

Presentment Date and Time: April 18, 2011 at 12:00 noon
Response Deadline: April 18, 2011 at 12:00 noon

**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

**NOTICE OF PRESENTMENT OF THE REORGANIZED
DEBTORS' EIGHTH OMNIBUS APPLICATION SEEKING TO
ALLOW CLAIMS AS FILED BY THE HOLDERS THEREOF**

TO: THE CLAIMANTS LISTED ON EXHIBIT B TO THE ATTACHED APPLICATION

The Reorganized Debtors have filed the *Reorganized Debtors' Eighth Omnibus Application to Allow Claims As Filed by the Holders Thereof* (the "Application"),¹ a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Application seek to allow one or more of your Claims as listed in Exhibit B of the Application.

The Application is filed pursuant to the 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 (the "Claims Procedure Order") and the Procedures attached thereto (the "Claims Procedures") (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

Agent's internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve any questions you may have with respect to your proof of claim without the need for you to file an objection or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors' representative will be available to handle factual inquiries regarding the Application. Legal matters, however, will be referred to the Reorganized Debtors' attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

If after your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys you still wish to file an objection, you must file such Objection on or before the deadline of **April 18, 2011, at 12:00 noon (Eastern Time) (the "Allowance Objection Deadline")** to file an Objection to the Application (an "Allowance Objection"). You must file such Objection in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Allowance Objection Deadline will not extend the Allowance Objection Deadline.

Allowance Objections, if any, must be filed on or before Allowance Objection Deadline with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Allowance Objection upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Allowance is received on or before the Allowance Objection Deadline.

Allowance Objections must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Application to which the Objection is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not grant the Application, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Application; (d) copies of any documentation and other evidence upon which you will rely in opposing the Application at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Allowance Objection; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in the Allowance Objection as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD BEFORE THE HONORABLE JAMES M. PECK IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601, ONE BOWLING GREEN, NEW YORK, NEW YORK 10004 ON A DATE AND TIME TO BE DETERMINED BY THE COURT.

YOU NEED NOT TAKE ANY ACTION TO EFFECT THE ALLOWANCE OF YOUR CLAIM AS PROPOSED IN THE APPLICATION. PARTIES SERVING AND FILING AN ALLOWANCE OBJECTION ARE REQUIRED TO ATTEND ANY

SCHEDULING HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE TO APPEAR MAY RESULT IN THE APPLICATION BEING GRANTED UPON DEFAULT.

Dated: April 8, 2011
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP
399 Park Avenue
New York, NY 10022-4690
Telephone: (212) 715-1781
Facsimile: (212) 715-1399

Counsel for the Reorganized Debtors

Presentment Date and Time: April 18, 2011 at 12:00 Noon
Response Deadline: April 18, 2011 at 12:00 Noon

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' EIGHTH OMNIBUS APPLICATION SEEKING TO
ALLOW CLAIMS AS FILED BY THE HOLDERS THEREOF**

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 Eighth Omnibus Application Seeking to Allow Claims as Filed by the Holders Thereof (the "Application"), 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 Application.

**PARTIES RECEIVING THIS APPLICATION SHOULD CONSULT EXHIBIT B
TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

In support of this Application, 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.
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 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. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order allowing the claims identified on Exhibit B attached hereto, in each case in the amount and with the priority as filed by the holders thereof.

Basis For Relief

17. To promote the efficient allowance of claims, and the timely distribution of recovery under the Plan on account of claims where the Reorganized Debtors are in agreement as to the amount and priority of such claims as filed by the respective holders thereof (the "Agreed

Upon Claims”), the Reorganized Debtors sought and obtained authority, as part of the Claims Procedures, to establish a process for allowing Agreed Upon Claims.

18. With respect to the claims set forth on Exhibit B attached hereto, the Reorganized Debtors have reviewed their books and records and are in agreement with the amounts and the priority of the claim(s) asserted by each holder thereof. Accordingly, by this Application the Reorganized Debtors hereby seek allowance of such claims, including, with the consent of each of the Joint Claims Oversight Committee on behalf of creditors, and the Litigation Trust, which is currently prosecuting the Debtors’ avoidance actions, in respect of those claims designated as section 503(b)(9) claims (without regard to section 502(d)), all as set forth on Exhibit B.

