

**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-NINTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY
CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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, Exhibit C, Exhibit D, Exhibit E, Exhibit F, and Exhibit G, attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

3. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

4. 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.

5. 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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 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 20843 AFFINITY GROUP ATTN: THOMAS F. WOLFE, SVP/CFO 2575 VISTA DEL MAR DRIVE PO BOX 8500 VENTURA, CA 93001	5024	UNSECURED	08-10152	\$180,000.00
Cred. # 5293 BI-STATE PROPANE 74424 HWY 70 PORTOLA, CA 96122	284	UNSECURED	08-10152	\$8,434.04
Cred. # 13747 CLEAN RENTALS, INC. ATTN: ANN E. B. BOJACK, SUPERVISOR P.O. BOX 63100 NEW BEDFORD, MA 02780	2884	PRIORITY	08-10177	\$2,812.60
Cred. # 74744 DAY INTERNATIONAL ATTN: JUDITH L. COOK, TREASURY MGR. 130 W. SECOND ST. STE 1700 DAYTON, OH 45402	9497	ADMINISTRATIVE	08-10152	\$47,099.18
Cred. # 12703 DEMPSEY UNIFORM & SUPPLY INC 1200 MID VALLEY DRIVE JESSUP, PA 18434	3163	UNSECURED	08-10185	\$14,549.88
Cred. # 12536 EAGLE PRINTING EQUIPMENT INC. 3529 EAST BRAODWAY PHOENIX, AZ 85040-2853	1946	UNSECURED	08-10189	\$1,120.00
Cred. # 71250 HAIN CAPITAL HOLDINGS, LTD/A & P INDUSTR. AS ASSIGNEE OF: A & P INDUSTR. ATTN: GABBE LIBERCHUK, ADMINISTRATOR 301 ROUTE 17, 7TH FLOOR RUTHERFORD, NJ 07070	9357	UNSECURED	08-10169	\$39,875.81
Cred. # 1042 JEFF SPENCER TRUCKING, INC. ATTN: JEFF SPENCER, OWNER PO BOX 456 LAKE CITY, AR 72437	728	UNSECURED	08-10152	\$30,892.53
Cred. # 10983 KANG, BALDEV C/O BAL CARRIER INC 24203 PEAK COURT DIAMOND BAR, CA 91765	3305	UNSECURED	08-10202	\$6,325.00
Cred. # 5155 MI- CITY OF MIDLAND C/O CITY ATTORNEY ATTN: JAMES O. BRANSON III, CITY ATTY. 333 W. ELLSWORTH STREET MIDLAND, MI 48640	669	PRIORITY	08-10152	\$364.00
Cred. # 32886 MI- DEPARTMENT OF TREASURY/ REVENUE/AG P.O. BOX 30456 LANSING, MI 48909-7955	1555	UNSECURED	08-10179	\$21,514.67
Cred. # 7355 SCHARDEIN MECHANICAL PO BOX 19587 LOUISVILLE, KY 40259-0587	2503	UNSECURED	08-10177	\$31,434.09
Cred. # 15348 STICKLER, ROBERT E. D/B/A ROST CLEANING ATTN: ROBERT E. STICKLER, OWNER 200 SHARPE STREET ESSEXVILLE, MI 48732	1469	UNSECURED	08-10152	\$23,953.05

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 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 74713 WASTE MANAGEMENT - RMC ATTN: SUZANNE HERVEY, BANKRUPTCY SPEC. 2625 W. GRANDVIEW, STE #150 PHOENIX, AZ 85023	9413	ADMINISTRATIVE	08-10152	\$14,830.21
Cred. # 70346 WEST VIRGINIA BUREAU FOR CHILD SUPPORT ENFORCEMENT ATTN: KIMBERLY D. BENTLEY, ASST. GEN. COUNSEL 350 CAPITAL ST., RM 147 CHARLESTON, WV 25301	6630	PRIORITY	08-10180	\$4,268.71

