

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

This matter coming before the Court on the Reorganized Debtors' Thirty-First Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified General Unsecured, Non-Priority Claims and Allowance of Associated Section 503(b)(9), Administrative, Secured or Priority Claims) (the "Objection")<sup>1</sup>; 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 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

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<sup>1</sup> 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 of the Bankruptcy Code.
3. Each of the Agreed Upon Administrative Claims is hereby allowed as an Allowed Administrative Claim in the amount set forth on the “Allowed Amount of Claim” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
4. Nothing in this Order or the Objection, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard.
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  
December 22, 2010

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

Case No. 08-10152 (JMP)

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

**Misclassified Claims to be Disallowed****Allowed Administrative 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	Allowed Amount of Claim
Cred. # 9515 AA ELECTRIC, INC. ATTN: CHERIE HUFF, A/R PO BOX 931869 ATLANTA, GA 31193-1869	2953	UNSECURED	08-10165	\$225.81	Cred. # 9515 AA ELECTRIC, INC. ATTN: CHERIE HUFF, A/R PO BOX 931869 ATLANTA, GA 31193-1869	2952	503b9	08-10152	ADMINISTRATIVE CLAIM	\$225.81
Cred. # 11056 CENTRAL JERSEY OFFICE EQUIP ATTN: JEANNE ABRAMS 222 PARK AVENUE MANALAPAN, NJ 07726	2479	UNSECURED	08-10202	\$534.40	Cred. # 69706 CENTRAL JERSEY OFFICE EQUIPMENT ATTN: J. ABRAMS, OFFICE MANAGER 222 PARK AVE MANALAPAN, NJ 07726	2480	503b9	08-10152	ADMINISTRATIVE CLAIM	\$534.40
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3718	UNSECURED	08-10201	\$155.00	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3719	503b9	08-10201	ADMINISTRATIVE CLAIM	\$155.00
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3720	UNSECURED	08-10173	\$1,839.00	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3721	503b9	08-10173	ADMINISTRATIVE CLAIM	\$1,839.00
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3722	UNSECURED	08-10184	\$15,791.21	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3723	503b9	08-10184	ADMINISTRATIVE CLAIM	\$15,791.21
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3724	UNSECURED	08-10182	\$89.75	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3729	503b9	08-10182	ADMINISTRATIVE CLAIM	\$89.75
Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3725	UNSECURED	08-10165	\$868.80	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3726	503b9	08-10165	ADMINISTRATIVE CLAIM	\$868.80

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## Misclassified Claims to be Disallowed

## Allowed Administrative Claims

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Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3730	UNSECURED	08-10189	\$546.00	Cred. # 9095 CHEMA TECHNOLOGY, INC. ATTN: HUBERT METZGER, PRESIDENT PO BOX 847 BROOKFIELD, WI 53008-0847	3731	503b9	08-10189	ADMINISTRATIVE CLAIM	\$546.00
Cred. # 7044 CLARION SAFETY SYSTEMS, LLC ATTN: CANDICE LEITNER, ACCTS. REC. 190 OLD MILFORD ROAD MILFORD, PA 18337	2434	UNSECURED	08-10177	\$1,970.00	Cred. # 7044 CLARION SAFETY SYSTEMS, LLC ATTN: CANDICE LEITNER, ACCTS. REC. 190 OLD MILFORD ROAD MILFORD, PA 18337	2446	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,970.00
Cred. # 9244 ESQUIRE GAS PRODUCTS CO., INC. ATTN: WILLIAM A. SQUIRES, PRESIDENT 156 SPRING STREET P.O. BOX 281 ENFIELD, CT 06083-0281	2520	UNSECURED	08-10160	\$318.00	Cred. # 9244 ESQUIRE GAS PRODUCTS CO., INC. ATTN: WILLIAM A. SQUIRES, PRESIDENT 156 SPRING STREET P.O. BOX 281 ENFIELD, CT 06083-0281	2519	503b9	08-10160	ADMINISTRATIVE CLAIM	\$318.00
Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4462	UNSECURED	08-10152	\$1,834.21	Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4463	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,834.21
Cred. # 9350 MCGRANN PAPER CORPORATION ATTN: MICHAEL ANTONISHAK, CFO 120 WASHINGTON STREET WATERTOWN, NY 13601-3330	3218	UNSECURED	08-10162	\$5,462.71	Cred. # 69861 MCGRANN PAPER ATTN: MICHAEL ANTONISHAK, CFO PO BOX 7068 CHARLOTTE, NC 28241-7068	3220	503b9	08-10152	ADMINISTRATIVE CLAIM	\$5,462.71
Cred. # 12740 MT SPECIALTIES ATTN: MARY T. GOULD, OWNER PO BOX 84 ST JOHNS, PA 18247-0084	4129	UNSECURED	08-10185	\$498.20	Cred. # 33069 MT SPECIALTIES ATTN: MARY T. GOULD, OWNER P.O. BOX 84 ST. JOHNS, PA 18247	1881	503b9	08-10185	ADMINISTRATIVE CLAIM	\$498.20
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3140	UNSECURED	08-10164	\$1,840.03	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3155	503b9	08-10164	ADMINISTRATIVE CLAIM	\$1,840.03

