

Hearing Date: **April 17, 2008 at 10:00 a.m.**  
Objection Deadline: **April 15, 2008 at 4:00 p.m.**

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399  
Michael J. Canning (MC 8060)  
Joel M. Gross (JG5229)

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

**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

**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**

The above-captioned debtors and debtors in possession (collectively, the "Debtors") hereby move the Court (the "Motion") for the entry of an order, substantially in the form attached hereto as Exhibit A, authorizing the Debtors to establish and implement exclusive, global procedures for the allowance and payment of any claims under section 503(b)(9) of the Bankruptcy Code relating to goods received within twenty days prior to the petition date. In support of this Motion, the Debtors respectfully represent as follows:

### **Jurisdiction**

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. § 1334. This matter is a core proceeding within the meaning of 28 U.S.C. § 157 (b)(2).
2. Venue is proper pursuant to 28 U.S.C. §§ 1408 and 1409.
3. The statutory predicates for the relief requested herein are sections 105(a) and 503 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1330 (the “Bankruptcy Code”) and Rule 3003 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”).

### **Background**

4. On January 21, 2008 (the “Petition Date”), the 53 Debtors filed their voluntary petitions for relief (the “Chapter 11 Cases”) under chapter 11 of title 11 of the United States Code (the “Bankruptcy Code”).
5. The Debtors are operating their businesses and managing their properties as debtors-in-possession pursuant to §§ 1107(a) and 1108 of the Bankruptcy Code. No request has been made for the appointment of a trustee or examiner in these cases.
6. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors Committee”) was appointed.
7. On January 20, 2008 the Debtors’ corporate parent, Quebecor World, Inc. (“QWI”) together with each of the Debtors commenced a proceeding before the Superior Court, Commercial Division, for the Judicial District of Montreal (the “Canadian Court”) for a plan of compromise or arrangement (the “Canadian Proceeding”) under the Canadian Companies’ Creditors Arrangement Act (“CCAA”).<sup>1</sup> Each of the Debtors was joined in the Canadian

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<sup>1</sup> The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank is serving as a financial advisor in connection with the Canadian Proceeding.

Proceeding, in order that each Debtor may obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.

### **The Debtors' Business**

8. The Debtors collectively operate the second largest commercial printing business in the United States, maintaining approximately 78 facilities in 29 states. QWI is a Canadian corporation and the corporate parent of the Debtors, having been incorporated on February 23, 1989 pursuant to the Canada Business Corporations Act to combine the assets constituting what was then the printing division of Quebecor Inc. (QWI, together with the Debtors and all of QWI's debtor and non-debtor subsidiaries and affiliates are referred to herein as "QW World").

9. QW World's key customers include the largest publishers, retailers and catalogers in the geographic areas in which QW World operates. In the magazine group, QW World prints magazines for publishers, including, for example, 15 magazine titles for Time, Inc.,<sup>2</sup> *Cosmopolitan* for Hearst Corp., *Elle* for Hachette-Filippachi Magazines US, *ESPN the Magazine* for Walt Disney Corp., *Forbes* for Forbes Inc. and *In Touch Weekly* for Bauer Publishing USA, while QW World's retail insert group includes customers such as CVS, Sears, JC Penney, Kohl's, and Walgreens. QW World's operations also encompass (a) catalogs for customers such as Williams-Sonoma, Oriental Trading Company, Victoria's Secret, IKEA, Cabelas and Bass Pro, (b) books for McGraw-Hill, Scholastic, Simon & Schuster, Thomas Nelson, Time-Warner and Pearson Education, (c) directories for Yellow Book USA, RH Donnelly, Windstream and Frontier in the United States, the Yellow Pages Group in Canada, as well as Telemex and Telefonica in Latin America and (d) direct mail services.

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<sup>2</sup> These include *Time*, *Fortune*, *Money*, *Sports Illustrated*, *People*, *Entertainment Weekly*, *Southern Living*, *Cooking Light* and *Coastal Living*.

