

**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' FIFTIETH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN
LATE FILED CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Fiftieth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed 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 a hearing having been held on April 12, 2011 before this Court to consider the Objection (the "Hearing"), after due deliberation and for the reasons stated on the record at the hearing; the Court having overruled the responses, if any, to the Objection with respect to any claimant set forth on Exhibit B attached hereto; 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 Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

1. The Objection is SUSTAINED as to each of the claims identified on Exhibit B.
2. Each of the claims identified on Exhibit B 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 20, 2011

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

Case No. 08-10152 (JMP)

Reorganized Debtors' Fiftieth Omnibus Objection to Claims
(Seeking to Expunge Certain Late-Filed Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NUMBER	CLAIM AMOUNT	CLAIM CLASSIFICATION
Cred. # 5887 CA- EMPLOYMENT DEVELOPMENT DEPARTMENT C/O BANKRUPTCY GROUP MIC 92E ATTN: E. OKUSU, TAX COMPLIANCE SUPERVISOR P.O. BOX 826880 SACRAMENTO, CA 94280-0001	9126.01	12/30/08	08-10162	\$1,643.08	UNSECURED
Cred. # 5887 CA- EMPLOYMENT DEVELOPMENT DEPARTMENT C/O BANKRUPTCY GROUP MIC 92E ATTN: E. OKUSU, TAX COMPLIANCE SUPERVISOR P.O. BOX 826880 SACRAMENTO, CA 94280-0001	9126.02	12/30/08	08-10162	\$9,344.90	PRIORITY
Cred. # 5887 CA- EMPLOYMENT DEVELOPMENT DEPARTMENT C/O BANKRUPTCY GROUP MIC 92E ATTN: E. OKUSU, TAX COMPLIANCE SUPERVISOR P.O. BOX 826880 SACRAMENTO, CA 94280-0001	9190.01	12/23/08	08-10152	\$1,823.27	UNSECURED
Cred. # 5887 CA- EMPLOYMENT DEVELOPMENT DEPARTMENT C/O BANKRUPTCY GROUP MIC 92E ATTN: E. OKUSU, TAX COMPLIANCE SUPERVISOR P.O. BOX 826880 SACRAMENTO, CA 94280-0001	9190.02	12/23/08	08-10152	\$9,851.22	PRIORITY
Cred. # 22543 CENTENNIAL BINDERY LLC ATTN: ROD HOUG, OWNER 1951 LANDMEIER ROAD ELK GROVE VILLAGE, IL 60007-2421	9504	10/02/09	08-10152	\$151,367.68	UNSECURED
Cred. # 7705 CLEANING DETAIL ATTN: JOSEPH C. CHIRUMBOLO, PRESIDENT 1919 SOUTH HIGHLAND AVENUE SUITE 137-D LOMBARD, IL 60148-6135	9476	09/18/09	08-10202	\$4,089.18	UNSECURED
Cred. # 7705 CLEANING DETAIL ATTN: JOSEPH C. CHIRUMBOLO, PRESIDENT 1919 SOUTH HIGHLAND AVENUE SUITE 137-D LOMBARD, IL 60148-6135	9477	09/18/09	08-10183	\$12,819.16	UNSECURED
Cred. # 7705 CLEANING DETAIL ATTN: JOSEPH C. CHIRUMBOLO, PRESIDENT 1919 SOUTH HIGHLAND AVENUE SUITE 137-D LOMBARD, IL 60148-6135	9478	09/18/09	08-10152	\$310.00	UNSECURED
Cred. # 10630 CLOUGH TRUCKING COMPANY ATTN: MARIE CLOUGH 564 OLD COUNTRY ROAD DIX HILLS, NY 11746-4744	9371	07/10/09	08-10201	\$2,550.00	UNSECURED
Cred. # 23352 CSRA ANALYTICAL LABORATORIES INC ATTN: CHRISTOPHER W. JETER, CEO 1005 EMMETT ST # D AUGUSTA, GA 30903	9183	01/22/09	08-10152	\$2,930.00	UNSECURED
Cred. # 686 CUSTOM MACHINE & WELDING ATTN: DEAN DURAND, PRESIDENT 1026 ATOMIC ROAD NORTH AUGUSTA, SC 29841	9505	10/06/09	08-10152	\$37,835.00	UNSECURED

