

**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 REORGANIZED DEBTORS' FORTY-SECOND OMNIBUS
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS AND ALLOWANCE OF SUCH CLAIMS
AS CONVENIENCE CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Second Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records and Allowance of Such Claims as Convenience 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 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 Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

1. The Objection is SUSTAINED.
2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged, in part, to the extent set forth on the “Amount of Claim Disallowed” column on Exhibit B.
3. Each of the Partially Reduced Claims is hereby allowed as a Convenience Claim in the amount set forth on the “Allowed Amount of Convenience Claim” column on Exhibit B, and such Convenience Claims shall be accorded Convenience Class treatment under the Plan.
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

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Exhibit B

Name/Address of Claimant	Claim Number	Classification	Date Filed	Debtor Against Which Claim is Asserted	Asserted Claim Amount	Amount of Claim Disallowed	Allowed Amount of Convenience Claim
Cred. # 13031 A1 PERFECTION 652 FLORENCE ROAD FREERPORT, IL 61032	3063	UNSECURED	10/28/08	QUEBECOR WORLD MT. MORRIS II LLC	\$1,536.95	(\$511.00)	\$1,025.95
Cred. # 9383 AIM DEDICATED LOGISTICS ATTN: JEFF KERSHNER, CREDIT MGR. 1500 TRUMBULL ROAD GIRARD, OH 44420	1748	UNSECURED	09/04/08	QUEBECOR WORLD LOVELAND INC.	\$706.25	(\$206.25)	\$500.00
Cred. # 5791 AIR SURFACE EXPRESS 2263 W. NEW HAVEN W. MELBOURNE, FL 32904	914	UNSECURED	5/20/2008	QUEBECOR WORLD LOGISTICS INC.	\$5,725.00	(\$5,675.00)	\$50.00
Cred. # 33013 ALSCO INDUSTRIAL PRODUCTS, INC. ATTN: DARLENE JARVIS, ACCOUNTS RECEIVABLE MGR 1265 MOUNT VERNON ROAD LITHIA SPRINGS, GA 30122	1776	UNSECURED	09/05/08	QUEBECOR WORLD (USA) INC.	\$1,074.55	(\$46.00)	\$1,028.55
Cred. # 70398 AMERICAN AIRLINES CARGO ATTN: K. HELEN YU, SENIOR ATTORNEY PO BOX 619616 MD 5675 FORT WORTH, TX 75261	7071	UNSECURED	12/04/08	QUEBECOR WORLD (USA) INC.	\$1,887.00	(\$888.52)	\$998.48
Cred. # 33170 ASM CAPITAL LP AS ASSIGNEE OF: TIFFANY TRANSPORTATION CO. ATTN: DOUG WOLFE 7600 JERICHO TURNPIKE, SUITE 302 WOODBURY, NY 11797	9286	UNSECURED	06/04/09	QUEBECOR WORLD LOGISTICS INC.	\$2,572.51	(\$1,944.47)	\$628.04
Cred. # 5286 AVERITT EXPRESS, INC. ATTN: MARILYN HYDEN, DIRECTOR OF A.R. P.O. BOX 3166 COOKEVILLE, TN 38502	274	UNSECURED	03/06/08	QUEBECOR WORLD (USA) INC.	\$3,875.06	(\$3,443.65)	\$431.41
Cred. # 3380 BALDOCKS INC 4836 NASHVILLE RD FRANKLIN, KY 42134	3399	UNSECURED	11/03/08	QUEBECOR WORLD (USA) INC.	\$1,102.21	(\$439.85)	\$662.36

