

**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-NINTH
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS; TRANSFER OF CLAIMS TO PROPER DEBTOR(S); AND
ALLOWANCE OF REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Ninth Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Claims to Proper Debtor(s); and Allowance of Remaining 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;

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

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.
2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged, in part, to the extent set forth on the “Amount of Claim Disallowed” column on Exhibit B, pursuant to section 502 of the Bankruptcy Code.
3. Those Partially Reduced Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Partially Reduced Claims shall be deemed filed against the Debtor(s) identified in respect of such Partially Reduced Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to section 502 of the Bankruptcy Code.
4. Each of the Partially Reduced Claims is hereby allowed against the applicable Debtor as an Allowed Partially Reduced Claim in the amount set forth on the “Allowed Claim Amount” column on Exhibit B, pursuant to section 502 of the Bankruptcy Code.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. 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.
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
September 23, 2010

s/ James M. Peck

Honorable James M. Peck
United States Bankruptcy Judge

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**Reorganized Debtors' Twenty-Ninth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
in Accordance with the Debtors' Books and Records; Transfer of Claims to
Proper Debtor(s); and Allowance of Remaining Claims)**

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 10165 BAILEY COMPANY* THE MSC 30094 PO BOX 415000 NASHVILLE, TN 37241	5698	Unsecured	QW Memphis Corp.	\$31,232.79	QW Memphis Corp.	(\$22,728.00)	Class 3 Claim	\$8,504.79
Cred. # 69934 FAIR HARBOR CAPITAL LLC/LF POWERS CO INC AS ASSIGNEE OF: LF POWERS CO INC. ATTN: FREDRIC GLASS, MEMBER P.O. BOX 237037 NEW YORK, NY 10023	4487	Unsecured	Quebecor World Ininiti Graphics Inc.	\$1,900.37	Quebecor World Ininiti Graphics Inc.	(\$853.00)	Class 3 Claim	\$1,047.37
Cred. # 5240 HYBRID TRANSIT SYSTEMS, INC. ATTN: GERALD MOORE, VP OF OPERATIONS P.O. BOX 1173 CEDAR RAPIDS, IA 52406	188	Unsecured	Quebecor World (USA) Inc.	\$64,468.85	Quebecor World (USA) Inc.	(\$4,700.00)	Class 4 Claim	\$59,768.85
Cred. # 5892 LEADER EXPRESS, INC. ATTN: EDWIN LEFKOVITZ PRES- WEST COAST OPERATOR P.O. BOX 399 WOOD DALE, IL 60191	1133	Unsecured	Quebecor World (USA) Inc.	\$8,450.00	Quebecor World (USA) Inc. Quebecor World Printing (USA) Corp.	(\$2,275.00)	Class 4 Claim Class 3 Claim	\$1,575.00 \$4,600.00
Cred. # 8240 NEXAIR LLC ATTN: JEFFREY J. HANCOCK, OFFICE MGR PO BOX 125 MEMPHIS, TN 38101-0125	5896	Unsecured	Quebecor World KRI Inc.	\$12,732.96	Quebecor World KRI Inc.	(\$352.00)	Class 3 Claim	\$12,380.96
Cred. # 1259 NORTHERN SAFETY CO., INC. ATTN: AMY WHITE, SENIOR COLLECTION REP. PO BOX 4250 UTICA, NY 13504	2979	Unsecured	Quebecor World Northeast Graphics Inc.	\$11,885.97	Quebecor World Northeast Graphics Inc.	(\$447.00)	Class 3 Claim	\$11,438.97
Cred. # 8301 PCS CABLE & WIRELESS SOLUTIONS ATTN: EDWARD DEL CASTILLO, PRESIDENT 279 EAST HELEN ROAD PALATINE, IL 60067	1408	Unsecured	Quebecor World (USA) Inc.	\$42,406.25	Quebecor World (USA) Inc.	(\$34,198.00)	Class 4 Claim	\$8,208.25
Cred. # 13156 RAY J. FORNEY INC. 1103 S. 3RD DRIVE ASHTON, IL 61006	2279	Unsecured	Quebecor World (USA) Inc.	\$6,277.50	Quebecor World Mt. Morris II LLC	(\$597.50)	Class 3 Claim	\$5,680.00

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Exhibit B

Table with 9 columns: NAME/ADDRESS OF CLAIMANT, CLAIM NUMBER, CLASSIFICATION, DEBTOR AGAINST WHICH CLAIM IS ASSERTED, CLAIM AMOUNT ASSERTED, DEBTOR AGAINST WHICH CLAIM IS ALLOWED, AMOUNT OF CLAIM DISALLOWED, TREATMENT UNDER PLAN, ALLOWED CLAIM AMOUNT. Contains two main rows of claimant data.

Total Number of Claims: 10

Total Claim Amount: \$418,489.83

Total Allowed Amount: \$166,850.59