Total Claim Count: 15

Total Claim Amount: \$427,473.77

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 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
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 Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 35936 BARTON, JOE B C/O ROSE E. DAVIS 3045 SHORT STATE HWY P. ROUTE 1, BOX 1686 SEYMOUR, MO 65746	3119	503b9	08-10152	UNKNOWN
Cred. # 3067 CAPP, INC. ATTN: DAVID KLEIN, CPA PO BOX 127 CLIFTON HEIGHTS, PA 19018-0127	2596	INDETERMINATE	08-10152	UNKNOWN
Cred. # 36672 FORSYTHE, EDNA C. 42 CR 745 WALNUT, MS 38683	3059	503b9	08-10152	UNKNOWN
Cred. # 70637 JOHN HANCOCK BOND TRUST C/O JOHN HANCOCK HIGH YIELD FUND 601 CONGRESS STREET BOSTON, MA 02210	8750	503b9	08-10152	UNKNOWN
Cred. # 35054 KRUPSKI, DENNIS 23 THE AVENUE CHEEKTOWAGA, NY 14225	8911	503b9	08-10158	UNKNOWN
Cred. # 69875 OH- REGIONAL INCOME TAX AGENCY C/O LEGAL DEPT ATTN: J. CAMISKA PO BOX 470537 BROADVIEW HEIGHTS, OH 44147	3446	PRIORITY	08-10169	UNKNOWN
Cred. # 69887 SOUTHWEST GAS CORPORATION ATTN: VICKI L. DURAND, CUSTOMER SPEC. PO BOX 1498 VICTORVILLE, CA 92393-1498	9278	UNSECURED	08-10152	UNKNOWN

Total Claim Count: 7

Total Claim Amount: \$0.00

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Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
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Exhibit D

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 9627 CHAD'S FLOWERS ETC PO BOX 310 ATOKA, TN 38004	3597	UNSECURED	08-10165	\$339.24
Cred. # 23278 CRAIGS SHOES ATTN: CRAIG WRIGHT 201 NORTH MAIN STREET VERSAILLES, KY 40383	3397	UNSECURED	08-10152	\$213.88
Cred. # 9723 DUST BUSTERS PLUS ATTN: REBECCA LADD, V.P. P O BOX 3948 CLARKSVILLE, TN 37043	3117	503b9	08-10152	\$21,755.56
Cred. # 64298 GOODEN, ALAN D 3620 IRONWOOD DR MEMPHIS, TN 38115	2458	SECURED	08-10152	\$445.72
Cred. # 5567 GOSS INTERNATIONAL CORPORATION C/O WINSTON & STRAWN LLP ATTN: DANIEL J. MCGUIRE & MINDY D. COHN 35 WEST WACKER DRIVE CHICAGO, IL 60601	6498	UNSECURED	08-10202	\$689.98
Cred. # 70418 GREAT-WEST LIFE & ANNUITY INSURANCE COMPANY ATTN: LORI CLAYTON 8505 E ORCHARD ROAD 10T1 DENVER, CO 80111	7289	UNSECURED	08-10152	\$124,993.68
Cred. # 15254 SOURCE INTERLINK COMPANIES INC. ATTN: ROSANNA LOMBARDI 27500 RIVERVIEW CENTER BLVD. BONITA SPRINGS, FL 34134	8407	UNSECURED	08-10152	UNKNOWN
Cred. # 35592 WEBB, ANN 213 MOUNTAIN VIEW ROAD CHURCH HILL, TN 37642	5593	503b9	08-10152	UNKNOWN

Total Claim Count: 8

Total Claim Amount: \$148,438.06

Quebecor World (USA) Inc., et al.
 Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
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 Exhibit E

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 20388 OMG CERUTTI VIA MARCELLO ADAM 66 CASALE MONFERRATO (AL) I - 15033ITALY	6617	UNSECURED	08-10152	UNKNOWN
Cred. # 70652 TOUCH AMERICA JOHN HANCOCK PATRIOT PREMIUM DIVIDEND FUND II 601 CONGRESS STREET BOSTON, MA 02210	8748	503b9	08-10152	UNKNOWN
Cred. # 70633 TOUCH AMERICA D/B/A MONTANA POWER COMPANY C/O JHV SMALL MIDCAP CORE EQUITY (NOW JOHN HANCOCK TRUST MID VALUE TRUST) 601 CONGRESS STREET BOSTON, MA 02210	8549	503b9	08-10152	UNKNOWN
Cred. # 70635 TOUCH AMERICA DBA MONTANA POWER CO NOW JOHN HANCOCK TRUST EQUITY INCOME TRUST 601 CONGRESS STREET BOSTON, MA 02210	8747	503b9	08-10152	UNKNOWN

