

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

*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)  
Jointly Administered

Honorable James M. Peck

**REORGANIZED DEBTORS' TWENTY-EIGHTH OMNIBUS OBJECTION TO  
CLAIMS (SEEKING TO EXPUNGE CERTAIN CANADIAN 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-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian Claims) (the "Objection"), 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 Objection.

**PARTIES RECEIVING THIS OBJECTION SHOULD CONSULT EXHIBITS B  
AND C (THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND  
RESPECTIVE CLAIMS ARE IDENTIFIED ON THE EXHIBITS.**

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”).<sup>1</sup> 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”).

---

<sup>1</sup> 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 110,000 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”). In addition, on June 30, 2009, the Quebec Superior Court sanctioned QWI’s Second Amended and Restated Plan of Reorganization and Compromise (as amended, the “Canadian Plan”).

12. Each of the Plan and the Canadian 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, 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**

16. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order providing the following relief:

- i. With respect to the proofs of claim listed on Exhibit B attached hereto, disallow and expunge such claims for all purposes in these Chapter 11

Cases, with any liability or obligation asserted thereunder to be pursued by the holders thereof only against QWI in the Canadian Proceeding pursuant to similar claims timely filed in such proceeding.

- ii. With respect to the proofs of claim listed on Exhibit C attached hereto, disallow and expunge such claims for all purposes in these Chapter 11 Cases, provided that, with the consent of the Monitor in the Canadian Proceeding, such claims shall be treated as transferred and timely filed by the holders thereof in the Canadian Proceeding, for determination, resolution and treatment as provided for in such proceeding and under the Canadian Plan.

#### **Basis For Relief Requested**

17. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B and Exhibit C, and have determined that such claims, as asserted by the holders thereof, are not liabilities of the Debtors, and are, in fact, claims that should be asserted, if at all, only against QWI in the Canadian Proceeding.

18. The Bar Date Order approved that certain Cross-Border Protocol on the Filing and Determination of Claims (the "Cross-Border Protocol"), which was attached as Appendix 4 to the Bar Date Order, and provided that "any claims asserted against [QWI] shall be filed in, and only in the Canadian Proceeding with the Monitor." See para 8. The Cross-Border Protocol also recognized that "certain creditors, may, in good faith, be uncertain as to the proper Debtor entity against which a claim should be filed . . ." See para 14. Accordingly, the Debtors and QWI, with the consent of the Creditors' Committee, indicated to the creditor constituencies during the pendency of the Chapter 11 Cases their intent to transfer claims cross-border, as appropriate,

where they determine that a good faith effort was made by any creditor to file its claim in the proper jurisdiction.

19. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined that such claims, as asserted by the holders thereof, are not claims against the Debtors, but may, to the extent valid, be claims against QWI, and that the holders of such claims have asserted claims for the same obligation against both the Debtors in these Chapter 11 Cases and against QWI in the Canadian Proceeding (the “Filed Canadian Claims”). In light of the fact that no liability exists against any of the Debtors in these Chapter 11 Cases in respect of the Filed Canadian Claims, the Reorganized Debtors seek to disallow and expunge the Filed Canadian Claims listed on Exhibit B, without prejudice against the holders of such claims to pursue the Filed Canadian Claims in the Canadian Proceeding. For the avoidance of doubt, nothing herein shall affect the Filed Canadian Claims in the Canadian Proceeding, and each of the Reorganized Debtors, QWI, the Monitor, the holders of the Filed Canadian Claims, and all parties in interest shall retain all of their respective rights, claims and defenses in the Canadian Proceeding in respect of the Filed Canadian Claims.

20. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit C, and have determined that such claims, as asserted by the holders thereof, are not claims against the Debtors, but may, to the extent valid, be claims against QWI, but that the holders of such claims failed to also assert such claims against QWI in the Canadian Proceeding (the “Transferred Canadian Claims”). As no liability exists against any of the Debtors in the Chapter 11 Cases in respect of the Transferred Canadian Claims, the Reorganized Debtors hereby seek to disallow and expunge the Transferred Canadian Claims listed on Exhibit C, provided that, with the consent of the Monitor in the Canadian Proceeding,

such claims shall be treated as transferred and timely filed in the Canadian Proceeding, for determination, resolution and treatment as provided for in such proceeding and under the Canadian Plan. For the avoidance of doubt, nothing herein shall affect the Transferred Canadian Claims in the Canadian Proceeding, and each of the Reorganized Debtors, QWI, the Monitor, the holders of the Transferred Canadian Claims, and all parties in interest shall retain all of their respective rights, claims and defenses in the Canadian Proceeding in respect of the Transferred Canadian Claims.

