2008 in the national editions of *The New York Times* and *The Wall Street Journal*.

10. In response to the mailing and publication of the Bar Date Notice, approximately 10,000 proofs of claim have been filed in these Chapter 11 Cases.

11. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (Docket No. 1662). On July 2, 2009, the Court entered an order confirming the Debtors’ Third Amended Joint Plan of Reorganization, as modified (the “Plan”). See Findings of Fact, Conclusions of Law and Order Confirming Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (Docket No. 1802) (the “Confirmation Order”).

12. The Plan became effective on July 21, 2009 (the “Effective Date”).

13. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined and provided for in the Plan, was formed.

14. In connection with the Debtors' emergence from these Chapter 11 Cases, Quebecor World (USA) Inc. changed its name to World Color (USA) Corp. and each of the affiliated Debtors changed its name to adopt the "World Color" name instead of the "Quebecor" or "Quebecor World" name, and, similarly, Quebecor World Inc. changed its name to World Color Press Inc. Further, on July 2, 2010, World Color Press Inc. was acquired by Quad/Graphics, Inc. Nevertheless, pursuant to section 6.4(c) of the Plan, the Reorganized Debtors retained their "Quebecor" names for purposes of these Chapter 11 Cases in all respects.

15. On November 5, 2009, this Court entered an Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (Docket No. 1978) (the "Claims Procedures Order"), which approved certain detailed procedures for the allowance of claims, and for the filing and prosecution of objections to claims filed or scheduled in these Chapter 11 Cases, as more fully set forth in Appendix 1 to the Claims Procedures Order (the "Claims Procedures").

Relief Requested

16. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order disallowing and expunging the claims 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) are not valid liabilities of the Debtors, as such claims are liabilities, if at all, against non-filing Quebecor

entities or unrelated entities or persons; (v) have been resolved or addressed by the assumption of executory contracts pursuant to orders of this Court or the confirmed Plan; or (vi) 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, are, in fact, claims against either a non-debtor Quebecor entity or an unrelated person or entity (the "Non-Debtor Claims").

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, were resolved or waived, in connection with the assumption of certain executory contracts pursuant to prior orders of this Court or incident to the confirmation of the Plan (collectively, the "Assumed Contract Claims"). The Reorganized Debtors hereby seek to expunge the Assumed Contract Claims listed on Exhibit F, as such claims have now been paid, waived, or otherwise satisfied in connection with the assumption of the Assumed Contracts.

22. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit G, 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").

23. As the Debtors have no liability for any of the Satisfied Claims, the No Obligation Claims, the Insufficient Claims, the Non-Debtor Claims, the Assumed Contract 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.

24. 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 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 . . .").

25. 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

26. 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.

27. 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 Non-Debtor

Claims, the Assumed Contract 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

28. 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, Exhibit F, and Exhibit G 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 Non-Debtor Claims, the Assumed Contract 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
March 11, 2011

Respectfully submitted,

/s/ Michael J. Canning

Michael J. Canning

Rosa J. Evergreen

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New York, New York 10022-4690

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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' FORTY-NINTH 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' Forty-Ninth 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, Exhibit F, and Exhibit G, attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

