

**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 ESTABLISHING DEADLINE FOR FILING PROOFS OF CLAIM,  
APPROVING THE FORM AND MANNER OF NOTICE THEREOF AND  
APPROVING THE CROSS-BORDER CLAIMS PROTOCOL**

Upon the application (the “Application”)<sup>1</sup> of the above-captioned debtors and debtors in possession (collectively, the “Debtors”), for an order, pursuant to Federal Rules of Bankruptcy Procedure (“Bankruptcy Rule”) 2002(p) and 3003(c)(3), setting a final date to file proofs of claim, establishing procedures for filing proofs of claim and approving the form and manner of notice thereof, and approving the Claims Protocol; and it appearing that the relief requested is in the best interests of the Debtors, their estates, and creditors; and that adequate notice has been given and that no further notice is necessary; and that the Motion provides adequate notice of the Bar Date to all creditors (including notice as required in Bankruptcy Rule 2002(p)); and after due deliberation and good and sufficient cause appearing therefor, it is hereby:

1. **ORDERED**, that the Application is granted; it is further
2. **ORDERED**, that except as otherwise provided herein, all persons and entities (including, without limitation, individuals, partnerships, corporations, joint ventures, trusts

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<sup>1</sup> Capitalization terms used but not otherwise defined herein shall have the meanings set forth in the Application.

and governmental units) that assert a claim, as defined in § 101(5) of the Bankruptcy Code, against the Debtors which arose on or prior to the commencement of the Chapter 11 Cases on January 21, 2008 (the “Petition Date”), shall file a proof of such claim in writing so that it is actually received on or before **December 5, 2008 at 5:00 p.m.** prevailing Eastern Time (the “Bar Date”); and it is further

3. **ORDERED**, that notwithstanding any other provision hereof, proofs of claim by governmental units must also be filed so as to be actually received on or before **December 5, 2008 at 5:00 p.m.** prevailing Eastern time; and it is further

4. **ORDERED**, that all claims asserted against the Debtors shall be filed in, and only in, these Chapter 11 Cases with the Claims Agent or the Court, and in accordance with the procedures set forth in the Application, this Order and the Claims Protocol; and it is further

5. **ORDERED**, that all claims asserted against Quebecor World Inc. (“QWI”) shall be filed in, and only in, the Canadian Proceeding with the court-appointed Monitor pursuant to the procedures approved by the Canadian Court and the Claims Protocol; and it is further

6. **ORDERED**, that pursuant to this Court’s Order granting the Debtors’ Motion for Entry of an Order Establishing and Implementing Exclusive, Global Procedures for the Allowance and Payment of Section 503(b)(9) Claims Relating to Goods Received within Twenty Days Prior to the Petition Date, entered on April 21, 2008 (the “503(b)(9) Order”) and the proof of claim form approved therewith (the “503(b)(9) Claim Form”), any person or entity asserting a 503(b)(9) claim against the Debtors shall file their proof of claim on

such 503(b)(9) Claim Form, a copy of which is annexed to the Application as Exhibit E, so that it is actually received on or before December 5, 2008 at 5:00 p.m. prevailing Eastern time; and it is further

7. **ORDERED**, that the following procedures for the filing of proofs of claim shall apply:

- (a) Proofs of claim must conform substantially to Official Bankruptcy Form No. 10 or the 503(b)(9) Claim Form;
- (b) Proof of claim forms must be filed by delivery of the original either by (i) U.S. Postal Service mail to Donlin Recano & Company, Inc., as Agent for the United States Bankruptcy Court, re: Quebecor World (USA) Inc., et al., P.O. Box 2062, Murray Hill Station, New York, NY 10156 or (ii) overnight delivery to Donlin Recano & Company, Inc., as Agent for the United States Bankruptcy Court, re: Quebecor World (USA) Inc. et al., 419 Park Avenue South, Suite 1206, New York, NY 10016 or (iii) by delivering the original proof of claim by hand to the United States Bankruptcy Court, Southern District of New York, re: Quebecor World (USA) Inc. et al., One Bowling Green, Room 534, New York, NY 10004-1408 or Donlin Recano & Company, Inc., as Agent for the United States Bankruptcy Court, re: Quebecor World (USA) Inc. et al., 419 Park Avenue South, Suite 1206, New York, NY 10016;
- (c) Proof of claim forms will be deemed filed only when actually received by the Clerk of the Bankruptcy Court or the Claims Agent on or before the Bar Date;

(d) Proof of claim forms must (i) be signed; (ii) include supporting documentation (if voluminous, attach a summary) or an explanation as to why documentation is not available; (iii) be in the English language; and (iv) claim amounts must be denominated in United States currency;

(e) Proof of claim forms must specify by name and case number the Debtor against which the claim is filed; if the holder asserts a claim or claims against more than one Debtor, a separate proof of claim form must be filed with respect to each Debtor; and it is further

8. **ORDERED**, that proof of claim forms delivered by telecopy, facsimile or electronic mail transmission shall not be accepted for filing; and it is further

9. **ORDERED**, that the following persons or entities need not file a proof of claim on or prior to the Bar Date:

(a) Any person or entity that has already filed a proof of claim against the correct Debtor(s) with the Clerk of the Bankruptcy Court for the Southern District of New York or the Claims Agent in a form substantially similar to Official Bankruptcy Form No. 10 and/or the 503(b)(9) Claim Form;

(b) Any person or entity whose claim is listed on the Schedules filed by the Debtors, provided that (i) the claim is not scheduled as “disputed,” “contingent” or “unliquidated”; and (ii) the claimant does not disagree with the amount, nature and priority of the claim as set forth in the Schedules; and (iii) the claimant does not dispute that the claim is an obligation of the specific Debtor against which the claim is listed in the Schedules;

(c) Any holder of a claim that heretofore has been allowed, or paid in full by any of the Debtors, pursuant to an Order of this Court;

(d) Any holder of a claim for which specific deadlines to file a claim have previously been fixed by this Court;

(e) Any Debtor having a claim against any of the other Debtors;

(f) Quebecor World Inc. or any of its direct or indirect subsidiaries having a claim against any of the Debtors;

(g) Any holder of a claim allowable under § 503(b) and § 507(a)(2) of the Bankruptcy Code as an expense of administration; provided, however, that pursuant to the Order Granting the Debtors' Motion for Entry of an Order Establishing and Implementing Exclusive, Global Procedures for the Allowance and Payment of Section 503(b)(9) Claims Relating to Goods Received within Twenty Days Prior to the Petition Date, entered on April 21, 2008, any 503(b)(9) claimant shall file their proof of 503(b)(9) Claim Form so as to be actually received on or before the Bar Date;

(h) Any claims of current officers, directors and employees for indemnification and/or contribution arising from such officer's, director's, or employee's service to the Debtors or any of the Debtors' non-debtor affiliates; provided, however, that except as set forth in paragraph 21 of this Order, current employees must file proofs of claim so as to be actually received by the Bar Date for all other claims arising before the Petition Date;

