

**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-FOURTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER
DEBTOR(S); AND ALLOWANCE OF REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Sixty-Fourth Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); 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 Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

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, pursuant to sections 502 and 503 of the Bankruptcy Code.
3. Those Partially Reduced Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Partially Reduced Claims shall be deemed filed against the Debtor(s) identified in respect of such Partially Reduced Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
4. Each of the Partially Reduced Claims is hereby allowed against the applicable Debtor as an Allowed Partially Reduced Claim in the amount set forth on the “Allowed Claim Amount” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. 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.
7. 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-Fourth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent Not
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Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)**

Exhibit B

NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 70407 AIRGAS EAST ATTN: KRISTIE GROVER RECOVERY ANALYST 27 NORTHWESTERN DR. SALEM, IL 03079	7122	UNSECURED	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	\$4,511.48	QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD NORTHEAST GRAPHICS INC.	(\$1,422.49)	CLASS 3 CLAIM CLASS 3 CLAIM	\$2,979.36 \$109.63
Cred. # 6963 AIRGAS SAFETY ATTN: MIKE DENTE, CREDIT MGR PO BOX 951884 DALLAS, TX 75395-1884	3659	UNSECURED	QUEBECOR WORLD PETTY PRINTING INC.	\$249.15	QUEBECOR WORLD PETTY PRINTING INC.	(\$150.05)	CLASS 3 CLAIM	\$99.10
Cred. # 6963 AIRGAS SAFETY ATTN: MIKE DENTE, CREDIT MGR PO BOX 951884 DALLAS, TX 75395-1884	3656	UNSECURED	QUEBECOR WORLD INFINITI GRAPHICS INC.	\$1,002.27	QUEBECOR WORLD INFINITI GRAPHICS INC.	(\$312.80)	CLASS 3 CLAIM	\$689.47
Cred. # 6963 AIRGAS SAFETY ATTN: MIKE DENTE, CREDIT MGR PO BOX 951884 DALLAS, TX 75395-1884	3655	UNSECURED	QW MEMPHIS CORP.	\$354.70	QW MEMPHIS CORP.	(\$49.16)	CLASS 3 CLAIM	\$305.54
Cred. # 70546 BANK OF AMERICA, N.A./WESCO DISTRIBUTION CORP ASSIGNEE OF: WESCO DISTRIBUTION CORP ATTN: DAVE HALESWORTH NY1-100-03-01 ONE BRYANT PARK NEW YORK, NY 10036	8371.01	UNSECURED	QUEBECOR WORLD (USA) INC.	\$27,751.63	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD KRI INC. QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QUEBECOR WORLD OLIVE BRANCH INC. QW MEMPHIS CORP.	(\$8,504.80)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$4,670.06 \$5,065.77 \$863.42 \$1,434.11 \$7,213.47
Cred. # 70546 BANK OF AMERICA, N.A./WESCO DISTRIBUTION CORP ASSIGNEE OF: WESCO DISTRIBUTION CORP ATTN: DAVE HALESWORTH NY1-100-03-01 ONE BRYANT PARK NEW YORK, NY 10036	8372	503(b)(9)	QUEBECOR WORLD (USA) INC.	\$11,625.25	QUEBECOR WORLD (USA) INC.	(\$662.08)	ADMINISTRATIVE CLAIM	\$10,963.17
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	UNSECURED	QUEBECOR WORLD (USA) INC.	\$81,064.52	QUEBECOR WORLD (USA) INC.	(\$29,479.74)	CLASS 4 CLAIM	\$51,584.78
Cred. # 70959 BANK OF AMERICA, NA/ K. WALTER SERVICE CORP. TRANSFEROR: K. WALTER SERVICE CORP. ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	4932	UNSECURED	QUEBECOR WORLD ATGLEN INC.	\$46,068.02	QUEBECOR WORLD ATGLEN INC.	(\$740.00)	CLASS 3 CLAIM	\$45,328.02
Cred. # 70364 BROWN PRINTING COMPANY C/O MICHAEL F. MCGRATH, ESQ. 80 S. 8TH STREET, SUITE 4545 MINNEAPOLIS, MN 55402	6735	UNSECURED	QUEBECOR WORLD (USA) INC.	\$268,346.53	QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QUEBECOR WORLD OLIVE BRANCH INC.	(\$3,339.10)	CLASS 3 CLAIM CLASS 3 CLAIM	\$264,657.43 \$350.00
Cred. # 5713 CARAUSTAR MILL GROUP, INC. ATTN: SANDRA GREGEL, CREDIT MANAGER P.O. BOX 115 AUSTELL, GA 30168-0115	765.02	UNSECURED	QUEBECOR WORLD (USA) INC.	\$74,595.28	QUEBECOR WORLD BOOK SERVICES LLC.	(\$16,011.00)	CLASS 3 CLAIM	\$58,584.28