### **Relief Requested**

10. By this Motion, the Debtors seek this Court's entry of an order establishing and implementing exclusive procedures for the treatment of all section 503(b)(9) claims that have been or may be asserted against the Debtors.

11. Prior to the Petition Date, and in the ordinary course of their businesses, the Debtors purchased a variety of goods used in their printing operations. Such goods are received by the Debtors on a regular basis, and substantial amounts of goods were received within the twenty day period prior to the filing of the Debtors' petitions on January 21, 2008.

12. Although section 503(b)(9) prioritizes prepetition claims for goods received within the twenty day prefiling period over other prepetition claims, there is no reason to differentiate the procedures by which such claims are filed, objected to and adjudicated from the procedures that will be applicable to other prepetition claims in these Chapter 11 Cases. As there is presently uncertainty as to the procedures section 503(b)(9) claimants need to follow, and to avoid piecemeal litigation, the Debtors seek to establish exclusive procedures for the allowance of all claims under section 503(b)(9) (the "Procedures").

13. The Debtors have not yet filed their schedules, and, in fact, have been granted an extension to file such schedules until June 4, 2008. The Debtors anticipate that once their schedules have been filed, they will ask the Court to set a bar date for the filing of all prepetition claims. To maintain uniformity and consistency, the Debtors seek entry of an order establishing procedures for allowing section 503(b)(9) claims that will be tied to the bar date to be set by the Court for the filing of all prepetition claims as follows:

- (a) All section 503(b)(9) claims shall be filed by the bar date, which will be set for prepetition claims in these cases in accordance with Rule 2002, Rule 3003, and Local Bankruptcy Rule 3003 for the Southern District of New York;
- (b) Any claimant seeking administrative priority under section 503(b)(9) shall utilize the section 503(b)(9) administrative expense proof of claim form, attached herewith as Exhibit B (the “503(b)(9) Claim Form”),<sup>3</sup> to indicate that a section 503(b)(9) priority is being asserted.<sup>4</sup> As set forth in the 503(b)(9) Claim Form, each claimant asserting a section 503(b)(9) claim against the Debtors must include, without limitation, the following: (i) specify the value of the goods the claimant contends the Debtors received within twenty days prior to the Petition Date; (ii) include documentation, including invoices, receipts, bills of lading and the like, identifying the particular goods for which the claim is being asserted; and (iii) provide documentation regarding which Debtors the goods were shipped to, the date the goods were received by the Debtors, and the alleged value of such goods;
- (c) Section 503(b)(9) claimants shall not file a motion to compel allowance or payment of administrative expenses for their section 503(b)(9) claims. All timely filed claims asserting a priority under section 503(b)(9) shall be deemed allowed unless objected to by the Debtors or any other party-in-interest in accordance with further procedures for claim allowance to be established by the Court. Should such an objection be filed, such claim shall be adjudicated and allowed in accordance with the further procedures for claim allowance established by the Court;
- (d) To the extent any claim is entitled to administrative priority under section 503(b)(9), the claim shall be paid pursuant to and as set forth in such plan of reorganization as shall be confirmed by the Court; and
- (e) Nothing in these Procedures shall effect the rights and remedies of the Debtors, the Creditors’ Committee or any other party-in-interest with regard to avoidance, and nothing in these Procedures shall provide claimant’s a *prima facie* defense to same.

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<sup>3</sup> A copy of the 503(b)(9) Claim Form will be made available on the website of the Debtors’ claims and noticing agent, Donlin, Recano & Company, Inc. at [www.donlinrecano.com](http://www.donlinrecano.com).

<sup>4</sup> As part of their motion to establish a bar date, the Debtors intend to provide that the notice to be sent to creditors will include not only the general proof of claim form but also the 503(b)(9) Claim Form.