(i) The syndicate of the Debtors' pre-petition bank lenders; provided, however, that the foregoing exclusion shall not apply to the administrative agent for the syndicate of pre-petition bank lenders (together with any successors thereto, the "Pre-Petition Agent")

who will be required to file a composite proof of claim on behalf of all lenders in the syndicate with respect to the Debtors' pre-petition bank credit facility debt; and who will be authorized to act on behalf of the syndicate of pre-petition bank lenders in respect of the adjudication of claims under the pre-petition bank credit facility in accordance with the provisions of this Order;

(j) Any person or entity whose claim is based exclusively upon principal, interest and other applicable fees and charges ("Debt Claims") in connection with any holder's holding or ownership of debentures or notes issued pursuant to:

1. An indenture dated as of November 3, 2003 among Quebecor World Capital Corporation ("QWCC"), as issuer, QWI, as guarantor, and Wilmington Trust Company, as trustee, providing for the issuance of 4.875% senior notes due in 2008 and 6.125% senior notes due in 2013;
2. An indenture dated as of December 18, 2006, as amended, among QWI, as issuer, QWUSA, Quebecor World Capital II LLC ("QWLLC II") and Quebecor World Capital II GP ("QWGP II"), as guarantors, and Wilmington Trust Company, as trustee, providing for the issuance of 9.75% senior notes due in 2015;
3. An indenture dated as of March 6, 2006, as amended, among QWGP II, as issuer, QWI, QWUSA and QWLLC II, as guarantors, and Wilmington Trust Company, as trustee, providing for the issuance of 8.75% senior notes due in 2016;

4. An indenture dated as of January 22, 1997 among QWCC, as issuer, QWI (then known as Quebecor Printing Inc.), as guarantor, and The Bank of New York, as trustee, providing for the issuance of 6.50% senior notes due in 2027;

provided, however, that (i) any of the indenture trustees for the above instruments will not be exempted from the requirement of filing a proof of claim with respect to the Debt Claims; (ii) the indenture trustees for the above instruments shall be required to file one proof of claim, so as to be actually received on or before the Bar Date, with respect to all of the Debt Claims on or under each of the above instruments, and (iii) any holder, person or entity seeking to assert a claim for damages in connection with or with respect to its ownership of, or purchase or sale of, its debentures or notes shall file its own proof of claim with respect thereto so as to be actually received on or before the Bar Date unless another exception in this paragraph applies; and it is further

10. **ORDERED**, that any person or entity that holds a claim respecting an unexpired lease or executory contract of the Debtors, which lease or contract (an “Agreement”) was not assigned by the Debtors prior to the Petition Date, shall file a proof of claim so as to be actually received by the later of: (a) the date provided in any order authorizing the Debtors to reject such Agreement or, if no such date is provided, then thirty (30) days after the date of such order, and (b) the Bar Date; provided, however, that if an Agreement is not rejected prior to the time such Agreement expires, such proof of claim must be filed so as to be actually received by the later of: (i) the Bar Date, and (ii) thirty (30) days after such date of expiration; and it is further

11. **ORDERED**, that holders of equity security interests in the Debtors need not file proofs of interest with respect to the ownership of such equity interests; provided, however, that if any such holder asserts a claim against the Debtors that arises out of or relates to the ownership or purchase of an equity interest in the Debtors, including claims arising out or relating to the sale, issuance or distribution of an equity interest in the Debtors, a proof of such claim must be filed so as to be actually received on or prior to the Bar Date; and it is further

12. **ORDERED**, that if the Debtors amend or supplement the Schedules subsequent to the service of the Bar Date Notice (defined below), the Debtors shall give notice of any amendment or supplement to the holders of claims affected thereby, and such holders shall be afforded thirty-five (35) days from the date of mailing of such notice to file proofs of claim in respect of their claims or be barred from doing so, and shall be given notice of such deadline; and it is further

13. **ORDERED**, that nothing in this Order shall prejudice the right of the Debtors or any other party in interest to dispute or assert offsets or defenses to any claim reflected in the Schedules; and it is further

14. **ORDERED**, that pursuant to Bankruptcy Rule 3003(c)(2), all holders of claims that fail to comply with this Order, including the Claims Protocol to the extent applicable, by timely filing a proof of claim in appropriate form (i) shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution; (ii) shall be forever barred, estopped and enjoined from asserting such claim (or filing a proof of claim with respect thereto); (iii) upon a discharge granted by the Court the Debtors and their property



shall be forever discharged from any and all indebtedness or liability with respect to such claim; and (iv) such creditor shall not be entitled to any further notice in these Chapter 11 Cases with respect to such claim; and it is further

15. **ORDERED**, that a copy of the notice substantially in the form annexed hereto as Appendix 1 (the “Bar Date Notice”) along with a proof of claim form, a 503(b)(9) Claim Form (other than to employees), and a copy of the Claims Protocol (collectively, the “Bar Date Package”) is approved and shall be deemed adequate and sufficient if served by first-class mail at least fifty (50) days prior to the Bar Date on:

- (a) the United States trustee;
- (b) counsel to the Creditors Committee;
- (c) counsel to the *Ad Hoc* Group of Noteholders;
- (d) counsel to the Pre-Petition Agent;
- (e) the indenture trustee for each of the debt securities issued or guaranteed by the Debtors;
- (f) the labor organizations that are a party to collective bargaining agreements with the Debtors;
- (g) all persons or entities that have requested notice of the proceedings in these Chapter 11 Cases prior to the entry of the Bar Date Order;
- (h) all persons or entities that have filed proofs of claim against the Debtors as of the date of entry of the Bar Date Order;
- (i) all known creditors and other known holders of claims as of the date of this Order, including all persons or entities listed in the Schedules as holding claims;

(j) all parties to executory contracts and unexpired leases with any Debtor, using the last known address;

(k) all parties to litigation with the Debtors, using the last known address;

(l) the Internal Revenue Service for the district in which the case is pending and, if required by Bankruptcy Rule 2002(j), the Securities and Exchange Commission and any other required governmental units;

(m) all other known holders of claims as of the date of entry of the Bar Date Order, using the last known address; and

(n) such additional persons and entities as deemed appropriate by the Debtors; and it is further

16. **ORDERED**, that providing notice of the Bar Date to the Debtors' nominee record holders as of the Petition Date, such as brokerage firms and clearing houses, that hold on behalf of "street name" holders (the "Street Name Holders"), constitutes due and sufficient notice to the Street Name Holders of the Debtors' debt securities and the Debtors' equity securities (if any); and the Debtors are not required to provide actual notice to any holder of the Debtors' debt securities or the Debtors' equity securities (if any) if the holder obtained an interest in such debt or equity securities after the Petition Date; and it is further

17. **ORDERED**, that the Debtors are hereby authorized to provide supplemental mailings of the Bar Date Package at any time up to twenty (20) days in advance of the Bar Date as may be necessary in situations, including without limitation, where: (a) Bar Date Packages are returned by the post office with forwarding addresses; (b) certain parties

acting on behalf of other parties in interest (e.g., banks and brokers with respect to bondholders and equity holders) decline to pass along Bar Date Packages to these parties and instead return their names and addresses to the Debtors for direct mailing, and (c) additional potential claimants become known as a result of the Bar Date Notice process. Notwithstanding the foregoing, the Debtors shall not be required to provide any additional notice to any claimant to whom the Debtors mailed a Bar Date Package in accordance with the terms of this Order and such Bar Date Package was returned to the Debtors as undeliverable without a forwarding address; and it is further

