

Hearing Date and Time: December 21, 2010 at 10:00 a.m.
Response Deadline: December 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' THIRTIETH OMNIBUS OBJECTION
TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE
OF CERTAIN MISCLASSIFIED SECTION 503(B)(9), ADMINISTRATIVE,
SECURED OR PRIORITY CLAIMS AND ALLOWANCE OF ASSOCIATED
GENERAL UNSECURED, NON-PRIORITY 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 Thirtieth Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims and Allowance of Associated General Unsecured, Non-Priority Claims) (the "Objection").

**PARTIES RECEIVING THIS OBJECTION 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 predicates 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 110,000 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, 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 disallowing and expunging all of the proofs of claim identified as Misclassified Claims (defined below) on Exhibit B attached hereto, which claims were incorrectly asserted against the Debtors by the holders thereof as section 503(b)(9), administrative, secured or priority claims, and allowing the associated claims of such holders filed against the Debtors as general unsecured, non-priority claims identified as "Allowed Unsecured Claims" on Exhibit B.

Basis For Relief Requested

17. In reviewing the proofs of claim filed in these Chapter 11 Cases, the Reorganized Debtors have determined that a certain number of claimants filed duplicative claims against the Debtors, with one set of such claims incorrectly filed as section 503(b)(9), administrative, secured or priority claims, with a duplicative set of claims filed asserting general unsecured, non-priority status.

18. After reviewing their books and records, the Reorganized Debtors have determined that with respect to those claims set forth on Exhibit B attached hereto identified as section 503(b)(9), administrative, secured or priority claims, such claims (the “Misclassified Claims”) were misfiled, and that the duplicative claims filed by the holders thereof as general unsecured, non-priority claims were, in fact, properly filed as general unsecured, non-priority claims (the “Agreed Upon Unsecured Claims”), and should be allowed as such.

19. In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Misclassified Claims to seek a double recovery against the Debtors’ estates, regardless of the claimants’ reasons for filing the Misclassified Claims, only one proof of claim should be allowed against the Debtors in respect of each claim, and, therefore, the Misclassified Claims should be disallowed and expunged.

20. Accordingly, after disallowing and expunging the Misclassified Claims, the Agreed Upon Unsecured Claims should be allowed as filed, in the amount set forth in respect thereof in the “Allowed Amount of Claim” column on Exhibit B attached hereto (collectively, the “Allowed Unsecured Claims”).

21. For the foregoing reasons, the Reorganized Debtors hereby request that each of the Misclassified Claims be disallowed and expunged, and, thereafter, that each of the Agreed

Upon Unsecured Claims be allowed as an Allowed Unsecured Claim, as set forth on Exhibit B attached hereto, all pursuant to section 502 and 503 of the Bankruptcy Code.

Reservation of Rights

22. 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.

23. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court expunges and disallows the Misclassified Claims and allows the Allowed Unsecured Claims, the right to object to the claims on any and all additional factual or legal grounds. Furthermore, nothing in this Objection shall constitute a waiver of any party's right to assert preference actions or fraudulent transfer actions against any claimants, including those claims proposed to be allowed as set forth on Exhibit B. 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

24. 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 Exhibits 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 (A) disallowing and expunging each of the Misclassified Claims and (B) allowing each of the Agreed Upon Unsecured Claims as an Allowed Unsecured Claim, all as set forth in the “Allowed Amount of Claim” column on Exhibit B attached hereto; and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
November 19, 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

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**ORDER SUSTAINING THE REORGANIZED DEBTORS' THIRTIETH OMNIBUS
OBJECTION TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE OF
CERTAIN MISCLASSIFIED SECTION 503(B)(9), ADMINISTRATIVE, SECURED OR
PRIORITY CLAIMS AND ALLOWANCE OF ASSOCIATED GENERAL
UNSECURED, NON-PRIORITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirtieth Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims and Allowance of Associated General Unsecured, Non-Priority 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;

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

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.
2. Each of the Misclassified Claims identified as “Claims to be Disallowed” on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged, pursuant to section 502 and 503 of the Bankruptcy Code.
3. Each of the Agreed Upon Unsecured Claims is hereby allowed as an Allowed Unsecured Claim against the applicable Debtor as filed, in the amount set forth on the “Allowed Amount of Claim” column on Exhibit B, pursuant to section 502 of the Bankruptcy Code.
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

