

Hearing Date and Time: September 23, 2010 at 10:00 a.m.
Response Deadline: September 13, 2010 at 4:00 p.m.

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**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

**REORGANIZED DEBTORS' TWENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN INVALID POST-PETITION
ADMINISTRATIVE CLAIMS)**

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 Twenty-Fifth Omnibus Objection to Claims (Seeking to Expunge Certain Invalid Post-Petition Administrative Claims) (the "Objection").

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

The Reorganized Debtors 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 Objection. In support of this Objection, the Reorganized Debtors respectfully represent as follows:

Jurisdiction

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 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 Rule 3007 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”) 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.
6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).

¹ The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank was retained by QWI as a financial advisor in connection with the Canadian Proceeding.

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 Dates (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. Over 110,00 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. The Plan established September 21, 2009 as the bar date (the “Administrative Claims Bar Date”) by which creditors were required to file claims for any post-petition liabilities which arose between the Petition Date and the Effective Date (the Administrative Claims”). Moreover, the Administrative Claim Form (as defined and provided for in the Plan), which creditors were instructed to use when filing Administrative Claims, was included as Exhibit 9.6 to the Plan.

15. 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.

16. On November 5, 2009, this 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”).

Relief Requested

17. Exhibit B attached hereto sets forth an alphabetical listing of claimants who filed Administrative Claims against the Debtors for pre-petition liabilities, in each case with a list of

such claimant's claims as filed against the Debtors by claim number (such claims, in the aggregate, the "Misfiled Administrative Claims"). Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order disallowing and expunging the Misfiled Administrative Claims, as such claims are not valid Administrative Claims, and instead, are general pre-petition claims filed after the Bar Date.

Basis For Relief Requested

18. While the Misfiled Administrative Claims were filed on the Administrative Claim Form and prior to the Administrative Claims Bar Date, such claims are not proper Administrative Claims. Instead, the Misfiled Administrative Claims are simply general unsecured claims which should have been filed by the Bar Date, and were not, and, therefore, should be expunged.

19. In any reorganization, it is essential that the applicable debtor determine with finality what claims and liabilities properly exist against the debtor in order that such debtor may proceed with the orderly resolution of claims and the implementation of the debtor's plan of reorganization. To that end, debtors establish bar dates by which all claims must be asserted against such debtors or be forever barred from asserting such claims. As set forth in the Bar Date Order, this Court set December 5, 2008, as the Bar Date for pre-petition claims in these Chapter 11 Cases.

20. Specifically, the Bar Date Order provides, in relevant part:

[T]hat except as otherwise provided herein, all persons and entities (including, without limitation, individuals, partnerships, corporations, joint ventures, trusts 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 . . .

[T]hat 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

Bar Date Order, ¶¶ 2, 14.

21. Further, the Bar Date Notice provides, in relevant part:

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 . . . 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.

Bar Date Notice, pg. 10.

22. Moreover, the Administrative Claim Form clearly stated on the form “**THIS FORM IS NOT FOR FILING CLAIMS (i) ARISING PRIOR TO JANUARY 21, 2008 . . .**”

23. As each of the Misfiled Administrative Claims was improperly filed using the Administrative Claim Form, and more importantly after the Bar Date for general unsecured claims, the Bar Date Order and Plan mandates that these claims be “forever barred, estopped and enjoined from asserting such claim” against the Debtors. Indeed, the disallowance of each of the

Misfiled Administrative Claims is appropriate under applicable law, as well as pursuant to the Bar Date Order, Bar Date Notice and Plan.

24. Accordingly, for the foregoing reasons, the Reorganized Debtors request that this Court disallow and expunge the Misfiled Administrative Claims in their entirety, and for all purposes in these Chapter 11 Cases.

Reservation of Rights

25. 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 Objection.

26. The Reorganized Debtors also expressly reserve the right to object further to each of the Misfiled Administrative Claims, to the extent not disallowed and expunged, on any and all additional factual or legal grounds. Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Objection, file additional papers in support of this Objection or take other appropriate actions, all as more fully set forth in the Claims Procedures.