18. **ORDERED**, that the Debtors are permitted to establish supplemental bar dates, upon written consent of the Creditors Committee, and the Debtors shall advise the Court of any supplemental bar date by filing a supplemental bar date notice, which identifies the supplemental bar date and the claimants that are subject thereto, and provides 20 (twenty) days' notice of any supplemental bar date; and it is further

19. **ORDERED**, that with regard to those holders of claims listed on the Schedules, the Debtors shall mail one or more proof of claim forms substantially similar to the proof of claim form annexed to the Application as Exhibit D, which form is hereby approved, indicating on the form how the Debtors have scheduled such creditor's claim on the Schedules, including the identity of the Debtor(s), the amount of the claim and whether the claim has been scheduled as contingent, unliquidated or disputed; and it is further

20. **ORDERED**, that a 503(b)(9) Claim Form be mailed to all known creditors (other than to employees) and that all claimants holding 503(b)(9) claims shall file such a form in compliance with the 503(b)(9) Order which requires, among other things, that each

claimant submitting a 503(b)(9) claim against the Debtors must include on its applicable 503(b)(9) Claim Form, without limitation, the following:

- (a) The value of the goods the claimant contends the Debtors received within twenty (20) days prior to the Petition Date;
- (b) Documentation, including invoices, receipts, bills of lading and the like, identifying the particular goods for which the claim is being asserted; and
- (c) Documentation regarding which of the Debtors the goods were shipped to, the date the goods were received by such Debtors and the alleged value of such goods; and it is further

21. **ORDERED**, that the Debtors shall distribute notice of the Bar Date to their current employees, by providing such employees a Bar Date Package (except for the 503(b)(9) Claim Form), as well as a notice substantially similar to Appendix 2 attached hereto (the “Employee Bar Date Notice”) which is approved and shall be deemed adequate and sufficient if served by first class mail at least fifty (50) days prior to the Bar Date; and with regards to duly earned and owing vacation, severance, sick leave, and reimbursement obligations in connection with health, dental, vision, or other insurance or expense reimbursement programs, there is no need for current employees to file a proof of claim with respect to such claims; provided, however, current employees must file a proof of claim so as to be actually received on or before the Bar Date if they wish to assert a claim against the Debtors that is not based upon the specific foregoing list of claims, including, without limitation, on account of litigation claims, unapproved disability or leave claims, personal injury or property damage claims, workers’ compensation claims, and any claim

under a supplemental executive retirement plan or any other non-qualified retirement plan; and it is further

22. **ORDERED**, that pursuant to Bankruptcy Rule 2002(f), the Debtors shall publish notice of the Bar Date in substantially the form hereto as Appendix 3 (the “Publication Notice”) once, in each of The New York Times and The Wall Street Journal (National Edition), in each case at least twenty-five (25) days prior to the Bar Date, which publication is hereby approved and shall be deemed good, adequate and sufficient publication notice of the Bar Date; and it is further

23. **ORDERED**, that the Claims Protocol, attached hereto as Appendix 4, is hereby approved in all respects; and it is further

24. **ORDERED**, that the notice provided by this Order to foreign creditors is sufficient under Bankruptcy Rule 2002(p); and it is further

25. **ORDERED**, that the Debtors and the Claims Agent are authorized and empowered to take such steps and perform such acts as may be necessary to implement and effectuate the terms of this Order; and it is further

26. **ORDERED**, that entry of this Order is without prejudice to the right of the Debtors to seek a further order of this Court fixing a date by which holders of claims or interests not subject to the Bar Date established herein must file a proof of claim or interest or be barred from doing so.

Dated: New York, New York  
September 30, 2008

s/ James M. Peck  
UNITED STATES BANKRUPTCY JUDGE

## **APPENDIX 1**

**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

Honorable James M. Peck

**NOTICE OF DEADLINE REQUIRING  
FILING OF PROOF OF CLAIM ON OR BEFORE DECEMBER 5, 2008**

**TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST ANY OF THE  
DEBTOR ENTITIES INCLUDED ON EXHIBIT A ENCLOSED WITH THIS  
NOTICE**

**PLEASE TAKE NOTICE OF THE FOLLOWING:**

The United States Bankruptcy Court for the Southern District of New York (the “U.S. Court”) has entered an Order (the “Bar Date Order”) establishing **December 5, 2008 at 5:00 p.m. (prevailing Eastern Time)** (the “Bar Date”) as the last date and time for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units) to file a proof of claim against any of the Debtors listed on Exhibit A, which is enclosed with this Notice (the “Debtors”).

The Bar Date and the procedures set forth below for filing proofs of claim apply to all claims, including governmental claims, against the Debtors that arose prior to January 21, 2008 (the “Petition Date”), the date on which the Debtors commenced cases under chapter 11 of the United States Bankruptcy Code (the “Chapter 11 Cases”), except for

those holders of the claims listed in Section 4 below that are specifically excluded from the Bar Date filing requirement.

The procedures set forth below for filing a proof of claim apply only to claims filed against the Debtors in the Chapter 11 Cases; however, if you believe you have a claim against Quebecor World Inc. (“QWI”), the corporate parent of the Debtors, which filed, on January 20, 2008, an application under the *Canadian Companies’ Creditors Arrangement Act* (the “Canadian Proceeding”) with the Quebec Superior Court, Commercial Division, for the Judicial District of Montreal, (the “Canadian Court”) you will find the procedures for filing a claim in the Canadian Proceeding against QWI by going to following internet link at [www.ey.com/ca/quebecorworld](http://www.ey.com/ca/quebecorworld). Any claims against QWI shall be filed in, and only in, the Canadian Proceedings with the Monitor appointed in the Canadian Proceeding. A deadline of **December 5, 2008 at 5:00 p.m. (prevailing Montreal Time)** has been established by the Canadian Court for the filing of claims in the Canadian Proceeding.

#### **1. WHO MUST FILE A PROOF OF CLAIM**

You **MUST** file a proof of claim in order to vote on a Chapter 11 plan filed by the Debtors, or to share in distributions from the Debtors’ bankruptcy estates, if you have a claim that arose prior to January 21, 2008, and it is not one of the types of claims described in Section 4 below. Claims based on acts or omissions of the Debtors that occurred before the Petition Date must be filed so as to be actually received on or prior to the Bar Date, even if such claims are not yet fixed, liquidated or certain, or did not mature or become fixed, liquidated or certain before the Petition Date.

Under section 101(5) of the Bankruptcy Code, and as used in this Notice, the word



“claim” means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured, or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

## **2. WHAT TO FILE**

The Debtors are enclosing a proof of claim form for use in their Chapter 11 Cases; if your claim is scheduled by the Debtors, the proof of form also sets forth the amount of your claim as scheduled by the Debtors, the specific Debtor against which the claim is scheduled and whether the claim is scheduled as disputed, contingent or unliquidated. You will receive a separate proof of claim form for each claim scheduled in your name by the Debtors. You may utilize the proof of claim form(s) provided by the Debtors to file your claim. Additional proof of claim forms may be obtained at [www.qwusadocket.com](http://www.qwusadocket.com). The Debtors are also enclosing a 503(b)(9) Claim Form (other than to employees) for use by any holder of a 503(b)(9) claim (i.e., claims for goods received by the Debtors within twenty (20) days prior to the Petition Date).

