

Presentment Date and Time: July 26, 2010 at 12:00 noon
Response Deadline: July 26, 2010 at 12:00 noon

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 PRESENTMENT OF THE REORGANIZED DEBTORS' SIXTH
OMNIBUS APPLICATION SEEKING TO ALLOW PERMITTED SETTLEMENTS
(RESOLVING CERTAIN CLAIMS HELD BY SIERRA LIQUIDITY FUND, LLC)**

TO: THE CLAIMANTS LISTED ON EXHIBIT B TO THE ATTACHED APPLICATION

The Reorganized Debtors have filed the *Reorganized Debtors' Sixth Omnibus Application Seeking to Allow Permitted Settlements (Resolving Certain Claims Held by Sierra Liquidity Fund, LLC)* (the "Application"),¹ a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Application seek an order approving the compromise and settlement reached in respect of one or more of such Claims.

The Application is filed pursuant to the Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (the "Claims Procedure Order") and

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

the Procedures attached thereto (the "Claims Procedures") (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims Agent's internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve any questions you may have with respect to your proof of claim without the need for you to file an objection or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors' representative will be available to handle factual inquiries regarding the Application. Legal matters, however, will be referred to the Reorganized Debtors' attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

If after your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys you still wish to file an objection, you must file such Objection on or before the deadline of **July 26, 2010 at 12:00 noon (Eastern Time) (the "Allowance Objection Deadline")** to file an Objection to the Application (an "Allowance Objection"). You must file such Objection in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Allowance Objection Deadline will not extend the Allowance Objection Deadline.

Allowance Objections, if any, must be filed on or before Allowance Objection Deadline with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Allowance Objection upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New

York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Allowance is received on or before the Allowance Objection Deadline.

Allowance Objections must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Application to which the Objection is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not grant the Application, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Application; (d) copies of any documentation and other evidence upon which you will rely in opposing the Application at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Allowance Objection; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in the Allowance Objection as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD BEFORE THE HONORABLE JAMES M. PECK IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601, ONE BOWLING GREEN, NEW YORK, NEW YORK 10004 ON A DATE AND TIME TO BE DETERMINED BY THE COURT.

YOU NEED NOT TAKE ANY ACTION TO EFFECT THE ALLOWANCE OF THE SETTLEMENT OF YOUR CLAIM AS PROPOSED IN THE APPLICATION. PARTIES SERVING AND FILING AN ALLOWANCE OBJECTION ARE REQUIRED TO ATTEND ANY SCHEDULING HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE TO APPEAR MAY RESULT IN THE APPLICATION BEING GRANTED UPON DEFAULT.

Dated: July 15, 2010
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP
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New York, NY 10022-4690
Telephone: (212) 715-1781
Facsimile: (212) 715-1399

COUNSEL FOR REORGANIZED DEBTORS

Presentment Date and Time: July 26, 2010 at 12:00 noon
Objection Deadline: July 26, 2010 at 12:00 noon

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
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Michael J. Canning

Counsel for the Reorganized Debtors

**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)
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Honorable James M. Peck

**REORGANIZED DEBTORS' SIXTH OMNIBUS APPLICATION SEEKING TO
ALLOW PERMITTED SETTLEMENTS (RESOLVING CERTAIN CLAIMS
HELD BY SIERRA LIQUIDITY FUND, LLC)**

Quebecor World (USA) Inc. and 52 of its domestic direct and indirect subsidiaries, as reorganized debtors (collectively, the "Debtors" or "Reorganized Debtors, as applicable), hereby file their Sixth Omnibus Application Seeking to Allow Permitted Settlements (Resolving Certain Claims Held by Sierra Liquidity Fund, LLC) (the "Application"), and hereby move this Court for the entry of an order substantially in the form of Exhibit A attached hereto, granting the relief sought by this Application.

**PARTIES RECEIVING THIS APPLICATION SHOULD CONSULT EXHIBIT B
TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B**

In support of this Application, the Reorganized 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 predicate for the relief requested herein are sections 105, 502 and 503 of title 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”), and Rules 3007 and 9019 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 Bankruptcy Code.
5. On January 20, 2008 the Debtors’ corporate parent, Quebecor World Inc. (“QWI,” and collectively with the Debtors, “Quebecor”) together with each of the Debtors commenced a proceeding before the Quebec 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”).¹ Each of the Debtors was joined in the Canadian Proceeding in order that each Debtor could obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.