21. Moreover, as stated above, the Reorganized Debtors have determined that (i) the Filed Canadian Claim are not claims against the Debtors, but may, to the extent valid, be claims against QWI, and the holders of such claims have asserted claims for the same obligation against QWI in the Canadian Proceeding and (ii) the Transferred Canadian Claims are not claims against the Debtors, but may, to the extent valid, be claims against QWI in the Canadian Proceeding. Accordingly, the claims listed on each of Exhibit B and Exhibit C, respectively, should be disallowed and expunged in their entirety in these Chapter 11 Cases, as failure to expunge and disallow the proofs of claim listed on each of Exhibit B and Exhibit C attached hereto would result in the holders thereof receiving an unwarranted recovery against the Debtors in these Chapter 11 Cases, to the detriment of the Debtors' other valid creditors. Nevertheless, the holders of such proofs of claim listed on Exhibit B and Exhibit C may pursue their respective claims, to the extent valid, against QWI in the Canadian Proceeding, as the holders of proofs of claim listed on Exhibit B have timely filed such proofs of claim against QWI in the Canadian Proceeding, and the proofs of claim listed on Exhibit C shall, with the consent of the Monitor, be treated as transferred to and timely filed by the holders thereof against QWI in the Canadian

Proceeding, with the ultimate resolution and treatment of such claims to be determined as provided for in such proceeding and under the Canadian Plan.

22. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on the Exhibits be expunged and disallowed in their entirety, all pursuant to section 502 of the Bankruptcy Code.

### **Reservation of Rights**

23. 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.

24. The Reorganized Debtors also expressly reserve the right to object further to proofs of claim listed on the Exhibits to the extent that they are not disallowed and expunged on the grounds asserted herein. Moreover, all parties in interest shall reserve all of their rights to contest the validity, amount and allowance of the Filed Canadian Claims and the Transferred Canadian Claims as provided for in the Canadian Proceeding. 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**

25. 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 the Exhibits 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 expunging and disallowing the proofs of claim set forth on each of Exhibit B and Exhibit C respectively for all purposes in these Chapter 11 Cases 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  
ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399

*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

**REORGANIZED DEBTORS' TWENTY-EIGHTH OMNIBUS OBJECTION TO  
CLAIMS (SEEKING TO EXPUNGE CERTAIN CANADIAN CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian Claims) (the "Objection")<sup>1</sup>; 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.

---

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

2. Each of the claims identified on each of Exhibit B and Exhibit C incorporated herein by reference is expunged and disallowed for all purposes in these Chapter 11 Cases, all pursuant to section 502 of the Bankruptcy Code.

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance, or disallowance of the Filed Canadian Claims and Transferred Canadian Claims in the Canadian Proceeding, and each of the Reorganized Debtors, QWI, the Monitor, the holders of the Filed Canadian Claims and Transferred Canadian Claims and any other parties in interest, shall retain all of their respective rights, claims and defenses in the Canadian Proceeding in respect of the Filed Canadian Claims and the Transferred Canadian Claims.

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**

Quebecor World (USA) Inc., et al. Page 1 of 4  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 33034 ACIER CHARRON LTD. ATTN: SOPHIE CHARRON: ADMINISTRATOR 3980 LAVOISIER BOISBRIAND, QC J7H 1N2CANADA	1813	UNSECURED	08-10152	\$27,006.15
Cred. # 33191 ADVOCATE PRINTING & PUBLISHING CO. LTD. ATTN: TOM ATHANASIOU, CREDIT MANAGER P.O. BOX 1000 PICTOU, NS B0K 1H0CANADA	2069	UNSECURED	08-10152	\$3,484.71
Cred. # 16169 BUFFALO EXPRESS DIV OF MILA FREIGHT INTERNATIONAL, INC. ATTN: MILA FAVELYUKIS, PRESIDENT 1950 HIGHWAY 7 WEST, UNIT 13 CONCORD, ON L4K 3P2CANADA	2056	UNSECURED	08-10152	\$3,312.60
Cred. # 16263 CANADIAN MAINTENANCE & SAFETY LTD. ATTN: SHARON EDWARDS, OFFICE MANAGER 921 PROGRESS AVENUE, UNIT 14 SCARBOROUGH, ON M1G 3V4CANADA	1816	UNSECURED	08-10152	\$18,421.92
Cred. # 5474 CELLMARK PAPER, INC. ATTN: DOMICK J. MENOLE, VP- FINANCE 300 ATLANTIC STREET, 5TH FLOOR STAMFORD, CT 06901	2225	UNSECURED	08-10152	\$1,561,047.70
Cred. # 16365 CENTRAL CARRIERS (EDMONTON) LTD ATTN: RENDEL ELOCK, TERMINAL MANAGER 13008 163 STREET EDMONTON, AB T5V 1L6CANADA	2001	UNSECURED	08-10152	\$65,073.32
Cred. # 16479 CLARKE ROLLER & RUBBER LTD C/O PERSISTA POLYURETHANE PRODUCTS ATTN: MHARUKH HIRA, ACCOUNTING MANAGER 6225 KENNEDY ROAD MISSISSAUGA, ON L5T 2S8CANADA	2151	UNSECURED	08-10152	\$698.75
Cred. # 4997 CORPORATION OF THE TOWN OF AURORA* THE ATTN: GRACIE HOTHAM, FINANCIAL SERVICES CLERK 1 MUNICIPAL DRIVE BOX #1000 AURORA, ON L4G 6J1CANADA	3916	UNSECURED	08-10152	\$11,430.09
Cred. # 69851 CUTTING EDGE APPLIED TECHNOLOGY INC. ATTN: BRENDA WHITE, CONTROLLER 178 CRANEHILL RD DARTMOUTH B2Z1J5NOVA SCOTIA	2830	UNSECURED	08-10152	\$33,213.33