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

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

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

Dated: _____, 2011

United States Bankruptcy Judge

EXHIBIT B

Quebecor World (USA) Inc., et al. Page 1 of 2
Reorganized Debtors' Forty-Ninth 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. # 20843 AFFINITY GROUP ATTN: THOMAS F. WOLFE, SVP/CFO 2575 VISTA DEL MAR DRIVE PO BOX 8500 VENTURA, CA 93001	5024	UNSECURED	08-10152	\$180,000.00
Cred. # 5293 BI-STATE PROPANE 74424 HWY 70 PORTOLA, CA 96122	284	UNSECURED	08-10152	\$8,434.04
Cred. # 13747 CLEAN RENTALS, INC. ATTN: ANN E. B. BOJACK, SUPERVISOR P.O. BOX 63100 NEW BEDFORD, MA 02780	2884	PRIORITY	08-10177	\$2,812.60
Cred. # 74744 DAY INTERNATIONAL ATTN: JUDITH L. COOK, TREASURY MGR. 130 W. SECOND ST. STE 1700 DAYTON, OH 45402	9497	ADMINISTRATIVE	08-10152	\$47,099.18
Cred. # 12703 DEMPSEY UNIFORM & SUPPLY INC 1200 MID VALLEY DRIVE JESSUP, PA 18434	3163	UNSECURED	08-10185	\$14,549.88
Cred. # 12536 EAGLE PRINTING EQUIPMENT INC. 3529 EAST BROADWAY PHOENIX, AZ 85040-2853	1946	UNSECURED	08-10189	\$1,120.00
Cred. # 39315 ECOLOGICAL FIBERS, INC ATTN: ERIC BUCHHOLZ, CFO 40 PIONEER DR. LUNENBURG, MA 01462	2207	UNSECURED	08-10177	\$1,156.68
Cred. # 71250 HAIN CAPITAL HOLDINGS, LTD/A & P INDUSTR. AS ASSIGNEE OF: A & P INDUSTR. ATTN: GABBE LIBERCHUK, ADMINISTRATOR 301 ROUTE 17, 7TH FLOOR RUTHERFORD, NJ 07070	9357	UNSECURED	08-10169	\$39,875.81
Cred. # 1042 JEFF SPENCER TRUCKING, INC. ATTN: JEFF SPENCER, OWNER PO BOX 456 LAKE CITY, AR 72437	728	UNSECURED	08-10152	\$30,892.53
Cred. # 10983 KANG, BALDEV C/O BAL CARRIER INC 24203 PEAK COURT DIAMOND BAR, CA 91765	3305	UNSECURED	08-10202	\$6,325.00
Cred. # 5155 MI- CITY OF MIDLAND C/O CITY ATTORNEY ATTN: JAMES O. BRANSON III, CITY ATTY. 333 W. ELLSWORTH STREET MIDLAND, MI 48640	669	PRIORITY	08-10152	\$364.00
Cred. # 32886 MI- DEPARTMENT OF TREASURY/ REVENUE/AG P.O. BOX 30456 LANSING, MI 48909-7955	1555	UNSECURED	08-10179	\$21,514.67
Cred. # 7355 SCHARDEIN MECHANICAL PO BOX 19587 LOUISVILLE, KY 40259-0587	2503	UNSECURED	08-10177	\$31,434.09
Cred. # 15348 STICKLER, ROBERT E. D/B/A ROST CLEANING ATTN: ROBERT E. STICKLER, OWNER 200 SHARPE STREET ESSEXVILLE, MI 48732	1469	UNSECURED	08-10152	\$23,953.05

Quebecor World (USA) Inc., et al. Page 2 of 2
 Reorganized Debtors' Forty-Ninth 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. # 74713 WASTE MANAGEMENT - RMC ATTN: SUZANNE HERVEY, BANKRUPTCY SPEC. 2625 W. GRANDVIEW, STE #150 PHOENIX, AZ 85023	9413	ADMINISTRATIVE	08-10152	\$14,830.21
Cred. # 70346 WEST VIRGINIA BUREAU FOR CHILD SUPPORT ENFORCEMENT ATTN: KIMBERLY D. BENTLEY, ASST. GEN. COUNSEL 350 CAPITAL ST., RM 147 CHARLESTON, WV 25301	6630	PRIORITY	08-10180	\$4,268.71

