

**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 AUTHORIZING BUT NOT DIRECTING THE DEBTORS
TO PAY MINIMUM FUNDING CONTRIBUTIONS DUE TO
DEBTORS' DEFINED BENEFIT PLANS**

Upon the motion (the "Motion")¹ of the above-captioned debtors (collectively, the "Debtors"), for entry of an order pursuant to Sections 105(a), 108(b), 363(b), 503(b) and 507(a)(2) of the Bankruptcy Code authorizing the Debtors to make all minimum funding contributions due and owing with respect to the Defined Benefit ("DB") Plans; 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:

1. The Motion is GRANTED as set forth herein.
2. The Debtors are authorized to pay the Past Due Contributions initially due

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

January 15, 2008 and the April 15, 2008 minimum funding contributions (the “Current Payments”).

3. The Debtors are authorized to pay all additional minimum funding contributions due and owing to the DB Plans during the Debtors’ reorganization, whether attributable to prepetition services or postpetition services, including but not limited to, all such minimum funding contributions due and owing in respect of the Past Due Contribution and the Future Contributions; *provided, however*, that the Debtors first obtain the consent of the Creditors’ Committee prior to making any such payments.

4. In the event the Creditors’ Committee does not consent to the payment of any minimum funding contribution due and owing in respect of the DB Plans for the Past Due Contribution and the Future Contributions (other than the Current Payments), the Debtors are required to obtain further order of the Court, which may be sought on shortened notice, prior to making any such payments.

5. Nothing in this Order shall be deemed to require the Debtors to make any of the payments authorized hereunder.

6. The entry of this Order is without prejudice to the Debtors’ or any other party’s right to seek contribution claims against any other party that may be jointly and severally liable on any minimum funding contribution payments or any other obligation with respect to the DB Plans.

7. The Debtors are authorized to take all necessary actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

8. The terms and conditions of this Order shall be immediately effective and

enforceable upon its entry.

9. 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.

10. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
March 20, 2008

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge