

**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

**ORDER GRANTING THE DEBTORS' MOTION FOR ENTRY OF AN ORDER
ESTABLISHING AND IMPLEMENTING EXCLUSIVE, GLOBAL PROCEDURES FOR
THE ALLOWANCE AND PAYMENT OF SECTION 503(b)(9) CLAIMS RELATING TO
GOODS RECEIVED WITHIN TWENTY DAYS PRIOR TO THE PETITION DATE.**

Upon the motion (the "Motion")¹ of the above-captioned debtors (collectively, the "Debtors"), for entry of an order authorizing the Debtors to establish and implement exclusive, global procedures for the allowance and payment of section 503(b)(9) claims relating to goods received within twenty days prior to the Petition Date; it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); it appearing that venue of this proceeding in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; it appearing that notice of the Motion and the opportunity for a hearing on the Motion was appropriate and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED THAT:

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

1. The Motion is granted as set forth herein.
2. The Debtors hereby are authorized to resolve all section 503(b)(9) claims in accordance with the exclusive Procedures, which are hereby approved in their entirety:
 - (a) All section 503(b)(9) claims shall be filed by the bar date, which will be set for prepetition claims in these cases in accordance with Rule 2002, Rule 3003, and Local Bankruptcy Rule 3003 for the Southern District of New York;
 - (b) Any claimant seeking administrative priority under section 503(b)(9) shall utilize the section 503(b)(9) administrative expense proof of claim form, attached herewith as Appendix 1 (the “503(b)(9) Claim Form”),² to indicate that a section 503(b)(9) priority is being asserted. As set forth in the 503(b)(9) Claim Form, each claimant asserting a section 503(b)(9) claim against the Debtors must include, without limitation, the following: (i) specify the value of the goods the claimant contends the Debtors received within twenty days prior to the Petition Date; (ii) include documentation, including invoices, receipts, bills of lading and the like, identifying the particular goods for which the claim is being asserted, and (iii) provide documentation regarding which Debtors the goods were shipped to, the date the goods were received by the Debtors, and the alleged value of such goods;
 - (c) Section 503(b)(9) claimants shall not file a motion to compel allowance or payment of administrative expenses for their section 503(b)(9) claims. All timely filed claims asserting a priority under section 503(b)(9) shall be deemed allowed unless objected to by the Debtors or any other party-in-interest in accordance with further procedures for claim allowance to be established by the Court, which procedures will establish (i) procedures for the requisite notice and hearing for the allowance of section 503(b)(9) claims and (ii) a deadline for the filing of any such objections. Should such an objection be filed, such claim shall be adjudicated and allowed in accordance with the further procedures for claim allowance established by the Court;
 - (d) To the extent any claim is entitled to administrative priority under section 503(b)(9), the claim shall be paid pursuant to and as set forth in

² A copy of the 503(b)(9) Claim Form is made available on the website of the Debtors’ claims and noticing agent, Donlin, Recano & Company, Inc. at www.donlinrecano.com.

such plan of reorganization as shall be confirmed by the Court, and shall be paid on the effective date of such plan of reorganization, or if no such plan is confirmed by the Court, as further ordered by the Court after notice and hearing;

- (e) Nothing in these Procedures shall preclude any claimant from filing a motion seeking, after notice and hearing, the earlier payment of claims under section 503(b)(9) than as provided for herein if, and only if, such motion is predicated on events that have taken place in these cases subsequent to the entry of this Order, and the claimant filing such motion asserts that in light of such subsequent events the earlier payment of section 503(b)(9) claims is necessary to ensure fair and equitable treatment of such claimants or is otherwise appropriate under the circumstances; and
- (f) Nothing in these Procedures shall effect the rights and remedies and/or defenses of the Debtors, the Creditors' Committee, claimants or any other party-in-interest with regard to avoidance.

3. The Procedures are the sole and exclusive method for the allowance and payment of section 503(b)(9) claims asserted against the Debtors and all claimants are prohibited from seeking any other means for the allowance or treatment of their section 503(b)(9) claims.

4. All proceedings, whether currently pending or initiated in the future, except those proceedings initiated by the Debtors in accordance with these Procedures or those the Debtors already consensually resolved, are stayed and the claims asserted therein shall be resolved exclusively pursuant to these Procedures.

5. The terms and conditions of this order shall be immediately effective and enforceable upon its entry.

6. The requirement set forth in rule 9013-1(b) of the local bankruptcy rules for the Southern District of New York that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the application or otherwise waived.