Total Claim Count: 16

Total Claim Amount: \$428,630.45

EXHIBIT C

Quebecor World (USA) Inc., et al.
 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 35936 BARTON, JOE B C/O ROSE E. DAVIS 3045 SHORT STATE HWY P. ROUTE 1, BOX 1686 SEYMOUR, MO 65746	3119	503b9	08-10152	UNKNOWN
Cred. # 3067 CAPP, INC. ATTN: DAVID KLEIN, CPA PO BOX 127 CLIFTON HEIGHTS, PA 19018-0127	2596	INDETERMINATE	08-10152	UNKNOWN
Cred. # 36672 FORSYTHE, EDNA C. 42 CR 745 WALNUT, MS 38683	3059	503b9	08-10152	UNKNOWN
Cred. # 70637 JOHN HANCOCK BOND TRUST C/O JOHN HANCOCK HIGH YIELD FUND 601 CONGRESS STREET BOSTON, MA 02210	8750	503b9	08-10152	UNKNOWN
Cred. # 35054 KRUPSKI, DENNIS 23 THE AVENUE CHEEKTOWAGA, NY 14225	8911	503b9	08-10158	UNKNOWN
Cred. # 69875 OH- REGIONAL INCOME TAX AGENCY C/O LEGAL DEPT ATTN: J. CAMISKA PO BOX 470537 BROADVIEW HEIGHTS, OH 44147	3446	PRIORITY	08-10169	UNKNOWN
Cred. # 69887 SOUTHWEST GAS CORPORATION ATTN: VICKI L. DURAND, CUSTOMER SPEC. PO BOX 1498 VICTORVILLE, CA 92393-1498	9278	UNSECURED	08-10152	UNKNOWN

Total Claim Count: 7

Total Claim Amount: \$0.00

EXHIBIT D

Quebecor World (USA) Inc., et al. Page 1 of 1
 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit D

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 9627 CHAD'S FLOWERS ETC PO BOX 310 ATOKA, TN 38004	3597	UNSECURED	08-10165	\$339.24
Cred. # 23278 CRAIGS SHOES ATTN: CRAIG WRIGHT 201 NORTH MAIN STREET VERSAILLES, KY 40383	3397	UNSECURED	08-10152	\$213.88
Cred. # 9723 DUST BUSTERS PLUS ATTN: REBECCA LADD, V.P. P O BOX 3948 CLARKSVILLE, TN 37043	3117	503b9	08-10152	\$21,755.56
Cred. # 64298 GOODEN, ALAN D 3620 IRONWOOD DR MEMPHIS, TN 38115	2458	SECURED	08-10152	\$445.72
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6498	UNSECURED	08-10202	\$689.98
Cred. # 70418 GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY ATTN: LORI CLAYTON 8505 E ORCHARD ROAD 10T1 DENVER, CO 80111	7289	UNSECURED	08-10152	\$124,993.68
Cred. # 28408 NEBRASKA TRANSPORT CO INC ATTN: CYNTHIA COSTA ACCTS. REC PO BOX 1646 SCOTTSBLUFF, NE 69361	4307	UNSECURED	08-10152	\$188.50
Cred. # 15254 SOURCE INTERLINK COMPANIES INC. ATTN: ROSANNA LOMBARDI 27500 RIVERVIEW CENTER BLVD. BONITA SPRINGS, FL 34134	8407	UNSECURED	08-10152	UNKNOWN
Cred. # 35592 WEBB, ANN 213 MOUNTAIN VIEW ROAD CHURCH HILL, TN 37642	5593	503b9	08-10152	UNKNOWN

Total Claim Count: 9

Total Claim Amount: \$148,626.56

EXHIBIT E

Quebecor World (USA) Inc., et al.
 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit E

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 20388 OMG CERUTTI VIA MARCELLO ADAM 66 CASALE MONFERRATO (AL) I - 15033ITALY	6617	UNSECURED	08-10152	UNKNOWN
Cred. # 70652 TOUCH AMERICA JOHN HANCOCK PATRIOT PREMIUM DIVIDEND FUND II 601 CONGRESS STREET BOSTON, MA 02210	8748	503b9	08-10152	UNKNOWN
Cred. # 70633 TOUCH AMERICA D/B/A MONTANA POWER COMPANY C/O JHV SMALL MIDCAP CORE EQUITY (NOW JOHN HANCOCK TRUST MID VALUE TRUST) 601 CONGRESS STREET BOSTON, MA 02210	8549	503b9	08-10152	UNKNOWN
Cred. # 70635 TOUCH AMERICA DBA MONTANA POWER CO NOW JOHN HANCOCK TRUST EQUITY INCOME TRUST 601 CONGRESS STREET BOSTON, MA 02210	8747	503b9	08-10152	UNKNOWN

