

**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-SIXTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING RECLASSIFICATION OF CERTAIN
MISCLASSIFIED 503(b)(9), ADMINISTRATIVE, SECURED OR PRIORITY CLAIMS
TO GENERAL UNSECURED, NON-PRIORITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Sixty-Sixth Omnibus Objection to Claims (Seeking Reclassification of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority 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 as 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. 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.

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

Case No. 08-10152 (JMP)

**Reorganized Debtors' Sixty-Sixth Omnibus Objection to Claims
(Seeking (A) Reclassification of Certain Misclassified Section
503(b)(9), Administrative, Secured or Priority Claims to
General Unsecured, Non-Priority 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	STATUS OF CLAIM
Cred. # 69909 MEDICAL CENTER AT FRANKLIN, THE ATTN: JANET HUDSON PO BOX 9519 BOWLING GREEN, KY 42102-9519	3986	QUEBECOR WORLD (USA) INC.	PRIORITY	\$269.00	\$269.00	\$269.00	RECLASSIFY TO UNSECURED
Cred. # 69859 PERADAM INC. C/O SIRSPEEDY PRINTING ATTN: J. CHROMEY 1351 EDWIN MILLER BLVD MARTINSBURG, WV 25404	3161	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$5,612.45	\$5,612.45	\$5,612.45	RECLASSIFY TO UNSECURED
Cred. # 11720 TITAN TRANSFER INC PO BOX 590 SHELBYVILLE, TN 37162	2824.01 2824.02	QUEBECOR WORLD LOGISTICS INC.	UNSECURED PRIORITY	\$7,115.00 \$3,810.00	\$3,810.00	\$10,925.00	RECLASSIFY TO UNSECURED

Total Number of Claims: 3
Total Claim Amount: \$16,806.45
Total Claim Amount to Reclassify: \$9,691.45