

**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-SEVENTH  
OMNIBUS OBJECTION TO CLAIMS (SEEKING RECLASSIFICATION OF  
MISCLASSIFIED CLAIMS TO GENERAL UNSECURED, NON-PRIORITY  
CLAIMS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO  
PROPER DEBTOR(S); AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of 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 having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

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<sup>1</sup> 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 recharacterized as a general unsecured, non-priority claim, pursuant to section 502 of the Bankruptcy Code.
3. Those Reclassified 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 Reclassified Claims shall be deemed filed against the Debtor(s) identified in respect of such Reclassified Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to section 502 of the Bankruptcy Code.
4. All of the Reclassified Claims are allowed in the amount set forth in respect of such Reclassified Claims on the “Amount Allowed as a General Unsecured Claim” column on Exhibit B, all 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  
December 22, 2010

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

Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims  
 (Seeking Reclassification of Misclassified Claims to  
 General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims  
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 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	AMOUNT ALLOWED AS A GENERAL UNSECURED CLAIM
Cred. # 10579 ALLTRADE SERVICES ATTN: CHRIS KULEGER, OWNER 592 STATE PARK ROAD WINDSOR, SC 29856	2080	503b9	QUEBECOR WORLD (USA) INC.	\$7,050.50	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$7,050.50
Cred. # 10599 BELL LIQUEFIED GAS INC ATTN: PAT PALMER, VICE PRESIDENT PO BOX 186 CORINTH, MS 38834	4346	SECURED	QUEBECOR WORLD KRI INC.	\$18,221.60	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$18,221.60
Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	4218.01	PRIORITY	QUEBECOR WORLD HAZLETON INC.	\$23,586.57	QUEBECOR WORLD HAZELTON INC.	CLASS 3 CLAIM	\$23,587.57
Cred. # 69698 COMPRESSED AIR MANAGEMENT, INC. ATTN: ROGER L. GREER, PRESIDENT 9227 SPRINGBROOKE CIRCLE LOUISVILLE, KY 40241	2379	SECURED	QUEBECOR WORLD (USA) INC.	\$19,003.00	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD GREAT WESTERN PUBLISHING INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$6,000.00 \$1,500.00 \$11,503.00
Cred. # 5481 COOPER THOMPSON LLC D/B/A AHEAD HUMAN RESOURCES ATTN: MARYCATHERINE VIEIRA, OWNER 705 GEORGE STREET NEW HAVEN, CT 06511	551.02	PRIORITY	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	\$10,950.00	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	CLASS 3 CLAIM	\$10,950.00
Cred. # 5243 CUSTOM ELECTRIC ATTN: JOHN P. WILHELM, V.PRES. 8185 PYLE RD. AMHERST, OH 44001	200.02	PRIORITY	QUEBECOR WORLD (USA) INC.	\$2,666.69	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$2,666.69
Cred. # 2639 DOUGHERTY'S ICE COMPANY, INC. ATTN: HARRY DOUGHERTY JR, OWNER PO BOX 50, 4 CHURCH TANEYTOWN, MD 21787	40	PRIORITY	QUEBECOR WORLD (USA) INC.	\$3,656.00	QUEBECOR WORLD FAIRFIELD INC.	CLASS 3 CLAIM	\$3,656.00
Cred. # 121 ERIE COUNTY WATER AUTHORITY ATTN: MATTHEW J. BAUDO, SECRETARY 350 ELLICOTT SQUARE BLDG PO BOX 5148 BUFFALO, NY 14240	3494	SECURED	QW NEW YORK CORP.	\$36.58	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$36.58
Cred. # 121 ERIE COUNTY WATER AUTHORITY ATTN: MATTHEW J. BAUDO, SECRETARY 350 ELLICOTT SQUARE BLDG PO BOX 5148 BUFFALO, NY 14240	3495	SECURED	QW NEW YORK CORP.	\$50.81	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$50.81
Cred. # 121 ERIE COUNTY WATER AUTHORITY ATTN: MATTHEW J. BAUDO, SECRETARY 350 ELLICOTT SQUARE BLDG PO BOX 5148 BUFFALO, NY 14240	3496	SECURED	QW NEW YORK CORP.	\$8,836.93	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$8,836.93

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Cred. # 1425 ESPRESSO DELIVERY SYSTEMS LLC ATTN: RICHARD A. CHURILLA 895 VALLEJO STREET SAN FRANCISCO, CA 94133	358	PRIORITY	QUEBECOR WORLD (USA) INC.	\$4,303.20	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$4,303.20
Cred. # 12022 FAIRBORN EQUIPMENT CO INC ATTN: LOUANNE HELMAN, SECRETARY PO BOX 123 UPPER SANDUSKY, OH 43351	6327	503b9	QUEBECOR WORLD (USA) INC.	\$3,500.00	QUEBECOR WORLD EUSE PRESS INC.	CLASS 3 CLAIM	\$3,500.00
Cred. # 1656 FLU SHOTS OF AMERICA ATTN: DEBI VITT, C.F.O. PO BOX 201529 ARLINGTON, TX 76006	234	PRIORITY	QUEBECOR WORLD (USA) INC.	\$4,700.00	QUEBECOR WORLD DALLAS, LP	CLASS 3 CLAIM	\$4,700.00
Cred. # 7939 H & S GRAPHICS ATTN: MICHAEL J. SANTANGELO, V.P. 196 GARIBALDI AVENUE LODI, NJ 07644	2954	SECURED	QUEBECOR WORLD (USA) INC.	\$2,760.05	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$2,760.05
Cred. # 5480 HOPE GROUP, THE ATTN: FREDERIC T. ZUEGG, CREDIT MANAGER 70 BEARFOOT ROAD NORTHBOROUGH, MA 01532	60032	ADMINISTRATIVE	QUEBECOR WORLD (USA) INC.	\$4,574.36	QUEBECOR WORLD RETAIL PRINTING CORPORATION	CLASS 3 CLAIM	\$4,574.36
Cred. # 69398 LUTTMAN, DAVID C/O LUTTMAN MACHINE & TOOL 1770 OLD LEBANON DIRT RD. MT. JULIET, TN 37122	2268	PRIORITY	QUEBECOR WORLD (USA) INC.	\$15,018.00	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$15,018.00
Cred. # 8255 NORWOOD PAPER INC ATTN: DONNA L. PIENKOWSKI, OFFICE MGR. 3323 PAYSPPHERE CIRCLE CHICAGO, IL 60674	5543	503b9	QUEBECOR WORLD RETAIL PRINTING CORP.	\$17,841.96	QUEBECOR WORLD RETAIL PRINTING CORPORATION	CLASS 3 CLAIM	\$17,841.96
Cred. # 1731 SPLICERCRAFT ATTN: JOHN PAVLOSKY, SOLE PROPRIETOR 16 WASON ROAD HUDSON, NH 03051	364	PRIORITY	QUEBECOR WORLD (USA) INC.	\$4,287.88	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$4,287.88
Cred. # 33012 VR SYSTEMS AG ATTN: GUY WOLFF, CONTROLLER ROUTE DE MOUTIER 109 CH-2800 DELEMONTSWITZERLAND	1772	SECURED	QUEBECOR WORLD KRI INC.	\$3,089.98	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$3,089.98
Cred. # 62505 WOODS, III, JOHN A. P.O. BOX 1234 BENICIA, CA 94510	4823	PRIORITY	QUEBECOR WORLD (USA) INC.	\$12,332.19	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$12,332.19

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Total Number of Claims: 20

Total Claim Amount: \$166,466.30