Quebecor World (USA) Inc., et al. Page 2 of 4  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 33071 DELOITTE & TOUCHE S.E.N.C.R.L. SAMSON BELAIR/DELOITTE & TOUCHE S.E.N.C.R.L. ATTN: FRANCESCA FILIPPELLI & SAMSON BELAIR 30 WELLINGTON ST WEST; PO BOX 400 STN COMMERCE COURT TORONTO, ON M5L 1B1CANADA	1886	UNSECURED	08-10152	\$45,365.26
Cred. # 69377 DIEP* KATIMA 1941 BRAILLE STREET LONGUEUIL, QC J4M 2N4CANADA	2248	503b9	08-10152	\$737.00
Cred. # 17502 GENUMARK PROMOTIONAL MERCHANDISE INC ATTN: JOHN GILL, EXEC V.P. 707 GORDON BAKER RD TORONTO, ON M2H 2S6CANADA	2875	UNSECURED	08-10152	\$1,432.30
Cred. # 5164 H.B. FULLER CANADA ATTN: CREDIT DEPARTMENT P.O. BOX 65492 ST. PAUL, MN 55165	73.01	UNSECURED	08-10169	\$169,145.08
Cred. # 5164 H.B. FULLER CANADA ATTN: CREDIT DEPARTMENT P.O. BOX 65492 ST. PAUL, MN 55165	73.02	PRIORITY	08-10169	\$23,463.53
Cred. # 5164 H.B. FULLER CANADA ATTN: CREDIT DEPARTMENT P.O. BOX 65492 ST. PAUL, MN 55165	76.01	UNSECURED	08-10152	\$169,145.08
Cred. # 5164 H.B. FULLER CANADA ATTN: CREDIT DEPARTMENT P.O. BOX 65492 ST. PAUL, MN 55165	76.02	PRIORITY	08-10152	\$23,463.53
Cred. # 5849 HB FULLER CANADA C/O CREDIT DEPT. ATTN: GREGG WALTERS, SENIOR CREDIT ANALYST P.O. BOX 65492 ST. PAUL, MN 55165	1052	503b9	08-10152	\$23,463.53
Cred. # 5849 HB FULLER CANADA C/O CREDIT DEPT. ATTN: GREGG WALTERS, SENIOR CREDIT ANALYST P.O. BOX 65492 ST. PAUL, MN 55165	1053	503b9	08-10169	\$23,463.53
Cred. # 1511 HOHNER STITCHING PRODUCTS INC ATTN: JEAN A. DEVOR 101 SE 30TH STREET LEE'S SUMMIT, MO 64082	2761	UNSECURED	08-10152	\$668.77
Cred. # 33208 INSOURCE CORPORATION ATTN: TIM WAKEFIELD, PRESIDENT 7-9033 LESLIE STREET RICHMOND HILL, ON L4B 4K3CANADA	2097	UNSECURED	08-10152	\$12,939.66
Cred. # 18028 JCL HYDRAULIQUE INC. 429 GRANDE LIGNE EST SAINT-JEAN-SUR-RICHELIEU, QC J2X 4J2CANADA	2075	UNSECURED	08-10152	\$8,466.83

