

**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' FIFTY-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' Fifty-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; 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.

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

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 Partially Reduced 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
April 12, 2011

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

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 (Seeking Partial Disallowance of Certain Claims to the Extent
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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. # 21421 ARKANSAS INDUSTRIAL ELECTRICAL SUPPLY CO INC ATTN: AL 3806 E HIGHLAND DR JONESBORO, AR 72402	6568	UNSECURED	12/04/08	QUEBECOR WORLD (USA) INC.	\$875.58	(\$538.52)	\$337.06
Cred. # 10614 CAPP, INC. ATTN: DAVID KLEIN, CPA PO BOX 127 CLIFTON HEIGHTS, PA 19018-0127	2595	UNSECURED	10/24/08	QUEBECOR WORLD DUBUQUE INC.	\$1,447.89	(\$393.02)	\$1,054.87
Cred. # 9094 CHAPEL HILL MFG 1807 WALNUT AVENUE PO BOX 208 ORELAND, PA 19075	5153	UNSECURED	11/25/08	QUEBECOR WORLD KRI INC.	\$1,800.00	(\$600.00)	\$1,200.00
Cred. # 23523 DANIELS FILTER SERVICES ED DANIELS, PRESIDENT 1545 VERMONT STREET DES MOINES, IA 50314	3809	UNSECURED	11/07/08	QUEBECOR WORLD (USA) INC.	\$1,164.01	(\$317.23)	\$846.78
Cred. # 7802 DUBOIS CHEMICAL ATTN: DIANE TAYLOR, CREDIT/ COLL ANALYST 3630 EAST KEMPER ROAD SHARONVILLE, OH 45241	5685	UNSECURED	12/01/08	QUEBECOR WORLD (USA) INC.	\$1,241.42	(\$58.84)	\$1,182.58
Cred. # 7802 DUBOIS CHEMICAL ATTN: DIANE TAYLOR, CREDIT/ COLL ANALYST 3630 EAST KEMPER ROAD SHARONVILLE, OH 45241	5686	UNSECURED	12/01/08	QUEBECOR WORLD PETTY PRINTING INC.	\$2,242.95	(\$1,949.54)	\$293.41
Cred. # 10519 HOMESTEAD FUEL INC 100 WEST ROAD ELLINGTON, CT 06029	3808	UNSECURED	11/07/08	QUEBECOR WORLD INFINITI GRAPHICS INC.	\$1,141.69	(\$506.60)	\$635.09
Cred. # 1781 JOHNSTON TRUCKING INC ATTN: RONALD E. JOHNSTON, PRESIDENT PO BOX 9315 JONESBORO, AR 72403	5059	UNSECURED	11/24/08	QUEBECOR WORLD LOGISTICS INC.	\$4,529.89	(\$2,459.89)	\$2,070.00

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Cred. # 27790 MELLOW MOON DIST. PO BOX 859 PARAGOULD, AR 72451	4753	UNSECURED	11/20/08	QUEBECOR WORLD (USA) INC.	\$1,735.34	(\$1,681.80)	\$53.54
Cred. # 8216 MSCO ATTN: CLARA PHILLIPS, A/R MANAGER PO BOX 1000 DEPARTMENT 481 MEMPHIS, TN 38148-0481	3414	UNSECURED	11/03/08	QUEBECOR WORLD (USA) INC.	\$1,142.00	(\$27.72)	\$1,114.28
Cred. # 28428 NES RENTALS ATTN: PARY SONG, CREDIT ANALYST 5440 N. CUMBERLND AVENUE, SUITE 200 CHICAGO, IL 60656	3558	UNSECURED	11/04/08	QUEBECOR WORLD (USA) INC.	\$2,442.85	(\$1,502.00)	\$940.85
Cred. # 10045 QUALIFIED LABORATORIES INC ATTN: DAVID ANDERSON, PRESIDENT PO BOX 26155 MINNEAPOLIS, MN 55426	6832	UNSECURED	12/03/08	QW MEMPHIS CORP.	\$574.89	(\$146.00)	\$428.89
Cred. # 5267 R B W LOGISTICS CORPORATION D/B/A RECORDS MANAGEMENT CENTER ATTN: CHARLES ANDERSON, PRESIDENT P.O. BOX 10027 AUGUSTA, GA 30903	236	UNSECURED	03/05/08	QUEBECOR WORLD (USA) INC.	\$473.66	(\$236.83)	\$236.83
Cred. # 5158 SPHERION CORP ATTN: HAL GOLDBERG, CLIENT SERVICE ANALYST 2050 SPECTRUM BLVD. FT LAUDERDALE, FL 33309	66	UNSECURED	02/04/08	QUEBECOR WORLD (USA) INC.	\$8,840.15	(\$8,324.80)	\$515.35
Cred. # 70300 USF HOLLAND C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: JORRISSSEN MANUEL P.O. BOX 5126 TIMONIUM, MD 21094	6168	UNSECURED	12/01/08	QUEBECOR WORLD (USA) INC.	\$1,397.11	(\$577.73)	\$819.38

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Cred. # 70272 VERIZON, INC. C/O AFNI/VERIZON ATTN: TERI FRINGER, BANKRUPTCY ADMINISTRATOR 404 BROCK DRIVE BLOOMINGTON, IL 61701	6052	UNSECURED	12/01/08	QUEBECOR WORLD (USA) INC.	\$2,660.10	(\$2,000.09)	\$660.01
Cred. # 3397 VISIONS SAFETY PRODUCTS ATTN: SAMUEL O. SWARTZ III, PRESIDENT PO BOX 4276 LANCASTER, PA 17604	3734	UNSECURED	11/06/08	QUEBECOR WORLD FAIRFIELD INC.	\$1,775.36	(\$891.15)	\$884.21
Cred. # 5433 YELLOW BOOK USA C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: WENDY FINNEGAN, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	480	UNSECURED	03/26/08	QUEBECOR WORLD (USA) INC.	\$4,023.00	(\$2,995.84)	\$1,027.16
Cred. # 70302 YELLOW TRANSPORTATION C/O RMS BANKRUPTCFY RECOVERY SERVICES ATTN: JORRISSSEN MANUEL P.O. BOX 5126 TIMONIUM, MD 21094	6169	UNSECURED	12/01/08	QUEBECOR WORLD (USA) INC.	\$1,831.93	(\$1,733.38)	\$98.55

Total Number of Claims: 19
Total Claim Amount: \$41,339.82
Total Allowed Amount: \$14,398.84