

**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

**FINAL DECREE PURSUANT TO 11 U.S.C. § 350(a) AND FEDERAL RULE 3022  
CLOSING CERTAIN OF THE REORGANIZED DEBTORS' JOINTLY  
ADMINISTERED CHAPTER 11 CASES, EFFECTIVE MARCH 31, 2012**

This matter coming before the Court on the Reorganized Debtors' motion (the "Motion")<sup>1</sup> for a Final Decree in the Chapter 11 Cases of the 52 Debtors listed on Annex 1 hereto; it appearing that the relief requested in the Motion 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 Motion was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Motion establish grounds for the relief granted herein;

**IT IS HEREBY ORDERED THAT:**

1. The Motion is GRANTED.
2. Pursuant to section 350(a) of the Bankruptcy Code and Rule 3022 of the Bankruptcy Rules, the Closing Cases are hereby closed effective March 31, 2012.

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<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Motion.

3. Unless requested by this Court, the Reorganized Debtors shall not be required to file a closing report with the Court or serve such closing report on the United States Trustee, which closing report would otherwise be required pursuant to Local Bankruptcy Rule 3022-1.

4. The Reorganized Debtors shall reserve sufficient funds to pay the United States Trustee the appropriate amount of quarterly fees due pursuant to 28 U.S.C. section 1930(a)(6) and any applicable interest due pursuant to 31 U.S.C. section 3717, which fees and interest, if any, shall be paid after entry of this Final Decree. Upon the payment of such quarterly fees, the Reorganized Debtors shall simultaneously provide to the United States Trustee an affidavit indicating cash disbursements for the quarter in which this Final Decree is entered. For the avoidance of doubt, unless the Closing Cases are reopened, the Reorganized Debtors shall not be obligated to pay any fees to the United States Trustee pursuant to 28 U.S.C. section 1930(a)(6) in respect of the Closing Cases for any period beyond the March 31, 2012 effective date of this Final Decree.

5. At any time prior to the closing of the Lead Case, the Reorganized Debtors may reopen a closed case by filing a Proposed Order with the Court on twenty-one (21) days notice to the United States Trustee and parties on the Notice List. If no objection to the Proposed Order is received within twenty-one (21) days of the filing of the Proposed Order, the Court may enter the Proposed Order without a hearing and without any further action by the Reorganized Debtors. In the event that the Reorganized Debtors reopen a closed case, the United States Trustee shall retain all rights and privileges under 28 U.S.C. § 1930(a)(6).

6. The closing of the Closing Cases will in no way prejudice a creditor's rights to receive distributions under the Plan to the extent such creditor's claim is ultimately allowed, nor will the closing of such Closing Cases otherwise alter or modify the terms of the Plan.

7. The terms and conditions of this Final Decree shall be immediately effective and enforceable upon its entry.

8. The Reorganized Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of this Final Decree.

9. This Court retains jurisdiction with respect to all matters arising in connection with this Final Decree, the Plan or relating to the Closing Cases under the caption of the Lead Case.

Dated: New York, New York  
March 29, 2012

s/ James M. Peck  
Honorable James M. Peck  
United States Bankruptcy Judge

**ANNEX 1**

<b>Case</b>	<b>Number</b>
Quebecor Printing Holding Company	08-10156
Quebecor World Capital Corporation	08-10154
Quebecor World Capital II GP	08-10155
Quebecor World Capital II LLC	08-10153
WCZ, LLC	08-10172
Quebecor World Lease GP	08-10174
Quebecor World Lease LLC	08-10204
QW Memphis Corp.	08-10165
The Webb Company	08-10170
Quebecor World Printing (USA) Corp.	08-10169
Quebecor World Loveland Inc.	08-10164
Quebecor World Systems Inc.	08-10167
Quebecor World San Jose Inc.	08-10159
Quebecor World Buffalo Inc.	08-10158
Quebecor World Johnson & Hardin Co.	08-10157
Quebecor World Northeast Graphics Inc.	08-10160
Quebecor World UP / Graphics Inc.	08-10161
Quebecor World Great Western Publishing Inc.	08-10162
Quebecor World DB Acquisition Corp.	08-10163
WCP-D, Inc.	08-10175
Quebecor World Taconic Holdings Inc.	08-10171
Quebecor World Retail Printing Corp.	08-10168
Quebecor World Arcata Corporation	08-10166
Quebecor World Nevada Inc.	08-10173
Quebecor World Atglen Inc.	08-10184
Quebecor World Krueger Acquisition Corp.	08-10176
Quebecor World Book Services LLC	08-10177
Quebecor World Dubuque Inc.	08-10178
Quebecor World Pendell Inc.	08-10179
Quebecor World Fairfield Inc.	08-10180
QW New York Corp.	08-10182
Quebecor World Dallas II Inc.	08-10198
Quebecor World Nevada II LLC	08-10181
Quebecor World Dallas, L.P.	08-10189
Quebecor World Mt. Morris II LLC	08-10183
Quebecor World Petty Printing Inc.	08-10192
Quebecor World Hazleton Inc.	08-10185
Quebecor World Olive Branch Inc.	08-10191
Quebecor World Dittler Brothers Inc.	08-10199
Quebecor World Atlanta II LLC	08-10186
Quebecor World RAI Inc.	08-10193
Quebecor World KRI Inc.	08-10201

<b>Case</b>	<b>Number</b>
Quebecor World Century Graphics Corporation	08-10197
Quebecor World Waukee Inc.	08-10194
Quebecor World Logistics Inc.	08-10202
Quebecor World Mid-South Press Corporation	08-10203
Quebecor Printing Aviation Inc.	08-10196
Quebecor World Eusey Press Inc.	08-10195
Quebecor World Infiniti Graphics Inc.	08-10200
Quebecor World Magna Graphic Inc.	08-10188
Quebecor World Lincoln Inc.	08-10190
Quebecor World Memphis LLC	08-10187