Quebecor World (USA) Inc., et al. Page 3 of 4  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 39262 LE 7733 BOURDEAU, S.E.C. 6630, RUE SHERBROOKE OUEST SUITE 100 MONTREAL, QC H4B 1N7CANADA	2111	PRIORITY	08-10152	\$27,705.52
Cred. # 39312 LES EQUIPMENTS E.M.U. ITEE 5450 RUE RIDEAU QUEBEC G2E 5V2CANADA	2200	503b9	08-10152	\$3,847.48
Cred. # 18312 LOWRY SALES BC LTD ATTN: MELISSA FRANCIS 11371 COPPERSMITH WAY RICHMOND, BC V7A 5E8CANADA	6616	UNSECURED	08-10185	\$5,806.35
Cred. # 18361 MAI CANADA LTD. ATTN: SASUN MUSLIYAN, PRESIDENT 65B W. BEAVER CREEK ROAD RICHMOND HILL, ON L4B 1K4CANADA	2092	UNSECURED	08-10152	\$200.16
Cred. # 18471 MEDIAS TRANSCONTINENTAL SENC ATTN: LYNE BOULAY, CREDIT DIR. 1100 BOUL RENE-LEVESQUE OUEST 24 ETAGE MONTREAL, QC H3B 4X9CANADA	8421	UNSECURED	08-10152	\$107,066.59
Cred. # 5249 MIDLAND PAPER COMPANY C/O WINSTON & STRAWN LLP ATTN: CAREY D. SCHREIBER, ESQ. (CS 3896) 200 PARK AVENUE NEW YORK, NY 10166-4193	60026.02	ADMINISTRATIVE	08-10152	\$56,516.63
Cred. # 33113 MOSTAD PRINT & DESIGN ATTN: HARRIET GREEN, PRESIDENT 13447-77TH AVENUE SURREY, BC V3W 6Y1CANADA	1972	UNSECURED	08-10152	\$106,041.65
Cred. # 32901 OEC GRAPHICS ATTN: SARA L. OTTING, SENIOR ACCT. 555 W. WAUKAU AVENUE OSHKOSH, WI 54905	2563	UNSECURED	08-10152	\$5,525.00
Cred. # 32901 OEC GRAPHICS ATTN: SARA L. OTTING, SENIOR ACCT. 555 W. WAUKAU AVENUE OSHKOSH, WI 54905	2564	UNSECURED	08-10152	\$440.00
Cred. # 633 PENN GRAPHICS EQUIPMENT INC ATTN: KRISTIN SCHEFFLER, SECRETARY 139 MILL HILL ROAD HAMBURG, PA 19526-9621	6080	UNSECURED	08-10152	\$109.78
Cred. # 69848 PROVINCE ELECTRIC SUPPLY LTD ATTN: JANICE MOLE, CONTROLLER 425-6 SUPERIOR BLVD MISSISSAUGA, ON L5T 2W5CANADA	2755	UNSECURED	08-10152	\$11,959.56
Cred. # 32973 ROBINSON GREETING CARDS, INC. C/O ROBINSON CARTES DE SOUHAITS, INC. ATTN: ROBERT LAVOIE, PRESIDENT 5550 RUE FULLUM, SUITE 200 MONTREAL H2G 2H4CANADA	1694	UNSECURED	08-10152	\$4,005.45



Quebecor World (USA) Inc., et al. Page 4 of 4  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 19426 RUYGROK GRAPHICS LIMITED 2814 W. 6TH AVENUE VANCOUVER, BC V6K 1X1CANADA	2170	UNSECURED	08-10152	\$380.84
Cred. # 69368 SIMPLY COMPUTING INC ATTN: PICK WAREHAM, V.P. OPERATIONS 203-1690 WEST BROADWAY VANCOUVER, BC V6J1XPCANADA	2231	UNSECURED	08-10152	\$2,825.00
Cred. # 19666 SPECIALITES D'AUTO & CAMION ALM INC ATTN: MICHELINE BONNETTE 425, RUE SAINT-JEAN GRANBY, QC J2G 2H3CANADA	2874	UNSECURED	08-10152	\$416.82
Cred. # 19762 SUPREMEX INC ATTN: ADMINISTRATION MANAGER 400 HUMBERLINE DRIVE ETOBICOKE, ON M9W 5T3CANADA	2528	UNSECURED	08-10152	\$10,948.21
Cred. # 19892 TIME LINE CONSTRUCTION LTD ATTN: LEO LEIBEL, PRESIDENT 18211 105TH AVENUE, SUITE 101 EDMONTON, AB T6M 1A1CANADA	2005	UNSECURED	08-10152	\$17,038.28
Cred. # 19915 TORONTO HYDRO 14 CARLTON STREET TORONTO, ON M5B 1K5CANADA	8232	UNSECURED	08-10152	\$68,274.19
Cred. # 20022 TRI-CITY LANDSCAPING LTD. 20464 WALNUT CRESCENT MAPLE RIDGE, BC V2X 0M1CANADA	2980	UNSECURED	08-10152	\$2,144.00
Cred. # 20100 VANGUARD STEEL LTD ATTN: CRAIG SPENCE, COMPROLLER 2160 MEADOWPINE BLVD MISSISSAUGA, ON L5N 6H6CANADA	2927	UNSECURED	08-10152	\$409.08
Cred. # 20260 WOOD WYANT INC 185 GOLDEN DRIVE SUITE 100 COQUITLAM, BC V3K 6T1CANADA	4485	UNSECURED	08-10152	\$5,010.52
Cred. # 20260 WOOD WYANT INC 185 GOLDEN DRIVE SUITE 100 COQUITLAM, BC V3K 6T1CANADA	4486	503b9	08-10152	UNKNOWN

