

**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' FORTY-FIRST OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN DUPLICATE  
AND/OR WRONG DEBTOR CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-First Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor 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;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

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

2. Each of the claims identified under the heading “Claims to be Disallowed” as Duplicate Claims and Wrong Debtor Claims, as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of any Remaining Claim, and all rights to object to any Remaining Claim on any basis are expressly reserved.

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

**Reorganized Debtors' Forty-First Omnibus Objection to Claims  
(Seeking to Expunge Certain Duplicate and/or  
Wrong Debtor Claims)  
Exhibit B**

**Wrong Debtor Duplicate Claims to be Disallowed****Remaining Claims**

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	1057	06/05/08	08-10152	\$665.20	U	Cred. # 69927 FERRELLGAS ONE LIBERTY PLAZA LIBERTY, MO 64068	4263	11/13/08	08-10152	\$1,336.38	U
Cred. # 5482 FERRELLGAS ATTN: HOLLY BECK, RECOVERY ASST. ONE LIBERTY PLZ MD 40 LIBERTY, MO 64068	1058	06/05/08	08-10152	\$671.18	U						
Cred. # 1379 KOLNIK TRUCKING, INC. 505 WEST MADISON DARIEN, WI 53114	526	04/01/08	08-10152	\$15,243.80	U	Cred. # 5919 KOLNIK TRUCKING, INC. C/O COX, WELLS & ASSOCIATES, INC. ATTN: TIMOTHY M. COX, PRESIDENT 3520 W. 26TH STREET, SUITE 1 ERIE, PA 16506	1180	06/16/08	08-10152	\$15,350.05	U
Cred. # 5846 LEHIGH SAFTEY SHOES ATTN: MELISSA SHOVER 39 E. CANAL STREET NELSONVILLE, OH 45764	1041	06/03/08	08-10152	\$8,318.98	U	Cred. # 5846 LEHIGH SAFTEY SHOES ATTN: MELISSA SHOVER 39 E. CANAL STREET NELSONVILLE, OH 45764	4548	11/18/08	08-10152	\$11,286.76	U
Cred. # 2005 MAGID GLOVE & SAFETY MFG. CO., LLC ATTN: ANDREW PIASECKI, DIRECTOR OF FINANCE 2060 NORTH KOLMAR AVENUE CHICAGO, IL 60639	3486	11/03/08	08-10152	\$2,891.79	U	Cred. # 2005 MAGID GLOVE & SAFETY MFG. CO., LLC ATTN: ANDREW PIASECKI, DIRECTOR OF FINANCE 2060 NORTH KOLMAR AVENUE CHICAGO, IL 60639	1040	06/03/08	08-10152	\$3,356.74	U
Cred. # 4008 QUALIFIED LABORATORIES INC ATTN: DAVID ANDERSON, PRESIDENT PO BOX 26155 MINNEAPOLIS, MN 55426-0155	6831	12/03/08	08-10165	\$282.53	U	Cred. # 10045 QUALIFIED LABORATORIES INC ATTN: DAVID ANDERSON, PRESIDENT PO BOX 26155 MINNEAPOLIS, MN 55426	6832	12/03/08	08-10165	\$574.89	U
Cred. # 5218 SIGNODE PACKAGING SYSTEMS ATTN: DAVID WILK, ACCOUNTANT 800 CORPORATE WOODS PKWY VERNON HILLS, IL 60061	156	02/22/08	08-10152	\$36,408.74	U	Cred. # 33129 SIGNODE PACKAGING SYSTEMS SALES ATTN: JAMES J. LANG, CONTRLLER 800 CORPORATE WOODS PARKWAY VERNON HILLS, IL 60061	2004	09/16/08	08-10152	\$36,680.95	U
Cred. # 5704 STUDIO MONTAGE ATTN: BERT/GIJSBERTUS VANDERMARK 7708 BIG BEND BLVD. ST. LOUIS, MO 63119	751	04/28/08	08-10152	\$6,968.00	U	Cred. # 5704 STUDIO MONTAGE ATTN: BERT/GIJSBERTUS VANDERMARK 7708 BIG BEND BLVD. ST. LOUIS, MO 63119	1514	08/21/08	08-10152	\$9,412.00	U