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

Dated: New York, New York
April 21, 2008

s/ James M. Peck
United States Bankruptcy Judge

APPENDIX 1

United States Bankruptcy Court Southern District of New York In re: Quebecor World (USA) Inc., et al. Case No. 08-10152 (JMP)		MAILING INSTRUCTIONS ON THE BACKSIDE OF THIS FORM	SECTION 503(b)(9) ADMINISTRATIVE EXPENSE PROOF OF CLAIM THIS SPACE IS FOR COURT USE ONLY Bar Date: _____
Debtor against which claim is asserted.			
NOTE: This Section 503(b)(9) Administrative Expense Claim Request is to be used solely in connection with a request for payment of an administrative expense arising pursuant to §503(b)(9) of the United States Bankruptcy Code.			
Name and address of Creditor (The person or other entity to whom the debtor owes money or property):		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any motions from the bankruptcy court in these cases <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the claims agent.	
If address is incorrect, please insert correct address:		Telephone Number: _____ Fax Number: _____	
Account or other number by which Creditor identifies Debtor:		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
1. BASIS FOR CLAIM: <input type="checkbox"/> Goods sold <input type="checkbox"/> Other			
2. DATE DEBT WAS INCURRED:		3. IF COURT JUDGMENT, DATE OBTAINED:	
4. TOTAL AMOUNT OF SECTION 503(b)(9) ADMINISTRATIVE CLAIM \$ ____ <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.			
5. BRIEF DESCRIPTION OF CLAIM (attach any additional information): 			
6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to the debtor		THIS SPACE IS FOR COURT USE ONLY	
7. SUPPORTING DOCUMENTS: <i>Attach copies of supporting documents:</i> (i) identifying the goods giving rise to the alleged liability; and (ii) establishing proof of receipt by the Debtor within 20 days before the Petition Date. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11"			
8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim.			
Date: _____	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any).		

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR FILING SECTION 503(b)(9) ADMINISTRATIVE EXPENSE CLAIM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances there may be exceptions to the general rules.

— DEFINITIONS —

DEBTOR

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

ADMINISTRATIVE EXPENSE CREDITOR

An administrative expense creditor is any person, corporation, or other entity to whom the debtor owes a debt for an administrative expense.

SECTION 503(b)(9)

ADMINISTRATIVE EXPENSE CLAIM

Any claim for payment of an administrative expense specified in section 503(b)(9) of the Bankruptcy Code. Specifically, section 503(b)(9) claims include those claims for the "value of any goods received by the debtor, within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." 11 U.S.C. section 503(b)(9).

Items to be completed in Administrative Expense Claim form (if not already filled in).

Court, Name of Debtor, and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Southern District of New York), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice. Check only one debtor per claim form. If you are asserting a claim against more than one debtor, you must file a separate claim form for each debtor.

Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number(s), if any. If anyone else has already filed an Administrative Expense Claim form relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this Administrative Expense Claim form replaces or changes an Administrative Expense Claim form that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the Section 503(b)(9) Administrative Expense Claim form is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt.

2. Date Debt Incurred:

Fill in the date when the debt was owed by the debtor.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Total Amount of Administrative Claim

Fill in the total amount of the entire Section 503(b)(9) Administrative Expense Claim. If interest or other charges in addition to the principal amount of the Administrative Expense Claim are included, check the appropriate place on the form and attach in itemization of the interest and charges.

5. Brief Description of Claim:

Describe the Section 503(b)(9) Administrative Expense Claim.

6. Credits and Setoffs:

By signing this Section 503(b)(9) Administrative Expense Claim form, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

7. Supporting Documents:

You must attach to this Administrative Expense Claim Form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If the documents are not available, you must attach an explanation of why they are not available.

8. Date-Stamped Copy:

To receive an acknowledgement from the claims and noticing agent of the filing of your Claim, enclose a stamped, self-addressed envelope and copy of this Administrative Expense Claim Form

Mailing Instructions

If by Mail, send to:

Donlin, Recano & Company, Inc.
as Agent for the United States Bankruptcy Court
Re: Quebecor World (USA) Inc., et al, Claims Processing
P.O. Box 899, Madison Square
New York, NY 10010

If by Overnight Courier send to:

Donlin, Recano & Company, Inc.
as Agent for the United States Bankruptcy Court
Re: Quebecor World (USA) Inc., et al., Claims Processing
419 Park Avenue South, Suite 1206
New York, NY 10016

If by Hand Delivery, you may bring to either

Donlin, Recano & Company Inc.
as Agent for the United States Bankruptcy Court
Re: Quebecor World (USA) Inc., et al, Claims Processing
419 Park Avenue South, Suite 1206
New York, NY 10016

or

United States Bankruptcy Court
Southern District of New York
Clerk's Office
One Bowling Green, Room 534
New York, NY 10004-1408