**Total Claim Count: 43**

**Total Claim Amount: \$2,662,113.78**

**EXHIBIT C**

Quebecor World (USA) Inc., et al. Page 1 of 6  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CANADIAN CLAIM AMOUNT (\$)
Cred. # 15538 AB CONSTRUCTION 253 PLEASANT AVE WILLOWDALE, ON M2M 1M7CANADA	4779	UNSECURED	08-10152	\$6,322.90
Cred. # 15655 AIR CANADA CARGO C/O CREDIT AND COLLECTIONS ATTN: DEANNA BARTEN, FINANCE AGENT PO BOX 966 WINNIPEG, MB R3C 2V6CANADA	4709	UNSECURED	08-10152	\$817.00
Cred. # 70552 ALTA GAS ENERGY LIMITED PARTNERSHIP 1066 WEST HASTINGS STREET, SUITE 2500 VANCOUVER, BC V6E 3X2CANADA	8393	UNSECURED	08-10152	\$26,409.29
Cred. # 5262 AQUENT, INC. ATTN: MARIANNA V. CALLAHAN, CREDIT ANALYST 711 BOYLSTON STREET BOSTON, MA 02116	231	PRIORITY	08-10152	\$8,037.06
Cred. # 15816 ARROW WELDING & INDUS ATTN: JANET BURKE-GAFFNEY, CREDIT MANAGER 17811 107 AVENUE EDMONTON, AB T5S 1R8CANADA	2789	UNSECURED	08-10169	\$2,024.86
Cred. # 3453 ASL DISTRIBUTION SERVICES LTD ATTN: FRANCIS LI, ACCOUNTANT 2160 BUCKINGHAM ROAD OAKVILLE, ON L6H 6M7CANADA	7084	UNSECURED	08-10152	\$25,587.54
Cred. # 3453 ASL DISTRIBUTION SERVICES LTD ATTN: FRANCIS LI, ACCOUNTANT 2160 BUCKINGHAM ROAD OAKVILLE, ON L6H 6M7CANADA	7088	503b9	08-10152	\$25,587.54
Cred. # 15944 BALANCES UNIVERSELLES INC ATTN: SYLVIE POMERLEAU 717 ST JEAN BAPTISTE MERCIER, QC J6R 1G3CANADA	2294	UNSECURED	08-10152	\$540.00
Cred. # 69687 BANDSTRA TRANSPORTATION SYSTEMS LTD ATTN: RUTH MINTZ, ACCTS RECEIVABLE 3394 HIGHWAY 16 PO BOX 95 SMITHERS, BC V0J 2N0CANADA	2342	UNSECURED	08-10152	\$280.87
Cred. # 70230 BANK OF AMERICA ATTN: STEPHEN A. MAYO, ASSOCIATE GENERAL COUNSEL NC1-002-92-01 101 S. TRYON STREET CHARLOTTE, NC 28255	5925	UNSECURED	08-10152	\$58,879.08
Cred. # 16051 BILINGUAL SOURCE 30 ST CLAIR AVENUE WEST SUITE 302 TORONTO, ON M4V 3A1CANADA	5895	UNSECURED	08-10152	\$10,600.00

