

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-THIRD OMNIBUS OBJECTION TO CLAIMS
(SEEKING PARTIAL DISALLOWANCE OF CERTAIN CLAIMS TO THE EXTENT
NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS AND RECORDS;
TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER DEBTOR(S);
AND ALLOWANCE OF REMAINING 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-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining 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 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 (I) disallowing and expunging, in part, the claims identified on Exhibit B attached hereto to the extent provided for therein, as such claims are not, as filed by the holders thereof, in conformance with the Debtors' books and records (such claims, in the aggregate, the "Partially Reduced Claims"), (II) with respect to certain of the Partially Reduced Claims which were filed against the wrong Debtor(s), transferring such Partially Reduced Claims so as to be filed against the proper Debtor(s) and (III) thereafter allowing each Partially Reduced Claim in the amount,

and with the priority, set forth in respect of such Partially Reduced Claim on Exhibit B attached hereto.

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 each of such claims, as filed by the holders thereof, do not agree with the Debtors' books and records in all respects. Accordingly, such claims should be disallowed and expunged to the extent such claims are not in conformance with the Debtors' books and records.

18. The Reorganized Debtors have also determined, after reviewing their books and records, that certain of the Partially Reduced Claims were filed against the wrong Debtor(s), and should, therefore, be transferred so as to be filed against the proper Debtor(s).

19. Subject to disallowing and expunging that portion of each claim that is not in conformance with the Debtors' books and records, such that the Debtors' have no liability on account thereof, and, as appropriate, transferring certain of such Partially Reduced Claims so as to be filed against the proper Debtor(s), all such Partially Reduced Claims should thereafter be allowed in the amount set forth in respect thereof in the "Allowed Claim Amount" column on Exhibit B attached hereto (collectively, the "Allowed Partially Reduced Claims").

20. Moreover, all of the Partially Reduced Claims should be disallowed and expunged, in part, to account for amounts not in conformance with the Debtors' books and records, and for which no liability to the Debtors exists, as more specifically set forth in respect thereof in the "Amount of Claim Disallowed" column on Exhibit B attached hereto, and, as applicable, transferred so as to be filed against the proper Debtor(s), and thereafter allowed.

21. For the foregoing reasons, the Reorganized Debtors request that each of the Partially Reduced Claims be allowed as an Allowed Partially Reduced Claim against the appropriate Debtor, in each case, as set forth in respect of such Partially Reduced Claim on the “Allowed Claim Amount” column on Exhibit B attached hereto, all pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

22. 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.

23. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows the Allowed Partially Reduced 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 claims proposed to be allowed as 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

24. 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 (A) disallowing and expunging, in part, each of the Partially Reduced Claims; (B) with respect to those Partially Reduced Claims filed against the wrong Debtor(s), transferring such Partially Reduced Claims so as to be filed against the appropriate Debtor(s) and (C) allowing each of the Partially Reduced Claims as an Allowed Partially Reduced Claim as set forth in the “Allowed Claim Amount” column on Exhibit B attached hereto; 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-THIRD OMNIBUS
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER
DEBTOR(S); AND ALLOWANCE OF REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining 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 SUSTAINED.
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, pursuant to sections 502 and 503 of the Bankruptcy Code.
3. Those Partially Reduced Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Partially Reduced Claims shall be deemed filed against the Debtor(s) identified in respect of such Partially Reduced Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
4. Each of the Partially Reduced Claims is hereby allowed against the applicable Debtor as an Allowed Partially Reduced Claim in the amount set forth on the “Allowed Claim Amount” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. 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.
7. 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

Reorganized Debtors' Fifty-Third Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Certain of
Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)