Reorganized Debtors' Fiftieth Omnibus Objection to Claims

(Seeking to Expunge Certain Late-Filed Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NUMBER	CLAIM AMOUNT	CLAIM CLASSIFICATION
Cred. # 12122 EAST COAST NEWSPAPERS INC. DBA THE ISLAND PACKET ATTN: CYNTHIA TAULBEE, VP FINANCE P.O. BOX 5727 HILTON HEAD ISLAND, SC 29938	9380	07/30/09	08-10194	\$139,862.78	UNSECURED
Cred. # 7899 GENERAL NEWSPRINT ATTN: JOHN SENICK, V.P. 888 WEST CROWTHER PLACENTIA, CA 92870-0000	9338	06/17/09	08-10162	\$345,217.12	UNSECURED
Cred. # 7899 GENERAL NEWSPRINT ATTN: JOHN SENICK, V.P. 888 WEST CROWTHER PLACENTIA, CA 92870-0000	9339	06/17/09	08-10152	\$15,237.20	UNSECURED
Cred. # 7899 GENERAL NEWSPRINT ATTN: JOHN SENICK, V.P. 888 WEST CROWTHER PLACENTIA, CA 92870-0000	9340	06/17/09	08-10152	\$2,316.80	UNSECURED
Cred. # 7188 INSERTS USA INC 4546 WEST 47TH CHICAGO, IL 60632	9462	09/14/09	08-10177	\$17,319.78	UNSECURED
Cred. # 12730 LAWSON ENTERPRISES 777 SOUTH MAIN ROAD MOUNTAIN TOP, PA 18707	8995	12/15/08	08-10185	\$4,950.00	UNSECURED
Cred. # 74765 MD- DEPT. OF LABOR, LICENSING, AND REGULATION C/O OFFICE OF UNEMPLOYMENT INSURANCE ATTN: KAREN HESS ROHRBAUGH 1100 NORTH EUTAW STREET, ROOM 401 BALTIMORE, MD 21201	9519	11/09/09	08-10202	\$2,194.75	PRIORITY
Cred. # 71023 OH- DEPT OF JOB & FAMILY SERVICES C/O LITIGATION UNIT ATTN: JANET D. WISE, SUPERVISOR PO BOX 182404 COLUMBUS, OH 43218-2404	9248.01	04/27/09	08-10152	\$165.06	PRIORITY
Cred. # 71023 OH- DEPT OF JOB & FAMILY SERVICES C/O LITIGATION UNIT ATTN: JANET D. WISE, SUPERVISOR PO BOX 182404 COLUMBUS, OH 43218-2404	9248.02	04/27/09	08-10152	\$426.41	UNSECURED
Cred. # 9153 PAPER CUTTERS INC. ATTN: RANDY MATTHEW 840 N HIGHWAY 25 BYPASS GREENVILLE, SC 29617	9402	08/03/09	08-10159	\$23,637.33	UNSECURED
Cred. # 9153 PAPER CUTTERS INC. ATTN: RANDY MATTHEW 840 N HIGHWAY 25 BYPASS GREENVILLE, SC 29617	9403	08/03/09	08-10165	\$10,512.90	UNSECURED
Cred. # 9153 PAPER CUTTERS INC. ATTN: RANDY MATTHEW 840 N HIGHWAY 25 BYPASS GREENVILLE, SC 29617	9404	08/03/09	08-10165	\$14,818.12	UNSECURED
Cred. # 5086 PITNEY BOWES GLOBAL FINANCIAL SERVICES C/O PITNEY BOWES, INC. RECOVERY DEPT. ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-4361	9124	01/12/09	08-10152	\$26,401.36	UNSECURED

**Reorganized Debtors' Fiftieth Omnibus Objection to Claims
(Seeking to Expunge Certain Late-Filed Claims)**

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NUMBER	CLAIM AMOUNT	CLAIM CLASSIFICATION
Cred. # 8336 PRESS RUBBER COMPANY INC 10925 STEPHEN COURT MOKENA, IL 60448	9164	01/16/09	08-10152	\$3,824.42	UNSECURED
Cred. # 8336 PRESS RUBBER COMPANY INC 10925 STEPHEN COURT MOKENA, IL 60448	9165	01/16/09	08-10152	\$3,824.42	503b9
Cred. # 8439 SEWARD CONSULTING LTD ATTN: VAUGHN SEWARD 10025-102A AVENUE, SUITE 1812 EDMONTON, AB T5J 2Z2CANADA	9130	01/07/09	08-10152	\$1,725.50	UNSECURED
Cred. # 12749 STELMACK, PATRICIA 33 TAMAQUA STREET AUDENRIED, PA 18201-7905	9008	12/12/08	08-10185	\$59,380.00	UNSECURED
Cred. # 11687 SUNTECK TRANSPORT CO., INC. ATTN: NANCY MACKEY, COLLECTIONS MANAGER 6413 CONGRESS AVE., SUITE 260 BOCA RATON, FL 33487	9222	03/09/09	08-10152	\$1,100.00	UNSECURED

Total Number of Claims: 29

Total Amount of Claims: \$907,477.44