

**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' SIXTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (SEEKING TRANSFER OF CLAIMS TO
PROPER DEBTOR(S) AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Sixty-First Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of 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.
2. The claims identified on Exhibit B shall be transferred such that upon entry of this Order each of the Misfiled Debtor Claims shall be deemed filed against the applicable Debtor(s) identified in respect of such Misfiled Debtor Claim as set forth on the "Debtor Against Which

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

Claim is Allowed” column of Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claim on Exhibit B, all 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
October 27, 2011

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

Case No. 08-10152 (JMP)

**Reorganized Debtors' Sixty-First Omnibus Objection to Claims
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)
Exhibit B**

| NAME/ADDRESS OF CLAIMANT | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT | DEBTOR AGAINST WHICH CLAIM IS ALLOWED | TREATMENT UNDER PLAN | ALLOWED AMOUNT OF CLAIM |
|---|--------------|----------------|--|--------------|---|--------------------------------|-------------------------|
| Cred. # 6963 AIRGAS SAFETY ATTN: MIKE DENTE, CREDIT MGR PO BOX 951884 DALLAS, TX 75395-1884 | 3658 | UNSECURED | QUEBECOR WORLD PENDELL INC. | \$763.23 | QUEBECOR WORLD PENDELL INC. QUEBECOR WORLD SAN JOSE INC. | CLASS 3 CLAIM CLASS 3 CLAIM | \$456.75 \$306.48 |
| Cred. # 69694 BANK OF AMERICA, NA/ MPC COLOR INC DBA MASTER TRANSFEROR: MPC COLOR INC DBA MASTER PRINT GR ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255 | 39 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$80,802.47 | QUEBECOR WORLD RAI INC. | CLASS 3 CLAIM | \$80,802.47 |
| Cred. # 975 CARE PETROLEUM, INC. ATTN: MIKE CASTELLAW, TREASURER PO BOX 725 DYERSBURG, TN 38025-0725 | 1270 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$15,506.68 | QW MEMPHIS CORP. | CLASS 3 CLAIM | \$15,506.68 |
| Cred. # 846 GENE R. WILLIAMS TRUCKING INC. ATTN: DAWN R. WILLIAMS, TREASURER 1616 HILLTOWN ROAD ORRTANNA, PA 17353 | 31 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$20,350.96 | QUEBECOR WORLD FAIRFIELD INC. | CLASS 3 CLAIM | \$20,350.96 |
| Cred. # 962 MCKAY PRESS INC ATTN: ROBERT A. SMITH, CONTROLLER 215 STATE STREET MIDLAND, MI 48640 | 5881 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$13,299.81 | QUEBECOR WORLD PENDELL INC. | CLASS 3 CLAIM | \$13,299.81 |
| Cred. # 5147 MPC COLOR, INC. ATTN: SUSAN ISHMAEL- VICE PRESIDENT P.O. BOX 1253 JONESBORO, AR 72403 | 4303 | UNSECURED | QUEBECOR WORLD (USA) INC. | \$4,370.67 | QUEBECOR WORLD RAI INC. | CLASS 3 CLAIM | \$4,370.67 |

Total Number of Claims: 6

Total Claim Amount: \$135,093.82

Total Allowed Amount: \$135,093.82