Exhibit B

NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 5912 ABF FREIGHT SYSTEMS, INC. P.O. BOX 10048 FORT SMITH, AR 72917-0048	1167	UNSECURED	QUEBECOR WORLD (USA) INC.	\$57,301.63	QUEBECOR WORLD BOOK SERVICES LLC. QW NEW YORK CORP.	(\$5,929.28)	CLASS 3 CLAIM CLASS 3 CLAIM	\$407.21 \$50,965.14
Cred. # 70336 ADT SECURITY SERVICES ATTN: STEVE JOHNSON, PROCESSING MGR 14200 EAST EXPOSITION AVENUE AURORA, CO 80012	6579	UNSECURED	QUEBECOR WORLD (USA) INC.	\$10,727.91	QW MEMPHIS CORP.	(\$5,451.31)	CLASS 3 CLAIM	\$5,276.60
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5800	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,105.61	QUEBECOR WORLD FAIRFIELD INC.	(\$1,330.20)	CLASS 3 CLAIM	\$775.41
Cred. # 15271 AIR MAC, INC. ATTN: JAMES KELLER, PRESIDENT 8901 DIRECTORS ROW DALLAS, TX 75247	1374	UNSECURED	QUEBECOR WORLD (USA) INC.	\$40,283.64	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD DALLAS II INC.	(\$8,315.37)	CLASS 4 CLAIM CLASS 3 CLAIM	\$30,768.27 \$1,200.00
Cred. # 70420 AIR SERVICES & PARTS P.O. BOX 1225 SHELBYVILLE, KY 40066	7264	503b9	QUEBECOR WORLD (USA) INC.	\$1,718.78	QUEBECOR WORLD BOOK SERVICES LLC.	(\$509.25)	ADMINISTRATIVE	\$1,209.53
Cred. # 9311 AIR SYSTEMS DESIGN, INC. 50 EAST COURT, SUITE 1 MANDEVILLE, LA 70471	4917	UNSECURED	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	\$17,797.56	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	(\$9,757.56)	CLASS 3 CLAIM	\$8,040.00
Cred. # 6984 ASAP SERVICE AND PARTS ATTN: DWIGHT LOGSDON PO BOX 1225 SHELBYVILLE, KY 40066-1225	7265	UNSECURED	QUEBECOR WORLD BOOK SERVICES LLC	\$9,253.70	QUEBECOR WORLD BOOK SERVICES LLC	(\$1,209.53)	CLASS 3 CLAIM	\$8,044.17
Cred. # 7554 ASHLAND INC ATTN: B. A. PICKLESIMON, COLLECTION ASSOCIATE PO BOX 2219 COLUMBUS, OH 43216	3268	UNSECURED	QUEBECOR WORLD ATGLEN INC.	\$8,819.53	QUEBECOR WORLD ATGLEN INC.	(\$1,329.16)	CLASS 3 CLAIM	\$7,490.37
Cred. # 39254 ASM CAPITAL LP TRANSFEROR: LANN CHEMICAL & SUPPLY 7600 JERICHO TURNPIKE SUITE 302 WOODBURY, NY 11797	1661	UNSECURED	QUEBECOR WORLD KRI INC.	\$11,630.55	QUEBECOR WORLD KRI INC.	(\$780.85)	CLASS 3 CLAIM	\$10,849.70
Cred. # 33166 CA- CITY AND COUNTY OF SAN FRANCISCO, TAX C/O TAX COLLECTOR'S OFFICE ATTN: KIM CHOW, SR. COLLECTION OFFICER BUREAU OF DELINQUENT REVENUE P.O. BOX 7426 SAN FRANCISCO, CA 94120	2029	PRIORITY	QUEBECOR WORLD (USA) INC.	\$6,580.10	QUEBECOR WORLD (USA) INC.	(\$1,774.00)	PRIORITY	\$4,806.10

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NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 5889 CA-STATE BOARD OF EQUALIZATION C/O SPECIAL PROCEDURES SECTION, MIC:55 ATTN: D.L. ABEL, AUTHORIZED REPRESENTATIVE P.O. BOX 942879 SACRAMENTO, CA 94279-0055	1471	PRIORITY	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	\$16,798.00	QUEBECOR WORLD GREAT WESTERN PUBLISHING INC.	(\$5,470.00)	PRIORITY	\$11,328.00
Cred. # 69397 CAD TRANSPORTATION, INC ATTN: CARL A. DAVIS, PRESIDENT P O BOX 3017 CUYAHOGA FALLS, OH 44223	2267	UNSECURED	QUEBECOR WORLD (USA) INC.	\$54,783.68	QUEBECOR WORLD (USA) INC.	(\$1,978.87)	CLASS 4 CLAIM	\$52,804.81
Cred. # 70604 CANADIAN NATIONAL RAILWAY COMPANY C/O CREDIT MANAGEMENT ATTN: MARTIN CYR, REGIONAL PARTNER 935 DE LA GAUCHETIERE STREET WEST FLOOR 4 MONTREAL, QUEBEC H3B 2M9CANADA	8697	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,201.68	QW MEMPHIS CORP.	(\$256.68)	CLASS 3 CLAIM	\$3,945.00
Cred. # 70604 CANADIAN NATIONAL RAILWAY COMPANY C/O CREDIT MANAGEMENT ATTN: MARTIN CYR, REGIONAL PARTNER 935 DE LA GAUCHETIERE STREET WEST FLOOR 4 MONTREAL, QUEBEC H3B 2M9CANADA	9445	ADMINISTRATIVE	QUEBECOR WORLD (USA) INC.	\$6,001.35	QUEBECOR WORLD (USA) INC.	(\$3,075.25)	CLASS 4 CLAIM	\$2,926.10
Cred. # 6011 CIT COMMUNICATIONS FINANCE CORPORATION D/B/A AVAYA FINANCIAL SERVICES ATTN: BANKRUPTCY DEPARTMENT 1 CIT DRIVE, SUITE 4204 LIVINGSTON, NJ 07039	1314	UNSECURED	QUEBECOR WORLD (USA) INC.	\$122,531.87	QUEBECOR WORLD PRINTING (USA) CORP.	(\$115,991.89)	CLASS 3 CLAIM	\$6,539.98
Cred. # 5743 CLEAN HARBORS ENVIRONMENTAL SERVICES ATTN: JOAN KILROY, CREDIT ANALYST 42 LONGWATER DRIVE NORWELL, MA 02061	804.01	UNSECURED	QUEBECOR WORLD (USA) INC.	\$62,017.55	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD LOVELAND INC. QW MEMPHIS CORP. QUEBECOR WORLD ATLANTA II LLC	(\$2,903.59)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$5,250.83 \$18,951.45 \$7,182.94 \$27,728.74
Cred. # 69920 CONSUMERS ENERGY COMPANY ATTN: MICHAEL G. WILSON (P33263) ONE ENERGY PLAZA JACKSON, MI 49201	4504	UNSECURED	QUEBECOR WORLD (USA) INC.	\$179,827.53	QUEBECOR WORLD PENDELL INC.	(\$8,749.89)	CLASS 3 CLAIM	\$171,077.64
Cred. # 1114 CORAL GRAPHIC SERVICES INC ATTN: JARED VERANO, CONTROLLER 840 SOUTH BROADWAY HICKSVILLE, NY 11801	5920	UNSECURED	QUEBECOR WORLD (USA) INC.	\$121,322.13	QUEBECOR WORLD FAIRFIELD INC.	(\$119,727.70)	CLASS 3 CLAIM	\$1,594.43