All proof of claim forms must be **SIGNED** by the claimant, or, if the claimant is not an individual, by an authorized agent of the claimant. It must be written in English and be denominated in United States currency. You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor and all holders of claims must identify on their proof of claim form the specific Debtor against which their claim is asserted, and, if not provided, the case number of that Debtor's bankruptcy case. A list of the names of the Debtors and their case numbers is enclosed with this Notice.

Holders of claims are required to use their best efforts to file their claims against the proper Debtor entity. In recognition that, despite the best efforts of holders of claims, errors may be made, in good faith, in connection with the filing of claims against the proper Debtor entities, the Cross-Border Claims Protocol on the Filing and Determination of Claims (the "Claims Protocol"), which was approved by the U.S. Court and Canadian Court, and a copy of which is enclosed herewith, sets forth certain procedures for handling such good faith errors.

### **3. WHEN AND WHERE TO FILE**

Except as provided for herein, all proofs of claim must be filed so as to be actually received on or before **December 5, 2008 at 5:00 p.m. (prevailing Eastern Time)** at the following address:

#### **IF DELIVERED BY U.S. POSTAL SERVICE MAIL:**

Donlin Recano & Company, Inc.  
as Agent for the United States  
Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al.  
P.O. Box 2062  
Murray Hill Station  
New York, New York 10156

#### **IF DELIVERED BY HAND:**

Donlin Recano & Company, Inc.  
as Agent for the United States  
Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al.  
419 Park Avenue South, Suite 1206  
New York, NY 10016  
**or**

**IF DELIVERED BY OVERNIGHT  
DELIVERY:**

Donlin Recano & Company, Inc.  
as Agent for the United States  
Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al.  
419 Park Avenue South, Suite 1206  
New York, NY 10016

United States Bankruptcy Court  
Southern District of New York  
Re: Quebecor World (USA) Inc., et al.  
One Bowling Green, Room 534  
New York, NY 10004-1408

Proofs of claim will be deemed filed only when actually **RECEIVED** by the Bankruptcy Court or Donlin Recano & Company, Inc. (the “Claims Agent”) at the addresses listed herein on or before the Bar Date. Proofs of claim may not be delivered by facsimile, telecopy or electronic mail transmission.

**4. WHO IS NOT REQUIRED TO FILE A PROOF OF CLAIM**

You do **NOT** need to file a proof of claim on or prior to the Bar Date if you are:

(a) Any person or entity that has already filed a proof of claim against the correct Debtor(s) with the Clerk of the Bankruptcy Court for the Southern District of New York or the Claims Agent in a form substantially similar to Official Bankruptcy Form No. 10 and/or the 503(b)(9) Claim Form;

(b) Any person or entity whose claim is listed on the Schedules filed by the Debtors, provided that (i) the claim is not scheduled as “disputed,” “contingent” or “unliquidated”; and (ii) the claimant does not disagree with the amount, nature and priority of the claim as set forth in the Schedules; and (iii) the claimant does not dispute that the claim is an obligation of the specific Debtor against which the claim is listed in the Schedules;

(c) Any holder of a claim that heretofore has been allowed, or paid in full by any of the Debtors, pursuant to an Order of this Court;

(d) Any holder of a claim for which specific deadlines to file a claim have previously been fixed by this Court;

(e) Any Debtor having a claim against any of the other Debtors;

(f) Quebecor World Inc. or any of its direct or indirect subsidiaries having a claim against any of the Debtors;

(g) Any holder of a claim allowable under § 503(b) and § 507(a)(2) of the Bankruptcy Code as an expense of administration; provided, however, that pursuant to the Order Granting the Debtors' Motion for Entry of an Order Establishing and Implementing Exclusive, Global Procedures for the Allowance and Payment of Section 503(b)(9) Claims Relating to Goods Received within Twenty Days Prior to the Petition Date, entered on April 21, 2008, any 503(b)(9) claimant shall file their Proof of 503(b)(9) Claim Form so as to be actually received on or before the Bar Date;

(h) Any claims of current officers, directors and employees for indemnification and/or contribution arising from such officer's, director's, or employee's service to the Debtors or any of the Debtors' non-debtor affiliates; provided, however, that except as set forth in paragraph 6 herein, current employees must file proofs of claim so as to be actually received by the Bar Date for all other claims arising before the Petition Date;

(i) The syndicate of the Debtors' pre-petition bank lenders; provided, however, that the foregoing exclusion shall not apply to the administrative agent for the syndicate of pre-petition bank lenders (together with any successors thereto) who will be required to file

a composite proof of claim on behalf of all lenders in the syndicate with respect to the Debtors' pre-petition bank credit facility debt; and who will be authorized to act on behalf of the syndicate of pre-petition bank lenders in respect of the adjudication of claims under the pre-petition bank credit facility in accordance with the provisions of the Bar Date Order;

(j) Any person or entity whose claim is based exclusively upon principal, interest and other applicable fees and charges ("Debt Claims") in connection with any holder's holding or ownership of debentures or notes issued pursuant to:

1. An indenture dated as of November 3, 2003 among Quebecor World Capital Corporation ("QWCC"), as issuer, QWI, as guarantor, and Wilmington Trust Company, as trustee, providing for the issuance of 4.875% senior notes due in 2008 and 6.125% senior notes due in 2013;
2. An indenture dated as of December 18, 2006, as amended, among QWI, as issuer, QWUSA, Quebecor World Capital II LLC ("QWLLC II") and Quebecor World Capital II GP ("QWGP II"), as guarantors, and Wilmington Trust Company, as trustee, providing for the issuance of 9.75% senior notes due in 2015;
3. An indenture dated as of March 6, 2006, as amended, among QWGP II, as issuer, QWI, QWUSA and QWLLC II, as guarantors, and Wilmington Trust Company, as trustee, providing for the issuance of 8.75% senior notes due in 2016;

4. An indenture dated as of January 22, 1997 among QWCC, as issuer, QWI (then known as Quebecor Printing Inc.), as guarantor, and The Bank of New York, as trustee, providing for the issuance of 6.50% senior notes due in 2027;

provided, however, that (i) any of the indenture trustees for the above instruments will not be exempted from the requirement of filing a proof of claim; (ii) the indenture trustees for the above instruments shall be required to file one proof of claim, so as to be actually received on or before the Bar Date, with respect to all of the Debt Claims on or under each of the above instruments, and (iii) any holder, person or entity seeking to assert a claim for damages in connection with or with respect to its ownership of, or purchase or sale of, its debentures or notes shall file its own proof of claim with respect thereto so as to be actually received on or before the Bar Date unless another exception in this paragraph applies.

If you are a holder of an equity interest in the Debtors, you need not file a proof of interest with respect to the ownership of such equity interest at this time. However, if you assert a claim against the Debtors that arises out of or relates to the ownership or purchase of an equity interest in the Debtors, including claims arising out of or relating to the sale, issuance or distribution of an equity interest in the Debtors, a proof of such claim must be filed so as to be actually received on or prior to the Bar Date pursuant to procedures set forth in this Notice.

