

**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 THE REORGANIZED DEBTORS' FORTY-THIRD OMNIBUS  
OBJECTION TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE OF  
CERTAIN MISCLASSIFIED SECTION 503(B)(9), ADMINISTRATIVE, SECURED  
OR PRIORITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Third Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority 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.

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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 Misclassified Claims identified as “Claims to be Disallowed” on Exhibit B attached hereto and incorporated herein by reference is expunged and disallowed, all pursuant to section 502 and 503 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 Unsecured Claim, and all rights to object to any Remaining Unsecured 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  
April 12, 2011

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