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Cred. # 972 CREST GRAPHICS INC ATTN: ROBERT A. SPARKS, PRESIDENT 3860 VIRGINIA AVENUE CINCINNATI, OH 45227	6006	UNSECURED	QUEBECOR WORLD JOHNSON & HARDIN CO.	\$37,835.20	QUEBECOR WORLD JOHNSON & HARDIN CO.	(\$9,495.28)	CLASS 3 CLAIM	\$28,339.92
Cred. # 7085 DILLON SUPPLY COMPANY ATTN: ED TODD, MGR PO BOX 14506 RALEIGH, NC 27620	5118.02	503b9	QUEBECOR WORLD KRI INC.	\$7,534.39	QUEBECOR WORLD KRI INC.	(\$601.28)	ADMINISTRATIVE	\$6,933.11
Cred. # 5232 DITTA DOOR AND HARDWARE, INC. ATTN: MATT MODELEVSKY, ESQ. P.O. BOX 1346 JONESBORO, AR 72403	173	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,236.82	QUEBECOR WORLD RAI INC.	(\$1,848.00)	CLASS 3 CLAIM	\$7,388.82
Cred. # 9741 ELLIOT TOOL & MACHINE ATTN: JAMIE ELLIOTT, OWNER 218 SKYLINE DRIVE DICKSON, TN 37055	8336	UNSECURED	QW MEMPHIS CORP.	\$10,650.00	QW MEMPHIS CORP.	(\$6,450.00)	CLASS 3 CLAIM	\$4,200.00
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	569	UNSECURED	QUEBECOR WORLD MT. MORRIS II LLC	\$8,611.54	QUEBECOR WORLD MT. MORRIS II LLC	(\$25.00)	CLASS 3 CLAIM	\$8,586.54
Cred. # 69927 FERRELLGAS ONE LIBERTY PLAZA LIBERTY, MO 64068	4265	UNSECURED	QW MEMPHIS CORP.	\$15,780.74	QW MEMPHIS CORP.	(\$8,861.97)	CLASS 3 CLAIM	\$6,918.77
Cred. # 9257 GRAFIKOM LIMITED PARTNERSHIP ET AL C/O RSM RICHTER INC. IN ITS CAPACITY AS COURT APPOINTED INTERIM RECEIVER 200 KING STREET WEST, STE 1100 TORONTO, ON M5H 3T4CANADA	6881	UNSECURED	QUEBECOR WORLD PETTY PRINTING INC.	\$7,643.66	QUEBECOR WORLD PETTY PRINTING INC.	(\$3,636.00)	CLASS 3 CLAIM	\$4,007.66
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	331	UNSECURED	QUEBECOR WORLD (USA) INC.	\$60,001.61	QUEBECOR WORLD (USA) INC.	(\$27,120.35)	CLASS 4 CLAIM	\$32,881.26