This Notice is being sent to many persons and entities that have had some relationship with or have done business with the Debtors but may not have an unpaid claim

against the Debtors. The fact that you have received this Notice does not mean that you have a claim or that the Debtors or the Court believe that you have a claim against the Debtors.

**5. EXECUTORY CONTRACTS AND UNEXPIRED LEASES**

If you have a claim respecting an unexpired lease or executory contract of the Debtors, which lease or contract (an “Agreement”) was not assigned by the Debtors prior to the Petition Date, you must file a proof of claim so as to be actually received by the later of: (a) the date provided in any order authorizing the Debtors to reject such Agreement or, if no such date is provided, then thirty (30) days after the date of such order, and (b) the Bar Date; provided, however, that if an Agreement is not rejected prior to the time such Agreement expires, such proof of claim must be filed so as to be actually received by the later of: (i) the Bar Date, and (ii) thirty (30) days after such date of expiration.

**6. CLAIMS OF CURRENT EMPLOYEES**

If you are a current employee with a claim for duly earned and owing vacation, severance, sick leave, and reimbursement obligations in connection with health, dental, vision, or other insurance or expense reimbursement programs, there is no need for you to file a proof of claim with respect to such claims; provided, however, you must file a proof claim so as to be actually received on or before the Bar Date if you wish to assert a claim against the Debtors that is not based upon the specific foregoing list of claims, including, without limitation, on account of litigation claims, unapproved disability or leave claims, personal injury or property damage claims, workers’ compensation claims, and any claim under a supplemental executive retirement plan or any other non-qualified retirement plan.

**7. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE BAR DATE**

**ANY HOLDER OF A CLAIM THAT IS NOT EXCEPTED FROM THE REQUIREMENTS OF THIS ORDER, AS SET FORTH IN SECTION 4 ABOVE, AND THAT FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THESE CASES, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS' CASES ON ACCOUNT OF SUCH CLAIM.**

**8. THE DEBTORS' SCHEDULES AND ACCESS THERETO**

You may be listed as the holder of a claim against one or more of the Debtors in the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the "Schedules").

To determine if and how you are listed on the Schedules, please refer to the descriptions set forth on the enclosed proof of claim forms regarding the nature, amount, and status of your claim(s). If the Debtors believe that you hold claims against more than one Debtor, you will receive multiple proof of claim forms, each of which will reflect the nature and amount of your claim against one Debtor, as listed in the Schedules.

If you rely on the Debtors' Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules. As noted above, if your claim is listed on the Schedules, the Debtors are enclosing a proof of claim form for use in their Chapter 11 Cases, which lists your claim as scheduled, identifies the Debtor against which it is



scheduled, and specifies whether the claim is disputed, contingent or unliquidated. If, however, you believe you have a claim against another Debtor, or an additional Debtor, you must file a proof of claim form with respect to each such additional Debtor.

As set forth above, if you agree with the nature, amount and status of your claim as listed in the Debtors' Schedules, and if you do not dispute that your claim is only against the Debtor specified by the Debtors, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the Bar Date in accordance with the procedures set forth in this Notice.

Copies of the Debtors' Schedules are available for inspection on the Claims Agent's Internet Website at <http://www.qwusadocket.com>.

Copies of the Bar Date Order or a proof of claim form may be obtained from the Debtors' Claims Agent's Internet Website at <http://www.qwusadocket.com>, or by contacting the Debtors' Claim Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, New York, NY 10016, or by contacting the Debtors' Claims Agent at (212) 771-1128, Monday through Friday between 9:00 a.m. and 5:00 p.m.

**A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF OF CLAIM.**

Dated: New York, New York  
September \_\_, 2008

**BY ORDER OF THE COURT**

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1781

*Counsel for the Debtors  
and Debtors-in-Possession*

## **APPENDIX 2**

## EMPLOYEE NOTICE

As you are aware, on January 21, 2008, Quebecor World (USA) Inc. and 52 of its affiliated subsidiaries (collectively, the "Debtors" or the "Company") filed their petitions for relief under Chapter 11 of the Bankruptcy Code in the U.S. Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court").

To date, the Company believes that its restructuring efforts have been proceeding towards a successful reorganization and emergence from bankruptcy. In this regard, another milestone in the process is now approaching - the date by which all creditors holding claims against the Debtors must file proofs of such claims in the Bankruptcy Case. Specifically, by order of the Bankruptcy Court all creditors holding claims against the Debtors must file proofs of claims by December 5, 2008 (the "Bar Date") or such claims will be forever barred from recovery from the Debtors. It is important to the Company's successful reorganization that it is able to ascertain with certainty the nature and amount of all claims asserted against the Debtors in order to insure that all claims are considered by the Debtors in formulating their plan or plans of reorganization. Thus, the Bankruptcy Court established a deadline - the Bar Date - for the filing of such claims.

Pursuant to the order setting the Bar Date, the Bankruptcy Court directed that the Debtors mail to each creditor potentially holding a claim against the Debtors a "Bar Package" containing a formal notice of the Bar Date, with instructions for the completion and delivery of the applicable proof of claim forms, together with a copy of the actual proof of claim forms for use by each creditor in filing claims.

Although the Bankruptcy Code requires that a Bar Package be delivered to each of the Debtors' current employees, it will not, in most instances, be necessary for an employee to complete and return a proof of claim form. As you may recall, upon the commencement of the Bankruptcy Case the Company took immediate action to insure that all current employees would continue to receive their wages and benefits, uninterrupted, throughout the duration of the Bankruptcy Case, by securing the entry of a Wages and Benefits Order by the Bankruptcy Court. Thus, employee wages and benefits (including vacation, health benefits, severance benefits and sick leave), whether accruing pre-petition or post-petition, have and will continue to be paid as and when due, and there is no need for you to file any proof of claim on account of such wage and benefits claims. There is also no need to file a proof of claim form with respect to any qualified pension plan maintained by the Company.

However, there are certain claims that employees could potentially have against the Debtors that are not covered under the Wage and Benefits Order. These include litigation claims, unapproved disability or leave claims, personal injury or property damage claims, workers' compensation claims, and any claim under a supplemental executive retirement plan or any other non-qualified retirement plan (i.e., SERPs). With respect to these claims, you must file a proof of claim on or before the Bar Date.

Accordingly, enclosed herewith is a copy of the bar date notice and proof of claim form. The bar date notice provides specific information regarding the filing of a proof of claim. Once again, the deadline for filing proofs of claim against the Company is December 5, 2008 at 5:00 p.m. (Eastern Time), and if you have a claim against the Company but fail to file a proof of claim before the deadline, you will be forever barred from asserting such claim against the Company.

Once again, we thank you for your continued contributions to the Company.

## **APPENDIX 3**

**PUBLICATION NOTICE**

**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  
Honorable James M. Peck

**NOTICE OF DEADLINE REQUIRING  
FILING OF PROOF OF CLAIM ON OR BEFORE DECEMBER 5, 2008**

**TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST ANY OF THE  
DEBTOR ENTITIES LISTED BELOW**

**PLEASE TAKE NOTICE** that on September \_\_\_\_, 2008 the United States Bankruptcy Court for the Southern District of New York entered an Order (the “Bar Date Order”) establishing **December 5, 2008 at 5:00 p.m. (prevailing Eastern Time)** (the “Bar Date”) as the last date and time for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units) to file a proof of claim against any of the Debtors listed below in this Notice (the “Debtors”).

