

Hearing Date and Time: April 12, 2011 at 10:00 a.m.
Response Deadline: April 4, 2011 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
Rosa J. Evergreen

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' FIFTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(SEEKING TRANSFER OF CLAIMS TO PROPER DEBTOR(S)
AND ALLOWANCE OF 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 Fifty-First Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of 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 EXHIBIT B TO
DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

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 transferring all of the claims identified on Exhibit B attached hereto so as to be filed against the proper Debtor(s), and thereafter allowing each claim in the amount, and with the priority, set forth in respect of such claim on Exhibit B.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined, in each instance, that while the amount and priority sought in respect of each claim agrees with the Debtors' books and records,

the claims were filed against the wrong Debtor(s) (collectively, the “Misfiled Debtor Claims”), and should, therefore, be transferred so as to be filed against the appropriate Debtor(s) and thereafter allowed as filed.

18. Accordingly, each of the Misfiled Debtor Claims should be transferred to the appropriate Debtor(s) as set forth in the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amounts and with the priority set forth in respect of such claim on Exhibit B.

19. For the foregoing reasons, the Reorganized Debtors hereby request that the Misfiled Debtor Claims be transferred to the appropriate Debtor(s), in each case as set forth on Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claims on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

20. 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.

21. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows the Misfiled Debtor Claims, the right to object to the claims on any and all additional factual or legal grounds. Furthermore, nothing in this Objection shall constitute a waiver of any party’s right to assert preference actions or fraudulent transfer actions against any claimants, including those 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

22. 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 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) sustaining this Objection and (A) transferring each of the Misfiled Debtor Claims so as to be filed against the proper Debtor(s) as set forth on Exhibit B and (B) allowing each of the Misfiled Debtor Claims in the amount and with the priority set forth in respect of such Misfiled Debtor Claim set forth on Exhibit B; 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

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' FIFTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (SEEKING TRANSFER OF CLAIMS TO
PROPER DEBTOR(S) AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Fifty-First Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of 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. The claims identified on Exhibit B shall be transferred such that upon entry of this Order each of the Misfiled Debtor Claims shall be deemed filed against the applicable Debtor(s) identified in respect of such Misfiled Debtor Claim as set forth on the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claim on Exhibit B, all 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.
Case No. 08-10152 (JMP)
Reorganized Debtors' Fifty-First Omnibus Objection to Claims
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 10957 APEX CAPITAL CORP PREFERRED TRANSIT INC PO BOX 961029 FORT WORTH, TX 76161-1029	4561	UNSECURED	QUEBECOR WORLD LOGISTICS INC.	\$5,200.00	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$5,200.00
Cred. # 792 BEARING HEADQUARTERS CO. ATTN: KENNETH A. UNGER, CREDIT MANAGER P.O. BOX 6267 BROADVIEW, IL 60155-6267	1002	UNSECURED	QUEBECOR WORLD PRINTING (USA) CORP.	\$2,979.80	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$2,979.80
Cred. # 5735 COLLINS INK CORPORATION C/O DREW & WARD CO. LPA ATTN: LAWRENCE R. GAMBLIN, PRESIDENT 1 W. FOURTH STREET # 2400 CINCINNATI, OH 45202	791	UNSECURED	QUEBECOR WORLD (USA) INC.	\$35,288.01	QUEBECOR WORLD JOHNSON & HARDIN CO. QUEBECOR WORLD RAI INC. QUEBECOR WORLD ATLANTA II, LLC.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$11,394.01 \$23,494.00 \$400.00
Cred. # 23127 CONTINENTAL MACHINERY 1234 FESSLERS LANE NASHVILLE, TN 37210	4637	UNSECURED	QUEBECOR WORLD (USA) INC.	\$14,526.75	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$14,526.75
Cred. # 69927 FERRELLGAS ONE LIBERTY PLAZA LIBERTY, MO 64068	4263	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,336.38	QUEBECOR WORLD PETTY PRINTING INC.	CLASS 3 CLAIM	\$1,336.38
Cred. # 12545 GLOBAL CRANE & SERVICE, LTD. ATTN: MARSHA SHERIDON, PARTNER 400 UNION BOWER CT., SUITE 410 IRVING, TX 75061	1824	UNSECURED	QUEBECOR WORLD (USA) INC.	\$10,077.85	QUEBECOR WORLD DALLAS, L.P.	CLASS 3 CLAIM	\$10,077.85
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6859	UNSECURED	QUEBECOR WORLD TACONIC HOLDINGS INC.	\$39.27	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	CLASS 3 CLAIM	\$39.27
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6860	UNSECURED	QUEBECOR WORLD (USA) INC.	\$893.21	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD KRI INC. QUEBECOR WORLD PRINTING (USA) CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$569.67 \$245.00 \$78.54
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6867	UNSECURED	QW MEMPHIS CORP.	\$39.27	QUEBECOR WORLD MT. MORRIS II LLC.	CLASS 3 CLAIM	\$39.27