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NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 69717 HURLETRON, INC. ATTN: THOMAS HALPIN, CONTROLLER 1820 TEMPEL DRIVE LIBERTYVILLE, IL 60048	2545	UNSECURED	QUEBECOR WORLD (USA) INC.	\$90,310.41	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD DALLAS LP QUEBECOR WORLD KRI INC. QUEBECOR WORLD MT. MORRIS II LLC QW MEMPHIS CORP.	(\$87.41)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$14,499.21 \$19,916.89 \$4,807.71 \$4,389.27 \$1,619.70 \$44,990.22
Cred. # 5919 KOLNIC TRUCKING, INC. C/O COX, WELLS & ASSOCIATES, INC. ATTN: TIMOTHY M. COX, PRESIDENT 3520 W. 26TH STREET, SUITE 1 ERIE, PA 16506	1180	UNSECURED	QUEBECOR WORLD (USA) INC.	\$15,350.05	QUEBECOR WORLD LOGISTICS INC.	(\$10,011.00)	CLASS 3 CLAIM	\$5,339.05
Cred. # 8081 KOMORI AMERICA CORP ATTN: ROBERT SIADAK, DIRECTOR OF 5520 MEADOWBROOK INDUSTRIAL COURT ROLLING MEADOWS, IL 60008-3898	8601	UNSECURED	QUEBECOR WORLD (USA) INC.	\$17,644.54	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD BOOK SERVICES LLC QUEBECOR WORLD EUSEY PRESS INC. QUEBECOR WORLD HAZELTON INC. QUEBECOR WORLD INFINITI GRAPHICS INC.	(\$6,483.32)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$7,067.88 \$29.25 \$8.44 \$1,449.50 \$2,606.15
Cred. # 27010 LARRY A PETERS INC 314 LANNY DRIVE WINCHESTER, VA 22601	5478	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,016.32	QUEBECOR WORLD FAIRFIELD INC.	(\$494.32)	CLASS 3 CLAIM	\$3,522.00
Cred. # 5846 LEHIGH SAFTEY SHOES ATTN: MELISSA SHOVER 39 E. CANAL STREET NELSONVILLE, OH 45764	4548	UNSECURED	QUEBECOR WORLD (USA) INC.	\$11,286.76	QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD NORTHEAST GRAPHICS INC. QW MEMPHIS CORP. QW NEW YORK CORP.	(\$2,624.75)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$233.73 \$2,268.98 \$4,907.03 \$1,252.27
Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	4573	UNSECURED	QUEBECOR WORLD (USA) INC.	\$40,520.47	QUEBECOR WORLD LOGISTICS INC. QUEBECOR WORLD NEVADA INC.	(\$15,230.00)	CLASS 3 CLAIM CLASS 3 CLAIM	\$500.00 \$24,790.24
Cred. # 730 M&L MACHINE TOOL & MFG LLC ATTN: LEROY THORNBURG, OWNER 9567 HWY 144 NORTH KEWASKUM, WI 53040	152	UNSECURED	QUEBECOR WORLD (USA) INC.	\$25,091.84	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD DALLAS, L.P.	(\$15,214.41)	CLASS 4 CLAIM CLASS 3 CLAIM	\$9,187.83 \$689.60
Cred. # 8132 M&L MACHINE TOOL & MANUFACTURING LLC ATTN: LEROY THORNBURG, OWNER 9567 HIGHWAY 144 NORTH KEWASKUM, WI 53040	4315	UNSECURED	QUEBECOR WORLD DALLAS, L.P.	\$1,914.50	QUEBECOR WORLD DALLAS, L.P.	(\$713.00)	CLASS 3 CLAIM	\$1,201.50
Cred. # 8132 M&L MACHINE TOOL & MANUFACTURING LLC ATTN: LEROY THORNBURG, OWNER 9567 HIGHWAY 144 NORTH KEWASKUM, WI 53040	4321	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,477.92	QUEBECOR WORLD (USA) INC.	(\$2,437.97)	CLASS 4 CLAIM	\$39.95