Total Claim Count: 4

Total Claim Amount: \$0.00

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Reorganized Debtors' Forty-Ninth Omnibus Objection to Claims
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Exhibit F

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 6089 TRANE U.S. INC. 3600 PAMMEL CREEK ROAD LA CROSSE, WI 54601-7599	7698.02	SECURED	08-10152	\$20,017.57

Total Claim Count: 1

Total Claim Amount: \$20,017.57

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 Exhibit G

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5802	UNSECURED	08-10180	\$178.75
Cred. # 70191 AGFA CORPORATION ATTN: JOHN DESMOND, CREDIT MGR 100 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660	5804	UNSECURED	08-10152	\$3,730.02
Cred. # 13821 ASCEND MEDIA LLC ATTN: MARK BROCKELMAN, SVP/CFO 7015 COLLAGE BLVD., 6TH FL OVERLAND PARK, KS 66211	8392	UNSECURED	08-10152	\$100,000.00
Cred. # 1660 CLARK DISTRIBUTION SYSTEMS, INC. PO BOX 438 TRENTON, NJ 08603	5761	UNSECURED	08-10157	\$2,700.00
Cred. # 70585 EATON POWER QUALITY CORP. C/O EATON CORPORATION ATTN: DAVID J. PERSICHETTI, MGR EATON CENTER 1111 SUPERIOR AVENUE CLEVELAND, OH 44114-2584	8568	UNSECURED	08-10152	\$714.00
Cred. # 14029 GRAVITAS REAL ESTATE RESOURCES ATTN: AL STABILE 21301 S. TAMiami TRL STE 320, PMB 314 ESTERO, FL 33928	9496	ADMINISTRATIVE	08-10152	\$1,150.00
Cred. # 70343 HOSPITAL OF SAINT RAPHAEL'S OCCUPATIONAL HEALTH PLUS ATTN: JANEANNE C. LUBIN- SZAFRANSKI, ESQ. 659 GEORGE STREET NEW HAVEN, CT 06511	6625	UNSECURED	08-10160	\$1,961.25
Cred. # 74909 NORTH SHORE CONSULTANTS C/O LAW OFFICES OF MARK WRAY ATTN: MARK WRAY, ESQ. 608 LANDER STREET RENO, NV 89509	9545	UNSECURED	08-10152	\$27,424.06
Cred. # 10405 PDM STEEL SERVICE CENTER ATTN: DAVE FAIRBURN, CREDIT MANAGER PO BOX 50430 SPARKS, NV 89435-0430	3387	UNSECURED	08-10173	\$15.40
Cred. # 74931 PETIT PRINTING CORP. ATTN: RICHARD PETIT, PRESIDENT 155 RANO STREET BUFFALO, NY 14207	9553	UNSECURED	08-10152	\$5,250.00
Cred. # 59025 RICE, VIVIAN A P.O. BOX 567 TRENTON, TN 38382	4710	503b9	08-10152	\$11,228.76
Cred. # 70276 ROUSE, KENNY ATTN: TIMOTHY TAYLOR, ATTORNEY 50 NORTH FRONT STREET SUITE 800 MEMPHIS, TN 38103	6076	PRIORITY	08-10152	\$4,956.00
Cred. # 5891 TX- TEXAS WORKFORCE COMMISSION C/O REGULATORY INTEGRITY DIVISION ATTN: JOHN MOORE 101 E. 15TH STREET, ROOM 556 AUSTIN, TX 78778-0001	2211	ADMINISTRATIVE	08-10189	\$216.82

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 Exhibit G

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7748	PRIORITY	08-10195	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7749	PRIORITY	08-10180	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7750	UNSECURED	08-10152	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7963	UNSECURED	08-10152	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7964	PRIORITY	08-10195	\$6,763.00
Cred. # 70497 WELLS FARGO EQUIPMENT FINANCE, INC. C/O HOCK HAMROFF & HOROWITZ LLP ATTN: STEVE TURMAN 400 GARDEN CITY PLAZA GARDEN CITY, NY 11530	7965	PRIORITY	08-10180	\$6,763.00

Total Claim Count: 19

Total Claim Amount: \$200,103.06