Case No. 08-10152 (JMP)

Reorganized Debtors' Thirtieth Omnibus Objection to Claims
(Seeking Expungment and Disallowance of Certain Misclassified
Section 503(b)(9), Administrative, Secured or Priority Claims
and Allowance of Associated General Unsecured, Non-Priority Claims)
Exhibit B

Misclassified Claims to be Disallowed

Allowed Unsecured Claims

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Amount Allowed as a General Unsecured Claim
Cred. # 1903 AMERICAN MEDICAL MARKETING 77-35 113TH STREET SUITE 5G FOREST HILLS, NY 11375	2353	503b9	08-10152	\$3,517.05	Cred. # 7517 AMERICAN MEDICAL MARKETING 77-35 113TH STREET SUITE 5G FOREST HILLS, NY 11375	2341	UNSECURED	08-10152	CLASS 4 CLAIM	\$3,517.05
Cred. # 1649 CASCADE DRAYAGE ATTN: DIXIE ALLREP PO BOX 2325 MERCED, CA 95344	2809	503b9	08-10152	\$4,750.00	Cred. # 7667 CASCADE DRAYAGE PO BOX 2325 MERCED, CA 95340	2813	UNSECURED	08-10152	CLASS 4 CLAIM	\$4,740.00
Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4461	503b9	08-10152	\$2,514.60	Cred. # 7888 G.T. SPECIALTIES ATTN: LOUIE T. NUNEZ, OWNER 2901-A EDITH BLVD N.E. PO BOX 6383 ALBUQUERQUE, NM 87107	4460	UNSECURED	08-10185	CLASS 4 CLAIM	\$2,514.60
Cred. # 12058 MONSON COMPANIES, INC. ATTN: MIKE DOSTOLER, CREDIT MANAGER 154 PIONEER DRIVE LEOMINSTER, MA 01453	1355	PRIORITY	08-10152	\$2,607.69	Cred. # 28155 MONSON COMPANIES ATTN: MICHAEL DOSTLER 154 PIONEER DR LEOMINSTER, MA 01453	2513	UNSECURED	08-10152	CLASS 4 CLAIM	\$2,607.69
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3151	503b9	08-10162	\$1,116.59	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3143	UNSECURED	08-10162	CLASS 3 CLAIM	\$1,116.59
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3153	503b9	08-10194	\$535.32	Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3145	UNSECURED	08-10194	CLASS 3 CLAIM	\$535.32
Cred. # 69857 STEPTOE & JOHNSON ATTN: W. THOMAS GARRETT, DIRECTOR OF ACCOUNT P.O. BOX 2190 CLARKSBURG, WV 26302	2985	503b9	08-10152	\$3,557.42	Cred. # 8505 STEPTOE & JOHNSON PLLC PO BOX 1732 CLARKSBURG, WV 26302-1732	2986	UNSECURED	08-10152	CLASS 4 CLAIM	\$3,557.42
Cred. # 12998 STERRY BACKHOE SERVICE ATTN: WANDA STERRY BOYTE, BOOKKEEPER 8186 JACKMAN ROAD JOELTON, TN 37080	2921	503b9	08-10152	\$4,200.00	Cred. # 12998 STERRY BACKHOE SERVICE ATTN: WANDA STERRY BOYTE, BOOKKEEPER 8186 JACKMAN ROAD JOELTON, TN 37080	2922	UNSECURED	08-10184	CLASS 3 CLAIM	\$4,200.00

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(Seeking Expungment and Disallowance of Certain Misclassified
Section 503(b)(9), Administrative, Secured or Priority Claims
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Exhibit B

<u>Class*:</u>	<u>Claim Amount to be Disallowed:</u>	<u>Claim Amount Remaining:</u>
A = Administrative	\$0.00	\$0.00
P = Priority	\$2,607.69	\$0.00
S = Secured	\$0.00	\$0.00
U = Unsecured	\$0.00	\$22,788.67
X = Multiple Classification	\$0.00	\$0.00
503b9	\$20,190.98	\$0.00
TOTAL:	\$22,798.67	\$22,788.67

Total # of Duplicate Claims: 8