**Reorganized Debtors' Sixty-Fourth Omnibus Objection to Claims
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Cred. # 5853 DHX - DEPENDABLE HAWAIIAN EXPRESS ATTN: PHILLIP HAYNES, COLLECTION MGR. 19201 SUSANA ROAD RANCHO DOMINGUEZ, CA 90221	1060	UNSECURED	QUEBECOR WORLD (USA) INC.	\$22,807.08	QUEBECOR WORLD LOGISTICS INC.	(\$16,358.00)	CLASS 3 CLAIM	\$6,449.08
Cred. # 39278 EULER HERMES ACI/TRANZONIC COMPANIES/CCP INDUSTRIES AS ASSIGNEE OF: TRANZONIC COMPANIES, THE/CCP INDUSTRIES 800 RED BROOK BOULEVARD OWINGS MILLS, MD 21117	642	UNSECURED	QUEBECOR WORLD (USA) INC.	\$22,084.23	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD HAZELTON INC. QUEBECOR WORLD RAI INC.	(\$1,714.92)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$14,774.46 \$5,217.62 \$377.23
Cred. # 33123 HADRONICS, INC. ATTN: TINA LOPREATO, VP FINANCE & ADMIN 4570 STEEL PLACE CINCINNATI, OH 45209	1992	UNSECURED	QUEBECOR WORLD (USA) INC.	\$29,095.04	QW MEMPHIS CORP.	(\$19,903.00)	CLASS 3 CLAIM	\$9,192.04
Cred. # 33196 HFW INDUSTRIES, INC. ATTN: THOMAS L. ANDREWS, TREASURER 196 PHILADELPHIA STREET BUFFALO, NY 14207	2074	UNSECURED	QUEBECOR WORLD (USA) INC.	\$60,213.00	QUEBECOR WORLD (USA) INC.	(\$6,850.00)	CLASS 4 CLAIM	\$53,363.00
Cred. # 5128 JACKSON CORRUGATED CONTAINER ATTN: WILLIAM P. HERLIHY P.O. BOX 210 MIDDLETOWN, CT 06457	8	UNSECURED	QUEBECOR WORLD (USA) INC.	\$32,757.01	QUEBECOR WORLD INFINITI GRAPHICS INC. QUEBECOR WORLD NORTHEAST GRAPHICS INC.	(\$2,321.18)	CLASS 3 CLAIM CLASS 3 CLAIM	\$10,599.78 \$19,836.05
Cred. # 7203 KEY CONTAINER CORP ATTN: DOMENIC LAPATI, CONTROLLER 21 CAMPBELL STREET PAWTUCKET, RI 02861	8810	UNSECURED	QUEBECOR WORLD BOOK SERVICES LLC	\$11,957.58	QUEBECOR WORLD BOOK SERVICES LLC	(\$4,154.37)	CLASS 3 CLAIM	\$7,803.21
Cred. # 531 KOLBUS AMERICA INC ATTN: KELLY HANOBK, CONTROLLER 812 HURON ROAD, SUITE 750 CLEVELAND, OH 44115	2314	503(b)(9)	QUEBECOR WORLD KRI INC.	\$25,215.00	QUEBECOR WORLD KRI INC.	(\$5,900.00)	ADMINISTRATIVE CLAIM	\$19,315.00
Cred. # 74933 LIQUIDITY SOLUTIONS, INC/ PACIFIC PACKAGING TRANSFEROR: PACIFIC PACKAGING ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4144	UNSECURED	QUEBECOR WORLD FAIRFIELD INC.	\$26,689.08	QUEBECOR WORLD FAIRFIELD INC.	(\$65.58)	CLASS 3 CLAIM	\$26,623.50
Cred. # 74933 LIQUIDITY SOLUTIONS, INC/ PACIFIC PACKAGING TRANSFEROR: PACIFIC PACKAGING ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	4153	UNSECURED	QUEBECOR WORLD KRI INC.	\$3,136.32	QUEBECOR WORLD KRI INC.	(\$658.56)	CLASS 3 CLAIM	\$2,477.76
Cred. # 1931 MATSON INTEGRATED LOGISTICS 1815 SOUTH MEYERS ROAD SUITE 700 OAKBROOK TERRACE, IL 60181	576	UNSECURED	QUEBECOR WORLD (USA) INC.	\$38,838.00	QUEBECOR WORLD LOVELAND INC.	(\$6,480.00)	CLASS 3 CLAIM	\$32,358.00
Cred. # 28066 MINOT & SON INDUSTRIAL SERVICES ATTN: CHARLES MINOT, PARTNER 2323 BRIGDEN RD PASADENA, CA 91104	5015	UNSECURED	QUEBECOR WORLD (USA) INC.	\$26,929.42	QUEBECOR WORLD (USA) INC.	(\$301.70)	CLASS 4 CLAIM	\$26,627.72

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Cred. # 5375 PITNEY BOWES CREDIT CORPORATION ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-5151	398	UNSECURED	QUEBECOR WORLD (USA) INC.	\$76,531.08	QUEBECOR WORLD HAZELTON INC. QUEBECOR WORLD OLIVE BRANCH INC. QUEBECOR WORLD KRI INC.	(\$73,069.86)	CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$3,325.72 \$32.93 \$102.57
Cred. # 8361 RANDSTAD STAFFING SERVICES ATTN: ORLINDA JACKSON, SR. CRED. ANALYST PO BOX 2084 CAROL STREAM, IL 60132-2084	3675	UNSECURED	QUEBECOR WORLD MID-SOUTH PRESS CORPORATION	\$70,552.78	QUEBECOR WORLD LOGISTICS INC.	(\$13,912.92)	CLASS 3 CLAIM	\$56,639.86
Cred. # 32903 SIERRA LIQUIDITY FUND LLC/ BALEMASTER AS ASSIGNEE OF: BALEMASTER ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1572	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,848.50	QUEBECOR WORLD (USA) INC.	(\$834.50)	CLASS 4 CLAIM	\$1,014.00
Cred. # 39291 SIERRA LIQUIDITY FUND LLC/ IMPRIMERIE LEBONFO AS ASSIGNEE OF: IMPRIMERIE LEBONFON ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	2173	UNSECURED	QUEBECOR WORLD EUSEY PRESS INC.	\$137,466.37	QUEBECOR WORLD EUSEY PRESS INC.	(\$11,117.43)	CLASS 3 CLAIM	\$126,348.94

Total Number of Claims: 25
Total Claim Amount: \$1,101,689.32
Total Allowed Amount: \$877,376.08