### **Justification For Relief Requested**

14. The proposed Procedures will provide clear guidance to all parties as to how section 503(b)(9) claims shall be filed in these cases and will streamline the process for allowance of such claims for the Debtors and for the claimants. Requiring section 503(b)(9) claimants to participate in the normal claims adjudication process will provide the Debtors the opportunity to address the allowance of claims in an orderly and efficient way, will not impair in any way the substantive rights of any parties and will ensure that similarly situated creditors receive equal treatment.

### **Justification for Including Section 503(b)(9) Claims in the Bar Date Process**

15. Rule 3003 requires creditors in chapter 11 cases to file a claim, unless the claim has been scheduled, and is not disputed, contingent or unliquidated. “Any creditor or equity security holder whose claim or interest is not scheduled or scheduled as disputed, contingent, or unliquidated shall file a proof of claim or interest within the time prescribed by subdivision (c)(3) of this rule; any creditor who fails to do so shall not be treated as a creditor with respect to such claim for the purposes of voting and distribution.” See Bankruptcy Rule 3003. Thus, the proper order of events for section 503(b)(9) claims is for the Debtors to file their schedules, the Court to establish a bar date for the filing of proofs of claims, and for the claimants to then file their claims, if necessary.

16. A proof of claim under Rule 3001 must “conform substantially to the appropriate Official Form.” Official Form 10 significantly provides that: “This form should not be used to make a claim for an administrative expense arising after the commencement of the case.” The clear implication is that the form can and must be used to file a claim for an administrative

expense arising before the commencement of a case, and that is precisely the nature of the claims at issue here. The 503(b)(9) Claim Form is modeled on Official Form 10, modified as appropriate to address information specific to section 503(b)(9) claims, and is being made available at this time in order to allow section 503(b)(9) claimants to commence filing proofs of claims without having to wait for a bar date to be set.

17. If claimants do file proofs of section 503(b)(9) claims, such claims shall be deemed allowed under section 502 unless objected to by the Debtors or other parties in interest, and if objections are filed, the matter will then be set for hearing in accordance with procedures to be set by the Court. The Debtors are not seeking to establish such claims adjudication procedures now, however, as those procedures are best established when all claims have been filed.

18. This usual process of deferring claims litigation to later in a chapter 11 case avoids burdening debtors with claims litigation during the early stages of a case, when there are a host of pressing financial, operational and restructuring issues to address. Moreover, by employing the usual process in these cases the Debtors will be able to structure the claims review process to maximize efficiency. For example, the Debtors will be able to analyze all claims of various categories in one coordinated process, and will be able to structure contested litigation so that multiple claims can be addressed at the same hearing, such that witnesses will not need to come to Court time and time again.

19. Section 503(b)(9) was added to the Bankruptcy Code as part of BAPCPA, and, thus, the process of establishing procedures for such claims is relatively new. Nevertheless, the process of including section 503(b)(9) claims as part of the Debtors' motion to establish a bar date, and including such claims as part of the proof of claims and bar date process, is consistent

with the process established in other large post-BAPCPA cases. See, e.g., In re Dana Corp., Order Establishing Bar Dates for Filing Proofs of Claim and Approving Form and Manner of Notice Thereof, Case No. 06-10354, (Bankr. S.D.N.Y. July 19, 2006); see also In re Aegis Mortgage Corp., Order Fixing Bar Date, Order Granting Motion to Authorize . . . .Fixing Bar Date for the Filing of Requests for Allowance of Bankruptcy Code Section 503(b)(9) Administrative Expense Claims, Case No. 07-11119 (Bankr. Del. Nov. 26, 2007).

