

**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-EIGHTH 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' Fifty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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 on Exhibit B, Exhibit C, Exhibit D, and Exhibit E, 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  
July 19, 2011

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

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**Reorganized Debtors' Fifty-Eighth 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. # 13032 A2N EQUIPMENT REPAIR INC 503 SHAY STREET SOMERSET, WI 54025	2863	UNSECURED	08-10183	\$25,584.37
Cred. # 70221 BEST DIVERSIFIED C/O LYONS, EMERSON & CONE, PLC ATTN: JIM LYONS P.O. BOX 7044 JONESBORO, AR 72403	5872	503(b)(9)	08-10193	UNKNOWN
Cred. # 74983 FAYETTE JANITORIAL SERVICE, LLC ATTN: GARY E. VEAZEY, ESQ. 780 RIDGE LAKE BLVD. SUITE 202 MEMPHIS, TN 38120	9565	UNSECURED	08-10152	\$20,415.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1369.01	UNSECURED	08-10197	\$11,525.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1369.02	PRIORITY	08-10197	\$60,760.00
Cred. # 5999 GA- DEPT. OF REVENUE C/O COMPLIANCE DIVISION ATTN: ACIE MCGHEE, AGENT P.O. BOX 161108 ATLANTA, GA 30321	3092.01	UNSECURED	08-10160	\$14,092.50
Cred. # 5999 GA- DEPT. OF REVENUE C/O COMPLIANCE DIVISION ATTN: ACIE MCGHEE, AGENT P.O. BOX 161108 ATLANTA, GA 30321	3092.02	PRIORITY	08-10160	\$81,137.09
Cred. # 5174 LO-KEY EXPRESS, INC. ATTN: DON KEY 1066 CAL-KOLOLA ROAD CALEDONIA, MS 39740	99	PRIORITY	08-10152	\$3,775.00
Cred. # 5628 MGE UPS SYSTEMS C/O COFACE NORTH AMERICA, INC. ATTN: DENISE FIRELLI, AGENT P.O. BOX 2102 CRANBURY, NJ 08512	623	UNSECURED	08-10152	\$12,614.00
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3070	UNSECURED	08-10152	\$6,382.68
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3149	UNSECURED	08-10187	\$1,550.52
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3150	UNSECURED	08-10177	\$1,432.56
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3156	UNSECURED	08-10152	\$3,074.88
Cred. # 5451 SMITH, CHARLES E. 2141 PINETOWN ROAD LEWISBERRY, PA 17339	507	UNSECURED	08-10152	\$950.00

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**Reorganized Debtors' Fifty-Eighth 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. # 33041 SPHERION ATTN: LINDA BROPHY, CREDIT MANAGER 116 ALBERT STREET, # 400 OTTAWA, ON K1P 5G3CANADA	1829	UNSECURED	08-10152	\$15,105.00
Cred. # 269 TKM UNITED STATES, INC. ATTN: JAMES A. RICH, CFO P.O. BOX 75015 CINCINNATI, OH 45275	34.01	UNSECURED	08-10152	\$269,721.46
Cred. # 269 TKM UNITED STATES, INC. ATTN: JAMES A. RICH, CFO P.O. BOX 75015 CINCINNATI, OH 45275	34.02	PRIORITY	08-10152	\$47,081.81

**Total Claim Count: 17**

**Total Claim Amount: \$575,201.87**

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**Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims**  
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**Exhibit C**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5218	503(b)(9)	08-10152	\$1,224.55
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5220	503(b)(9)	08-10152	\$253.92
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5222	503(b)(9)	08-10152	\$652.28
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5224	503(b)(9)	08-10152	\$237.50
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5226	503(b)(9)	08-10189	\$353.84
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5228	503(b)(9)	08-10152	\$1,434.85
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5231	503(b)(9)	08-10152	\$2,839.19
Cred. # 13929 CORNERSTONE BRANDS INC PARENT 5566 WEST CHESTER RD WEST CHESTER, OH 45069	8863	UNSECURED	08-10152	UNKNOWN
Cred. # 69880 ROBERT GOLLAHER TTEE GOLLAHER FAMILY TRUST UA DTD 1/03/1994 ATTN: ROBERT GOLLAHER 709 APPLETREE LANE MESQUITE, NV 89027	3568	503(b)(9)	08-10152	\$9,933.80

**Total Claim Count: 9**

**Total Claim Amount: \$16,929.93**

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**Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims**  
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**Exhibit D**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70570 HELL GRAVURE SYSTEMS GMBH & COMPANY C/O KUBIESA, SPIROFF LAW FIRM ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, SUITE 250 ELMHURST, IL 60126	8062	ADMINISTRATIVE	08-10165	\$13,544.59
Cred. # 70570 HELL GRAVURE SYSTEMS GMBH & COMPANY C/O KUBIESA, SPIROFF LAW FIRM ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, SUITE 250 ELMHURST, IL 60126	8063	ADMINISTRATIVE	08-10183	\$51,800.11
Cred. # 70570 HELL GRAVURE SYSTEMS GMBH & COMPANY C/O KUBIESA, SPIROFF LAW FIRM ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, SUITE 250 ELMHURST, IL 60126	8064	ADMINISTRATIVE	08-10184	\$95,494.52

**Total Claim Count: 3**

**Total Claim Amount: \$160,839.22**

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**Exhibit E**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 36462 DENEEN, WILLIAM 525 PARK AVE NEW YORK, NY 10021	4500	PRIORITY	08-10152	UNKNOWN
Cred. # 5223 NEW ENGLAND MOTOR FREIGHT, INC. ATTN: TERRY ECKER, MGR. CREDIT/ COLL 1-71 NORTH AVENUE EAST ELIZABETH, NJ 07207	161	UNSECURED	08-10152	\$660.45

**Total Claim Count: 2**

**Total Claim Amount: \$660.45**