¹ 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.

6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).

7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

8. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the “Schedules”).

9. By an order entered on September 30, 2008 (Docket No. 1175) (the “Bar Date Order”), the Court established December 5, 2008 as the general bar date for creditors to file proofs of claim, including, among others, section 503(b)(9) claims (the “Bar Date”). Shortly after the entry of the Bar Date Order, a notice of the Bar Date (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. Over 110,000 copies of the Bar Date Notice were mailed to such known creditors and potential creditors. Additionally, the Bar Date Notice was published on or about November 3, 2008 in the national editions of *The New York Times* and *The Wall Street Journal*.

10. In response to the mailing and publication of the Bar Date Notice, approximately 10,000 proofs of claim have been filed in these Chapter 11 Cases.

11. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (Docket No. 1662). On July 2, 2009, the Court entered an order confirming the Debtors’ Third Amended Joint Plan of Reorganization, as modified (the “Plan”). See Findings of Fact, Conclusions of Law and Order Confirming Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (Docket No. 1802) (the “Confirmation Order”).

12. The Plan became effective on July 21, 2009 (the “Effective Date”).

13. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined and provided for in the Plan, was formed.

14. In connection with the Debtors' emergence from these Chapter 11 Cases, Quebecor World (USA) Inc. changed its name to World Color (USA) Corp. and each of the affiliated Debtors changed its name to adopt the "World Color" name instead of the "Quebecor" or "Quebecor World" name, and, similarly, Quebecor World Inc. changed its name to World Color Press Inc. Further, on July 2, 2010, World Color Press Inc. was acquired by Quad/Graphics, Inc. Nevertheless, pursuant to section 6.4(c) of the Plan, the Reorganized Debtors retained their "Quebecor" names for purposes of these Chapter 11 Cases in all respects.

15. On November 5, 2009, the Court entered an Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (Docket No. 1978) (the "Claims Procedures Order"), which approved certain detailed procedures for the allowance of claims, and for the filing and prosecution of objections to claims filed or scheduled in these Chapter 11 Cases, as more fully set forth in Appendix 1 to the Claims Procedures Order (the "Claims Procedures").

16. On May 6, 2010, the Court entered an Order (Docket No. 3993) approving the Reorganized Debtors' Third Omnibus Application Seeking to Allow Permitted Settlements (Resolving Certain Claims Held by Sierra Liquidity Fund, LLC) (Docket No. 3982) (the "First Sierra Application"), which approved the compromise and settlement of certain claims among the Reorganized Debtors and Sierra Liquidity Fund, LLC ("Sierra") in respect of certain claims held by Sierra in these Chapter 11 Cases.

17. Although the Reorganized Debtors and Sierra previously reached agreement on all of the claims held by Sierra in these Chapter 11 Cases, the Reorganized Debtors did not move under the First Sierra Application to allow certain of such claims held by Sierra (the “Preference Related Claims”) due to the fact that such claims were acquired by Sierra from parties that were then defendants in pending preference and avoidance actions filed by the Litigation Trust (as defined in the Plan), and such claims were not then allowable pursuant to section 502(d) of the Bankruptcy Code.

18. Subsequent to the entry of the Order approving the First Sierra Application, the preference and avoidance actions associated with certain of the Preference Related Claims were resolved and dismissed, and such Preference Related Claims (the “Sierra Claims”) are no longer subject to the provisions of section 502(d) of the Bankruptcy Code and may now be addressed by the claims resolution process.² Moreover, the Reorganized Debtors and Sierra now wish to move forward with the resolution of the Sierra Claims.

Relief Requested

19. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of a further order approving the compromise and settlement entered into between the Reorganized Debtors and Sierra in respect of the Sierra Claims, all as more specifically set forth on Exhibit B (the “Settlement Exhibit”).

Basis For Relief

20. To promote efficient resolution and allowance of claims, the Reorganized Debtors sought and obtained authority, as part of the Claims Procedures, to establish a process for

² Certain of the other transferors who transferred claims to Sierra remain defendants in pending preference and avoidance actions filed by the Litigation Trust in these Chapter 11 Cases. Due to those pending avoidance actions, the remaining Preference Related Claims held by Sierra, other than the Sierra Claims, are not being addressed in this Application.

compromising and settling disputed claims (each a “Permitted Settlement”). Specifically, the Claims Procedures provide that Permitted Settlements may address the allowance and/or disallowance of claims and demands of particular creditors, and the amount and treatment of any such claims and/or demands.