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Exhibit B

NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 39314 MAIERS TRANSPORT & WAREHOUSING, INC C/O GRAY PLANT MOOTY MOOTY & BENNETT, P. A. ATTN: MIKE MUELLER, V.P. 1010 WEST ST. GERMAIN, STE 500 ST. CLOUD, MN 56301	3317	UNSECURED	QW MEMPHIS CORP.	\$50,706.35	QUEBECOR WORLD LOGISTICS INC. QW MEMPHIS CORP.	(\$750.00)	CLASS 3 CLAIM CLASS 3 CLAIM	\$625.00 \$49,331.35
Cred. # 69853 MSCO, INC. ATTN: CLARA PHILLIPS, AR MGR PO BOX 790 SHEFFIELD, AL 35660	2968	503b9	QUEBECOR WORLD (USA) INC.	\$953.35	QUEBECOR WORLD (USA) INC.	(\$925.63)	ADMINISTRATIVE	\$27.72
Cred. # 547 NATIONWIDE SOUTHEAST INC 1000 SOUTH RIVER INDUSTRIAL BLVD SE ATLANTA, GA 30315	3257	UNSECURED	QUEBECOR WORLD (USA) INC.	\$56,008.54	QUEBECOR WORLD LOGISTICS INC. QUEBECOR WORLD RAI INC.	(\$7,236.88)	CLASS 3 CLAIM CLASS 3 CLAIM	\$45,255.11 \$3,516.55
Cred. # 5442 NYK LOGISTICS (AMERICAS) INC. ATTN: JUSTINE COTTRELL, PARALEGAL 300 LIGHTING WAY, 4TH FLOOR SECAUCUS, NJ 07094	3304	UNSECURED	QUEBECOR WORLD (USA) INC.	\$10,917.50	QUEBECOR WORLD KRI INC. QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD RETAIL PRINTING CORPORATION	(\$1,127.50)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$340.00 \$60.00 \$150.00 \$9,240.00
Cred. # 33108 OK- TAX COMMISSION C/O BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE ATTN: JOSEPH P. GAPPA, GENERAL COUNSEL 120 N. ROBINSON, SUITE 2000 OKLAHOMA CITY, OK 73102-7471	2344.01	UNSECURED	QUEBECOR WORLD (USA) INC.	\$29.29	QUEBECOR WORLD (USA) INC.	0.00	CONVENIENCE CLAIM	\$29.29
Cred. # 33108 OK- TAX COMMISSION C/O BANKRUPTCY SECTION GENERAL COUNSEL'S OFFICE ATTN: JOSEPH P. GAPPA, GENERAL COUNSEL 120 N. ROBINSON, SUITE 2000 OKLAHOMA CITY, OK 73102-7471	2344.02	PRIORITY	QUEBECOR WORLD (USA) INC.	\$2,959.06	QUEBECOR WORLD (USA) INC.	(\$1,637.24)	PRIORITY	\$1,321.82
Cred. # 5242 PIEDMONT NATURAL GAS COMPANY ATTN: JUDY CONRAD 4339 S. TRYON STREET/ BANKRUPTCY CHARLOTTE, NC 28217-1733	191	UNSECURED	QUEBECOR WORLD (USA) INC.	\$13,509.27	QUEBECOR WORLD (USA) INC.	(\$10,337.06)	CLASS 4 CLAIM	\$3,172.21

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Cred. # 5741 PITNEY BOWES CREDIT CORPORATION C/O RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	801	UNSECURED	QUEBECOR WORLD (USA) INC.	\$47,065.28	QUEBECOR WORLD LOGISTICS INC.	(\$45,895.49)	CLASS 3 CLAIM	\$1,169.79
Cred. # 5741 PITNEY BOWES CREDIT CORPORATION C/O RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	2214	ADMINISTRATIVE	QUEBECOR WORLD (USA) INC.	\$99,527.39	QUEBECOR WORLD KRI INC.	(\$98,656.31)	ADMINISTRATIVE	\$871.08
Cred. # 5380 PITNEY BOWES INC. ATTN: GRISSELLE BETANCOURT, BK COORDINATOR 27 WATERVIEW DRIVE SHELTON, CT 06484	403	UNSECURED	QUEBECOR WORLD (USA) INC.	\$114,190.46	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD SAN JOSE INC. QUEBECOR WORLD GREAT WESTERN PUBLISHING INC. QW MEMPHIS CORP. QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD HAZLETON INC. QUEBECOR WORLD OLIVE BRANCH INC. QUEBECOR WORLD LOGISTICS INC. QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	(\$97,643.45)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$4,936.91 \$243.11 \$683.92 \$516.60 \$1,000.00 \$581.66 \$4,255.86 \$57.83 \$4,060.71 \$210.41
Cred. # 830 POWER BRUSHES, INC. ATTN: T.G. PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3148	UNSECURED	QUEBECOR WORLD (USA) INC.	\$23,653.47	QUEBECOR WORLD (USA) INC.	(\$11,163.46)	CLASS 4 CLAIM	\$12,490.01
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3142	UNSECURED	QUEBECOR WORLD BOOK SERVICES LLC	\$2,981.82	QUEBECOR WORLD BOOK SERVICES LLC	(\$558.96)	CLASS 3 CLAIM	\$2,422.86
Cred. # 9160 PRECISION PRODUCTS & CONSULTING 12245 NATIONS FORD ROAD PINEVILLE, NC 28134	4742	UNSECURED	QUEBECOR WORLD MT. MORRIS II LLC	\$414.53	QUEBECOR WORLD MT. MORRIS II LLC	(\$3.00)	CLASS 3 CLAIM	\$411.53
Cred. # 9160 PRECISION PRODUCTS & CONSULTING 12245 NATIONS FORD ROAD PINEVILLE, NC 28134	4692	UNSECURED	QUEBECOR WORLD SAN JOSE INC.	\$6,088.42	QUEBECOR WORLD SAN JOSE INC.	(\$424.05)	CLASS 3 CLAIM	\$5,664.37
Cred. # 9160 PRECISION PRODUCTS & CONSULTING 12245 NATIONS FORD ROAD PINEVILLE, NC 28134	4691	UNSECURED	QUEBECOR WORLD ATGLEN INC.	\$1,848.70	QUEBECOR WORLD ATGLEN INC.	(\$48.72)	CLASS 3 CLAIM	\$1,799.98
Cred. # 9160 PRECISION PRODUCTS & CONSULTING 12245 NATIONS FORD ROAD PINEVILLE, NC 28134	4690	UNSECURED	QUEBECOR WORLD KRI INC.	\$4,279.99	QUEBECOR WORLD KRI INC.	(\$383.09)	CLASS 3 CLAIM	\$3,896.90

