

Presentment Date and Time: January 24, 2012 at 12:00 noon

Response Deadline: January 24, 2012 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' ELEVENTH 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' Eleventh Omnibus Application to Allow Claims As Filed by the Holders Thereof* (the "Application"),<sup>1</sup> 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

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<sup>1</sup> 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, Suite 1206, 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 **January 24, 2012, 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: December 22, 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: January 24, 2012 at 12:00 Noon**  
**Response Deadline: January 24, 2012 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' ELEVENTH 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 Eleventh 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”).<sup>1</sup> 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”).

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<sup>1</sup> 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 any claims that may be 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  
December 22, 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' ELEVENTH OMNIBUS  
APPLICATION SEEKING TO ALLOW CLAIMS AS FILED BY  
THE HOLDERS THEREOF**

This matter coming before the Court on the Reorganized Debtors' Eleventh Omnibus Application Seeking to Allow Claims as Filed by the Holders Thereof (the "Application")<sup>1</sup>; 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.

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<sup>1</sup> 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, as applicable, 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: \_\_\_\_\_, 2012

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United States Bankruptcy Judge

**EXHIBIT B**

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)

The Reorganized Debtors' Eleventh 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. # 69401 ASM CAPITAL LP ASSIGNEE OF: PRO-TECH SECURITY, INC ATTN: DOUG WOLFE 7600 JERICHO TURNPIKE SUITE 302 WOODBURY, NY 11797	9284	UNSECURED	08-10202	\$18,179.25	\$18,179.25
Cred. # 8927 BINDTECH PRODUCTS INC ATTN: ARNOLD D REXROAD, JR., OWNER 2022 WAGNER STREET VANDALIA, IL 62471	4268	UNSECURED	08-10201	\$28,813.02	\$28,813.02
Cred. # 8927 BINDTECH PRODUCTS INC ATTN: ARNOLD D REXROAD, JR., OWNER 2022 WAGNER STREET VANDALIA, IL 62471	4269	UNSECURED	08-10193	\$15,024.00	\$15,024.00
Cred. # 8927 BINDTECH PRODUCTS INC ATTN: ARNOLD D REXROAD, JR., OWNER 2022 WAGNER STREET VANDALIA, IL 62471	4270	UNSECURED	08-10157	\$16,147.50	\$16,147.50
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1068	UNSECURED	08-10157	\$103.38	\$103.38
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1072	UNSECURED	08-10159	\$25.00	\$25.00
Cred. # 13485 JONES SHIPLEY EXPRESS D/B/A TA BAER, INC. 16125 BUSINESS PARKWAY HAGERSTOWN, MD 21740	4820	UNSECURED	08-10180	\$19,284.75	\$19,284.75
Cred. # 26497 JONES SHIPLEY EXPRESS D/B/A TA BAER, INC. 16125 BUSINESS PKWY, STE A HAGERSTOWN, MD 21740	4822	UNSECURED	08-10152	\$1,691.25	\$1,691.25
Cred. # 15061 KARCHNER LOGISTICS & DISTRIBUTION SERVICES 11 MAPLEWOOD DRIVE HAZLETON, PA 18202	2701	UNSECURED	08-10185	\$16,973.55	\$16,973.55
Cred. # 6935 KY- SIMPSON COUNTY ATTN: GENE STARKS, SHERIFF 203 EAST KENTUCKY AVENUE FRANKLIN, KY 42134	5706	PRIORITY	08-10184	\$7,232.27	\$7,232.27
Cred. # 75215 LIQUIDITY SOLUTIONS, INC/ AMERICA DIRECT INC. TRANSFEROR: AMERICA DIRECT INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	5019	UNSECURED	08-10201	\$61,169.44	\$61,169.44
Cred. # 74766 LIQUIDITY SOLUTIONS, INC/ NATIONAL FILTER CENTER TRANSFEROR: NATIONAL FILTER CENTER ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	5968	UNSECURED	08-10165	\$19,526.12	\$19,526.12



Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)

