

**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' FORTIETH OMNIBUS  
OBJECTION TO CLAIMS (SEEKING (A) RECLASSIFICATION, IN WHOLE OR IN  
PART, OF CERTAIN MISCLASSIFIED 503(B)(9), ADMINISTRATIVE, SECURED OR  
PRIORITY CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; AND  
(B) THEREAFTER, ALLOWANCE OF REMAINING ADMINISTRATIVE CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Fortieth Omnibus Objection to Claims (Seeking (A) Reclassification of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims, in Whole or in Part, to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative 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

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

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. The Objection is SUSTAINED.
2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is recharacterized, in whole or in part, to the extent set forth on Exhibit B under the column “Total Unsecured Claim Amount” as a general unsecured, non-priority claim, pursuant to section 502 of the Bankruptcy Code.
3. The Remaining Administrative Claims identified on Exhibit B attached hereto and incorporated by reference shall be allowed as administrative claims, in respect of each such claim in the amount set forth under the column “Amount Allowed As An Administrative Claim” with respect to such claim, pursuant to section 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. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of the Aggregate Unsecured Claims and all rights to object to any of the Aggregate Unsecured Claims on any basis are expressly reserved.
6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
7. 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.

8. 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

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Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CASE NAME	ASSERTED CLASSIFICATION	ASSERTED CLAIM AMOUNT	CLAIM AMOUNT TO RECLASSIFY TO UNSECURED	TOTAL UNSECURED CLAIM AMOUNT	AMOUNT ALLOWED AS AN ADMINISTRATIVE CLAIM	STATUS OF CLAIM
Cred. # 5315 AB TRUCKING, LLC ATTN: BRENDA BURNHAM OFFICE MANAGER P.O. BOX 146 HALLS, TN 38040	295	QUEBECOR WORLD LOGISTICS INC.	PRIORITY	\$15,551.60	\$15,551.60	\$15,551.60	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 69677 BANK OF AMERICA, NA/ ACADIA GROUP, LLC TRANSFEROR: ACADIA GROUP, LLC ATTN: JON BARNES 214 NORTH TRYON STREET NCL-027-14-01 CHARLOTTE, NC 28255	1366	QUEBECOR WORLD (USA) INC.	503b9	\$17,303.80	\$17,000.00	\$17,000.00	\$303.80	PARTLY RECLASSIFY TO UNSECURED
Cred. # 9586 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY, OWNER 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	4104	QW MEMPHIS CORP.	PRIORITY	\$1,190.00	\$1,190.00	\$1,190.00	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 9586 BEASLEY ENTERPRISES ATTN: RICHARD BEASLEY, OWNER 401B EAST LIBERTY AVENUE COVINGTON, TN 38019	4157.01 4157.02	QUEBECOR WORLD KRI INC. QUEBECOR WORLD KRI INC.	UNSECURED PRIORITY	\$9,114.77 \$10,950.00	\$10,950.00	\$20,064.77	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 5871 BLUE WATER CONSOLIDATIONS, INC. ATTN: JACQUELINE MOROZINK, CFO 1341 BRUMMEL AVE. ELK GROVE VILLAGE, IL 60007	1103	QUEBECOR WORLD (USA) INC.	503b9	\$9,143.81	\$9,143.81	\$9,143.81	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 659 CIRCLE J ENTERPRISES ATTN: JOHN L. FULWEILER, OWNER PO BOX 1222 FLORENCE, KY 41042	5232	QUEBECOR WORLD JOHNSON & HARDIN CO.	PRIORITY	\$17,640.00	\$17,640.00	\$17,640.00	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 33039 DAVIS EMERGENCY LIGHT COMPANY 4154 MT. LEBANON ROAD COVINGTON, TN 38019	1823.01 1823.02	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD (USA) INC.	UNSECURED SECURED	\$3,966.00 \$3,036.50	\$3,036.50	\$7,002.50	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 70395 HORIZON PAPER COMPANY, INC. ATTN: JAMES R. CONKLING, CFO 1010 WASHINGTON BLVD. STAMFORD, CT 06901	6964	QUEBECOR WORLD JOHNSON & HARDIN CO.	503b9	\$35,572.25	\$35,572.25	\$35,572.25	\$0.00	RECLASSIFY TO UNSECURED