The Bar Date and the procedures set forth below for filing proofs of claim apply to all claims against the Debtors that arose prior to January 21, 2008 (the “Petition Date”), the date on which the Debtors commenced cases under chapter 11 of the United States Bankruptcy Code (the “Chapter 11 Cases”), except for those holders of the claims listed in paragraph 9(a)-(j) of the Bar Date Order that are specifically excluded from the Bar Date filing requirement. Such persons or entities that are not required to file a proof of claim

against the Debtors by the Bar Date include, among others, persons or entities with claims listed in the Debtors' schedules and statements of financial affairs (the "Schedules"), but only if (i) the Schedules did not list those claims as "Contingent", "Unliquidated" or "Disputed" and (ii) the holder of the claim does not dispute the Schedules' description of the amount or classification of the claim or the Debtor that is identified as owing the claim. Copies of the Debtors' Schedules are available for inspection on the Internet Website of Donlin Recano & Company, Inc. (the "Claims Agent") at <http://www.qwusadocket.com>.

The procedures set forth below for filing a proof of claim apply only to the Chapter 11 Cases; however, if you believe you have a claim against Quebecor World Inc. ("QWI"), the corporate parent of the Debtors, which filed, on January 20, 2008, an application under the *Canadian Companies' Creditors Arrangement Act* with the Quebec Superior Court, Commercial Division, for the Judicial District of Montreal (the "Canadian Proceeding"), you will find the procedures for filing a claim in the Canadian Proceeding against QWI by going to following internet link at [www.ey.com/ca/quebecorworld](http://www.ey.com/ca/quebecorworld). Any claims against QWI shall be filed in, and only in the Canadian Proceedings with the Monitor appointed in the Canadian Proceeding. A bar date of **December 5, 2008 at 5:00 p.m. (Montreal Time)** has been established for the filing of claims in the Canadian Proceeding against QWI.

You **MUST** file a proof of claim in order to vote on a Chapter 11 plan filed by the Debtors, or to share in distributions from the Debtors' bankruptcy estates, if you have a claim that arose prior to the Petition Date, and it is not one of the types of claims described in the Bar Date Order as exempt from the filing requirements. Claims based on acts or omissions of the Debtors that occurred before the Petition Date must be filed so as to be actually received on or prior to the Bar Date, even if such claims are not yet fixed,

liquidated or certain, or did not mature or become fixed, liquidated or certain before the Petition Date.

All proof of claim forms must be **SIGNED** by the claimant, or, if the claimant is not an individual, by an authorized agent of the claimant. It must be written in English and all claim amounts contained therein must be denominated in United States currency. You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor, and all holders of claims must identify on their proof of claim form the specific Debtor against which their claim is asserted, and, if not provided, the case number of that Debtor's bankruptcy case. A list of the names of the Debtors and their case numbers is set forth below.

Except as provided for herein, all proofs of claim must be filed **so as to be actually received** on or before **December 5, 2008, at 5:00 p.m. (prevailing Eastern Time)** at the following address:

**IF DELIVERED BY U.S. POSTAL SERVICE MAIL:**

Donlin Recano & Company, Inc.  
as Agent for the United States  
Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al.  
P.O. Box 2062  
Murray Hill Station  
New York, New York 10156

**IF DELIVERED BY HAND:**

Donlin Recano & Company, Inc.  
as Agent for the United States  
Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al.  
419 Park Avenue South, Suite 1206  
New York, NY 10016

**or**



**IF DELIVERED BY OVERNIGHT  
DELIVERY:**

Donlin Recano & Company, Inc.  
as Agents for the United States  
Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al.  
419 Park Avenue South, Suite 1206  
New York, NY 10016

United States Bankruptcy Court  
Southern District of New York  
Re: Quebecor World (USA) Inc., et al.  
One Bowling Green, Room 534  
New York, NY 10004-1408

Proofs of claim will be deemed filed only when actually **RECEIVED** by the Bankruptcy Court or the Claims Agent at the addresses listed herein on or before the Bar Date. Proofs of claim may not be delivered by facsimile, telecopy or electronic mail transmission.

Any individual or entity that is required to file a proof of claim in these Chapter 11 Cases but that fails to do so by the Bar Date, shall be forever barred, estopped and enjoined from asserting such claim (or filing a proof of claim with respect thereto); and the Debtors and their estates and property shall be forever discharged from any and all indebtedness or liability with respect to such claim.

Copies of the Debtors' Schedules are available for inspection on the Claims Agent's Internet Website at <http://www.qwusadocket.com>.

Copies of the Bar Date Order or a proof of claim form may be obtained from the Debtors' Claims Agent's Internet Website at <http://www.qwusadocket.com>, or by contacting the Debtors' Claim Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, New York, NY 10016, or by contacting the Debtors' Claims Agent at (212) 771-1128, Monday through Friday between 9:00 a.m. and 5:00 p.m.

**A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD  
CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY  
THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF  
OF CLAIM.**

Dated: New York, New York  
September \_\_, 2008

**BY ORDER OF THE COURT**

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1781

*Counsel for the Debtors  
and Debtors-in-Possession*

## **APPENDIX 4**

## **CROSS-BORDER PROTOCOL ON THE FILING AND DETERMINATION OF CLAIMS**

This cross-border protocol is intended to supplement the procedures established by each of the U.S. Court and the Canadian Court (each defined below) with respect to the filing and determination of claims (the **‘Protocol’**) against the U.S. Debtors and the Canadian Debtor in the Insolvency Proceedings (each as defined below).

### **Background**

1. Quebecor World Inc. (the **“Canadian Debtor”**) and certain of its direct and indirect U.S. subsidiaries listed in Schedule 1 attached hereto (collectively, the **“U.S. Debtors”**) commenced reorganization proceedings (collectively, the **“Canadian Proceedings”**) by filing an application under the Canadian *Companies’ Creditors Arrangement Act* (the **“CCAA”**) with the Superior Court, Commercial Division, for the Judicial District of Montreal (the **“Canadian Court”**) and an Order (as amended, the **“CCAA Order”**) has been granted under which (a) the Canadian Debtor and U.S. Debtors have been determined to be entitled to relief under the CCAA, and (b) Ernst & Young Inc. was appointed as monitor (the **“Monitor”**) in the Canadian Proceedings.
2. The U.S. Debtors commenced reorganization cases (collectively, the **“Chapter 11 Cases”**) under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101 *et seq.* (the **“Bankruptcy Code”**), in the United States Bankruptcy Court for the Southern District of New York (the **“U.S. Court”**), and such cases have been consolidated (for procedural purposes only) under Case No. 08-10152 (JMP). The

U.S. Debtors continue to operate their businesses and manage their properties as debtors in possession pursuant to Sections 1107 and 1108 of the Bankruptcy Code.

No trustee or examiner has been appointed in the Chapter 11 Cases. An official committee of unsecured creditors (the “**Creditors Committee**”) was appointed by the United States Trustee (the “**U.S. Trustee**”) in these Chapter 11 Cases on January 31, 2008.

