

**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 SUSTAINING THE REORGANIZED DEBTORS' TWENTY-FOURTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TRANSFER OF CLAIMS TO
PROPER DEBTOR(S) AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Fourth Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims) (the "Objection")¹; it appearing that the relief requested in the Objection 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 Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

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

1. The Objection is SUSTAINED.
2. The claims identified on Exhibit B attached hereto and incorporated herein by reference shall be transferred such that upon entry of this Order each of the Misfiled Debtor Claims shall be deemed filed against the applicable Debtor(s) identified in respect of such Misfiled Debtor Claim as set forth on the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claim on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.
3. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
4. 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.
5. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
September 23, 2010

s/ James M. Peck

Honorable James M. Peck
United States Bankruptcy Judge

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**Reorganized Debtors' Twenty-Fourth Omnibus Objection to Claims
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)
Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	ALLOWED AMOUNT OF CLAIM
Cred. # 12787 A&A MACHINERY MOVING, INC. ATTN: ALBERT LYKON SR., PRESIDENT 201 DEAN SIEVERS PLACE MOORESVILLE, PA 19067	2008	UNSECURED	QUEBECOR WORLD (USA) INC.	\$9,720.00	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$9,720.00
Cred. # 5193 AFC WORLDWIDE EXPRESS ATTN: ALIMAM NEAL JR, AR SUPERVISOR 975 COBB PLACE BLVD, STE 101 KENNEWAW, GA 30144	107	UNSECURED	QUEBECOR WORLD (USA) INC.	\$29,759.78	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$29,759.78
Cred. # 5836 AKINS CONSTRUCTION, INC. ATTN: DAVID AKINS, PRESIDENT P.O. BOX 2924 FRANKLIN, KY 42135	1027	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,990.00	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$4,990.00
Cred. # 21246 AMSOIL INC #774148 ATTN: MARIAN KUTZLER AMSOIL BUILDING SUPERIOR, WI 54880	3172	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,408.64	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$4,408.64
Cred. # 71039 ASM CAPITAL III, LP TRANSFEROR: MIRACLE EXPRESS INC. 7600 JERICHO TURNPIKE SUITE 302 WOODBURY, NY 11797	1361	UNSECURED	QUEBECOR WORLD (USA) INC.	\$6,839.03	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$6,839.03
Cred. # 7579 AUTOMATION DIRECT.COM INC ATTN: BRIDGET BAGBY, A/R PO BOX 402417 ATLANTA, GA 30384-2417	3716	UNSECURED	QUEBECOR WORLD (USA) INC.	\$682.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$682.00
Cred. # 21642 BAKER DONELSON BEARMAN & CALDWELL ATTN: JOHN B. BURNS, SHAREHOLDER 211 COMMERCE ST # 1000 NASHVILLE, TN 37201	4091	UNSECURED	QW MEMPHIS CORP.	\$24,577.04	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$24,577.04
Cred. # 797 BJ BALDWIN ELECTRIC, INC. ATTN: NED BALDWIN 7060 DIVISION HIGHWAY NARVON, PA 17555	1461	UNSECURED	QUEBECOR WORLD (USA) INC.	\$105,560.44	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$105,560.44
Cred. # 1292 BUSINESS INK, INC. ATTN: LOUIS J. MEYER, III- DIR. OF FINANCE 10214 NORTH IH35 AUSTIN, TX 78753	592	UNSECURED	QUEBECOR WORLD MEMPHIS LLC	\$8,297.95	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$8,297.95
Cred. # 1779 CARDINAL CONVEYOR, INC. ATTN: TRACI M. CHAMBERS, PRESIDENT 314 WALLACE DRIVE COLDWATER, MS 38618	97	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,080.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$4,080.00
Cred. # 1779 CARDINAL CONVEYOR, INC. ATTN: TRACI M. CHAMBERS, PRESIDENT 314 WALLACE DRIVE COLDWATER, MS 38618	127	UNSECURED	QUEBECOR WORLD (USA) INC.	\$922.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$922.00