The Reorganized Debtors' Eleventh 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. # 74766 LIQUIDITY SOLUTIONS, INC/ NATIONAL FILTER CENTER TRANSFEROR: NATIONAL FILTER CENTER ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	5969	UNSECURED	08-10165	\$3,110.00	\$3,110.00
Cred. # 75218 LIQUIDITY SOLUTIONS, INC/ SUNRAY PRINTING SOLUTIONS, INC. TRANSFEROR: SUNRAY PRINTING SOLUTIONS, INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	3180	UNSECURED	08-10165	\$55,356.09	\$55,356.09
Cred. # 5946 NJ- DEPARTMENT OF TREASURY C/O DIVISION OF TAXATION ATTN: MICHAEL READING, AUTHORIZED AGENT P.O. BOX 245 TRENTON, NJ 08695-0245	5833	ADMINISTRATIVE	08-10169	\$483.85	\$483.85
Cred. # 8257 NURUN INC ATTN: ISABELLE MATTHIEU, INTERIM CORPORATE CONTROLLER 711 DE LA COMMUNE MONTREAL, QC H3C 1X6CANADA	8046	UNSECURED	08-10152	\$10,000.00	\$10,000.00
Cred. # 5399 NY- DEPT. OF TAXATION & FINANCE C/O BANKRUPTCY SECTION P.O. BOX 5300 ALBANY, NY 12205-0300	1493	ADMINISTRATIVE	08-10152	\$50.00	\$50.00
Cred. # 5392 OH- DEPARTMENT OF TAXATION C/O BANKRUPTCY DIVISION ATTN: REBECCA L. DAUM 30 E BROAD STREET, 23RD FL. COLUMBUS, OH 43215	405	PRIORITY	08-10169	\$136.55	\$136.55
Cred. # 5392 OH- DEPARTMENT OF TAXATION C/O BANKRUPTCY DIVISION ATTN: REBECCA L. DAUM 30 E BROAD STREET, 23RD FL. COLUMBUS, OH 43215	3440	PRIORITY	08-10152	\$2,696.14	\$2,696.14
Cred. # 10799 PHOENIX OIL COMPANY ATTN: CHIP BAREFIELD, V.P. PO BOX 2066 AUGUSTA, GA 30903-2066	5687	UNSECURED	08-10201	\$5,043.96	\$5,043.96
Cred. # 9462 PRESS CONTROL SERVICES ATTN: BARBARA REARDON 824 OFFICE PARK CIRCLE LEWISVILLE, TX 75057-3168	2635	UNSECURED	08-10164	\$26,261.57	\$26,261.57
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5274	UNSECURED	08-10184	\$873.62	\$873.62
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5275	UNSECURED	08-10162	\$8,697.59	\$8,697.59
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5276	UNSECURED	08-10159	\$581.11	\$581.11

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5277	UNSECURED	08-10184	\$820.00	\$820.00
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5278	UNSECURED	08-10191	\$506.53	\$506.53
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5279	UNSECURED	08-10165	\$431.40	\$431.40
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5280	UNSECURED	08-10165	\$214.16	\$214.16
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5281	UNSECURED	08-10173	\$774.45	\$774.45
Cred. # 9166 ROSKAM AUTOMATIC MACHINERY INC PO BOX 1000 PINSON, AL 35126	5282	UNSECURED	08-10203	\$101.50	\$101.50
Cred. # 10314 TIBBETTS ELECTRIC INC ATTN: EDWARD GAVIN PO BOX 518 CANTON, MA 02021	3303.01	SECURED	08-10168	\$0.00	\$0.00
Cred. # 10314 TIBBETTS ELECTRIC INC ATTN: EDWARD GAVIN PO BOX 518 CANTON, MA 02021	3303.02	UNSECURED	08-10168	\$19,202.99	\$19,202.99
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	381.01	UNSECURED	08-10197	\$30.00	\$30.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	381.02	PRIORITY	08-10197	\$1.14	\$1.14
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	382.01	UNSECURED	08-10194	\$45.00	\$45.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	382.02	PRIORITY	08-10194	\$0.35	\$0.35
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	383.01	UNSECURED	08-10195	\$35.20	\$35.20
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	383.02	PRIORITY	08-10195	\$0.47	\$0.47

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	384.01	UNSECURED	08-10179	\$15.00	\$15.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	384.02	PRIORITY	08-10179	\$0.01	\$0.01
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	385.01	UNSECURED	08-10182	\$65.11	\$65.11
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	385.02	PRIORITY	08-10182	\$0.63	\$0.63
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	386.01	UNSECURED	08-10189	\$26.39	\$26.39
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	386.02	PRIORITY	08-10189	\$0.07	\$0.07
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	387	UNSECURED	08-10192	\$15.00	\$15.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	391.01	UNSECURED	08-10184	\$60.18	\$60.18
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	391.02	PRIORITY	08-10184	\$0.56	\$0.56
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	394.01	UNSECURED	08-10159	\$15.00	\$15.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	394.02	PRIORITY	08-10159	\$0.01	\$0.01

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The Reorganized Debtors' Eleventh 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. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	396.01	UNSECURED	08-10191	\$45.00	\$45.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	396.02	PRIORITY	08-10191	\$1.21	\$1.21
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	494.01	UNSECURED	08-10175	\$30.00	\$30.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	494.02	PRIORITY	08-10175	\$0.01	\$0.01
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	566.01	UNSECURED	08-10185	\$42.00	\$42.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	566.02	PRIORITY	08-10185	\$1.67	\$1.67
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1258	PRIORITY	08-10168	\$15.00	\$15.00
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1259.01	UNSECURED	08-10160	\$43.14	\$43.14
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1259.02	PRIORITY	08-10160	\$0.42	\$0.42
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1281.01	UNSECURED	08-10193	\$548.28	\$548.28
Cred. # 5993 TN- DEPARTMENT OF REVENUE C/O ATTORNEY GENERAL ATTN: WILBUR E. HOOKS P.O. BOX 20207 NASHVILLE, TN 37202-0207	1281.02	PRIORITY	08-10193	\$73.71	\$73.71

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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT	ALLOWED AMOUNT OF CLAIM
Cred. # 70012 VALENCIA, JOSE W. D/B/A J.V. TRUCKING 2217 W. KING ST. SAN BERNADINO, CA 92410	5074	UNSECURED	08-10152	\$3,414.00	\$3,414.00

Total Claim Count: 61

Total Claim Amount: \$344,035.60

Total Allowed Amount: \$344,035.60