3. For convenience, (i) the U.S. Debtors and the Canadian Debtor shall be referred to herein collectively as the “**Debtors**”, (ii) the Chapter 11 Cases and the Canadian Proceedings shall be referred to herein collectively as the “**Insolvency Proceedings**”, and (iii) the U.S. Court and the Canadian Court shall be referred to herein collectively as the “**Courts.**”
4. The Cross-Border Insolvency Protocol, as amended (the “**Insolvency Protocol**”) was approved by the U.S. Court pursuant to an order entered April 9, 2008, and by the Canadian Court pursuant to an order dated April 21, 2008. The provisions of the Insolvency Protocol, including the defined terms contained therein, are incorporated herein by reference. To the extent of any direct and irreconcilable conflict between the Insolvency Protocol and this Protocol with respect to any matter concerning claims administration and claims adjudication procedures, the conflicting term(s) of this Protocol shall govern.
5. The purpose of this Protocol is to supplement the procedures established by the Courts in the Bar Date Orders (as defined herein) to (i) provide clear and consistent notice concerning the procedures for filing claims against the Debtors, (ii) avoid

confusion relating to the filing of duplicate claims against the same entity in the Canadian Proceedings and the Chapter 11 Cases, and (iii) to establish an efficient and consistent procedure to address the determination of claims in the Insolvency Proceedings.

#### **Notice of Deadline and of Procedures for Filing Claims**

6. By order dated January 23, 2008, the U.S. Court approved the U.S. Debtors' retention of Donlin, Recano & Company, Inc. as the claims agent (the "**Claims Agent**") in the Chapter 11 Cases.
7. In order to have a clear and well-understood process for the filing of claims against the Debtors, (i) the U.S. Debtors shall arrange to provide notice to all persons who are creditors of any of the U.S. Debtors or who are required to receive such notice by the applicable requirements of the Chapter 11 Cases (the "**Potential U.S. Claimants**"), providing instructions about the procedures for filing claims in the Chapter 11 Cases, and, in addition, providing notice of the pendency of the Canadian Proceedings and an internet link and a telephone number where information regarding the filing of claims in the Canadian Proceedings, and related forms, may be obtained, and (ii) the Canadian Debtor shall arrange to provide notice to all persons who are creditors of the Canadian Debtor or who are required to receive such notice by the applicable requirements of the Canadian Proceedings (the "**Potential Canadian Claimants**"), providing instructions about the procedures for filing claims in the Canadian Proceedings, and, in addition, providing notice of the pendency of the Chapter 11 Cases and an internet link and a

telephone number where information regarding the filing of claims in the Chapter 11 Cases, and related forms, may be obtained.

8. Each notification sent to either a Potential U.S. Claimant or a Potential Canadian Claimant (collectively, the **“Potential Claimants”**) shall notify such Potential Claimant, among other things, (i) of the pendency of the Canadian Proceedings and the Chapter 11 Cases, (ii) that a deadline of **December 5, 2008 at 5:00 p.m.** (the **“Bar Date”**) has been established for the filing and receipt of claims in the Insolvency Proceedings, (iii) that any claims asserted against the Canadian Debtor shall be filed in, and only in the Canadian Proceedings with the Monitor, (iv) that any claims asserted against the U.S. Debtors shall be filed in, and only in, the Chapter 11 Cases with the Claims Agent, and (v) that any claims asserted against both the Canadian Debtor and one or more of the U.S. Debtors shall be filed in both the Canadian Proceedings and the Chapter 11 Cases.
9. The U.S. Debtors and the Canadian Debtor shall each publish notice of the Bar Date and the procedures for filing claims in the form provided for in the U.S. Bar Order or the Canadian Bar Order (each defined below), as applicable, and as otherwise set forth in the respective orders.

#### **Filing of Claims**

10. The Bar Date to file claims in the Insolvency Proceedings shall be **December 5, 2008**, as further set forth in the respective orders of the Canadian Court (the **“Canadian Bar Order”**) and the U.S. Court (the **“U.S. Bar Order,”** and together with the Canadian Bar Order, the **“Bar Date Orders”**) establishing such Bar Date.

11. Any claims asserted against the Canadian Debtor only shall be filed in, and only in, the Canadian Proceedings, as set forth in, and in compliance with, the Canadian Bar Order.
12. Any claims asserted against the U.S. Debtors only shall be filed in, and only in, the Chapter 11 Cases as set forth in, and in compliance with, the U.S. Bar Order.
13. Any claims asserted against both the Canadian Debtor and one or more of the U.S. Debtors shall be filed (i) with respect to the Canadian Debtor, in the Canadian Proceedings as set forth in, and in compliance with, the Canadian Bar Order and (ii) with respect to the U.S. Debtors, in the Chapter 11 Cases as set forth in, and in compliance with, the U.S. Bar Order.
14. As the Debtors' collective corporate structure encompasses fifty-four (54) separate Debtor entities, and certain creditors, may, in good faith, be uncertain as to the proper Debtor entity against which a claim should be filed, the notifications provided to Potential Claimants shall encourage them to use their reasonable best efforts to file their claims against the proper Debtor entity and in the proper Insolvency Proceeding(s). In recognition that, despite the best efforts of Potential Claimants, errors may be made, in good faith, in connection with the filing of claims against the proper Debtor entities, and, accordingly, the following procedures may be utilized to the extent a determination is made that a claim is filed against the wrong Debtor entity:
  - (a) if a claim is filed against one or more of the U.S. Debtors, and the U.S. Debtors, with the consent of the Creditors Committee, after consultation



with the Monitor, and the Administrative Agent for the syndicate of pre-petition lenders to the Debtors (the “**Pre-Petition Agent**”) and the Ad Hoc Group of Noteholders (collectively, together with the Creditors Committee and the Pre-Petition Agent, the “**Committees**”), determine that such claim(s) should have been properly filed against a different U.S. Debtor(s), then, (i) the U.S. Debtors, with the consent of the Creditors Committee, and the claimant may stipulate that the claim shall be deemed filed against such other U.S. Debtor(s), and upon the approval of such stipulation by the U.S. Bankruptcy Court, the claim shall be deemed filed against such other U.S. Debtor(s) as of the date such claim was first filed in the Chapter 11 Cases, or (ii) the U.S. Debtor(s), with the consent of the Creditors Committee, may file a motion in the Chapter 11 Cases seeking authority to have such claim deemed filed against such U.S. Debtor(s) as determined to be the proper U.S. Debtor(s) against which such claim should have been filed, and (iii) in either such event, the Debtors, the Creditors Committee, and the other Committees and all other parties in interest shall reserve all of their rights to contest the validity, amount and allowance of such claim;

- (b) if a claim is filed against one or more of the U.S. Debtors, and the U.S. Debtors, the Canadian Debtor, and the Monitor, after consultation with the Creditors Committee and the other Committees, determine that such claim should have been filed against the Canadian Debtor, then, if the claimant agrees with such determination, the Canadian Debtor, with the consent of

the Monitor, and the claimant may agree that the claim will be deemed filed against the Canadian Debtor, and upon such agreement, the claim shall be deemed filed against the Canadian Debtor, subject only to execution of such documentation as may be required by the Monitor, as of the date it was first filed against a U.S. Debtor, such claim shall be deemed withdrawn from the Chapter 11 Cases, and the Monitor, the Canadian Debtor, the U.S. Debtors, the Creditors Committee, and the other Committees and all other parties in interest shall reserve all of their rights to contest the validity, amount and allowance of such claim and the proper Court and governing law for the adjudication of such claim; and

- (c) if a claim is filed against the Canadian Debtor, and the U.S. Debtors, the Canadian Debtor, the Creditors Committee, and the Monitor, after consultation with the other Committees, determine that such claim should have been filed against one or more of the U.S. Debtors, the Monitor may so notify the claimant, and, if the claimant agrees with such determination, such claimant may file a proof of claim against one or more of the U.S. Debtors within twenty-five (25) days of the issuance of such notification, in accordance with the procedures established in the Chapter 11 Cases for filing proofs of claim, and if such proof claim is filed within such twenty-five (25) day period, the claim shall be deemed filed against such U.S. Debtors as of the date it was first filed against the Canadian Debtor and such claim shall be withdrawn from the Canadian Proceedings, and the U.S.