**Payment of Section 503(b)(9) Claims Shall be Payable as Part of the Plan of Reorganization**

20. Utilizing essentially the same procedures for section 503(b)(9) claims as for other prepetition claims is appropriate because although section 503(b)(9) claims are entitled to administrative priority, they are not entitled to immediate payment.<sup>5</sup>

21. Bankruptcy Code section 503(b)(9) makes no mention of the timing by which any claim allowed thereunder must be paid. Indeed, there is nothing in the text of section 503(b)(9) that even suggests that a claimant has a right to immediate payment. See In re Bookbinders' Restaurant, Inc., No. 06-12302, 2006 WL 3858020, at \*4 (Bankr. E.D. Pa. Dec. 28, 2006) (finding that “[t]he text of § 503(b)(9) neither states nor even implies that allowance of the expense encompasses an unqualified right to immediate payment . . .[n]or does the text of the provision suggest that an administrative expense allowed under § 503(b)(9) is to be treated in a more favorable manner than any other allowed § 503(b) administrative expense”).

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<sup>5</sup> One important procedural difference in the allowance of section 503(b)(9) claims from the allowance of other prepetition claims is that while claims litigation relating to the allowance of non-priority claims does not necessarily need to be completed prior to the effective date of a plan of reorganization, the Debtors recognize that the section 503(b)(9) claims should be resolved and allowed or disallowed by the effective date.



22. A number of courts have therefore held that section 503(b)(9) claims need not be paid until the effective date of a confirmed plan of reorganization. For example, in In re Bookbinders' Restaurant, Inc., the court rejected the argument that a § 503(b)(9) administrative expense is entitled to immediate payment as a matter of law. It held that “[s]ection 503(b)(9) does nothing more than define a type of liability, previously treated as a prepetition claim, which is now accorded administrative expense status.” See 2006 WL 3858020, at \*4.

23. Similarly, in In re Global Home Products, LLC, the court rejected the motion for immediate payment of the 503(b)(9) claim. In so doing, the court noted that “Section 503 does not specify a time for payment of [administrative] expenses but administrative expenses must be paid in full on the effective date of the plan[.]” See In re Global Home Products, LLC, No. 06-10340, 2006 WL 3791955, at \*3 (Bankr. D. Del. Dec. 21, 2006). The court went on to provide that, therefore, “[t]o qualify for exceptional immediate payment, a creditor must show that ‘there is a necessity to pay and not merely that the Debtor has the ability to pay.’” Id. (internal citations omitted); see also Sweet Traditions, LLC, Case No. 07-45787, Docket Entry No. 190 (Bankr. E.D. Mo. Dec. 10, 2007) (denying the application for immediate payment of the 503(b)(9) claim and holding such claim would be payable upon the confirmation of a plan in the case or subsequent order of the court).

24. Exercising their discretion with regards to the timing of payment of an administrative claim, courts have looked to three factors: (1) prejudice to the debtor, (2) hardship to the claimant, and (3) potential detriment to other creditors. See In re Garden Ridge Corp., 323 B.R. 136, 143 (Bankr. Del.2005); see also In re Global Home Products, LLC, 2006 WL 3791955, at \*5 (holding that the proper exercise of its discretion required it to deny the motion for immediate payment under 503(b)(9) because “prejudice to Debtors of requiring immediate

payment far outweigh[ed] the prejudice, if any, to [the creditor] and Debtors' other creditors are benefited by the ruling to the extent that by denying immediate payment, the Court preserves a later equitable distribution to other administrative claimants"). Here, these factors weigh heavily in favor of providing for payment as part of a plan of reorganization, as payment of these claims at this time would needlessly consume the Debtors cash resources from operations and their post-petition financing at a time when liquidity is of paramount importance to the Debtors. Indeed, such loss of liquidity could possibly jeopardize the Debtors' reorganization prospects, which would clearly not be in the best interest of the Debtors or their creditors generally.

25. Another key factor courts consider in determining whether it is appropriate to require immediate payment of an administrative claim is bankruptcy's goal of creating an orderly and equal distribution of recovery among creditors. Orderly distribution is necessary in order to prevent a race to a debtor's assets, and to allow such debtor a necessary breathing spell from its creditors. For this reason, among others, courts frequently deny any request for payment of claims such as these until confirmation of a plan. See In re Continental Airlines, Inc., 146 B.R. 520, 531 (Bankr D. Del. 2002) ("Most courts postpone actual payment until confirmation of a plan."); see also In re Austin, No. 85-40639, 1994 WL 245224, at \*1 (Bankr. S.D. Ga. 1994) ("In making this determination, one of the chief factors courts consider is bankruptcy's goal of an orderly and equal distribution among creditors and the need to prevent a race to a debtor's assets.").