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Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6873	UNSECURED	QUEBECOR WORLD DALLAS, L.P.	\$255.20	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$255.20
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6875	UNSECURED	QW MEMPHIS CORP.	\$111.07	QUEBECOR WORLD (USA) INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM	\$71.15 \$39.92
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6876	UNSECURED	QW MEMPHIS CORP.	\$56.00	QUEBECOR WORLD PRINTING (USA) CORP.	CLASS 3 CLAIM	\$56.00
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6877	UNSECURED	QUEBECOR WORLD BUFFALO INC.	\$82.54	QW NEW YORK CORP.	CLASS 3 CLAIM	\$82.54
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6880	UNSECURED	QW MEMPHIS CORP.	\$1,599.92	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD MT. MORRIS II LLC. QUEBECOR WORLD PRINTING (USA) CORP. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$1,082.27 \$211.48 \$43.27 \$262.90
Cred. # 70601 GRAFIKOM LIMITED PARTNERSHIP ET AL RSM RICHTER IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST P.O. BOX 48 TORONTO, ON M5H 3T4CANADA	6882	UNSECURED	QUEBECOR WORLD EUSEY PRESS INC.	\$27,597.22	QUEBECOR WORLD PETTY PRINTING INC.	CLASS 3 CLAIM	\$27,597.22
Cred. # 7924 GRAPHIC PRINTING ROLLER LTD ATTN: PHYLLIS VENIS, DIRECTOR OF OPERATIONS 343 RODICK ROAD, UNIT 6 MARKHAM, ON L6G 1B1CANADA	1888	UNSECURED	QUEBECOR WORLD (USA) INC.	\$6,084.74	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$6,084.74