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Cred. # 9160 PRECISION PRODUCTS & CONSULTING 12245 NATIONS FORD ROAD PINEVILLE, NC 28134	4689	UNSECURED	QW MEMPHIS CORP.	\$6,050.07	QW MEMPHIS CORP.	(\$564.46)	CLASS 3 CLAIM	\$5,485.61
Cred. # 69960 PRECISION PRODUCTS & CONSULTING C/O SHUMAKER, LOOP & KENDRICK LLP ATTN: DAVID M. GROGAN 128 SOUTH TRYON STREET, SUITE 1800 CHARLOTTE, NC 28202	8719	503b9	QW MEMPHIS CORP.	\$3,354.98	QW MEMPHIS CORP.	(\$732.00)	ADMINISTRATIVE	\$2,622.98
Cred. # 10045 QUALIFIED LABORATORIES INC ATTN: DAVID ANDERSON, PRESIDENT PO BOX 26155 MINNEAPOLIS, MN 55426	6833	503b9	QW MEMPHIS CORP.	\$292.36	QW MEMPHIS CORP.	(\$146.18)	ADMINISTRATIVE	\$146.18
Cred. # 8373 REEVES BROTHERS INC ATTN: TAL HENRY, CREDIT MANAGER P.O. BOX 1531 SPARTANBURG, SC 29304	5161	UNSECURED	QUEBECOR WORLD (USA) INC.	\$49,298.00	QUEBECOR WORLD (USA) INC.	(\$25,276.00)	CLASS 4 CLAIM	\$24,022.00
Cred. # 8373 REEVES BROTHERS INC ATTN: TAL HENRY, CREDIT MANAGER P.O. BOX 1531 SPARTANBURG, SC 29304	5158	UNSECURED	QUEBECOR WORLD RAI INC.	\$59,544.00	QUEBECOR WORLD RAI INC.	(\$32,280.00)	CLASS 3 CLAIM	\$27,264.00
Cred. # 8373 REEVES BROTHERS INC ATTN: TAL HENRY, CREDIT MANAGER P.O. BOX 1531 SPARTANBURG, SC 29304	5156	UNSECURED	QW MEMPHIS CORP.	\$80,940.00	QW MEMPHIS CORP.	(\$32,400.00)	CLASS 3 CLAIM	\$48,540.00
Cred. # 932 RILEY ELECTRIC CO., INC. ATTN: CHRISTOPHER J. ROSENBERGER, PRESIDENT 2962 TELLURIDE PLACE LOVELAND, CO 80538	4852	UNSECURED	QUEBECOR WORLD LOVELAND INC.	\$22,226.46	QUEBECOR WORLD LOVELAND INC.	(\$753.96)	CLASS 3 CLAIM	\$21,472.50
Cred. # 5161 RITE HITE CORP. & ARBON EQUIPMENT CORP. C/O RITE HITE CORP. ATTN: TODD PAULUS, CREDIT MGR. 8900 N. ARBON DRIVE MILWAUKEE, WI 53223	69	UNSECURED	QUEBECOR WORLD (USA) INC.	\$28,283.91	QUEBECOR WORLD ATLANTA II LLC QUEBECOR WORLD CENTURY GRAPHICS CORPORATION QUEBECOR WORLD LOVELAND INC. QW MEMPHIS CORP.	(\$5,173.00)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$283.98 \$2,294.46 \$303.56 \$20,228.91
Cred. # 5336 RYDER TRUCK RENTAL, INC. ATTN: JENNIFER MORRIS 6000 WINDWARD PARKWAY ALPHARETTA, GA 30005	324	UNSECURED	QUEBECOR WORLD (USA) INC.	\$88,383.91	QUEBECOR WORLD PENDELL INC.	(\$62,621.18)	CLASS 3 CLAIM	\$25,762.73