Quebecor World (USA) Inc., et al. Page 2 of 6  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CANADIAN CLAIM AMOUNT (\$)
Cred. # 33101 BOSCH REXROTH CANADA CORP. ATTN: SHARON MCQUIGGIN, A/R AND CREDIT MGR. 490 PRINCE CHARLES DRIVE SOUTH WELLAND, ON L3B 5X7CANADA	1938	UNSECURED	08-10152	\$12,330.41
Cred. # 69844 BROMONT 88 BOULEVARD DE BROMONT BROMONT, QC J2L 1A1CANADA	2728	UNSECURED	08-10152	\$5,851.41
Cred. # 69844 BROMONT 88 BOULEVARD DE BROMONT BROMONT, QC J2L 1A1CANADA	3318	UNSECURED	08-10152	\$5,851.41
Cred. # 5343 CANADIAN MANAGEMENT CENTRE ATTN: TANYA DALLAIRE, ACCOUNTS RECEIVABLE 9030 LESLIE STREET #7 RICHMOND HILL, ON L4B 1G2CANADA	333	UNSECURED	08-10152	\$1,743.70
Cred. # 16611 CONCENTRIC ASSOCIATES INTERNATIONAL INC ATTN: 1420 BLAIR PLACE GLOUCESTER, ON K1J 9L8CANADA	4081	UNSECURED	08-10152	\$3,374.00
Cred. # 39267 DAVIS STANDARD LLC ATTN: CHARLES CARD, MGR. OF ACCOUNTING 46 NORTH FIRST STREET FULTON, NY 13069	2116	UNSECURED	08-10152	\$963.56
Cred. # 16843 DEMAND LOGISTICS ATTN: KAREN DONOHOE, PRESIDENT 59 CRANTON DRIVE PORTERS LAKE, NS B3E 1E9CANADA	4612	UNSECURED	08-10152	\$51,510.59
Cred. # 16858 DEUBLIN COMPANY ATTN: SANDY STATIS, CREDIT COORP. 2050 NORMAN DRIVE, WEST WAUKEGAN, IL 60085-6747	6897	UNSECURED	08-10152	\$1,065.21
Cred. # 16858 DEUBLIN COMPANY ATTN: SANDY STATIS, CREDIT COORP. 2050 NORMAN DRIVE, WEST WAUKEGAN, IL 60085-6747	6898	UNSECURED	08-10152	\$700.79
Cred. # 16858 DEUBLIN COMPANY ATTN: SANDY STATIS, CREDIT COORP. 2050 NORMAN DRIVE, WEST WAUKEGAN, IL 60085-6747	6899	UNSECURED	08-10152	\$844.69
Cred. # 16858 DEUBLIN COMPANY ATTN: SANDY STATIS, CREDIT COORP. 2050 NORMAN DRIVE, WEST WAUKEGAN, IL 60085-6747	6900	UNSECURED	08-10152	\$1,840.75
Cred. # 5660 DIAMOND COMIC DISTRIBUTORS, INC. ATTN: JOHN PRATHER, CREDIT ANALYST 1966 GREENSPRING DRIVE SUITE 300 TIMONIUM, MD 21093	702	UNSECURED	08-10152	\$13,005.00

Quebecor World (USA) Inc., et al. Page 3 of 6  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CANADIAN CLAIM AMOUNT (\$)
Cred. # 5660 DIAMOND COMIC DISTRIBUTORS, INC. ATTN: JOHN PRATHER, CREDIT ANALYST 1966 GREENSPRING DRIVE SUITE 300 TIMONIUM, MD 21093	704	UNSECURED	08-10152	\$8,708.91
Cred. # 17204 EXALTA TRANSPORT ATTN: REBECCA MATER, ACCTS. RECIEVABLE PO BOX 759 MEDICINE HAT, AB T1A 7G7CANADA	3032	UNSECURED	08-10152	\$5,648.00
Cred. # 33198 FLYER SERVICES (1989) LIMITED C/O ADVOCATE PRINTING P.O. BOX 1000 PICTOU, NS B0K 1H0CANADA	2078	UNSECURED	08-10152	\$7,506.31
Cred. # 17443 G&B TRUCKING LTD ATTN: CONNIE RAMSEY-VENTURIN, OFFICE MANAGER, BOOKKEEPER 14520 116 AVENUE EDMONTON, AB T5M 4E2CANADA	8054	UNSECURED	08-10152	\$1,958.26
Cred. # 17552 GLOBE AND MAIL ATTN: TAMMY BALDWIN 444 FRONT STREET WEST TORONTO, ON M5V 2S9CANADA	3279	UNSECURED	08-10152	\$6,894.00
Cred. # 5900 HALIFAX WATER ATTN: AMANDA SEGUIN, CUSTOMER SERVICE CLERK 450 COWIE HILL RD. HALIFAX, NOVA SCOTIA B3P 2V3CANADA	1144	UNSECURED	08-10152	\$993.75
Cred. # 17889 INDUSTRIES MACHINEX, INC. ATTN: NICOLAS LETOURNEAU, FINANCIAL DIRECTOR 2121 RUE OLIVIER PLESSISVILLE, QC G6L 3G9CANADA	1960	UNSECURED	08-10152	\$422.58
Cred. # 33073 KINGSWAY SCIENTIFICS & INDUSTRIAL INSTRUMENTS INC. 4238-91 A STREET EDMONTON, AB T6E 5V2CANADA	1891.01	UNSECURED	08-10152	\$1,451.60
Cred. # 33073 KINGSWAY SCIENTIFICS & INDUSTRIAL INSTRUMENTS INC. 4238-91 A STREET EDMONTON, AB T6E 5V2CANADA	1891.02	PRIORITY	08-10152	\$127.42
Cred. # 18160 KREATIVE CARRIERS TRANSPORTATION 61 BLUEWATER RD. 100 BEDFORD, NS B4B 1G8CANADA	4608	UNSECURED	08-10152	\$21,069.00
Cred. # 5139 LAWRENCE MEDIA SALES INC. ATTN: SCOTT LAWRENCE, PRESIDENT 10 BURNHAM ROAD TORONTO, ON M46 1C1CANADA	22	UNSECURED	08-10152	\$7,727.00