19. This Application, and the relief requested herein, is consistent and in accordance with the procedures established by the Claims Procedures for the process for allowing Agreed Upon Claims.

20. Accordingly, for the foregoing reasons, the Reorganized Debtors request that the claims set forth on Exhibit B be allowed in their entirety in the amount and with the priority set forth on Exhibit B, pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

21. At this time, the Reorganized Debtors have not completed their review of the validity of all claims and demands filed against their estates, and, accordingly, reserve their right to object to any and all claims, whether or not they are included in this Application.

22. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows an Agreed Upon Claim, the right to object to such Agreed Upon Claim on any and all factual or legal grounds. Furthermore, nothing in this Application 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. Moreover, nothing in this Application, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Application, file additional papers in support of this Application 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 Application has been provided to all claimants whose claims are subject to this Application, 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 Application and allowing the Agreed Upon Claims in the amount and with the priority listed on Exhibit B attached hereto and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
April 8, 2011

Respectfully submitted,

By: /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
Michael_Canning@aporter.com

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 APPROVING THE REORGANIZED DEBTORS' EIGHTH OMNIBUS
APPLICATION SEEKING TO ALLOW CLAIMS AS FILED BY
THE HOLDERS THEREOF**

This matter coming before the Court on the Reorganized Debtors' Eighth Omnibus Application Seeking to Allow Claims as Filed by the Holders Thereof (the "Application")¹; it appearing that the relief requested in the Application 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 Application was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Application establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is APPROVED.

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is allowed in its entirety in the amount and with the priority set forth on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.

3. Nothing in this Order or the Application, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard.

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: _____, 2011

United States Bankruptcy Judge

EXHIBIT B

Case No. 08-10152 (JMP)

The Reorganized Debtors' Eighth Omnibus Application
 Seeking to Allow Claims as Filed by the Holders Thereof
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 5839 ACTIVE HEALTH MANAGEMENT ATTN: ELIZABETH COPELAND-RELWANI 102 MADISON AVE., 12TH FLOOR NEW YORK, NY 10016	1030	UNSECURED	08-10152	\$35,289.90	\$35,289.90
Cred. # 9210 ADVANCED EQUIPMENT SALES ATTN: LYNNE H. SCOTT, CONTROLLER PO BOX 52 FRANCONIA, PA 18924	8734	UNSECURED	08-10160	\$5,462.35	\$5,462.35
Cred. # 1580 ADVANCED INDUSTRIAL SOLUTIONS ATTN: JEFF THOMPSON, PRESIDENT 31 MOMENTO IRVINE, CA 92603	2995	UNSECURED	08-10152	\$8,759.32	\$8,759.32
Cred. # 69452 AGNER GROUP, INC. D/B/A ABC BUILDING MAINTENANCE ATTN: CALVIN L. ANGER JR, PRESIDENT P.O. BOX 3786 AUGUSTA, GA 30904	4041	UNSECURED	08-10201	\$45,269.73	\$45,269.73
Cred. # 13648 BINDING EDGE ATTN: STEVE PENKALA, OWNER 883 BLAIR AVENUE NEENAH, WI 54956	3504	UNSECURED	08-10178	\$27,294.42	\$27,294.42
Cred. # 11015 BONDED CARRIERS, INC. ATTN: VAUGHN CLATTERBUCK, PRESIDENT 1014 MID-ATLANTIC PKWY P O BOX 788 MARTINSBURG, WV 25402	2109	UNSECURED	08-10197	\$15,129.84	\$15,129.84
Cred. # 11024 BRYMAG TRANSPORT INC 505 MELOCHE DORVAL, QC H9P 2W2CANADA	5909	UNSECURED	08-10194	\$20,038.00	\$20,038.00
Cred. # 33051 CENTRO, INC. ATTN: DAVID FORELL, CFO & VP P.O. BOX 27161 MEMPHIS, TN 38167	1848	UNSECURED	08-10191	\$2,603.73	\$2,603.73
Cred. # 33051 CENTRO, INC. ATTN: DAVID FORELL, CFO & VP P.O. BOX 27161 MEMPHIS, TN 38167	1853	UNSECURED	08-10165	\$7,879.29	\$7,879.29
Cred. # 10493 CLASSIC ENVELOPE INC ATTN: PATRICIA DECAROUP 1 MAIN STREET WHITINSVILLE, MA 01588	8969	UNSECURED	08-10200	\$16,252.51	\$16,252.51
Cred. # 11086 COBRA LOGISTICS INC ATTN: THOMAS STABILE 330 MANHATTAN AVE JERSEY CITY, NJ 07307	7039	UNSECURED	08-10202	\$9,277.85	\$9,277.85
Cred. # 10663 E C INC 16 CR533 CORINTH, MS 38834	3213	UNSECURED	08-10201	\$45,255.00	\$45,255.00
Cred. # 39315 ECOLOGICAL FIBERS, INC ATTN: ERIC BUCHHOLZ, CFO 40 PIONEER DR. LUNENBURG, MA 01462	2207	UNSECURED	08-10177	\$1,156.68	\$1,156.68
Cred. # 39315 ECOLOGICAL FIBERS, INC ATTN: ERIC BUCHHOLZ, CFO 40 PIONEER DR. LUNENBURG, MA 01462	2209	UNSECURED	08-10180	\$42,581.84	\$42,581.84