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Cred. # 12809 BATTERIES PLUS ATTN: DAVID PASCHALL, OWNER 1150 US 31-W BOWLING GREEN, KY 42101	3865	UNSECURED	11/07/08	QUEBECOR WORLD ATGLEN INC.	\$1,280.29	(\$93.26)	\$1,187.03
Cred. # 5224 BAX GLOBAL ATTN: DEBRA RICHARDSON 440 EXCHANGE IRVINE, CA 92623-9571	162	UNSECURED	02/19/08	QUEBECOR WORLD (USA) INC.	\$21,443.17	(\$20,489.56)	\$953.61
Cred. # 2605 BURNS GAUGE & MACHINE INC ATTN: DUNINDA CRABTREE, SEC/TREAS 2070 HWY 96 PO BOX 759 BURNS, TN 37029	2090	UNSECURED	09/22/08	QUEBECOR WORLD (USA) INC.	\$1,630.87	(\$980.87)	\$650.00
Cred. # 33111 CARPET SHOPPE, INC. *THE 207 HENSLEE DRIVE DICKSON, TN 37055	1969	UNSECURED	09/08/08	QUEBECOR WORLD (USA) INC.	\$859.64	(\$87.63)	\$772.01
Cred. # 11074 CIRCLE S TRANSPORT LTD ATTN: TRACY SCHROCK 220 IMBODEN DRIVE WINCHESTER, VA 22603	2043	UNSECURED	09/16/08	QUEBECOR WORLD LOGISTICS INC.	\$900.00	(\$250.00)	\$650.00
Cred. # 5216 CLEVELAND MOTION CONTROLS ATTN: KIM SHEPHEARD, CREDIT MGR. 7550 HUB PKWY CLEVELAND, OH 44125	153	UNSECURED	02/22/08	QUEBECOR WORLD (USA) INC.	\$1,346.42	(\$1,029.00)	\$317.42
Cred. # 9101 COLEMAN BROTHERS ATTN: G. GLENN WILKINSON, TREASURER 2104 DUMBARTON ROAD RICHMOND, VA 23228	2383	UNSECURED	10/22/08	QUEBECOR WORLD SAN JOSE INC.	\$744.22	(\$74.29)	\$669.93
Cred. # 7094 CORBETT, E. C/O E. CORBETT CO. PO BOX 973 ATTLEBORO, MA 02703	5338	UNSECURED	11/26/08	QUEBECOR WORLD BOOK SERVICES LLC	\$2,698.05	(\$655.91)	\$2,042.14

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Cred. # 5131 CORPORATE EXPRESS OFFICE PRODUCTS, INC. C/O LEGAL DEPT. ATTN: JOHN DABE, REGIONAL CREDITOR MANAGER ONE ENVIRONMENTAL WAY BROOMFIELD, CO 80021	11	UNSECURED	01/29/08	QUEBECOR WORLD (USA) INC.	\$332.54	(\$112.47)	\$220.07
Cred. # 4591 CORPORATE TELECOM SOLUTIONS ATTN: LYNN H. LAUGHLIN, DIR. ADMIN. SRVS. P O BOX 855 SPRING HOUSE, PA 19477	850	UNSECURED	05/12/08	QUEBECOR WORLD (USA) INC.	\$119.24	(\$24.84)	\$94.40
Cred. # 10255 CROWN COFFEE ATTN: JILLIAN ENGLE, CONTROLLER P.O. BOX 244 WAKEFIELD, MA 01880	3867	UNSECURED	11/07/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$2,023.91	(\$680.13)	\$1,343.78
Cred. # 10256 DAVOL TAUNTON PRINTING INC ATTN: JOHN W. LENNY, PRESIDENT 330 WINTHROP STREET TAUNTON, MA 02780-4314	2464	UNSECURED	10/23/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$1,056.06	(\$48.06)	\$1,008.00
Cred. # 3158 DERRINGER CO ATTN: KEITH BALLINGER, CONTROLLER 5530 FAIRLANE DRIVE CINCINNATI, OH 45227	2730	UNSECURED	10/24/08	QUEBECOR WORLD (USA) INC.	\$1,204.10	(\$317.10)	\$887.00
Cred. # 12120 DES MOINES REGISTER PO BOX 10380 DES MOINES, IA 50306-0380	3232	UNSECURED	10/30/08	QUEBECOR WORLD WAUKEE INC.	\$1,888.97	(\$218.97)	\$1,670.00
Cred. # 2341 DYERSBURG WINNELSON CO., INC. ATTN: DAVID SMITH, CREDIT MGR. 1827 ST. JOHN AVENUE P.O. BOX 1147 DYERSBURG, TN 38024	57	UNSECURED	02/11/08	QUEBECOR WORLD (USA) INC.	\$1,488.87	(\$578.61)	\$910.26