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Fifty-First Omnibus Objection to Claims
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Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 7924 GRAPHIC PRINTING ROLLER LTD ATTN: PHYLLIS VENIS, DIRECTOR OF OPERATIONS 343 RODICK ROAD, UNIT 6 MARKHAM, ON L6G 1B1CANADA	1895	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,941.68	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	CLASS 3 CLAIM	\$9,941.68
Cred. # 877 HASCO OIL CO., INC. ATTN: RENEE BJORKLUND KARA BORANIAN P O BOX 7458 LONG BEACH, CA 90807	926	UNSECURED	QUEBECOR WORLD (USA) INC.	\$24,970.70	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	CLASS 3 CLAIM	\$24,970.70
Cred. # 5235 INTERNATIONAL LASER GROUP ATTN: ANITA LEVY, CREDIT MANAGER 6022 VARIEL AVENUE WOODLAND HILLS, CA 91367	182	UNSECURED	QUEBECOR WORLD (USA) INC.	\$26,349.23	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD KRI INC. QW MEMPHIS CORP. QUEBECOR WORLD LOGISTICS INC.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$3,711.80 \$1,376.00 \$21,070.71 \$190.72
Cred. # 74980 LIQUIDITY SOLUTIONS, INC/ CAD TRANSPORTATION, INC. TRANSFEROR: CAD TRANSPORTATION, INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6758	UNSECURED	QUEBECOR WORLD RAI INC.	\$2,420.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$2,420.00
Cred. # 2005 MAGID GLOVE & SAFETY MFG. CO., LLC ATTN: ANDREW PIASECKI, DIRECTOR OF FINANCE 2060 NORTH KOLMAR AVENUE CHICAGO, IL 60639	1040	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,356.74	QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD MR. MORRIS II LLC.	CLASS 3 CLAIM CLASS 3 CLAIM	\$464.95 \$2,891.79
Cred. # 749 NATIONAL PACKAGING SPECIALISTS 2444 MORRIS AVENUE SUITE 104 UNION, NJ 07083	2711	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,780.00	QUEBECOR WORLD KRI INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM	\$3,780.00
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	UNSECURED	QUEBECOR WORLD ATLANTA II LLC	\$18,298.09	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$18,298.09
Cred. # 5344 ORR SAFETY CORPORATION ATTN: KIM HARDY, SENIOR CREDIT SPECIALIST P.O. BOX 198029 LOUISVILLE, KY 40259	334	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,038.98	QUEBECOR WORLD KRI INC. QUEBECOR WORLD PETTY PRINTING INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$1,809.60 \$1,039.84 \$6,189.54
Cred. # 39280 POLLUTION CONTROL INDUSTRIES, INC. 4343 KENNEDY AVENUE EAST CHICAGO, IN 46312	2149	UNSECURED	QUEBECOR WORLD (USA) INC.	\$41,365.89	QUEBECOR WORLD KRI INC. QUEBECOR WORLD OLIVE BRANCH INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$22,632.34 \$4,336.50 \$14,397.05
Cred. # 915 POVINELLI GRINDING SERVICE ATTN: DOUGLAS POVINGLLI, PRESIDENT 161 PERY STREET BUFFALO, NY 14204	5952	UNSECURED	QUEBECOR WORLD ARCATA CORPORATION	\$13,834.70	QW NEW YORK CORP.	CLASS 3 CLAIM	\$13,834.70

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Cred. # 5652 SUNBELTS RENTALS ATTN: DARLA LEIGH, AGENT 1464 MARTINSBURG PIKE WINCHESTER, VA 22603	698	UNSECURED	QUEBECOR WORLD PRINTING (USA) CORP.	\$6,587.41	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	CLASS 3 CLAIM	\$6,587.41
Cred. # 7390 THERMAL LABEL WAREHOUSE INC ATTN: THOMAS L. SHAW, PRESIDENT PO BOX 23830 KNOXVILLE, TN 37933	7758	UNSECURED	QUEBECOR WORLD MID-SOUTH PRESS CORPORATION	\$2,880.59	QUEBECOR WORLD MID-SOUTH PRESS CORP. QUEBECOR WORLD SAN JOSE INC.	CLASS 3 CLAIM CLASS 3 CLAIM	\$2,427.89 \$452.70
Cred. # 70993 TIGERDIRECT, INC. C/O EULER HERMES ACI ATTN: PETER ZIOLKOWSKI, CLAIM SVC REP. 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	9220	UNSECURED	QUEBECOR WORLD (USA) INC.	\$78,092.17	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD DUBUQUE INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$74,874.24 \$119.98 \$289.94 \$2,808.01
Cred. # 517 WORLD MARKETING ATLANTA ATTN: MARK STOREY, ACCOUNTING MGR. 1961 SOUTH COBB INDUSTRIAL BLVD SMYRNA, GA 30082-4915	3027	UNSECURED	QUEBECOR WORLD DALLAS II INC.	\$4,300.00	QUEBECOR WORLD ATLANTA II LLC	CLASS 3 CLAIM	\$4,300.00

Total Number of Claims: 30

Total Claim Amount: \$351,383.41