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Cred. # 5132 CDW CORPORATION C/O RECEIVABLE MANANGEMNT SERVICES (RMS) ATTN: PHYLLIS A. HAYES, AGENT FOR CREDITOR P.O. BOX 5126 TIMONIUM, MD 21094	12.02	PRIORITY	QUEBECOR WORLD (USA) INC.	\$585.41	QUEBECOR WORLD FAIRFIELD INC. QUEBECOR WORLD RAI INC.	PRIORITY CLAIM PRIORITY CLAIM	\$428.83 \$156.58
Cred. # 3955 CENTRAL KENTUCKY SPRINKLER, INC. ATTN: JENNIFER WALTERS 243 INDUSTRY PARKWAY NICHOLASVILLE, KY 40356	467	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,456.00	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$3,456.00
Cred. # 69903 CENTRAL TRANSPORT C/O LEGAL COLLECTIONS ATTN: ALLISON L. POWERS 12225 STEPHENS ROAD WARREN, MI 48089	3890	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,683.11	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	CLASS 3 CLAIM	\$2,683.11
Cred. # 12192 CRAFT PROPANE, INC. ATTN: ROHN CRAFT, VICE PRESIDENT PO BOX 15105 JONESBORO, AR 72403	1998	UNSECURED	QUEBECOR WORLD (USA) INC.	\$20,540.14	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$20,540.14
Cred. # 1691 DEUBLIN COMPANY ATTN: SANDY STASI, CREDIT CORP. 2050 NORMAN DR. WAUKEGAN, IL 60085	6895	UNSECURED	QUEBECOR WORLD JOHNSON & HARDIN CO.	\$1,754.36	QUEBECOR WORLD FAIRFIELD INC.	CLASS 3 CLAIM	\$1,754.36
Cred. # 7084 DIAMOND NEEDLE CORP. ATTN: WING LI, BOOKKEEPER 60 COMMERCE ROAD CARLSTADT, NJ 07072	2466	UNSECURED	QUEBECOR WORLD DUBUQUE INC.	\$1,380.12	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$1,380.12
Cred. # 33077 DRESS HEATING & PLUMBING, INC. ATTN: SARA DRESS, VICE PRESIDENT P.O. BOX 585 CARROLL, IA 51401	1906	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,886.00	WCP-D INC.	CLASS 3 CLAIM	\$2,886.00
Cred. # 9722 DRUMCO ATTN: SHERRI WINGARD, OFFICE MANAGER PO BOX 284 BAUXITE, AR 72011-0284	2026	UNSECURED	QUEBECOR WORLD (USA) INC.	\$8,227.77	QUEBECOR WORLD RAI INC. QUEBECOR WORLD OLIVE RANCH INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$312.60 \$3,185.60 \$4,729.57
Cred. # 15299 EI DU PONT DE NEMOURS AND COMPANY (DUPONT) C/O DUPONT LEGAL D-8052-2 ATTN: SUSAN HERR 1007 MARKET STREET WILMINGTON, DE 19898	1389	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,207.71	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$3,207.71
Cred. # 5832 EMERSON PROCESS MANAGEMENT C/O ROSEMOUNT ANALYTICAL DIVISION ATTN: LINDSAY WOLFF 12001 TECHNOLOGY DRIVE EDEN PRAIRIE, MN 55344	1020	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,317.00	QUEBECOR WORLD SAN JOSE INC.	CLASS 3 CLAIM	\$2,317.00

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Cred. # 5832 EMERSON PROCESS MANAGEMENT C/O ROSEMOUNT ANALYTICAL DIVISION ATTN: LINDSAY WOLFF 12001 TECHNOLOGY DRIVE EDEN PRAIRIE, MN 55344	1022	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,308.00	QUEBECOR WORLD NEVADA INC.	CLASS 3 CLAIM	\$1,308.00
Cred. # 5317 ENVIRONMENTAL SPECIALITIES, INC ATTN: MARIA CAROLINA TERAN, ACCTS MGR. 1621 WEST CARROLL AVENUE CHICAGO, IL 60612	297	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,001.48	QUEBECOR WORLD PETTY PRINTING INC. QUEBECOR MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM	\$466.48 \$6,535.00
Cred. # 5826 EXPORT DEVELOPMENT CANADA/ SILCHEM, INC. TRANSFEROR: SILCHEM, INC. 151 O'CONNOR STREET OTTAWA, ONTARIO K1A 1K3CANADA	520.01	UNSECURED	QUEBECOR WORLD (USA) INC.	\$19,878.40	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$19,878.40
Cred. # 444 FRANK MEADOR & SONS MECHANICAL CONTRACTORS, INC. ATTN: FRANKLIN D. MEADOR, PRESIDENT 710 FULTON DRIVE CORINTH, MS 38834	1357	UNSECURED	QUEBECOR WORLD (USA) INC.	\$95,174.00	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$95,174.00
Cred. # 25632 HEXACOMB CORPORATION A PREGIS COMPANY 117 BERKELEY FOREST LN CHARLOTTE, NC 28290-5953	3860	UNSECURED	QUEBECOR WORLD (USA) INC.	\$5,189.88	QUEBECOR WORLD FAIRFIELD INC.	CLASS 3 CLAIM	\$5,189.88
Cred. # 1404 IDEAL CHEMICAL & SUPPLY CO ATTN: TAMMY MATHIS, CREDIT MGR. PO BOX 102873 ATLANTA, GA 30368-2873	4484	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,454.06	QUEBECOR WORLD KRI INC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM	\$7,099.06 \$355.00
Cred. # 25925 INDOFF INC ATTN: PHILLIP G. WEBB/ CREDIT ANALYST 11816 LACKLAND ROAD ST. LOUIS, MO 63146	2337	503b9	QUEBECOR WORLD (USA) INC.	\$4,240.00	QW MEMPHIS CORP.	503b9	\$4,240.00
Cred. # 8012 INKJET INC ATTN: JON VINTZEL, TREASURER 11111 INKJET WAY WILLIS, TX 77378	3696	UNSECURED	QUEBECOR WORLD (USA) INC.	\$376.69	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$376.69
Cred. # 39275 KRUGER, INC. ATTN: PAUL PEPPER, CREDIT MANAGER 3285 CHEMIN BEDFORD MONTREAL, QC H3S 1G5CANADA	2138	UNSECURED	QUEBECOR WORLD (USA) INC.	\$91,277.80	QUEBECOR WORLD WAUKEE INC.	CLASS 3 CLAIM	\$91,277.80
Cred. # 5378 LUBRICATION ENGINEERS INC. C/O EULER HERMES ACI ATTN: LINDA MAY, CLAIMS SVC REP 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	401	UNSECURED	QUEBECOR WORLD (USA) INC.	\$18,356.38	QUEBECOR WORLD KRI INC. WCP-D INC.	CLASS 3 CLAIM CLASS 3 CLAIM	\$17,957.34 \$399.04