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Reorganized Debtors' Forty-First Omnibus Objection to Claims  
 (Seeking to Expunge Certain Duplicate and/or  
 Wrong Debtor Claims)  
 Exhibit B

Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 12095 UNEQ INC ATTN: KELLY L. GRAVES PO BOX 76920 CLEVELAND, OH 44101-6500	1397	08/11/08	08-10195	\$37,753.10	U	Cred. # 12095 UNEQ INC ATTN: KELLY L. GRAVES PO BOX 76920 CLEVELAND, OH 44101-6500	3316	10/31/08	08-10195	\$47,225.10	U

Class\*:

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

Claim Amount to be Disallowed:

\$0.00  
 \$0.00  
 \$0.00  
 \$109,203.32  
 \$0.00  
 \$109,203.32

Claim Amount Remaining:

\$0.00  
 \$0.00  
 \$0.00  
 \$125,222.87  
 \$0.00  
 \$125,222.87

**Total # of Duplicate Claims: 9**

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 Reorganized Debtors' Forty-First Omnibus Objection to Claim  
 (Seeking to Expunge Certain Duplicate and/or  
 Wrong Debtor Claims)  
 Exhibit C

## Wrong Debtor Duplicate Claims to be Disallowed

## Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 12841 CONTINENTAL MACHINERY MOVERS PO BOX 10090 BOWLING GREEN, KY 42101	3010	10/28/08	08-10184	\$12,526.75	U	Cred. # 23127 CONTINENTAL MACHINERY 1234 FESSLERS LANE NASHVILLE, TN 37210	4637	11/20/08	08-10152	\$14,526.75	U
Cred. # 12119 DANIELS FILTER SERVICES PO BOX 1763 DES MOINES, IA 50305-1763	3810	11/07/08	08-10194	\$1,154.65	U	Cred. # 23523 DANIELS FILTER SERVICES ED DANIELS, PRESIDENT 1545 VERMONT STREET DES MOINES, IA 50314	3809	11/07/08	08-10152	\$1,164.01	U
Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2559	10/23/08	08-10187	\$941.50	U	Cred. # 7935 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT 211 DUPONT AVENUE PO BOX 3138 NEWBURGH, NY 12550	2555	10/23/08	08-10165	\$941.50	U
Cred. # 26236 JAMES H SIMPSON COMPANY ATTN: RICHARD H. SIMPSON, OWNER 4 LINDSAY COURT CHATHAM, NJ 07928	2297	10/14/08	08-10152	\$3,487.93	U	Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4101	11/12/08	08-10157	\$2,832.36	U
						Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4102	11/12/08	08-10201	\$445.72	U
						Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4103	11/12/08	08-10165	\$209.85	U
Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES CORP. ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	3679	11/05/08	08-10173	\$1,750.00	U	Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES CORP. ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	4573	11/18/08	08-10152	\$40,520.47	U
Cred. # 10397 LOGISTICS AND DISTRIBUTION SERVICES CORP. ATTN: THERESA GRUPPO 14331 LEAR BLVD. RENO, NV 89506	4572	11/18/08	08-10173	\$24,790.24	U						
Cred. # 9933 MATERIAL HANDLING GROUP ATTN: RANDALL MCCORD, MANAGING MEMBER LLC 3725 GETWELL COVE MEMPHIS, TN 38118	2456	10/23/08	08-10165	\$17,532.00	U	Cred. # 1739 MATERIAL HANDLING GROUP ATTN: RANDALL MCCORD, MANAGING MEMBER 3725 GETWELL COVE MEMPHIS, TN 38118	1375	08/06/08	08-10152	\$21,770.24	U