26. There is no compelling justification as to why these section 503(b)(9) prepetition claims must be satisfied at this early stage in these cases, rather than incident to a confirmed plan of reorganization under section 1129, when allowed claims of other similarly situated creditors are properly payable. Accordingly, consistent with the Bankruptcy Code and other recent cases,

section 503(b)(9) claims, to the extent allowable, should only be paid pursuant to a confirmed plan of reorganization.

27. To allow each claimant to have its claim paid after “notice and a hearing,” would create an administrative nightmare for the Debtors -- whereas payment at the end of these cases will not only ensure that the Debtors receive the breathing spell intended by the Bankruptcy Code, but will also ensure that creditors will receive equality of treatment with respect to their recovery. For the foregoing reasons, the Debtors believe that the proposed Procedures are appropriate and in the best interests of the Debtors and all creditors.

#### **Memorandum Of Law**

28. This Motion includes citations to the applicable authorities and a discussion of their application to this Motion. Accordingly, the Debtors respectfully submit that such citations and discussion satisfy the requirement that the Debtors submit a separate memorandum of law in support of this Motion pursuant to Rule 9013-1(b) of the Local Bankruptcy Rules for the Southern District of New York.

#### **Notice**

29. Notice of this Motion has been provided to all parties on the Notice List as set forth in the Case Management Order. The Debtors have also provided notice to other parties who have asserted that they provided goods to the Debtors within twenty days prior to the petition date, either in pleadings filed with the Court or in connection with reclamation demands submitted to the Debtors (the provision of notice to any such party is without prejudice to the Debtors’ right to object to any claim which may be asserted by such party). A copy of the Motion is also freely available on the website of the Debtors’ claims and noticing agent, Donlin, Recano & Company, Inc. at [www.donlinrecano.com](http://www.donlinrecano.com).

30. To the extent that any party holding a valid section 503(b)(9) claim fails to receive notice of this Motion, such party may still timely file a section 503(b)(9) claim by the bar date fixed by the Court, and may object to any claims adjudication procedures proposed by the Debtors.

**No Prior Request**

31. No prior motion for the relief requested herein has been made to this or any other court.

WHEREFORE, the Debtors respectfully request the entry of an order, substantially in the form attached hereto as Exhibit A, authorizing the Debtors to establish and implement 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..

Dated: April 7, 2008  
New York, New York

Respectfully submitted,

/s/ Michael J. Canning  
Michael J. Canning (MC 8060)

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399

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

**EXHIBIT A**

**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

**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.**

Upon the motion (the "Motion")<sup>1</sup> of the above-captioned debtors (collectively, the "Debtors"), for entry of an order authorizing the Debtors to establish and implement 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; it appearing that the relief requested is in the best interests of the Debtors' estates, their creditors, and other parties in interest; it appearing that this Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334; it appearing that this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); it appearing that venue of this proceeding in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409; it appearing that notice of the Motion and the opportunity for a hearing on the Motion was appropriate and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefor, it is hereby ORDERED THAT:

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

1. The Motion is granted as set forth herein.
2. The Debtors hereby are authorized to resolve all section 503(b)(9) claims in accordance with the exclusive Procedures, which are hereby approved in their entirety:

- (a) All section 503(b)(9) claims shall be filed by the bar date, which will be set for prepetition claims in these cases in accordance with Rule 2002, Rule 3003, and Local Bankruptcy Rule 3003 for the Southern District of New York;
- (b) Any claimant seeking administrative priority under section 503(b)(9) shall utilize the section 503(b)(9) administrative expense proof of claim form, attached herewith as Appendix 1 (the "503(b)(9) Claim Form"),<sup>2</sup> to indicate that a section 503(b)(9) priority is being asserted. As set forth in the 503(b)(9) Claim Form, each claimant asserting a section 503(b)(9) claim against the Debtors must include, without limitation, the following: (i) specify the value of the goods the claimant contends the Debtors received within twenty days prior to the Petition Date; (ii) include documentation, including invoices, receipts, bills of lading and the like, identifying the particular goods for which the claim is being asserted, and (iii) provide documentation regarding which Debtors the goods were shipped to, the date the goods were received by the Debtors, and the alleged value of such goods;
- (c) Section 503(b)(9) claimants shall not file a motion to compel allowance or payment of administrative expenses for their section 503(b)(9) claims. All timely filed claims asserting a priority under section 503(b)(9) shall be deemed allowed unless objected to by the Debtors or any other party-in-interest in accordance with further procedures for claim allowance to be established by the Court. Should such an objection be filed, such claim shall be adjudicated and allowed in accordance with the further procedures for claim allowance established by the Court;
- (d) To the extent any claim is entitled to administrative priority under section 503(b)(9), the claim shall be paid pursuant to and as set forth in such plan of reorganization as shall be confirmed by the Court; and

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<sup>2</sup> A copy of the 503(b)(9) Claim Form is made available on the of the Debtors' claims and noticing agent, Donlin, Recano & Company, Inc. at [www.donlinrecano.com](http://www.donlinrecano.com).

- (e) Nothing in these Procedures shall effect the rights and remedies of the Debtors, the Creditors' Committee or any other party-in-interest with regard to avoidance, and nothing in these Procedures shall provide claimant's a *prima facie* defense to same.

3. The Procedures are the sole and exclusive method for the allowance and payment of section 503(b)(9) claims asserted against the Debtors and all claimants are prohibited from seeking any other means for the allowance or treatment of their section 503(b)(9) claims.

4. All proceedings, whether currently pending or initiated in the future, except those proceedings initiated by the Debtors in accordance with these Procedures or those the Debtors already consensually resolved, are stayed and the claims asserted therein shall be resolved exclusively pursuant to these Procedures.

5. The terms and conditions of this order shall be immediately effective and enforceable upon its entry.

6. The requirement set forth in rule 9013-1(b) of the local bankruptcy rules for the Southern District of New York that any motion or other request for relief be accompanied by a memorandum of law is hereby deemed satisfied by the contents of the application or otherwise waived.

7. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this order.

Dated: \_\_\_\_\_, 2008

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United States Bankruptcy Judge



## **APPENDIX 1**

<b>United States Bankruptcy Court</b> <b>Southern District of New York</b> In re: Quebecor World (USA) Inc., et al. Case No. 08-10152 (JMP)	<b>IF BY MAIL:</b>	<b>SECTION 503(b)(9)</b> <b>ADMINISTRATIVE</b> <b>EXPENSE PROOF OF CLAIM</b> <b>THIS SPACE IS FOR</b> <b>COURT USE ONLY</b> <b>Bar Date: _____</b>
Debtor against which claim is asserted.	<b>IF BY OVERNIGHT OR HAND DELIVERY:</b>	
<b>NOTE: This Section 503(b)(9) Administrative Expense Claim Request is to be used solely in connection with a request for payment of an administrative expense arising pursuant to §503(b)(9) of the United States Bankruptcy Code.</b>		
Name and address of Creditor (The person or other entity to whom the debtor owes money or property):	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any motions from the bankruptcy court in these cases <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the claims agent.	
If address is incorrect, please insert correct address:	Telephone Number: _____ Fax Number: _____	
Account or other number by which Creditor identifies Debtor:	Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
<b>1. BASIS FOR CLAIM:</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Other		
<b>2. DATE DEBT WAS INCURRED:</b>	<b>3. IF COURT JUDGMENT, DATE OBTAINED:</b>	
<b>4. TOTAL AMOUNT OF SECTION 503(b)(9) ADMINISTRATIVE CLAIM \$ _____</b>		
<input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
<b>5. BRIEF DESCRIPTION OF CLAIM (attach any additional information):</b>   		
<b>6. CREDITS AND SETOFFS:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to the debtor <b>7. SUPPORTING DOCUMENTS:</b> <i>Attach copies of supporting documents:</i> (i) identifying the goods giving rise to the alleged liability; and (ii) establishing proof of receipt by the Debtor within 20 days before the Petition Date. <b>DO NOT SEND ORIGINAL DOCUMENTS.</b> If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11" <b>8. DATE-STAMPED COPY:</b> To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim.	<b>THIS SPACE IS FOR COURT USE ONLY</b>	
Date: _____		

**Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.**

**INSTRUCTIONS FOR FILING SECTION 503(b)(9) ADMINISTRATIVE EXPENSE CLAIM**

*The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances there may be exceptions to the general rules.*

— DEFINITIONS —

**DEBTOR**

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

**ADMINISTRATIVE EXPENSE CREDITOR**

An administrative expense creditor is any person, corporation, or other entity to whom the debtor owes a debt for an administrative expense.

**SECTION 503(b)(9)**

**ADMINISTRATIVE EXPENSE CLAIM**

Any claim for payment of an administrative expense specified in section 503(b)(9) of the Bankruptcy Code. Specifically, section 503(b)(9) claims include those claims for the "value of any goods received by the debtor, within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." 11 U.S.C. section 503(b)(9).

**Items to be completed in Administrative Expense Claim form (if not already filled in).**

**Court, Name of Debtor, and Case Number:**

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Southern District of New York), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice. Check only one debtor per claim form. If you are asserting a claim against more than one debtor, you must file a separate claim form for each debtor.

**Information about Creditor:**

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number(s), if any. If anyone else has already filed an Administrative Expense Claim form relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this Administrative Expense Claim form replaces or changes an Administrative Expense Claim form that was already filed, check the appropriate box on the form.

**1. Basis for Claim:**

Check the type of debt for which the Section 503(b)(9) Administrative Expense Claim form is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt.

**2. Date Debt Incurred:**

Fill in the date when the debt was owed by the debtor.

**3. Court Judgments:**

If you have a court judgment for this debt, state the date the court entered the judgment.

**4. Total Amount of Administrative Claim**

Fill in the total amount of the entire Section 503(b)(9) Administrative Expense Claim. If interest or other charges in addition to the principal amount of the Administrative Expense Claim are included, check the appropriate place on the form and attach in itemization of the interest and charges.

**5. Brief Description of Claim:**

Describe the Section 503(b)(9) Administrative Expense Claim.

**6. Credits and Setoffs:**

By signing this Section 503(b)(9) Administrative Expense Claim form, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

**7. Supporting Documents:**

You must attach to this Administrative Expense Claim Form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If the documents are not available, you must attach an explanation of why they are not available.

**8. Date-Stamped Copy:**

To receive an acknowledgement from the claims and noticing agent of the filing of your Claim, enclose a stamped, self-addressed envelope and copy of this Administrative Expense Claim Form