Total Claim Count: 4

Total Claim Amount: \$0.00

EXHIBIT F

Quebecor World (USA) Inc., et al.
Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit F

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 6089 TRANE U.S. INC. 3600 PAMMEL CREEK ROAD LA CROSSE, WI 54601-7599	7698.02	SECURED	08-10152	\$20,017.57

Total Claim Count: 1

Total Claim Amount: \$20,017.57

EXHIBIT G

Quebecor World (USA) Inc., et al.
 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit G

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5802	UNSECURED	08-10180	\$178.75
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5804	UNSECURED	08-10152	\$3,730.02
Cred. # 13821 ASCEND MEDIA LLC ATTN: MARK BROCKELMAN, SVP/CFO 7015 COLLAGE BLVD., 6TH FL OVERLAND PARK, KS 66211	8392	UNSECURED	08-10152	\$100,000.00
Cred. # 1660 CLARK DISTRIBUTION SYSTEMS, INC. PO BOX 438 TRENTON, NJ 08603	5761	UNSECURED	08-10157	\$2,700.00
Cred. # 70585 EATON POWER QUALITY CORP. C/O EATON CORPORATION ATTN: DAVID J. PERSICHETTI, MGR EATON CENTER 1111 SUPERIOR AVENUE CLEVELAND, OH 44114-2584	8568	UNSECURED	08-10152	\$714.00
Cred. # 14029 GRAVITAS REAL ESTATE RESOURCES ATTN: AL STABILE 21301 S. TAMiami TRL STE 320, PMB 314 ESTERO, FL 33928	9496	ADMINISTRATIVE	08-10152	\$1,150.00
Cred. # 70343 HOSPITAL OF SAINT RAPHAEL'S OCCUPATIONAL HEALTH PLUS ATTN: JANEANNE C. LUBIN- SZAFRANSKI, ESQ. 659 GEORGE STREET NEW HAVEN, CT 06511	6625	UNSECURED	08-10160	\$1,961.25
Cred. # 74909 NORTH SHORE CONSULTANTS C/O LAW OFFICES OF MARK WRAY ATTN: MARK WRAY, ESQ. 608 LANDER STREET RENO, NV 89509	9545	UNSECURED	08-10152	\$27,424.06
Cred. # 10405 PDM STEEL SERVICE CENTER ATTN: DAVE FAIRBURN, CREDIT MANAGER PO BOX 50430 SPARKS, NV 89435-0430	3387	UNSECURED	08-10173	\$15.40
Cred. # 74931 PETIT PRINTING CORP. ATTN: RICHARD PETIT, PRESIDENT 155 RANO STREET BUFFALO, NY 14207	9553	UNSECURED	08-10152	\$5,250.00
Cred. # 59025 RICE, VIVIAN A P.O. BOX 567 TRENTON, TN 38382	4710	503b9	08-10152	\$11,228.76
Cred. # 70276 ROUSE, KENNY ATTN: TIMOTHY TAYLOR, ATTORNEY 50 NORTH FRONT STREET SUITE 800 MEMPHIS, TN 38103	6076	PRIORITY	08-10152	\$4,956.00
Cred. # 5891 TX- TEXAS WORKFORCE COMMISSION C/O REGULATORY INTEGRITY DIVISION ATTN: JOHN MOORE 101 E. 15TH STREET, ROOM 556 AUSTIN, TX 78778-0001	2211	ADMINISTRATIVE	08-10189	\$216.82

Quebecor World (USA) Inc., et al. Page 2 of 2
 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit G

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7748	PRIORITY	08-10195	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7749	PRIORITY	08-10180	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7750	UNSECURED	08-10152	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7963	UNSECURED	08-10152	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7964	PRIORITY	08-10195	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7965	PRIORITY	08-10180	\$6,763.00

Total Claim Count: 19

Total Claim Amount: \$200,103.06