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Cred. # 70178 FAIR HARBOR CAPITAL LLC/ STODDARD SILENCERS, TRANSFEROR: STODDARD SILENCERS, INC. ATTN: VICTOR KNOX ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	2978	UNSECURED	10/27/08	QUEBECOR WORLD MT. MORRIS II LLC	\$2,553.33	(\$1,141.00)	\$1,412.33
Cred. # 70178 FAIR HARBOR CAPITAL LLC/ STODDARD SILENCERS, TRANSFEROR: STODDARD SILENCERS, INC. ATTN: VICTOR KNOX ANSONIA FINANCE STATION P.O. BOX 237037 NEW YORK, NY 10023	3622	UNSECURED	11/04/08	QW MEMPHIS CORP.	\$1,158.23	(\$483.00)	\$675.23
Cred. # 24838 FREIGHT MASTERS EXPRESS 3703 KENNEBEC DRIVE SAINT PAUL, MN 55122	2977	UNSECURED	10/27/08	QUEBECOR WORLD (USA) INC.	\$2,200.00	(\$1,250.00)	\$950.00
Cred. # 33080 GARDNER DENVER HANOVER, INC. 7222 PARKWAY DRIVE HANOVER, MA 21076	1910	UNSECURED	09/11/08	QUEBECOR WORLD (USA) INC.	\$5,678.10	(\$5,653.60)	\$24.50
Cred. # 11254 GRANE DISTRIBUTION SERVICES LLC FKA: GRANE TRANSPORTATION LINES LTD ATTN: VICKY L. SULO, ADMIN MGR 1001 SOUTH LARAMIE AVENUE CHICAGO, IL 60644	5252	UNSECURED	11/25/08	QUEBECOR WORLD LOGISTICS INC.	\$1,610.00	(\$960.00)	\$650.00
Cred. # 4348 GRAPHIC AIDS INC ATTN: CARL LARSEN, CEO 5025 BROADMOOR DR. MAPLE PLAIN, MN 55359	2641	UNSECURED	10/24/08	QUEBECOR WORLD (USA) INC.	\$308.25	(\$163.25)	\$145.00
Cred. # 5432 GREAT NORTHERN TRANSPORTATION 5205 E. VIENNA ROAD CLIO, MI 48420	474	UNSECURED	03/14/08	QUEBECOR WORLD (USA) INC.	\$1,950.00	(\$950.00)	\$1,000.00