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Cred. # 74943 LIQUIDITY SOLUTIONS, INC/ HONEY BAKED HAM COMPANY TRANSFEROR: HONEY BAKED HAM COMPANY ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	2714	QUEBECOR WORLD JOHNSON & HARDIN CO.	PRIORITY	\$20,000.00	\$20,000.00	\$20,000.00	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 13130 MASTER MOTOR REBUILDERS 1204 WEST NATIONAL AVENUE ADDISON, IL 60101	3579	QUEBECOR WORLD (USA) INC.	503b9	\$3,084.51	\$3,084.51	\$3,084.51	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 13130 MASTER MOTOR REBUILDERS 1204 WEST NATIONAL AVENUE ADDISON, IL 60101	3580.01 3580.02	QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD MT. MORRIS II LLC	UNSECURED PRIORITY	\$659.51 \$2,425.00	\$2,425.00	\$3,084.51	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 9936 MCS REGISTRATION SERVICES ATTN: MARK SODERQUIST, OWNER 1051 KANT STREET ENGLEWOOD, FL 34224	2663.01 2663.02	QUEBECOR WORLD KRI INC. QUEBECOR WORLD KRI INC.	PRIORITY UNSECURED	\$3,456.72 \$1,987.88	\$3,456.72	\$5,444.60	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 28066 MINOT & SON INDUSTRIAL SERVICES ATTN: CHARLES MINOT, PARTNER 2323 BRIGDEN RD PASADENA, CA 91104	5015	QUEBECOR WORLD (USA) INC.	503b9	\$26,929.42	\$26,929.42	\$26,929.42	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3156	QUEBECOR WORLD (USA) INC.	503b9	\$3,074.88	\$3,074.88	\$3,074.88	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3150	QUEBECOR WORLD BOOK SERVICES LLC	503b9	\$1,432.56	\$1,432.56	\$1,432.56	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3149	QUEBECOR WORLD MEMPHIS LLC	503b9	\$1,550.52	\$1,550.52	\$1,550.52	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3070	QUEBECOR WORLD (USA) INC.	503b9	\$6,382.68	\$6,382.68	\$6,382.68	\$0.00	RECLASSIFY TO UNSECURED

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Cred. # 10063 REGISTER CONSTRUCTION ATTN: JAMES REGISTER, OWNER PO BOX 441 CLARKSVILLE, TN 37041-0441	3263	QW MEMPHIS CORP.	SECURED	\$11,805.00	\$11,805.00	\$11,805.00	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 13721 ROGAN INCORPORATED ATTN: RICK ROGAN, PRESIDENT 400 SOUTH DEVILS GLEN ROAD BETTENDORF, IA 52722	1979	QUEBECOR WORLD (USA) INC.	SECURED	\$932.00	\$932.00	\$932.00	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 13721 ROGAN INCORPORATED ATTN: RICK ROGAN, PRESIDENT 400 SOUTH DEVILS GLEN ROAD BETTENDORF, IA 52722	2802	QUEBECOR WORLD DUBUQUE INC.	PRIORITY	\$932.00	\$932.00	\$932.00	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 5610 SIERRA LIQUIDITY FUND LLC/ BLUECHIP MAILING AS ASSIGNEE OF: BLUECHIP MAILING SERVICES ATTN: J.S RILEY, PRESIDENT 2699 WHITE ROAD SUITE 255 IRVINE, CA 92614	598	QUEBECOR WORLD (USA) INC.	503b9	\$1,166.58	\$1,166.58	\$1,166.58	\$0.00	RECLASSIFY TO UNSECURED

**Total Number of Claims:** 21  
**Total Claim Amount:** \$209,287.99  
**Total Claim Amount to Reclassify:** \$193,256.03