**EXHIBIT B**

<b>United States Bankruptcy Court</b> <b>Southern District of New York</b> In re: Quebecor World (USA) Inc., et al. Case No. 08-10152 (JMP)	<b>IF BY MAIL:</b>	<b>SECTION 503(b)(9)</b> <b>ADMINISTRATIVE</b> <b>EXPENSE PROOF OF CLAIM</b> <b>THIS SPACE IS FOR</b> <b>COURT USE ONLY</b> <b>Bar Date: _____</b>
Debtor against which claim is asserted.	<b>IF BY OVERNIGHT OR HAND DELIVERY:</b>	
<b>NOTE: This Section 503(b)(9) Administrative Expense Claim Request is to be used solely in connection with a request for payment of an administrative expense arising pursuant to §503(b)(9) of the United States Bankruptcy Code.</b>		
Name and address of Creditor (The person or other entity to whom the debtor owes money or property):	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any motions from the bankruptcy court in these cases <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the claims agent.	
If address is incorrect, please insert correct address:	Telephone Number: _____ Fax Number: _____	
Account or other number by which Creditor identifies Debtor:	Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____	
<b>1. BASIS FOR CLAIM:</b> <input type="checkbox"/> Goods sold <input type="checkbox"/> Other		
<b>2. DATE DEBT WAS INCURRED:</b>	<b>3. IF COURT JUDGMENT, DATE OBTAINED:</b>	
<b>4. TOTAL AMOUNT OF SECTION 503(b)(9) ADMINISTRATIVE CLAIM \$ _____</b> <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
<b>5. BRIEF DESCRIPTION OF CLAIM (attach any additional information):</b>   		
<b>6. CREDITS AND SETOFFS:</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts that claimant owes to the debtor	<b>THIS SPACE IS FOR COURT USE ONLY</b>	
<b>7. SUPPORTING DOCUMENTS:</b> <i>Attach copies of supporting documents:</i> (i) identifying the goods giving rise to the alleged liability; and (ii) establishing proof of receipt by the Debtor within 20 days before the Petition Date. <b>DO NOT SEND ORIGINAL DOCUMENTS.</b> If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11"		
<b>8. DATE-STAMPED COPY:</b> To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim.		
Date: _____	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any).	

**Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.**

**INSTRUCTIONS FOR FILING SECTION 503(b)(9) ADMINISTRATIVE EXPENSE CLAIM**

*The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances there may be exceptions to the general rules.*

— DEFINITIONS —

**DEBTOR**

The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.

**ADMINISTRATIVE EXPENSE CREDITOR**

An administrative expense creditor is any person, corporation, or other entity to whom the debtor owes a debt for an administrative expense.

**SECTION 503(b)(9)**

**ADMINISTRATIVE EXPENSE CLAIM**

Any claim for payment of an administrative expense specified in section 503(b)(9) of the Bankruptcy Code. Specifically, section 503(b)(9) claims include those claims for the "value of any goods received by the debtor, within 20 days before the date of commencement of a case under this title in which the goods have been sold to the debtor in the ordinary course of such debtor's business." 11 U.S.C. section 503(b)(9).

**Items to be completed in Administrative Expense Claim form (if not already filled in).**

**Court, Name of Debtor, and Case Number:**

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Southern District of New York), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice. Check only one debtor per claim form. If you are asserting a claim against more than one debtor, you must file a separate claim form for each debtor.

**Information about Creditor:**

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number(s), if any. If anyone else has already filed an Administrative Expense Claim form relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this Administrative Expense Claim form replaces or changes an Administrative Expense Claim form that was already filed, check the appropriate box on the form.

**1. Basis for Claim:**

Check the type of debt for which the Section 503(b)(9) Administrative Expense Claim form is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt.

**2. Date Debt Incurred:**

Fill in the date when the debt was owed by the debtor.

**3. Court Judgments:**

If you have a court judgment for this debt, state the date the court entered the judgment.

**4. Total Amount of Administrative Claim**

Fill in the total amount of the entire Section 503(b)(9) Administrative Expense Claim. If interest or other charges in addition to the principal amount of the Administrative Expense Claim are included, check the appropriate place on the form and attach in itemization of the interest and charges.

**5. Brief Description of Claim:**

Describe the Section 503(b)(9) Administrative Expense Claim.

**6. Credits and Setoffs:**

By signing this Section 503(b)(9) Administrative Expense Claim form, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

**7. Supporting Documents:**

You must attach to this Administrative Expense Claim Form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If the documents are not available, you must attach an explanation of why they are not available.

**8. Date-Stamped Copy:**

To receive an acknowledgement from the claims and noticing agent of the filing of your Claim, enclose a stamped, self-addressed envelope and copy of this Administrative Expense Claim Form.