21. By this Application, the Reorganized Debtors seek authority to implement the settlements reached with Sierra in respect of the Sierra Claims, resolving such claims as set forth on the Settlement Exhibit attached hereto. Specifically, the Reorganized Debtors and Sierra have agreed to allow, expunge, reduce, reclassify and/or transfer the Sierra Claims, all as more specifically set forth on the Settlement Exhibit.

22. This Application, and the relief requested herein, is consistent and in accordance with the procedures established by the Claims Procedures for allowing Permitted Settlements.

23. Accordingly, for the foregoing reasons, the Reorganized Debtors request that the Court enter an order approving the Permitted Settlement in respect of the Sierra Claims and resolving such claims in the form and manner set forth on the Settlement Exhibit.

Reservation of Rights

24. At this time, the Reorganized Debtors have not completed their review of the validity of all claims and demands filed against their estates, and, accordingly, reserve their right to object to any and all claims, whether or not they are included in this Application.

25. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows this Application, the right to object to any and all of the Sierra Claims, on any and all additional factual or legal grounds. Further, nothing in this Application or the Permitted Settlement shall constitute a waiver of any party’s right to object to any and all other claims of Sierra not included on the Settlement Exhibit. Furthermore, nothing in this Application or the

Permitted Settlement shall constitute the settlement, compromise or resolution of any preference actions or fraudulent transfer actions pending against Sierra and/or any transferor to Sierra.

Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Application, file additional papers in support of this Application or take other appropriate actions, all as more fully set forth in the Claims Procedures.

Notice

26. Pursuant to the Claims Procedures, notice of this Application has been provided to Sierra, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

WHEREFORE the Reorganized Debtors respectfully request the Court enter an order, substantially in the form attached hereto as Exhibit A, (i) approving this Application and the Permitted Settlement in respect of the Sierra Claims, and allowing, expunging, reducing, reclassifying and/or transferring the Sierra Claims, all as set forth on Exhibit B attached hereto; and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
July 15, 2010

Respectfully submitted,

/s/ Michael J. Canning
Michael J. Canning
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399 Park Avenue
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Counsel for the Reorganized Debtors

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 APPROVING THE REORGANIZED DEBTORS' SIXTH OMNIBUS
APPLICATION SEEKING TO ALLOW PERMITTED SETTLEMENTS (RESOLVING
CERTAIN CLAIMS HELD BY SIERRA LIQUIDITY FUND, LLC)**

This matter coming before the Court on the Reorganized Debtors' Sixth Omnibus Application Seeking to Allow Permitted Settlements (Resolving Certain Claims Held by Sierra Liquidity Fund, LLC) (the "Application")¹; it appearing that the relief requested in the Application is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Application was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Application establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is APPROVED.

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

2. The Permitted Settlement in respect of the Sierra Claims is approved, and each of the Sierra Claims is allowed, expunged, reduced, reclassified and/or transferred as set forth on Exhibit B attached hereto.