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Cred. # 13325 MARKTEC PRODUCTS, INC. ATTN: WILLIAM E. COX, PRESIDENT 653 ELLICOTT STREET BATAVIA, NY 14020	1976	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,762.00	QW NEW YORK CORP.	CLASS 3 CLAIM	\$2,762.00
Cred. # 5209 MH EQUIPMENT COMPANY ATTN: KARIN DALY, A.R. - COLLECTION P.O. BOX 50 MOSSVILLE, IL 61552	1021	UNSECURED	QUEBECOR WORLD (USA) INC.	\$17,018.77	QUEBECOR WORLD ATGLEN INC.	CLASS 3 CLAIM	\$17,018.77
Cred. # 5728 MINER NORTH TEXAS ATTN: RICKY GARCIA, CREDIT MANAGER 111 W. SAN ANTONIO STREET, SUITE 200 NEW BRAUNTELS, TX 78130	781	UNSECURED	QUEBECOR WORLD (USA) INC.	\$3,175.92	QUEBECOR WORLD DALLAS LP.	CLASS 3 CLAIM	\$3,175.92
Cred. # 8255 NORWOOD PAPER INC ATTN: DONNA L. PIENKOWSKI, OFFICE MGR. 3323 PAYSPPHERE CIRCLE CHICAGO, IL 60674	5552	503b9	QUEBECOR WORLD MEMPHIS LLC	\$15,019.58	QW MEMPHIS CORP.	503b9	\$15,019.58
Cred. # 349 NORWOOD PAPER INC 3323 PAYSPPHERE CIRCLE CHICAGO, IL 60674	5721	UNSECURED	QUEBECOR WORLD TACONIC HOLDINGS INC.	\$333.16	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	CLASS 3 CLAIM	\$333.16
Cred. # 821 PACKAGING MACHINES INTERNATIONAL INC. ATTN: PEGGY PISORS, OFFICE MGR. 1260 LUNT AVENUE ELK GROVE VILLAGE, IL 60007	174	UNSECURED	QUEBECOR WORLD (USA) INC.	\$21,733.36	QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD JOHNSON & HARDIN CO. QUEBECOR WORLD KRI INC. QUEBECOR WORLD MT. MORRIS II LLC. QW MEMPHIS CORP.	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$1,062.94 \$1,660.00 \$16,668.88 \$1,160.00 \$1,181.54
Cred. # 5986 PARKER HANNIFIN CORPORATION C/O CORPORATE CREDIT DEPARTMENT ATTN: MIKE STRANIAK, CORPORATE CREDIT MANAGER 6035 PARKLAND BLVD. CLEVELAND, OH 44124	3591	PRIORITY	QUEBECOR WORLD (USA) INC.	\$14,937.84	QUEBECOR WORLD LOVELAND INC.	PRIORITY	\$14,937.84
Cred. # 5886 PINNACLE ROLLER CO. ATTN: MICHAEL BROWN, VICE PRESIDENT 2147 SPRING GROVE AVE. CINCINNATI, OH 45214	1124	503b9	QUEBECOR WORLD (USA) INC.	\$6,525.36	QUEBECOR WORLD BOOK SERVICES LLC.	503b9	\$6,525.36
Cred. # 2130 PVD SOLUTIONS LLC ATTN: TIM C. HOBROCK, OWNER 310 PORT DRIVE MADISON, TN 37115	899	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,695.00	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$2,695.00
Cred. # 5594 RENO GAZETTE JOURNAL ATTN: BARBARA SMITH, CREDIT MANAGER P.O. BOX 22000 RENO, NV 89520	578	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,960.26	QUEBECOR WORLD NEVADA INC.	CLASS 3 CLAIM	\$2,960.26
Cred. # 1718 ROHDES', INC ATTN: THOMAS S. ROHDE, PRESIDENT 726 NORTH MAIN STREET FRANKLIN, KY 42134	821	UNSECURED	QUEBECOR WORLD (USA) INC.	\$7,925.51	QUEBECOR WORLD (ATGLEN) INC.	CLASS 3 CLAIM	\$7,925.51