Case No. 08-10152 (JMP)

The Reorganized Debtors' Eighth Omnibus Application
Seeking to Allow Claims as Filed by the Holders Thereof
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 5838 HEALTH DATA MANAGEMENT SOLUTIONS C/O ACTIVE HEALTH MANAGEMENT ATTN: ELIZABETH COPELAND RELWANI 102 MADISON AVENUE, 12TH FLOOR NEW YORK, NY 10016	1029	UNSECURED	08-10152	\$27,203.74	\$27,203.74
Cred. # 763 HETZELS OVERLAND TRANSPORT ATTN: SCOTT HETZEL, PRESIDENT PO BOX 6075 EFFINGHAM, IL 62401	148	UNSECURED	08-10192	\$15,335.62	\$15,335.62
Cred. # 5746 IA- DEPARTMENT OF REVENUE C/O BANKRUPCY UNIT ATTN: ADAM FLOYD, BANKRUPTCY EXAMINER P.O. BOX 10471 DES MOINES, IA 50306	812	PRIORITY	08-10194	\$964.33	\$964.33
Cred. # 5746 IA- DEPARTMENT OF REVENUE C/O BANKRUPCY UNIT ATTN: ADAM FLOYD, BANKRUPTCY EXAMINER P.O. BOX 10471 DES MOINES, IA 50306	9277	PRIORITY	08-10178	\$506.25	\$506.25
Cred. # 917 INSULFAB PLASTICS, INC. ATTN: BABBS BROWN, ACCOUNTING MANAGER SOUTHERN DIVISION PO BOX 4277 SPARTANBURG, SC 29305-4277	835	503b9	08-10201	\$1,745.49	\$1,745.49
Cred. # 13487 JRM INDUSTRIES, INC. ATTN: LOUIS S. SIMON, PRESIDENT 1 MATTIMORE STREET PASSAIC, NJ 07055-7098	1770	UNSECURED	08-10180	\$4,447.67	\$4,447.67
Cred. # 74934 LIQUIDITY SOLUTIONS, INC/ BGR TRANSFEROR: BGR ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	2533	UNSECURED	08-10157	\$14,875.00	\$14,875.00
Cred. # 74771 LIQUIDITY SOLUTIONS, INC/ R&R WOOD PRODUCTS INC TRANSFEROR: R&R WOOD PRODUCTS INC ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	5676	UNSECURED	08-10165	\$19,318.00	\$19,318.00
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2658	UNSECURED	08-10165	\$26,215.62	\$26,215.62
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2659	UNSECURED	08-10173	\$803.92	\$803.92
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2660	UNSECURED	08-10165	\$375.00	\$375.00
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2661	UNSECURED	08-10201	\$143.05	\$143.05