Notice

27. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants with claims that are subject to this Objection, as identified on Exhibit B attached hereto, 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) sustaining this Objection and disallowing and expunging the Misfiled Administrative Claims and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
August 23, 2010

Respectfully submitted,

/s/ Michael J. Canning

Michael J. Canning

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Counsel for the Reorganized Debtors

EXHIBIT A

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

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Debtors.

Chapter 11

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Honorable James M. Peck

**REORGANIZED DEBTORS' TWENTY-FIFTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN INVALID POST-PETITION
ADMINISTRATIVE CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Fifth Omnibus Objection to Claims (Seeking to Expunge Certain Invalid Post-Petition Administrative Claims) (the "Objection")¹; it appearing that the relief requested in the Objection is in the best interests of the Reorganized Debtors' estates, their creditors and other parties in interest; the Court having found that (a) it has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334, (b) this proceeding is a core proceeding pursuant to 28 U.S.C. § 157(b)(2), (c) venue of this proceeding is proper pursuant to 28 U.S.C. §§ 1408 and 1409, and (d) notice of the Objection was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Objection establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

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

2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

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

4. 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.

5. 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

Case No. 08-10152 (JMP)

**Reorganized Debtors' Twenty-Fifth Omnibus Objection to Claims
(Seeking to Expunge Certain Invalid Post-Petition
Administrative Claims)
Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	DATE FILED	CASE NUMBER	CLAIM AMOUNT	CLAIM CLASSIFICATION
Cred. # 74746 CUMBERLAND MACHINE CO., INC. ATTN: DAVID ANTHONY, ATTY. 1305 4TH AVENUE, NORTH NASHVILLE, TN 37208	9500	09/21/09	08-10156	\$16,985.81	ADMINISTRATIVE
Cred. # 74738 INSTRULOGIC CORPORATION ATTN: MARK ALBRIGHT, OWNER P.O. BOX 468 ROUND HILL, VA 20142	9475	09/18/09	08-10152	\$11,856.00	ADMINISTRATIVE
Cred. # 26157 J H PASQUALE CONSULTING JOHN H. PASQUALE 15495 SHORT ROAD DANVILLE, IL 61834-4711	9442	08/24/09	08-10201	\$6,000.00	ADMINISTRATIVE
Cred. # 9134 J.H. PASQUALE CONSULTING ATTN: JOHN PASQUALE 15495 SHORT ROAD DANVILLE, IL 61834-5711	9439	08/24/09	08-10159	\$6,000.00	ADMINISTRATIVE
Cred. # 9134 J.H. PASQUALE CONSULTING ATTN: JOHN PASQUALE 15495 SHORT ROAD DANVILLE, IL 61834-5711	9440	08/24/09	08-10201	\$13,000.00	ADMINISTRATIVE
Cred. # 9134 J.H. PASQUALE CONSULTING ATTN: JOHN PASQUALE 15495 SHORT ROAD DANVILLE, IL 61834-5711	9441	08/24/09	08-10165	\$4,670.00	ADMINISTRATIVE
Cred. # 10738 PASQUALE* JOHN H. 15495 SHORT ROAD DANVILLE, IL 61834-5711	9437	08/24/09	08-10201	\$500.00	ADMINISTRATIVE
Cred. # 10738 PASQUALE* JOHN H. 15495 SHORT ROAD DANVILLE, IL 61834-5711	9438	08/24/09	08-10184	\$485.00	ADMINISTRATIVE
Cred. # 19396 ROPER GREYELL LLP ATTN: DUNCAN M. MACPHAIL, MANAGING PARTNER 800 PARK PLACE 666 BURRARD STREET, BC V6C 3P3CANADA	9407	08/03/09	08-10152	\$246.75	ADMINISTRATIVE
Cred. # 74711 VILLAGE OF PROGRESS ATTN: CRAIG CARPENTER, EXECUTIVE DIR. 710 S. 13TH STREET P.O. BOX 418 OREGON, IL 61061	9408	08/03/09	08-10152	\$7,958.36	ADMINISTRATIVE

Total Number of Claims: 10

Total Amount of Claims: \$67,701.92