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Cred. # 5336 RYDER TRUCK RENTAL, INC. ATTN: JENNIFER MORRIS 6000 WINDWARD PARKWAY ALPHARETTA, GA 30005	6047	UNSECURED	QUEBECOR WORLD (USA) INC.	\$51,956.20	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD PENDELL INC. QUEBECOR WORLD DALLAS II INC. QW MEMPHIS CORP.	(\$8,032.08)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$2,308.59 \$12,476.85 \$4,128.72 \$25,009.96
Cred. # 5982 S.A. CANDELORA ENTERPRISES, INC. D/B/A TACONIC WIRE ATTN: GREGORY B. SCHILLER, ESQ. 250 TOTOKET ROAD NORTH BRANFORD, CT 06471	9558	UNSECURED	QUEBECOR WORLD (USA) INC.	\$50,160.78	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION QUEBECOR WORLD NORTHEAST GRAPHICS INC. QUEBECOR WORLD SAN JOSE INC.	(\$15,757.82)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$472.47 \$5,819.29 \$28,111.20
Cred. # 5230 SIEMENS WATER TECHNOLOGIES CORP. ATTN: DORIS DREWNIK, COLLECTION SUPERVISOR 10 TECHNOLOGY DRIVE LOWELL, MA 01851	554	UNSECURED	QUEBECOR WORLD (USA) INC.	\$15,748.69	QUEBECOR WORLD JOHNSON & HARDIN CO. QUEBECOR WORLD SAN JOSE INC.	(\$3,928.69)	CLASS 3 CLAIM CLASS 3 CLAIM	\$500.00 \$11,320.00
Cred. # 33129 SIGNODE PACKAGING SYSTEMS SALES ATTN: JAMES J. LANG, CONTRLLER 800 CORPORATE WOODS PARKWAY VERNON HILLS, IL 60061	2004	UNSECURED	QUEBECOR WORLD (USA) INC.	\$36,680.95	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD BOOK SERVICES LLC QUEBECOR WORLD CENTURY GRAPHICS CORP. QUEBECOR WORLD OLIVE BRANCH INC. QW MEMPHIS CORP. QW NEW YORK CORP.	(\$2,365.43)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$1,819.39 \$7,719.70 \$10,290.00 \$206.78 \$5,126.90 \$9,152.75
Cred. # 70223 SIMPLEXGRINNELL ATTN: CLAUDIA COMMODORE CASH APPLICATIONS 50 TECHNOLOGY DRIVE	5879	UNSECURED	QUEBECOR WORLD (USA) INC.	\$71,119.20	QUEBECOR WORLD (USA) INC. QW MEMPHIS CORP. QUEBECOR WORLD BOOK SERVICES LLC QUEBECOR WORLD DALLAS II INC. QUEBECOR WORLD LOGISTICS INC.	(\$39,257.48)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$17,382.02 \$6,666.66 \$667.80 \$6,907.74 \$237.50
Cred. # 5704 STUDIO MONTAGE ATTN: BERT/GIJSBERTUS VANDERMARK 7708 BIG BEND BLVD. ST. LOUIS, MO 63119	1514	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,412.00	QUEBECOR WORLD (USA) INC.	(\$2,444.00)	CLASS 4 CLAIM	\$6,968.00
Cred. # 5652 SUNBELTS RENTALS ATN: DARLA LEIGH, AGENT 1464 MARTINSBURG PIKE WINCHESTER, VA 22603	693	UNSECURED	QUEBECOR WORLD PRINTING (USA) CORP.	\$5,769.02	QUEBECOR WORLD FAIRFIELD INC.	(\$4,990.68)	CLASS 3 CLAIM	\$778.34
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5819.01	UNSECURED	QW MEMPHIS CORP.	\$2,796.50	QW MEMPHIS CORP.	(\$2,796.50)	N/A	\$0.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5819.02	PRIORITY	QW MEMPHIS CORP.	\$154,725.34	QW MEMPHIS CORP.	(\$92,894.73)	PRIORITY	61,830.61

