

**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-THIRD OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN DUPLICATE
AND/OR WRONG DEBTOR CLAIMS; AND ALLOWANCE OF
REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Sixty-Third Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims; and Allowance of Remaining 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. 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,

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

respectively, and incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. Each of the claims identified under the heading “Remaining Claims to be Allowed,” as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is allowed in the amount and with the priority set forth on the Exhibits, all pursuant to section 502 of the Bankruptcy Code.

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
October 27, 2011

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

Reorganized Debtors' Sixty-Third Omnibus Objection to Claims
 (Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims;
 and Allowance of Remaining Claims)

Exhibit B

Claims to be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 5162 MILLCRAFT PAPER COMPANY, INC., THE C/O EULER HEREMES ACI ATTN: LINDA MAY-CLAIMS SERVICE REP. 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	172	UNSECURED	08-10152	\$10,922.13	Cred. # 5844 EULER HERMES ACI/ THE MILLCRAFT PAPER CO. INC AS ASSIGNEE OF: THE MILLCRAFT PAPER CO., INC. ATTN: LINDA MAY, CLAIMS SVC REPRESENTATIVE 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	1037	UNSECURED	08-10152	CLASS 4 CLAIM	\$10,922.13

Class*:

A = Administrative
 P = Priority
 S = Secured
 U = Unsecured
 X = Multiple Classification
 503(b)(9)
TOTAL:

Claim Amount to be Disallowed:

\$0.00
 \$0.00
 \$0.00
 \$10,922.13
 \$0.00
 \$0.00
\$10,922.13

Claim Amount Remaining:

\$0.00
 \$0.00
 \$0.00
 \$10,922.13
 \$0.00
 \$0.00
\$10,922.13

Total # of Duplicate Claims: 1

Case No. 08-10152 (JMP)

**Reorganized Debtors' Sixty-Third Omnibus Objection to Claims
(Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims;
and Allowance of Remaining Claims)
Exhibit C**

Claims to be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Claim
Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	92	UNSECURED	08-10152	\$24,466.86	Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	95	UNSECURED	08-10158	CLASS 3 CLAIM	\$24,466.86
Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	93	UNSECURED	08-10152	\$1,872.82	Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	87	UNSECURED	08-10158	CLASS 3 CLAIM	\$1,872.82
Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	94.01	UNSECURED	08-10152	\$22,467.99	Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	91.01	UNSECURED	08-10185	CLASS 3 CLAIM	\$22,467.99
Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	94.02	PRIORITY	08-10152	\$42,218.73	Cred. # 5170 DELTACRAFT PAPER LLC C/O THE MILLCRAFT GROUP ATTN: NICK PISZKO, VP/FINANCE 6800 GRANT AVE. CLEVELAND, OH 44105	91.02	PRIORITY	08-10185	PRIORITY CLAIM	\$42,218.73
Cred. # 5162 MILLCRAFT PAPER COMPANY, INC., THE C/O EULER HEREMES ACI ATTN: LINDA MAY-CLAIMS SERVICE REP. 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	63	UNSECURED	08-10195	\$155,875.93	Cred. # 5844 EULER HERMES ACI/ THE MILLCRAFT PAPER CO. INC AS ASSIGNEE OF: THE MILLCRAFT PAPER CO., INC. ATTN: LINDA MAY, CLAIMS SVC REPRESENTATIVE 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	1038	UNSECURED	08-10152	CLASS 4 CLAIM	\$155,875.93

Class*:

A = Administrative
P = Priority
S = Secured
U = Unsecured
X = Multiple Classification
503(b)(9)

TOTAL:**Claim Amount to be Disallowed:**

\$0.00
\$42,218.73
\$0.00
\$204,683.60
\$0.00
\$0.00
\$246,902.33

Claim Amount Remaining:

\$0.00
\$42,218.73
\$0.00
\$204,683.60
\$0.00
\$0.00
\$246,902.33

Total # of Duplicate Claims: 5