

**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 REORGANIZED DEBTORS' FIFTY-SEVENTH 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-Seventh 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;

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

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.
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
July 19, 2011

s/ James M. Peck
Honorable James M. Peck
United States Bankruptcy Judge

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Reorganized Debtors' Fifty-Seventh Omnibus Objection to Claims
 (Seeking Partial Disallowance of Certain Claims to the Extent
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Exhibit B

DRAFT 06-07-11

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. # 5315 AB TRUCKING, LLC ATTN: BRENDA BURNHAM OFFICE MANAGER P.O. BOX 146 HALLS, TN 38040	295	UNSECURED	03/10/08	QUEBECOR WORLD LOGISTICS INC.	\$15,551.60	(\$13,250.00)	\$2,301.60
Cred. # 69407 BLUE WATER FUEL MANAGEMENT ATTN:BARBARA SCALPATO, CREDIT MANAGER P.O. BOX 430 RICHMOND, MI 48062	2272	UNSECURED	10/06/08	QUEBECOR WORLD (USA) INC.	\$2,933.76	(\$708.00)	\$2,225.76
Cred. # 3823 CASSIDY, TIMOTHY J. DBA TUITION TRANSPORT P.O. BOX 498 BELL BUCKLE, TN 37020	1032	UNSECURED	05/29/08	QUEBECOR WORLD (USA) INC.	\$12,677.00	(\$12,277.00)	\$400.00
Cred. # 873 GENERAL SYSTEM, INC. 8111 CHAPEL MANOR LANE ELLCOTT CITY, MD 21043	787	UNSECURED	05/02/08	QUEBECOR WORLD (USA) INC.	\$20,851.80	(\$18,401.80)	\$2,450.00
Cred. # 5659 HILLCREST CREDIT AGENCY ATTN: KIMBERLY PROCTOR P.O. BOX 2220 BOWLING GREEN, KY 42102	700	UNSECURED	04/21/08	QUEBECOR WORLD (USA) INC.	\$27,197.00	(\$25,293.00)	\$1,904.00
Cred. # 7235 MALTZ SALES COMPANY, INC. 905 TURNPIKE STREET CANTON, MA 02021	1964	UNSECURED	09/05/08	QUEBECOR WORLD (USA) INC.	\$1,949.92	(\$1,925.92)	\$24.00
Cred. # 5928 NATIONAL BANKERS TRUST CORPORATION ATTN: MARK BURGAN, VICE PRESIDENT 8245 TOURNAMENT DRIVE, SUITE 120 MEMPHIS, TN 38125	1193	UNSECURED	06/26/08	QUEBECOR WORLD (USA) INC.	\$12,378.10	(\$11,178.00)	\$1,200.10

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Cred. # 70655 PAC-VAN, INC. C/O COLLECTIONS ATTN: MIKE HILL, CREDIT & COLL. MGR 9155 HARRISON PARK COURT INDIANAPOLIS, IN 46216	8928	UNSECURED	12/08/08	QUEBECOR WORLD PETTY PRINTING INC.	\$12,052.00	(\$9,744.60)	\$2,307.40

Total Number of Claims: 8
 Total Claim Amount: \$105,591.18
 Total Allowed Amount: \$12,812.86