

**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

**ORDER SUSTAINING REORGANIZED DEBTORS' FORTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN  
CANADIAN CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian 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; 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.
2. Each of the claims identified on Exhibit B incorporated herein by reference is expunged and disallowed for all purposes in these Chapter 11 Cases, all pursuant to section 502 of the Bankruptcy Code.

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

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance, or disallowance of the Transferred Canadian Claims in the Canadian Proceeding, and each of the Reorganized Debtors, QWI, the Monitor, the holders of the Transferred Canadian Claims and any other parties in interest, shall retain all of their respective rights, claims and defenses in the Canadian Proceeding in respect of the Transferred Canadian Claims.

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  
April 12, 2011

s/ James M. Peck  
HONORABLE JAMES M. PECK  
UNITED STATES BANKRUPTCY JUDGE

Quebecor World (USA) Inc., et al.  
 Reorganized Debtors' Forty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)  
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70391 ACCOMTEMP C/O DIV. OF ROBERT HALF INTERNATIONAL ATTN: KAREN LIMA, RECOVERY MANAGER 5720 STONERIDGE DRIVE, SUITE THREE PLEASANTON, CA 94588	7004	UNSECURED	08-10152	4,266.67 U.S.
Cred. # 70604 CANADIAN NATIONAL RAILWAY COMPANY C/O CREDIT MANAGEMENT ATTN: MARTIN CYR, REGIONAL PARTNER 935 DE LA GAUCHETIERE STREET WEST FLOOR 4 MONTREAL, QUEBEC H3B 2M9CANADA	8696	UNSECURED	08-10202	2,460.00 U.S.
Cred. # 5743 CLEAN HARBORS ENVIRONMENTAL SERVICES ATTN: JOAN KILROY, CREDIT ANALYST 42 LONGWATER DRIVE NORWELL, MA 02061	804.02	UNSECURED	08-10152	18,390.36 CANADIAN
Cred. # 348 MAX DAETWYLER CORP ATTN: GAENEL WITHERSPOON, CONTROLLER PO BOX 60823 CHARLOTTE, NC 28260	4297	UNSECURED	08-10152	3,622.74 U.S.
Cred. # 5225 UNITED PARCEL SERVICE SUPPLY CHAIN SOLUTIONS C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: MARYBETH M. NEWELL, AGENT P.O. BOX 4396 TIMONIUM, MD 21094	164	UNSECURED	08-10152	964.19 U.S.
Cred. # 5649 ZEP MANUFACTURING C/O ENGEL, HAIRSTON & JOHANSON ATTN: JONATHAN E. RAULSTON P.O. BOX 11405 BIRMINGHAM, AL 35202	671	UNSECURED	08-10152	1,203.26 U.S.

**Total Claim Count: 6**

**Total Claim Amount: \$12,516.86**