

**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 DENYING MOTION OF ATHENS PAPER COMPANY, INC. FOR ORDER
DETERMINING 503(B)(9) CLAIMS TIMELY FILED**

This matter came before the Court upon the motion of Athens Paper Company, Inc. requesting that the Court deem its section 503(b)(9) claims as timely filed; the Court having considered the Motion of Athens Paper Company, Inc. for Order Determining 503(b)(9) Claims Timely Filed [Docket #4242] (the “Late Filed Claims Motion”), the Reorganized Debtors’ Objection to Motion of Athens Paper Company, Inc. for Order Determining 503(b)(9) Claims Timely Filed [Docket #4348], the Joinder of the Joint Claims Oversight Committee to the Reorganized Debtors’ Objection to Motion of Athens Paper Company, Inc. for an Order Determining 503(b)(9) Claims Timely Filed [Docket #4350], the Reply of Athens Paper Company, Inc. to Debtors’ Objection to Motion of Athens Paper Company Inc.’s for Order Deeming 503(b)(9) Claims Timely Filed [Docket # 4357]; and a hearing having been held on December 21, 2010 before this Court to consider the Late Filed Claims Motion (the “Hearing”), after due deliberation and for the reasons stated on the record at the Hearing, the Court having determined that grounds do not exist for the relief requested by the Late Filed Claims Motion;

IT IS HEREBY ORDERED THAT:

1. The Late Filed Claims Motion is DENIED in all respects.
2. This Court shall retain jurisdiction with respect to all matters arising or related to the interpretation or implementation of this Order.

Dated: New York, New York
January 4, 2011

s/ James M. Peck

HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE