

**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' SIXTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING (A) RECLASSIFICATION, IN WHOLE OR IN PART, OF CERTAIN MISCLASSIFIED 503(B)(9), ADMINISTRATIVE, SECURED OR PRIORITY CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; AND (B) THEREAFTER, ALLOWANCE OF REMAINING ADMINISTRATIVE CLAIMS)

This matter coming before the Court on the Reorganized Debtors' Sixtieth Omnibus Objection to Claims (Seeking (A) Reclassification of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims, in Whole or in Part, to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative 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 attached hereto and incorporated herein by reference is recharacterized, in whole or in part, to the extent set forth on Exhibit B under the column “Total Unsecured Claim Amount” as a general unsecured, non-priority claim, pursuant to section 502 of the Bankruptcy Code.

3. The Remaining Administrative Claims identified on Exhibit B attached hereto and incorporated by reference shall be allowed as administrative claims, in respect of each such claim in the amount set forth under the column “Amount Allowed As An Administrative Claim” with respect to such claim, pursuant to section 502 and 503 of the Bankruptcy Code.

4. Nothing in this Order or the Objection, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard.

5. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of the Aggregate Unsecured Claims and all rights to object to any of the Aggregate Unsecured Claims on any basis are expressly reserved.

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

7. 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.

8. 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

Reorganized Debtors' Sixtieth Omnibus Objection to Claims
(Seeking (A) Reclassification of Certain Misclassified Section 503(b)(9),
Administrative, Secured or Priority Claims, in Whole or Part, to General Unsecured,
Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CASE NAME	ASSERTED CLASSIFICATION	ASSERTED CLAIM AMOUNT	CLAIM AMOUNT TO RECLASSIFY TO UNSECURED	TOTAL UNSECURED CLAIM AMOUNT	AMOUNT ALLOWED AS AN ADMINISTRATIVE CLAIM	STATUS OF CLAIM
Cred. # 5441 AVAYA, INC. C/O RMS BANKRUPTCY SERVICES ATTN: CAROLYN MAGAHA, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	9372	QUEBECOR WORLD (USA) INC.	PRIORITY	\$13,248.48	\$12,546.46	\$12,546.46	\$702.02	PARTLY RECLASSIFY TO UNSECURED
Cred. # 5959 BANK OF AMERICA, NA/ AIR STAMPING, INC TRANSFEROR: AIR STAMPING, INC ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	547	QUEBECOR WORLD (USA) INC.	SECURED	\$81,064.52	\$81,064.52	\$81,064.52	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 3103 BLACKHAWK EQUIPMENT CORP. ATTN: CHRISTOPHER E. GORDON 6250 W 55TH AVE ARVADA, CO 80002	1003	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$1,231.81	\$936.91	\$936.91	\$294.90	PARTLY RECLASSIFY TO UNSECURED
Cred. # 7010 BOOK MACHINE SALES INC 918 OREGON TURNPIKE HONESDALE, PA 18431	2006	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$3,218.28	\$2,586.82	\$2,586.82	\$631.46	PARTLY RECLASSIFY TO UNSECURED
Cred. # 5872 CHEMSTATION MID-SOUTH ATTN: CYNDI HOSKINS, ACCOUNTING ADM. 3157 BELLBROOK CENTER DR. MEMPHIS, TN 38116	1104	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$9,037.79	\$6,848.50	\$6,848.50	\$2,189.29	PARTLY RECLASSIFY TO UNSECURED
Cred. # 5765 CSI ENTERPRISES INC. D/B/A TOYOTA INDUSTRIAL LIFT ATTN: RAYMOND P. ROBINSON, PRESIDENT 3075 AVENUE B BETHLEHEM, PA 18017	823	QUEBECOR WORLD (USA) INC.	PRIORITY	\$15,399.01	\$15,399.01	\$15,399.01	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 12138 INFORMATION TOOLS, INC. 1063 14TH PLACE DES MOINES, IA 50314-1245	2382	QUEBECOR WORLD WAUKEE INC.	503(b)(9)	\$2,024.16	\$2,024.16	\$2,024.16	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 5375 PITNEY BOWES CREDIT CORPORATION ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-5151	398	QUEBECOR WORLD (USA) INC.	PRIORITY	\$76,531.08	\$76,531.08	\$76,531.08	\$0.00	RECLASSIFY TO UNSECURED

Total Number of Claims: 8
Total Claim Amount: \$201,755.13
Total Claim Amount to Reclassify: \$197,937.46