

**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-FOURTH  
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-Fourth 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; 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 under the heading "Claims to be Disallowed" as Duplicate Claims and Wrong Debtor Claims, as set forth on Exhibit B and Exhibit C,

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

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  
April 12, 2011

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

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
**Reorganized Debtors' Forty-Fourth Omnibus Objection to Claims**  
(Seeking to Expunge Certain Duplicate  
and/or Wrong Debtor Claims)  
Exhibit B

**Claims to be Disallowed**

**Remaining Claims**

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Comments Related to Remaining Claims
Cred. # 70362 CAD TRANSPORTATION, INC. C/O CORZIN, SANISLO & UFHOLZ, LLC ATTN: HAROLD A. CORZIN, ATTORNEY 304 N. CLEVELAND-MASSILLON ROAD AKRON, OH 44333	6676	12/03/08	08-10152	\$52,804.81	U	2267	10/09/08	08-10152	\$54,783.68	U	Remaining Claim #2267 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".
Cred. # 8132 M&L MACHINE TOOL & MANUFACTURING LLC ATTN: LEROY THORNBURG, OWNER 9567 HIGHWAY 144 NORTH KEWASKUM, WI 53040	4318	11/14/08	08-10152	\$6,749.86	U	152	02/22/08	08-10152	\$25,091.84	U	Remaining Claim #152 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3147	10/29/08	08-10152	\$4,338.56	U	3148	10/29/08	08-10152	\$23,653.47	U	Remaining Claim #3148 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3069	10/29/08	08-10152	\$9,414.33	U						
Cred. # 8617 WALT POWLEY INLINE INC ATTN: WALTER E. POWLEY, PRESIDENT 12006 SPAULDING SCHOOL ROAD UNIT 105 PLAINFIELD, IL 60585	3483	11/03/08	08-10152	\$52.00	U	3167	10/29/08	08-10152	\$56,222.75	U	Remaining Claim #3167 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".

**Class \*:**

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

**Claim Amount to be Disallowed:**

\$0.00  
\$0.00  
\$0.00  
\$73,359.56  
\$0.00  
\$0.00  
**\$73,359.56**

**Claim Amount Remaining:**

\$0.00  
\$0.00  
\$0.00  
\$159,751.74  
\$0.00  
\$0.00  
**\$159,751.74**

**Total of # of Duplicate Claims: 5**

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
**Reorganized Debtors' Forty-Fourth Omnibus Objection to Claims**  
(Seeking to Expunge Certain Duplicate  
and/or Wrong Debtor Claims)  
Exhibit C

**Claims to be Disallowed**

**Remaining Claims**

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Comments Related to Remaining Claims
Cred. # 21084 ALPHA LAND SURVEYING ATTN: MICHAEL B. DAVIS, PRESIDENT 969 ELKIN LANE ROANOKE, TX 76262-4941	4406	11/17/08	08-10152	\$381.53	U	1928	09/11/08	08-10189	\$381.53	U	Remaining Claim #1928 addressed on the "Reorganized Debtors' Eighth Omnibus Convenience Claims Motion (Seeking to Allow Convenience Claims as Filed by the Holders Thereof)".
Cred. # 25271 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT PO BOX 3138 NEWBURGH, NY 12550	2560	10/23/08	08-10162	\$483.32	U	331	03/14/08	08-10152	\$60,001.61	U	Remaining Claim #331 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".
Cred. # 1787 SUNBELT RENTALS INC C/O ACCOUNTS RECEIVABLE ATTN: EMILY DAVENPORT 7912 KINCANNON PLACE LORTON, VA 22079	4570	11/18/08	08-10171	\$12,356.43	U	693 698	04/17/08 04/17/08	08-10169 08-10169	\$5,769.02 \$6,587.41	U U	Remaining Claim #693 is addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)". Remaining Claim #698 is addressed on the "Reorganized Debtors' Fifty-First Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor Debtor(s) and Allowance of Claims)".
Cred. # 8617 WALT POWLEY INLINE INC ATTN: WALTER E. POWLEY, PRESIDENT 12006 SPAULDING SCHOOL ROAD UNIT 105 PLAINFIELD, IL 60585	3509	11/03/08	08-10192	\$32,886.14	U	3167	10/29/08	08-10152	\$56,222.75	U	Remaining Claim #3167 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".

**Class \*:**

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

**Claim Amount to be Disallowed:**

\$0.00  
\$0.00  
\$0.00  
\$46,107.42  
\$0.00  
\$0.00  
**\$46,107.42**

**Claim Amount Remaining:**

\$0.00  
\$0.00  
\$0.00  
\$128,962.32  
\$0.00  
\$0.00  
**\$128,962.32**

**Total of # of Duplicate Claims: 4**