3. Nothing in this Order, including without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard.

4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

5. The Reorganized Debtors and their Claims Agent are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

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

Dated: _____, 2010

United States Bankruptcy Judge

EXHIBIT B

Creditor	Entity	Claim #	Claim Amount	Class	Agreed Treatment	Entity	Accepted claim			
							Class 3	Class 4	Class 5	Total
E & R Grinding SIERRA LIQUIDITY FUND LLC/ E & R GRINDING	QW New York Corp.	1631	\$2,143.00	Unsecured	Allow	QW New York Corp.			\$2,143.00	
Total			\$2,143.00						\$2,143.00	\$2,143.00
The Halbert Company SIERRA LIQUIDITY FUND LLC/ THE HALBERT COMPANY	Quebecor World (USA) Inc.	1640	\$1,312.69	Unsecured	Allow	Quebecor World (USA) Inc.			\$1,312.69	
Total			\$1,312.69						\$1,312.69	\$1,312.69
Sanders Trucking SIERRA LIQUIDITY FUND LLC/ SANDERS TRUCKING	Quebecor World Logistics Inc.	1650	\$850.00	Unsecured	Allow Convenience Class Election	Quebecor World Logistics Inc.			\$500.00	
SIERRA LIQUIDITY FUND LLC/ SANDERS TRUCKING	QW Memphis Corp.	1651	\$2,319.68	Unsecured	Allow Convenience Class Election	QW Memphis Corp.			\$2,000.00	
Total			\$3,169.68						\$2,500.00	\$2,500.00
Petroleum Service Co SIERRA LIQUIDITY FUND LLC/ PETROLEUM SERVICE CO	Quebecor World Hazleton Inc.	2262	\$9,808.42	Unsecured	Allow	Quebecor World Hazleton Inc.		\$9,808.42		
Total			\$9,808.42					\$9,808.42		\$9,808.42
Donald E. Harman Co. SIERRA LIQUIDITY FUND LLC/ DONALD E. HARMAN CO.	Quebecor World Dallas, L.P.	1535	\$1,080.64	Unsecured	Allow	Quebecor World Dallas, L.P.			\$1,080.64	
SIERRA LIQUIDITY FUND LLC/ DONALD E. HARMAN CO.	Quebecor World (USA) Inc.	1537	\$1,281.00	Unsecured	Allow	Quebecor World (USA) Inc.			\$1,281.00	
Total			\$2,361.64						\$2,361.64	\$2,361.64
Consolidated Electrical SIERRA LIQUIDITY FUND LLC/ CONSOLIDATED ELECTRICAL	Quebecor World (USA) Inc.	1916	\$4,521.08	Unsecured	Allow Convenience Class Election	Quebecor World (USA) Inc.			\$2,500.00	
Total			\$4,521.08						\$2,500.00	\$2,500.00
Indoor Environment Services SIERRA LIQUIDITY FUND LLC/ INDOOR ENVIRONMENT SERVICES	Quebecor World (USA) Inc.	1409	\$19,496.31	Unsecured	Allow Convenience Class Election	Quebecor World (USA) Inc.			\$2,500.00	
Total			\$19,496.31						\$2,500.00	\$2,500.00

Creditor	Entity	Claim #	Claim Amount	Class	Agreed Treatment	Entity	Accepted claim			
							Class 3	Class 4	Class 5	Total
Leppert-Nutmeg, Inc. SIERRA LIQUIDITY FUND LLC/ LEPPERT-NUTMEG, INC.	Quebecor World Northeast Graphics Inc.	1866	\$3,385.52	Unsecured	Allow Convenience Class Election	Quebecor World Northeast Graphics Inc.			\$2,500.00	\$2,500.00
Total			\$3,385.52						\$2,500.00	\$2,500.00
Yale Kentuckiana, Inc. SIERRA LIQUIDITY FUND LLC/ YALE KENTUCKIANA, INC.	Quebecor World (USA) Inc.	757	36579.00 plus interest and fees	Unsecured	Transfer to Different Debtor, Reduce and Allow	Quebecor World Book Services LLC	\$36,579.00			\$36,579.00
Total			\$36,579.00				\$36,579.00			\$36,579.00
Pavver Printing Machine Works SIERRA LIQUIDITY FUND LLC/ PAVVER PRINTING MACHINE WORKS	Quebecor World Petty Printing Inc.	2284	\$12,722.92	Unsecured	Allow	Quebecor World Petty Printing Inc.	\$12,722.92			\$12,722.92
Total			\$12,722.92				\$12,722.92			\$12,722.92
Santa Fe Machine Works SIERRA LIQUIDITY FUND/ SANTA FE MACHINE WORKS	Quebecor World Great Western Publishing Inc.	1705	\$39,463.54	Unsecured	Allow	Quebecor World Great Western Publishing Inc.	\$39,463.54			\$39,463.54
Total			\$39,463.54				\$39,463.54			\$39,463.54
Walkers Uniform SIERRA LIQUIDITY FUND LLC/ WALKERS UNIFORM	Quebecor World Lincoln Inc.	1536	\$162.96	Unsecured	Allow	Quebecor World Lincoln Inc.			\$162.96	\$162.96
	Quebecor World Lincoln Inc.	1551	\$61.11	503(b)(9)	Reclassify to Unsecured and Allow	Quebecor World Lincoln Inc.			\$61.11	\$61.11
Total			\$224.07						\$224.07	\$224.07
Dominion Pallet Co., Inc. SIERRA LIQUIDITY FUND LLC/ DOMINION PALLET CO., INC.	Quebecor World San Jose Inc.	1518	\$8,274.00	Unsecured	Allow	Quebecor World San Jose Inc.	\$8,274.00			\$8,274.00
Total			\$8,274.00				\$8,274.00			\$8,274.00