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Cred. # 5410 ICAT LOGISTICS, INC. ATTN: MICHELE VOEGELE, CREDIT MANAGER 6805 DOUGLAS LEGUM DRIVE 3RD FLOOR ELKRIDGE, MD 21075	437	UNSECURED	03/24/08	QUEBECOR WORLD (USA) INC.	\$2,022.84	(\$59.34)	\$1,963.50
Cred. # 136 ILLINOIS AMERICAN WATER PO BOX 94551 PALATINE, IL 60094-4551	6167	UNSECURED	12/01/08	QUEBECOR WORLD (USA) INC.	\$845.65	(\$38.64)	\$807.01
Cred. # 25987 INDUSTRIAL WEIGHING SYSTEMS INC ATTN: SHERYL HAND, OFFICE MANAGER 3477 HADDONFIELD RD PENNSAUKEN, NJ 08109-3805	3406	UNSECURED	11/03/08	QUEBECOR WORLD LOGISTICS INC.	\$372.14	(\$57.56)	\$314.58
Cred. # 5770 JB HUNT TRANSPORT, INC. ATTN: SHELLY GATCHEL 615 JB HUNT CORPORATE DR. LOWELL, AR 72745	838	UNSECURED	05/13/08	QUEBECOR WORLD (USA) INC.	\$4,445.94	(\$3,087.34)	\$1,358.60
Cred. # 4074 JEVIC TRANSPORTATION INC ATTN: DONALD SIS, UNIVERSITY MGMT. 700 CREEK RD. DELANCO, NJ 08075	2334	UNSECURED	10/17/08	QUEBECOR WORLD INFINITI GRAPHICS INC.	\$3,318.88	(\$1,709.53)	\$1,609.35
Cred. # 4074 JEVIC TRANSPORTATION INC ATTN: DONALD SIS, UNIVERSITY MGMT. 700 CREEK RD. DELANCO, NJ 08075	2335	UNSECURED	10/17/08	QUEBECOR WORLD (USA) INC.	\$1,068.45	(\$501.19)	\$567.26
Cred. # 5599 JOHNSTONE SUPPLY ATTN: KAREN LAUGHLIN, CREDIT MANAGER P.O. BOX 40605 DENVER, CO 80204-0605	584	UNSECURED	04/04/08	QUEBECOR WORLD (USA) INC.	\$1,927.52	(\$119.78)	\$1,807.74
Cred. # 5782 LANDSTAR INWAY ATTN: DAWN BOWERS, MGR. REV. REC. 13410 SUTTON PARK DR. S. JACKSONVILLE, FL 32225	891	UNSECURED	05/12/08	QUEBECOR WORLD (USA) INC.	\$24,995.00	(\$24,720.00)	\$275.00

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Cred. # 74751 LIQUIDITY SOLUTIONS, INC/ WEBB REFRESHMENTS TRANSFEROR: WEBB REFRESHMENTS ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4171	UNSECURED	11/12/08	QUEBECOR WORLD MID-SOUTH PRESS CORPORATION	\$2,433.01	(\$977.06)	\$1,455.95
Cred. # 5764 METROPOLITAN TRUCKING, INC. ATTN: JOSEPH E. ZIOBRO, ACCOUNTING MANAGER 6675 LOW STREET BLOOMSBURG, PA 17815	822	UNSECURED	05/15/08	QUEBECOR WORLD (USA) INC.	\$9,185.80	(\$9,135.80)	\$50.00
Cred. # 33008 NIVERT METAL SUPPLY, INC. ATTN: JAMES M. GRIFFITHS, SECRETARY KEYSTONE INDUSTRIAL PARK THROOP, PA 18512-0599	1759	UNSECURED	09/02/08	QUEBECOR WORLD (USA) INC.	\$1,511.86	(\$58.04)	\$1,453.82
Cred. # 3233 PERFECTION OIL CO. PO BOX 876 DUBUQUE, IA 52004-0876	1768	UNSECURED	09/05/08	QUEBECOR WORLD DUBUQUE INC.	\$314.12	(\$100.00)	\$214.12
Cred. # 69684 REM SOLUTIONS LLC ATTN: WILLIAM S. MCDUGALL, TREASURER 1089 CROXALL AVENUE ALIQUIPPA, PA 15001	2331	UNSECURED	10/16/08	QUEBECOR WORLD (USA) INC.	\$1,508.50	(\$112.20)	\$1,396.30
Cred. # 10308 RHODE ISLAND ANALYTICAL LABORATORIES ATTN: JOHN KALIAN, CONTROLLER 41 ILLINOIS AVENUE WARWICK, RI 02888	3821	UNSECURED	11/07/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$2,214.49	(\$361.49)	\$1,853.00
Cred. # 11968 ROWLAND COMPANY ATTN: ADAM YEST, GM PO BOX 12278 PHILADELPHIA, PA 19144-0378	5307	UNSECURED	11/26/08	QUEBECOR WORLD CENTURY GRAPHICS CORPORATION	\$890.99	(\$38.37)	\$852.62