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Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3141	UNSECURED	08-10168	\$1,181.02	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3152	503b9	08-10168	ADMINISTRATIVE CLAIM	\$1,181.02
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3146	UNSECURED	08-10192	\$347.64	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3154	503b9	08-10192	ADMINISTRATIVE CLAIM	\$347.64
Cred. # 10015 POWER SYSTEMS ATTN: ALLAN BERGREN, CREDIT MANAGER 8325 COMMERCE DRIVE CHANHASSEN, MN 55317-8427	4176	UNSECURED	08-10165	\$1,869.91	Cred. # 10015 POWER SYSTEMS ATTN: ALLAN BERGREN, CREDIT MANAGER 8325 COMMERCE DRIVE CHANHASSEN, MN 55317-8427	4175	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,869.91
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4699	UNSECURED	08-10165	\$21,270.30	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4703	503b9	08-10165	ADMINISTRATIVE CLAIM	\$21,270.30
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4702	UNSECURED	08-10165	\$125.41	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4743	503b9	08-10165	ADMINISTRATIVE CLAIM	\$125.41
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4718	UNSECURED	08-10157	\$380.28	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4726	503b9	08-10157	ADMINISTRATIVE CLAIM	\$380.28
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4720	UNSECURED	08-10152	\$1,250.73	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4728	503b9	08-10152	ADMINISTRATIVE CLAIM	\$1,250.73
Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4721	UNSECURED	08-10184	\$525.00	Cred. # 427 TIDLAND CORPORATION #774276 ATTN: RYAN MEYER, CONTROLLER 4276 SOLUTIONS CENTER CHICAGO, IL 60677-4002	4727	503b9	08-10184	ADMINISTRATIVE CLAIM	\$525.00

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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	Allowed Amount of Claim
Cred. # 10170 TITAN INTERNATIONAL ATTN: WILLIAM D. GLYCFER, V.P. 205 CHESTER AVENUE SUITE 100 MOORESTOWN, NJ 08057	7213	UNSECURED	08-10165	\$2,052.00	Cred. # 10170 TITAN INTERNATIONAL ATTN: WILLIAM D. GLYCFER, V.P. 205 CHESTER AVENUE SUITE 100 MOORESTOWN, NJ 08057	7211	503b9	08-10165	ADMINISTRATIVE CLAIM	\$2,052.00

**Class\*:**

A = Administrative  
P = Priority  
S = Secured  
U = Unsecured  
X = Multiple Classification  
503b9  
**TOTAL:**

**Claim Amount to be Disallowed:**

\$0.00  
\$0.00  
\$0.00  
\$60,975.41  
\$0.00  
\$0.00  
**\$60,975.41**

**Claim Amount Remaining:**

\$0.00  
\$0.00  
\$0.00  
\$0.00  
\$0.00  
\$60,975.41  
**\$60,975.41**

**Total # of Duplicate Claims: 23**