Debtors, the Canadian Debtor, the Creditors Committee, and the other Committees and all other parties in interest shall reserve all of their rights to contest the validity, amount and allowance of such claim and the proper Court and governing law for the adjudication of such claim.

### **Allowance of Claims**

15. Claims determined to be properly filed against the (i) Canadian Debtor only, shall be subject to the procedures for allowance of claims established by the Canadian Bar Order, and (ii) the U.S. Debtors only, shall be subject to the procedures established by the U.S. Bar Order; provided, however, that nothing herein or in the Bar Date Orders shall determine the choice of law applicable to the determination and ultimate allowance of claims filed in the Insolvency Proceedings.
16. For claims filed against both the Canadian Debtor and one or more of the U.S. Debtors in the Canadian Proceedings and the Chapter 11 Cases:
  - (a) Any such claim shall be deemed allowed in both the Canadian Proceedings and the Chapter 11 Cases if no objection is filed with respect thereto as required in the respective proceedings.
  - (b) Any of the Committees shall have standing to file an objection in the U.S. Court to any claim filed against the U.S. Debtors at any time.
  - (c) The Monitor shall not accept any claim for an amount in excess of the \$1 million (Canadian dollars) unless, prior to such acceptance, the Monitor shall have consulted with the Committees concerning the subject claim, and shall include a copy of the applicable proof of claim form with all

supporting documentation, or if such supporting documentation is voluminous, a summary thereof, in respect of the subject claim that the Monitor recommends be accepted, along with the Monitor's analysis for such recommendation; provided, however, that after review of such documentation, the Monitor shall also provide such additional information relative to the subject claim as the Committees may reasonably request, and

- (i) notice of such intended acceptance shall have been given to counsel for each Committee; and
  - (ii) in the period of ten (10) business days following delivery of the notice pursuant to paragraph 16(c)(i) hereof no Committee shall have provided the Monitor with its written objection to the proposed acceptance. In the event that any of the Committees' objects, the Monitor shall attempt to resolve the claim on a basis satisfactory to the objecting Committee, failing which the claim shall be referred to the appropriate Court pursuant to provision 16(d) herein.
- (d) If an objection is filed to such claim in either of the Insolvency Proceedings, the creditor whose claim is the subject of the objection, the objecting party, the Monitor, the Debtors, and the Creditors Committee, shall seek to agree and stipulate to the determination of the claim objection in either the U.S. Court or the Canadian Court, and upon the filing of such stipulation the Court so stipulated to may determine the claim objection (including the appropriateness of the Court so stipulated to as the proper forum to hear

such claim objection) in accordance with the procedures established by such Court and the determination of such claim by such Court shall be binding on all parties in the Insolvency Proceedings.

- (e) In the event a claim is referred to the Canadian Court pursuant to this provision of the Claims Protocol, each Committee shall have standing to participate in and will be entitled to the same rights in the Canadian Proceedings as the Debtors, the Monitor and the party whose claim is the subject of referral with respect to the adjudication of such claims.
- (f) If the creditor whose claim is the subject of the objection, the objecting party, the Debtors, the Monitor, and the Creditors Committee, fail to agree on the appropriate forum to determine the objection or any proposed resolution thereof, then the Debtors, the Monitor, or the Creditors Committee may seek a Joint Hearing pursuant to paragraph 13 of the Insolvency Protocol to determine the appropriate forum for determination of the objection, or whether a Joint Hearing on the merits of the objection or proposed resolution thereof is appropriate.

### **Comity and Independence of the Courts**

17. The approval and implementation of this Protocol shall not divest or diminish the U.S. Courts and the Canadian Courts respective independent jurisdiction over the subject matter of the Chapter 11 Cases and the Canadian Proceedings, respectively. By approving and implementing this Protocol, neither the U.S. Court, the Canadian Court, the Debtors nor any creditor or any other interested party shall be deemed to

have approved or engaged in any infringement on the sovereignty of the United States or Canada.

### **Effectiveness; Modification**

18. This Protocol shall become effective only upon its approval by both the U.S. Court and the Canadian Court pursuant to orders setting forth procedures for filing and determining claims in the Insolvency Proceedings consistent with this Protocol.
19. This Protocol may not be supplemented, modified, terminated or replaced in any manner except upon the approval of both the U.S. Court and the Canadian Court after notice and a hearing. Notice of any legal proceeding to supplement, modify, terminate or replace this Protocol shall be given in accordance with paragraph 25 of the Insolvency Protocol.

### **Procedure for Resolving Disputes under the Protocol**

20. Disputes relating to the terms, intent or application of this Protocol may be addressed by interested parties to the U.S. Court, the Canadian Court or both Courts upon notice in accordance with paragraph 25 of the Insolvency Protocol.

### **Preservation of Rights**

21. Nothing in this Protocol shall prejudice the right of the Debtors, the Creditors Committee, and the other Committees or any other party in interest to dispute or assert offsets or defenses to any claim filed in the Insolvency Proceedings.
22. Nothing in this Protocol shall prejudice the right of the Debtors to seek a further order of the Courts fixing a date by which holders of claims or interests not subject

to the Bar Date established herein must file such proofs of claim or interest or be barred from doing so.

23. Nothing in this Protocol shall prejudice the right of the Monitor to perform all of its responsibilities and obligations as required under the Canadian Proceedings, under applicable order of the Canadian Court, or otherwise under applicable law, and the provisions of this Protocol are intended by the parties and the Courts to facilitate the performance of such responsibilities and obligations by the Monitor. In particular, and in recognition of the fact that the U.S. Debtors are parties in the Canadian Proceedings, the Monitor shall have the right, subject to the terms hereof, to participate in the processing and review of claims filed against the U.S. Debtors.
24. Except as specifically provided herein, neither the terms of this Protocol nor any actions taken under this Protocol shall: (i) prejudice or affect the powers, rights, claims and defenses of the Debtors and their respective estates, the Creditors Committee, the U.S. Trustee, the Monitor, the Pre-Petition Agent, SocGen, the Post-Petition Agent, the Ad Hoc Group of Noteholders, any of the Debtors' creditors or any of the foregoing parties' representatives or professionals under applicable law, including, without limitation, the Bankruptcy Code, the CCAA and orders of the Courts; or (ii) preclude or prejudice the rights of any person to assert or pursue such person's substantive rights against any other person under the applicable laws of Canada or the United States.