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Cred. # 5268 SERVICE PLUS TRANSPORT ATTN: KAYLA MITCHELL, DIRECTOR OF FINANCES 201 OSBORNE ROAD FRIDLEY, MN 55432	240	UNSECURED	03/07/08	QUEBECOR WORLD (USA) INC.	\$1,319.29	(\$250.00)	\$1,069.29
Cred. # 3189 SHIPPERS SUPPLY COMPANY 2428 CRITTENDEN DRIVE LOUISVILLE, KY 40217	3056	UNSECURED	10/28/08	QUEBECOR WORLD (USA) INC.	\$2,861.57	(\$640.27)	\$2,221.30
Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4101	UNSECURED	11/12/08	QUEBECOR WORLD JOHNSON & HARDIN CO.	\$2,832.36	(\$1,460.82)	\$1,371.54
Cred. # 8987 SIMPSON, JAMES H. 4 LINDSAY COURT CHATHAM, NJ 07928	4102	UNSECURED	11/12/08	QUEBECOR WORLD KRI INC.	\$445.72	(\$276.21)	\$169.51
Cred. # 31883 TRUCK-COURIER INC ATTN: VICKI A. BURSSARD, CEO PO BOX 2760 WOBURN, MA 01888-1360	2501	UNSECURED	10/23/08	QUEBECOR WORLD (USA) INC.	\$468.57	(\$234.90)	\$233.67
Cred. # 31953 ULTIMATE FINISH AUTO BODY 688 SOUTH CHURCH ST. HAZLETON, PA 18201	2702	UNSECURED	10/24/08	QUEBECOR WORLD (USA) INC.	\$4,312.33	(\$3,312.33)	\$1,000.00
Cred. # 12165 VAN WYK FREIGHT LINES INC EAST STREET SOUTH PO BOX 70 GRINNELL, IA 50112	2497	UNSECURED	10/23/08	QUEBECOR WORLD WAUKEE INC.	\$1,559.98	(\$613.77)	\$946.21
Cred. # 9193 VIRGINIA RIGGERS, INC. ATTN: JEFFERY L. DOLL, OWNER 819 B. N. LOUDOUN STREET WINCHESTER, VA 22604	3398	UNSECURED	11/03/08	QUEBECOR WORLD SAN JOSE INC.	\$46,548.00	(\$45,923.00)	\$625.00

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Cred. # 2707 WATCON WATER CONDITIONING ATTN: MARY ELLEN JENSEN, ACCTS. REC. 2215 S MAIN ST PO BOX 2829 SOUTH BEND, IN 46680	2581	UNSECURED	10/23/08	QW MEMPHIS CORP.	\$1,545.50	(\$548.41)	\$997.09
Cred. # 8627 WEBB'S REFRESHMENTS ATTN: AMANDA POTTER PO BOX 4011 MURFRESBORO, TN 37129	4159	UNSECURED	11/12/08	QUEBECOR WORLD (USA) INC.	\$2,681.81	(\$1,116.75)	\$1,565.06
Cred. # 8627 WEBB'S REFRESHMENTS ATTN: AMANDA POTTER PO BOX 4011 MURFRESBORO, TN 37129	4172	UNSECURED	11/12/08	QW MEMPHIS CORP.	\$887.86	(\$501.32)	\$386.54
Cred. # 12784 WH SALES ENGINEERING COMPANY ATTN: ANNE M. CONNORS PO BOX 1261 POTTSVILLE, PA 17901	6082	UNSECURED	12/02/08	QUEBECOR WORLD HAZLETON INC.	\$2,991.13	(\$716.13)	\$2,275.00
Cred. # 39281 WHITTENTON HARDWARE ATTN: STEPHEN CORREIRA, OWNER/PARTNER 123 BROADWAY TAUNTON, MA 02780	2153	UNSECURED	09/22/08	QUEBECOR WORLD RETAIL PRINTING CORP.	\$1,603.44	(\$1,223.83)	\$379.61

Total Number of Claims: 58
Total Claim Amount: \$200,066.54
Total Allowed Amount: \$52,776.17