Quebecor World (USA) Inc., et al. Page 4 of 6  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CANADIAN CLAIM AMOUNT (\$)
Cred. # 18253 LIFT TEMP LIMITED ATTN: KAREN PEREGRINE, CREDIT MANAGER 3150 AMERICAN DRIVE MISSISSAUGA, ON L4V 1B4CANADA	3914	UNSECURED	08-10152	\$4,629.15
Cred. # 39274 LOGITRANS ATTN: JEAN-PIERRE CHARBONNEAU, VP FINANCES 851 ROLAND-GODARD BLVD. ST-JEROME, QC J7Y 4C2CANADA	2135	UNSECURED	08-10152	\$3,676.16
Cred. # 18346 MACHINEX RECYCLING TECHNOLOGIES, INC. ATTN: DEBORAH NOKES 817 BROCK ROAD S., UNIT #11 PICKERING, ON L1W 3L9CANADA	1958	UNSECURED	08-10152	\$3,183.71
Cred. # 980 MAGAZINE DISTRIBUTORS COMPANY ATTN: HAROLD FRINK, VICE PRESIDENT 661 LASALLE STREET ST PAUL, MN 55114	7282	UNSECURED	08-10152	\$1,381.38
Cred. # 18497 MERRILL ALLARD INC 2309 AVENUE DE LA ROTONDE CHARNEY, QC G6X 2M2CANADA	4482	UNSECURED	08-10152	\$5,568.40
Cred. # 70390 OFFICETEAM C/O DIV. OF ROBERT HALF INTERNATIONAL ATTN: KAREN LIMA, RECOVERY MANAGER 5720 STONERIDGE DRIVE, SUITE THREE PLEASANTON, CA 94588	7001	UNSECURED	08-10152	\$829.83
Cred. # 5460 PARADISE MOVING SERVICES, INC 18130- 114TH AVENUE EDMONTON, AB T5S 2E8CANADA	519	UNSECURED	08-10152	\$2,800.00
Cred. # 29010 PDS INTERNATIONAL MAIL SERVICE 85 CORPORATE DRIVE HAUPPAUGE, NY 11788	2872	UNSECURED	08-10152	\$20,662.32
Cred. # 19064 PRICE WATERHOUSE COOPERS SRJ ATTN: DENIS LANGEUER, PARTNER 1250 BOUL RENE-LEVESQUE OUEST BUREAU 2800 MONTREAL, QC H3B 2G4CANADA	8561	UNSECURED	08-10156	\$69,410.37
Cred. # 29369 PRISCO ATTN: LYDIA SCHNEIDER, CREDIT MANAGER 26 BLANCHARD STREET NEWARK, NJ 07105	6157	UNSECURED	08-10152	\$913.25
Cred. # 29369 PRISCO ATTN: LYDIA SCHNEIDER, CREDIT MANAGER 26 BLANCHARD STREET NEWARK, NJ 07105	6159	UNSECURED	08-10152	\$1,295.70
Cred. # 29369 PRISCO ATTN: LYDIA SCHNEIDER, CREDIT MANAGER 26 BLANCHARD STREET NEWARK, NJ 07105	6161	UNSECURED	08-10152	\$413.40

