

**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' THIRTIETH OMNIBUS
OBJECTION TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE OF
CERTAIN MISCLASSIFIED SECTION 503(B)(9), ADMINISTRATIVE, SECURED OR
PRIORITY CLAIMS AND ALLOWANCE OF ASSOCIATED GENERAL
UNSECURED, NON-PRIORITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirtieth Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims and Allowance of Associated General Unsecured, Non-Priority 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; and a hearing having been held before the Court on the Objection on December 21, 2010; 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

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

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. The Objection is SUSTAINED.
2. Each of the Misclassified Claims identified as “Claims to be Disallowed” on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged, pursuant to section 502 and 503 of the Bankruptcy Code.
3. Each of the Agreed Upon Unsecured Claims is hereby allowed as an Allowed Unsecured Claim against the applicable Debtor as filed, in the amount set forth on the “Allowed Amount of Claim” column on Exhibit B, pursuant to section 502 of the Bankruptcy Code.
4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
5. 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.
6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
December 22, 2010

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

Case No. 08-10152 (JMP)

Reorganized Debtors' Thirtieth Omnibus Objection to Claims
(Seeking Expungment and Disallowance of Certain Misclassified
Section 503(b)(9), Administrative, Secured or Priority Claims
and Allowance of Associated General Unsecured, Non-Priority Claims)
Exhibit B

Misclassified Claims to be Disallowed

Allowed Unsecured Claims

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Amount Allowed as a General Unsecured Claim
Cred. # 1903 AMERICAN MEDICAL MARKETING 77-35 113TH STREET SUITE 5G FOREST HILLS, NY 11375	2353	503b9	08-10152	\$3,517.05	Cred. # 7517 AMERICAN MEDICAL MARKETING 77-35 113TH STREET SUITE 5G FOREST HILLS, NY 11375	2341	UNSECURED	08-10152	CLASS 4 CLAIM	\$3,517.05
Cred. # 1649 CASCADE DRAYAGE ATTN: DIXIE ALLREP PO BOX 2325 MERCED, CA 95344	2809	503b9	08-10152	\$4,750.00	Cred. # 7667 CASCADE DRAYAGE PO BOX 2325 MERCED, CA 95340	2813	UNSECURED	08-10152	CLASS 4 CLAIM	\$4,740.00
Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4461	503b9	08-10152	\$2,514.60	Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4460	UNSECURED	08-10185	CLASS 4 CLAIM	\$2,514.60
Cred. # 12058 MONSON COMPANIES, INC. ATTN: MIKE DOSTOLER, CREDIT MANAGER 154 PIONEER DRIVE LEOMINSTER, MA 01453	1355	PRIORITY	08-10152	\$2,607.69	Cred. # 28155 MONSON COMPANIES ATTN: MICHAEL DOSTLER 154 PIONEER DR LEOMINSTER, MA 01453	2513	UNSECURED	08-10152	CLASS 4 CLAIM	\$2,607.69
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3151	503b9	08-10162	\$1,116.59	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3143	UNSECURED	08-10162	CLASS 3 CLAIM	\$1,116.59
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3153	503b9	08-10194	\$535.32	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3145	UNSECURED	08-10194	CLASS 3 CLAIM	\$535.32
Cred. # 69857 STEPTOE & JOHNSON ATTN: W. THOMAS GARRETT, DIRECTOR OF ACCOUNT P.O. BOX 2190 CLARKSBURG, WV 26302	2985	503b9	08-10152	\$3,557.42	Cred. # 8505 STEPTOE & JOHNSON PLLC PO BOX 1732 CLARKSBURG, WV 26302-1732	2986	UNSECURED	08-10152	CLASS 4 CLAIM	\$3,557.42
Cred. # 12998 STERRY BACKHOE SERVICE ATTN: WANDA STERRY BOYTE, BOOKKEEPER 8186 JACKMAN ROAD JOELTON, TN 37080	2921	503b9	08-10152	\$4,200.00	Cred. # 12998 STERRY BACKHOE SERVICE ATTN: WANDA STERRY BOYTE, BOOKKEEPER 8186 JACKMAN ROAD JOELTON, TN 37080	2922	UNSECURED	08-10184	CLASS 3 CLAIM	\$4,200.00

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<u>Class*:</u>	<u>Claim Amount to be Disallowed:</u>	<u>Claim Amount Remaining:</u>
A = Administrative	\$0.00	\$0.00
P = Priority	\$2,607.69	\$0.00
S = Secured	\$0.00	\$0.00
U = Unsecured	\$0.00	\$22,788.67
X = Multiple Classification	\$0.00	\$0.00
503b9	\$20,190.98	\$0.00
TOTAL:	\$22,798.67	\$22,788.67

Total # of Duplicate Claims: 8