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 Exhibit C

## Wrong Debtor Duplicate Claims to be Disallowed

## Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5644 ONGWEOWEH CORPORATION C/O HARRIS BEACH PLLC ATTN: WENDY A. KINSELLA, ESQ. ONE PARK PLACE 300 SOUTH STATE STREET, 4TH FL. SYRACUSE, NY 13202	658	04/17/08	08-10152	\$18,298.09	U	Cred. # 5644 ONGWEOWEH CORPORATION C/O HARRIS BEACH PLLC ATTN: WENDY A. KINSELLA, ESQ. ONE PARK PLACE 300 SOUTH STATE STREET, 4TH FL. SYRACUSE, NY 13202	2213	10/02/08	08-10186	\$18,298.09	U
Cred. # 15218 PLASMA COATINGS/AMERICAN ROLLER COMPANY LLC ATTN: KATHY HANSON, COLLECTION ANALYST 1440 13TH AVENUE UNION GROVE, WI 53182	1359	08/04/08	08-10152	\$1,045.14	U	Cred. # 10004 PLASMA COATING INC ATTN: MARIE SANDERSON, SR. OFFICE MANAGER 5438 PAYSHERE CIRCLE CHICAGO, IL 60674	7188	12/04/08	08-10184	\$664.99	U
						Cred. # 10004 PLASMA COATING INC ATTN: MARIE SANDERSON, SR. OFFICE MANAGER 5438 PAYSHERE CIRCLE CHICAGO, IL 60674	7189	12/04/08	08-10165	\$380.15	U
Cred. # 2159 SANTEC CORPORATION ATTN: L.M. LOMBARDO, V.P. 84 OLD GATE LANE MILFORD, CT 06460	3412	11/03/08	08-10152	\$4,472.55	U	Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3511	11/03/08	08-10193	\$1,600.00	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3512	11/03/08	08-10180	\$593.67	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3513	11/03/08	08-10200	\$602.65	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3514	11/03/08	08-10157	\$723.73	U
						Cred. # 9033 SANTEC CORPORATION ATTN: LM LOMBARDO, VP 84 OLD GATE LANE MILFORD, CT 06460	3515	11/03/08	08-10195	\$952.50	U
Cred. # 10164 TENNESSEE VISUAL SERVICES PO BOX 60525 912 MAIN STREET NASHVILLE, TN 37206	4216	11/13/08	08-10165	\$977.79	P	Cred. # 10164 TENNESSEE VISUAL SERVICES PO BOX 60525 912 MAIN STREET NASHVILLE, TN 37206	4217	11/13/08	08-10152	\$977.79	503b9

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Reorganized Debtors' Forty-First Omnibus Objection to Claim  
 (Seeking to Expunge Certain Duplicate and/or  
 Wrong Debtor Claims)  
 Exhibit C

## Wrong Debtor Duplicate Claims to be Disallowed

## Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 15205 VIRGINIA RIGGING & CRATING, INC. ATTN: K. HARRIS 5014 CASTLEWOOD ROAD RICHMOND, VA 23234	1336	07/31/08	08-10152	\$46,548.00	U	Cred. # 15205 VIRGINIA RIGGING & CRATING, INC. ATTN: K. HARRIS 5014 CASTLEWOOD ROAD RICHMOND, VA 23234	2368	10/20/08	08-10159	\$46,548.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	686	04/17/08	08-10156	\$19,200.00	U	Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	690	04/17/08	08-10152	\$19,200.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	687	04/17/08	08-10155	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	691	04/17/08	08-10169	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	688	04/17/08	08-10154	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	689	04/17/08	08-10153	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	682	04/17/08	08-10193	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	683	04/17/08	08-10174	\$19,200.00	U						

Case No. 08-10152  
 Reorganized Debtors' Forty-First Omnibus Objection to Claim  
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 Wrong Debtor Claims)  
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Wrong Debtor Duplicate Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	684	04/17/08	08-10167	\$19,200.00	U	Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	690	04/17/08	08-10152	\$19,200.00	U
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	685	04/17/08	08-10160	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	681	04/17/08	08-10196	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	680	04/17/08	08-10197	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	679	04/17/08	08-10200	\$19,200.00	U						
Cred. # 5202 ZURICH AMERICAN INSURANCE COMPANY ATTN: MARY PERLICK LEGAL COLLECTIONS SPECIALIST 1400 AMERICAN LANE, 9TH FLOOR, TOWER 2 SCHAUMBURG, IL 60196	678	04/17/08	08-10204	\$19,200.00	U						

**Class\*:**

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

**Claim Amount to be Disallowed:**

\$0.00  
 \$977.79  
 \$0.00  
 \$382,146.85  
 \$0.00  
 \$0.00  
**\$383,124.64**

**Claim Amount Remaining:**

\$0.00  
 \$0.00  
 \$0.00  
 \$167,418.91  
 \$0.00  
 \$977.79  
**\$168,396.70**

**Total # of Duplicate Claims: 25**