Quebecor World (USA) Inc., et al. Page 5 of 6  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CANADIAN CLAIM AMOUNT (\$)
Cred. # 29369 PRISCO ATTN: LYDIA SCHNEIDER, CREDIT MANAGER 26 BLANCHARD STREET NEWARK, NJ 07105	6162	UNSECURED	08-10152	\$730.04
Cred. # 19086 PRISCO GRAPHICS OF CANADA INC ATTN: LYDIS SCHNEIDER, CREDIT MANAGER 1210 KERRYS DALE BLVD SUITE 3 NEWMARKET, ON L3Y 8Z9CANADA	6163	UNSECURED	08-10152	\$1,455.59
Cred. # 69375 RIVE SUD CHRYSLER DODGE INC. ATTN: NATHALIE SYLVAIN, CONTROLLER 9400 BOUL. TASCHEREAU O. BROSSARD QUEBEC J4X1C3CANADA	2245	UNSECURED	08-10152	\$1,022.36
Cred. # 70393 ROBERT HALF FINANCE & ACCOUNTING C/O DIV. OF ROBERT HALF INTERNATIONAL ATTN: KAREN LIMA, RECOVERY MANAGER 5720 STONERIDGE DRIVE, SUITE THREE PLEASANTON, CA 94588	7007	UNSECURED	08-10152	\$1,625.00
Cred. # 70392 ROBERT HALF MANAGEMENT RESOURCES C/O DIV. OF ROBERT HALF INTERNATIONAL ATTN: KAREN LIMA, RECOVERY MANAGER 5720 STONERIDGE DRIVE, SUITE THREE PLEASANTON, CA 94588	7006	UNSECURED	08-10152	\$6,124.81
Cred. # 70379 RR DONNELLEY & SONS CO. ATTN: DAN PEVONKA, SR. CREDIT MGR 3075 HIGHLAND PKWY DOWNERS GROVE, IL 60515	6808	UNSECURED	08-10152	\$9,275.54
Cred. # 19467 SCHNEIDER CANADA INC. ATTN: D'ARAY WILSON, CREDIT MGR 12825 144 STREET EDMONTON, AB T5L 4N7CANADA	5811	UNSECURED	08-10152	\$2,703.00
Cred. # 19758 SUPERIEUR PROPANE INC ATTN: ISABELLA ZACCHEDDU, CRED. SUPERVISOR CP 2875 SUCC M CALGARY, AB T2P 5G1CANADA	4656	UNSECURED	08-10152	\$22,019.37
Cred. # 33120 SUPERSAVE DISPOSAL, INC. ATTN: R. WILLIAMS, CREDIT & COLLECTIONS MGR. 19395 LANLEY BYPASS SURREY, BC V3S 6K1CANADA	1982	UNSECURED	08-10152	\$2,678.55
Cred. # 33120 SUPERSAVE DISPOSAL, INC. ATTN: R. WILLIAMS, CREDIT & COLLECTIONS MGR. 19395 LANLEY BYPASS SURREY, BC V3S 6K1CANADA	3801	UNSECURED	08-10152	\$2,678.55

Quebecor World (USA) Inc., et al. Page 6 of 6  
 Reorganized Debtors' Twenty-Eighth Omnibus Objection to Claims  
 (Seeking to Expunge Certain Canadian Claims)

Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CANADIAN CLAIM AMOUNT (\$)
Cred. # 39271 TRANSPORT LACAILLE INTERNATIONAL ATTN: JEAN PIERRE CHARBONNEAU, VP FINANCES 851 ROLAND-GODARD BLVD. ST-JEROME, QC J7Y 4C2CANADA	2133	UNSECURED	08-10152	\$1,908.95
Cred. # 39272 TRANSPORT PAPINEAU INTERNATIONAL ATTN: JEAN PIERRE CHARBONNEAU, VP FINANCES 851 ROLAND-GODARD BLVD ST JEROME, QC J7Y 4C2CANADA	2134	UNSECURED	08-10152	\$59,002.48
Cred. # 5323 TRANSWORLD PAPER ATTN: GALE WALNEY 2300 MEIJER DRIVE TROY, MI 48084	307	SECURED	08-10169	\$13,249.21
Cred. # 20099 VANGUARD STEEL LTD ATTN: CRAIG SPENCE, COMPTROLLER 2205 DE L'AVIATION DORVAL, QC H9P 2X6CANADA	2926	UNSECURED	08-10152	\$564.38
Cred. # 20100 VANGUARD STEEL LTD ATTN: CRAIG SPENCE, COMPTROLLER 2160 MEADOWPINE BLVD MISSISSAUGA, ON L5N 6H6CANADA	2928	UNSECURED	08-10152	\$471.48
Cred. # 20168 VTL TRANSPORT ATTN: VICKIE LAVALLER, CREDIT MGR 1221 32ND AVENUE SUITE 201 LACHINE, QC H8T 3H2CANADA	3850	UNSECURED	08-10152	\$2,602.25
Cred. # 20169 VULCAIN ALARM DIV. OF BW TECHNOLOGIES LP ATTN: SOLANGE ROY 4005 MATTE BOULEVARD, UNIT G BROSSARD, QC J4Y 2P4CANADA	1988	PRIORITY	08-10152	\$1,304.00
Cred. # 5985 WEB PRESS SERVICES, INC. ATTN: MICHAEL L. WEGER, PRESIDENT 917 LIBERTY LANE AUBURNDALE, FL 33823	1263	PRIORITY	08-10152	\$6,350.27

**Total Claim Count: 64**

**Total Claim Amount: \$577,203.99**