

**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 UNDER 11 U.S.C. §§ 105(A), 363, 1107 AND 1108 AUTHORIZING  
SATISFACTION OF CERTAIN LIENS ARISING PREPETITION**

This matter coming before the Court on the motion (the “Motion”) by the above-captioned Debtors seeking authorization pursuant to sections 105(a), 363, 1107 and 1108 of the Bankruptcy Code granting the Debtors authorization to pay certain liens arising prepetition; the Court having reviewed the Motion and having heard the statements of counsel in support thereof at a hearing (the “Hearing”) before the Court; the Court finding that (i) it has jurisdiction over this Motion under 28 U.S.C. §§ 157 and 1334, (ii) this matter is a core proceeding within the meaning of 28 U.S.C. § 157(b)(2), (iii) venue of this proceeding and this Motion is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409, (iv) notice of the Motion and the Hearing was sufficient under the circumstances, and (v) good cause exists for the relief requested in the Motion;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED as set forth herein.
2. Pursuant to sections 105, 363(b), 546(b), 1107, and 1108 of the Bankruptcy Code, to the extent deemed necessary and appropriate by the Debtors in the exercise of their business judgment, the Debtors are authorized to pay certain Contractor Claims (as defined in the Motion)

and Tax Claims (as defined in the Motion) in the ordinary course of the Debtors' businesses so as to remove certain liens that might otherwise exist on the Debtors' assets.

3. The Debtors are hereby authorized to pay and discharge, on a case-by-case basis and in their sole discretion, the claims of Contractors (as defined in the Motion) and taxing authorities that have given or could give rise to Liens (as defined in the Motion) against the Debtors' assets, properties, and/or offices, regardless of whether such Contractors or taxing authorities already have perfected their interests; provided, however, that with respect to each Contractor Claim or Tax Claim, (a) the Debtors shall not be authorized to pay a Contractor Claim unless the Contractor has perfected or, in the Debtors' judgment, is capable of perfecting or may be capable of perfecting in the future one or more Liens in respect of such Contractor Claim, (b) such payment on a Contractor Claim or Tax Claim shall not be deemed to be a waiver of rights regarding the extent, validity, perfection, or possible avoidance of the related Liens, and (c) the Contractor or taxing authority shall agree to release promptly any Liens upon payment of such Contractor Claim or Tax Claim,

4. Should any Contractor or taxing authority fail to release promptly such Liens upon payment by the Debtors, any such Liens will be deemed released and expunged, without necessity of further action.

5. To the extent that any affiliate of the Debtors subsequently commences a chapter 11 case that is jointly administered with these Chapter 11 Cases, the relief granted pursuant to this Order shall apply to such debtor and its bankruptcy estate.

6. This Order shall be immediately effective and enforceable upon entry.

7. Pursuant to Rule 9013-1 of the Local Bankruptcy Rules, because there are no novel issues of law presented, the requirement that the Debtors file a separate memorandum of law is waived.

Dated: New York, New York  
January 23, 2008

*s/ James M. Peck*  
UNITED STATES BANKRUPTCY JUDGE