Case No. 08-10152 (JMP)

The Reorganized Debtors' Eighth Omnibus Application
 Seeking to Allow Claims as Filed by the Holders Thereof
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2662	UNSECURED	08-10165	\$276.17	\$276.17
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2663	UNSECURED	08-10201	\$5,444.60	\$5,444.60
Cred. # 7278 NEW ENGLAND WOODEN WARE CORP ATTN: AW URQUHART, III CORP CLERK/ CONTROLLER 205 SCHOOL STREET SUITE 201 GARDNER, MA 01440	6124	UNSECURED	08-10177	\$42,201.54	\$42,201.54
Cred. # 13144 NORTH AMERICAN CORPORATION 2101 CLAIRE COURT GLENVIEW, IL 60025	3171	UNSECURED	08-10183	\$8,115.29	\$8,115.29
Cred. # 71006 PAZIN & MYERS, INC. C/O NORTON & ASSOCIATES, LLC ATTN: MICHAEL E. NORTON, ESQ. 317 MADISON AVENUE, SUITE 415 NEW YORK, NY 10017	9241	UNSECURED	08-10152	\$28,804.44	\$28,804.44
Cred. # 10065 RENAISSANCE KNIFE & TOOL ATTN: MARTIN ROWE 695 NASHVILLE PIKE #323 GALLATIN, TN 37066	4873	UNSECURED	08-10165	\$4,053.05	\$4,053.05
Cred. # 10065 RENAISSANCE KNIFE & TOOL ATTN: MARTIN ROWE 695 NASHVILLE PIKE #323 GALLATIN, TN 37066	4874	UNSECURED	08-10184	\$8,994.50	\$8,994.50
Cred. # 10065 RENAISSANCE KNIFE & TOOL ATTN: MARTIN ROWE 695 NASHVILLE PIKE #323 GALLATIN, TN 37066	4875	UNSECURED	08-10201	\$9,365.00	\$9,365.00
Cred. # 10065 RENAISSANCE KNIFE & TOOL ATTN: MARTIN ROWE 695 NASHVILLE PIKE #323 GALLATIN, TN 37066	4876	UNSECURED	08-10201	\$14,963.00	\$14,963.00
Cred. # 10065 RENAISSANCE KNIFE & TOOL ATTN: MARTIN ROWE 695 NASHVILLE PIKE #323 GALLATIN, TN 37066	4877	UNSECURED	08-10165	\$5,249.20	\$5,249.20
Cred. # 10065 RENAISSANCE KNIFE & TOOL ATTN: MARTIN ROWE 695 NASHVILLE PIKE #323 GALLATIN, TN 37066	4878	UNSECURED	08-10173	\$3,029.50	\$3,029.50
Cred. # 10130 SPECTRUM SUPPLY CO ATTN: DANIEL LUNDORG, PRESIDENT 4650 HEATHERWOOD ROAD ST CLOUD, MN 56301	3132	UNSECURED	08-10165	\$7,638.52	\$7,638.52
Cred. # 11705 TENNESSEE COMMERCIAL WAREHOUSE ATTN: ALAN D. WITT, VICE PRESIDENT OF FINANCE 22 STANLEY STREET NASHVILLE, TN 37210	6644	UNSECURED	08-10182	\$2,452.20	\$2,452.20

Case No. 08-10152 (JMP)

The Reorganized Debtors' Eighth Omnibus Application
Seeking to Allow Claims as Filed by the Holders Thereof
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 9194 VIRGINIA SPECIALTIES PRODUCTS ATTN: KENNETH D. BRYANT, VICE PRESIDENT PO BOX 1149 ASHLAND, VA 23005	5212	UNSECURED	08-10159	\$8,193.49	\$8,193.49

Total Claim Count: 40**Total Claim Amount: \$542,964.65****Total Allowed Amount: \$542,964.65**