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Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5820.01	UNSECURED	QUEBECOR PRINTING HOLDING COMPANY	\$6,251.83	QUEBECOR PRINTING HOLDING COMPANY	(\$6,251.83)	N/A	\$0.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	5820.02	PRIORITY	QUEBECOR PRINTING HOLDING COMPANY	\$42,544.21	QUEBECOR PRINTING HOLDING COMPANY	(\$14,371.21)	PRIORITY	\$28,173.00
Cred. # 6089 TRANE U.S. INC. 3600 PAMMEL CREEK ROAD LA CROSSE, WI 54601-7599	7698.01	UNSECURED	QUEBECOR WORLD (USA) INC.	\$82,228.26	QUEBECOR WORLD RAI INC. QW MEMPHIS CORP. QUEBECOR WORLD KRI INC. QUEBECOR WORLD SAN JOSE INC. QUEBECOR WORLD LOVELAND INC. QUEBECOR WORLD MT. MORRIS II LLC	(\$32,608.13)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$22,965.09 \$15,481.90 \$5,187.88 \$796.85 \$5,113.53 \$74.88
Cred. # 5486 VEOLIA ENVIRONMENTAL SERVICES F/K/A ONYX WASTE SERVICES, INC. C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: JORRISSSEN ROY, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	563	UNSECURED	QUEBECOR WORLD PETTY PRINTING INC.	\$10,552.32	QUEBECOR WORLD PETTY PRINTING INC.	(\$4,284.96)	CLASS 3 CLAIM	\$6,267.36
Cred. # 8616 WALT POWLEY INLINE INC. ATTN: WALTER E. POWLEY, PRESIDENT 771 BONNIE BRAE COURT BOLINGBROOK, IL 60440	3167	UNSECURED	QUEBECOR WORLD (USA) INC.	\$56,222.75	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATLANTA II LLC QUEBECOR WORLD PETTY PRINTING INC. QW MEMPHIS CORP.	(\$1,079.36)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$15,721.25 \$1,415.00 \$33,357.14 \$4,650.00
Cred. # 5278 WASTE INDUSTRIES C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: WENDY FINNEGAN, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	562	UNSECURED	QUEBECOR WORLD (USA) INC.	\$6,875.61	QW MEMPHIS CORP.	(\$573.12)	CLASS 3 CLAIM	\$6,302.49
Cred. # 5656 WASTE MANAGEMENT ATTN: JACQUOLYN E. MILLS, SR. BANKRUPTCY PARALEGAL 1001 FANNIN STREET SUITE 4000 HOUSTON, TX 77002	1051	UNSECURED	QUEBECOR WORLD (USA) INC.	\$195,786.09	QUEBECOR WORLD ATLANTA II LLC QUEBECOR WORLD NEVADA II LLC QUEBECOR WORLD KRI INC.	(\$159,142.59)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$5,682.32 \$7,289.15 \$23,672.03

Quebecor World (USA) Inc., et al.

Case No. 08-10152 (JMP)

Reorganized Debtors' Fifty-Third Omnibus Objection to Claims
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Cred. # 5355 WCJ PILGRIM WIRE, LLC C/O O'NEIL, CANNON, HOLLMAN, DEJONG ATTN: SETH DIZARD, ESQ 111 EAST WISCONSIN AVENUE CHASE TOWER, SUITE 1400 MILWAUKEE, WI 53202	8691	UNSECURED	QUEBECOR WORLD (USA) INC.	\$163,222.19	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD NEVADA INC. QUEBECOR WORLD RAI INC. QW MEMPHIS CORP.	(\$55,752.61)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$13,100.00 \$16,278.49 \$16,018.00 \$26,489.00 \$25,741.25 \$9,842.84
Cred. # 8635 WESTERN PRINTING MACHINERY CO ATTN: KELVIN O'MEARA, CFO DEPARTMENT 20-1068 PO BOX 5940 CAROL STREAM, IL 60197-5940	4450	UNSECURED	QUEBECOR WORLD PETTY PRINTING INC.	\$73,320.15	QUEBECOR WORLD PETTY PRINTING INC.	(\$300.00)	CLASS 3 CLAIM	\$73,020.15
Cred. # 517 WORLD MARKETING ATLANTA ATTN: MARK STOREY, ACCOUNTING MGR. 1961 SOUTH COBB INDUSTRIAL BLVD SMYRNA, GA 30082-4915	3025	UNSECURED	QUEBECOR WORLD DITTLER BROTHERS INC.	\$65,890.01	QUEBECOR WORLD DITTLER BROTHERS INC.	(\$10,317.21)	CLASS 3 CLAIM	\$55,572.80

Total Number of Claims: 68
 Total Claim Amount: \$2,541,894.78
 Total Allowed Amount: \$1,674,618.06