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Cred. # 69696 ROMANOW ATTN: RICHARD MANBURO, CONTROLLER 346 UNIVERSITY AVE WESTWOOD, MA 02090	2375	UNSECURED	QUEBECOR WORLD (USA) INC.	\$14,206.76	QUEBECOR WORLD BOOK SERVICES LLC.	CLASS 3 CLAIM	\$14,206.76
Cred. # 33173 SPENCER TURBINE, COMPANY *THE ATTN: C. GAUGHAN 600 DAY HILL ROAD WINDSOR, CT 06095	2041	UNSECURED	QUEBECOR WORLD (USA) INC.	\$5,146.83	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD LOVELAND INC.	CLASS 4 CLAIM CLASS 3 CLAIM	\$516.48 \$4,630.35
Cred. # 31372 TECHNOTRANS ATTN: MICHAEL RELKAMP, V.P. OF FINANCE 1050 BUSINESS CENTER DRIVE MT. PROSPECT, IL 60056	2718	UNSECURED	QUEBECOR WORLD MEMPHIS LLC	\$2,145.33	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$2,145.33
Cred. # 5479 TOTAL COMFORT OF WISCONSIN, INC. ATTN: MELLISA M. CRIMMINGS, ACCOUNTING MGR. W234 N2830 PAUL ROAD PEWAUKEE, WI 53072	546	UNSECURED	QUEBECOR WORLD (USA) INC.	\$19,527.58	QUEBECOR WORLD RAI INC.	CLASS 3 CLAIM	\$19,527.58
Cred. # 5424 TRAILER TRANSPORT SYSTEM, INC. ATTN: DAVID BUSHNER, PRESIDENT 900 JEFFERSON ROAD SUITE 1200 ROCHESTER, NY 14623	464	UNSECURED	QUEBECOR WORLD BUFFALO INC.	\$124,452.75	QW NEW YORK CORP.	CLASS 3 CLAIM	\$124,452.75
Cred. # 734 TWIN CITIES LOGISTICS I, INC. ATTN: RICHARD BUSCH PO BOX 269 NEWPORT, MN 55055-0269	1013	UNSECURED	QUEBECOR WORLD (USA) INC.	\$31,143.00	QW MEMPHIS CORP.	CLASS 3 CLAIM	\$31,143.00
Cred. # 15273 W.B. MASON 59 CENTRE STREET BROCKTON, MA 02303	8582	UNSECURED	QUEBECOR WORLD (USA) INC.	\$15,283.47	QUEBECOR WORLD RETAIL PRINTING CORP.	CLASS 3 CLAIM	\$15,283.47
Cred. # 3959 WESTERN BELTING CO. ATTN: DAVID JOHLKE, SR. ACCOUNTANT PO BOX 5587 DENVER, CO 80217	844	UNSECURED	QUEBECOR WORLD (USA) INC.	\$2,747.42	QUEBECOR WORLD LOVELAND INC.	CLASS 3 CLAIM	\$2,747.42
Cred. # 32696 WST HEADQUARTERS USA ATTN: VOLKER PETZOLD, PRESIDENT 4954 GARDINERS BAY CIRCLE SARASOTA, FL 34238	9244	UNSECURED	QUEBECOR WORLD (USA) INC.	\$10,959.00	QUEBECOR WORLD HAZELTON INC.	CLASS 3 CLAIM	\$10,959.00

Total Number of Claims: 51

Total Claim Amount: \$817,830.09