

**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

Honorable James M. Peck

**ORDER SUSTAINING THE REORGANIZED DEBTORS' FIFTY-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' Fifty-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.

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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 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, 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  
July 19, 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' Fifty-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. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3779.01	11/06/08	08-10152	\$1,310.95	U	1332.01	07/29/08	08-10152	\$100,196.10	U	Remaining Claim #'s 1332.01 and 1332.02 addressed on the "Reorganized Debtors' Fifty-Sixth 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. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3779.02	11/06/08	08-10152	\$105.00	P	1332.02	07/29/08	08-10152	\$24,326.26	P	
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3780.01	11/06/08	08-10152	\$68,757.43	U						
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3780.02	11/06/08	08-10152	\$20,474.10	P						
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3783.01	11/06/08	08-10152	\$7,120.37	U						
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3783.02	11/06/08	08-10152	\$2,256.92	P						
Cred. # 5605 SAMUEL STRAPPING SYSTEM, INC. ATTN: RALPH DICATO, CREDIT MANAGER 1401 DAVEY ROAD, SUITE 300 WOODRIDGE, IL 60517	648	04/15/08	08-10152	\$3,449.20	U	3209	10/30/08	08-10152	\$224,400.88	U	Remaining Claim # 3209 addressed on the "Reorganized Debtors' Fifty-Sixth 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  
\$22,836.02  
\$0.00  
\$80,637.95  
\$0.00  
\$0.00  
**\$103,473.97**

**Claim Amount Remaining:**

\$0.00  
\$24,326.26  
\$0.00  
\$324,596.98  
\$0.00  
\$0.00  
**\$348,923.24**

Quebecor World (USA) Inc., et al.  
Case No. 08-10152 (JMP)  
Reorganized Debtors' Fifty-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. # 9770 FLORAL EXPRESSIONS ATTN: SHERRY C. EMLRY 1786 WILMA RUDOLPH BLVD CLARKSVILLE, TN 37040	3354	11/03/08	08-10165	\$464.74	U	2201	09/30/08	08-10152	\$525.53	U	Remaining Claim #2201 addressed on the "Reorganized Debtors' Tenth Omnibus Convenience Claims Motion (Seeking to Allow Convenience Claims as Filed by the Holders Thereof)".
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3778.01	11/06/08	08-10162	\$20,981.85	U	1332.01	07/29/08	08-10152	\$100,196.10	U	Remaining Claim #'s 1332.01 and 1332.02 addressed on the "Reorganized Debtors' Fifty-Sixth 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. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3778.02	11/06/08	08-10162	\$810.54	P	1332.02	07/29/08	08-10152	\$24,326.26	P	
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3781	11/06/08	08-10197	\$420.50	P						
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3782.01	11/06/08	08-10165	\$324.00	U						
Cred. # 8089 LA GRINDING COMPANY INC ATTN: LOUISE ARDUINI, CFO PO BOX 7855 BURBANK, CA 91510	3782.02	11/06/08	08-10165	\$259.20	P						
Cred. # 13130 MASTER MOTOR REBUILDERS 1204 WEST NATIONAL AVENUE ADDISON, IL 60101	3579	11/04/08	08-10152	\$3,084.51	U	3580	11/04/08	08-10183	\$3,084.51	U	Remaining Claim #3580 addressed on the "Reorganized Debtors' Ninth Omnibus Application Seeking to Allow Claims as Filed by the Holders Thereof".
Cred. # 13721 ROGAN INCORPORATED ATTN: RICK ROGAN, PRESIDENT 400 SOUTH DEVILS GLEN ROAD BETTENDORF, IA 52722	1979	09/15/08	08-10152	\$932.00	U	2802	10/27/08	08-10178	\$932.00	U	Remaining Claim #2802 addressed on the "Reorganized Debtors' Tenth Omnibus Convenience Claims Motion (Seeking to Allow Convenience Claims as Filed by the Holders Thereof)".

**Class \*:**

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

**Claim Amount to be Disallowed:**

\$0.00  
\$1,490.24  
\$0.00  
\$25,787.10  
\$0.00  
\$0.00  
**\$27,277.34**

**Claim Amount Remaining:**

\$0.00  
\$24,326.26  
\$0.00  
\$104,738.14  
\$0.00  
\$0.00  
**\$129,064.40**

Total of # of Duplicate Claims:

8