

**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' THIRTY-THIRD OMNIBUS OBJECTION TO CLAIMS  
(SEEKING TO EXPUNGE CERTAIN WORKERS' COMPENSATION 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 Thirty-Third Omnibus Objection to Claims (Seeking to Expunge Certain Workers' Compensation 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 EXHIBIT B TO  
DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE  
IDENTIFIED ON EXHIBIT B.**

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”).<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”).

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<sup>1</sup> The Canadian Court appointed Ernst & Young, Inc. to serve as Monitor for the Canadian Proceeding, and UBS Investment Bank 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 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 the proofs of claim identified on Exhibit B attached hereto filed against the Debtors by certain claimants on account of workers' compensation claims (the "Workers' Compensation Claims"), as such claims have or will be resolved in their entirety pursuant to the workers' compensation programs, including the Workers' Compensation Insurance Policies (as defined below), maintained by the Debtors in the ordinary course.

### **Basis For Relief Requested**

17. The Reorganized Debtors understand that the Workers' Compensation Claims asserted by various claimants were generally filed as a prophylactic measure in case the Debtors failed to maintain their workers' compensation programs in the ordinary course both during the pendency of these Chapter 11 Cases and upon the Debtors' emergence from bankruptcy, and argued instead that the Workers' Compensation Claims had to be adjudicated in the Chapter 11 Cases.

18. The Debtors have historically maintained, and continue to maintain, workers' compensation insurance coverage in each of the states in which the Debtors operate, which coverage guarantees that any and all valid workers' compensation claims will be paid in full (the "Workers' Compensation Insurance Policies").

19. Incident to the Plan, the Workers' Compensation Insurance Policies were assumed under the Plan and continued as if these Chapter 11 Cases had never occurred.

Specifically, Article 6.22(b) of the Plan provides, in relevant part:

Except with respect to those Insurance Contracts set forth on Exhibit 7.5 which will be deemed rejected as of the Effective Date under Article 7.5 of the Plan, from and after the Effective Date, each of the Insurance Contracts will be, as applicable, either deemed assumed by the applicable Reorganized Debtor pursuant to section 365 of the Bankruptcy Code as of the Effective Date or continued in accordance with its terms such that each of the parties' contractual, legal and equitable rights under each Insurance Contract shall remain unaltered, and the parties to each Insurance Contract will continue to be bound by such Insurance Contract as if the Chapter 11 Cases had not occurred.

20. Moreover, the Debtors' workers' compensation programs, supported by the Workers' Compensation Insurance Policies, provide complete coverage in respect of any workers' compensation liability of the Debtors, to the extent of any liability thereof, such that

the prophylactic Workers' Compensation Claims filed by the applicable claimants are no longer necessary or relevant. Indeed, as the Debtors' workers' compensation programs, including the Workers' Compensation Insurance Policies, continue in effect in the ordinary course, unmodified or affected by the Plan or these Chapter 11 Cases, the Workers' Compensation Claims should be disallowed and expunged.

21. For the foregoing reasons, the Reorganized Debtors request that the Workers' Compensation Claims be disallowed and expunged in their entirety pursuant to section 502 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 the right to object further to each of the Workers' Compensation 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**

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 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 expunging and disallowing the Workers' Compensation Claims listed on Exhibit B and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York  
November 19, 2010

Respectfully submitted,

By: /s/ Michael J. Canning  
Michael J. Canning  
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**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' THIRTY-THIRD OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN  
WORKERS' COMPENSATION CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-Third Omnibus Objection to Claims (Seeking to Expunge Certain Workers' Compensation 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.

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<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 Exhibit B attached hereto and incorporated herein by reference is expunged and disallowed, all 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

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United States Bankruptcy Judge

**EXHIBIT B**

Quebecor World (USA) Inc., et al. Page 1 of 1  
**Reorganized Debtors' Thirty-Third Omnibus Objection to Claims**  
**(Seeking to Expunge Certain Workers' Compensation Claims)**

**Exhibit B**

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 61743 BAKER, TERRY L 4302 JANS DR. KILLEEN, TX 76542	3619	UNSECURED	08-10152	UNKNOWN
Cred. # 35936 BARTON, JOE B C/O ROSE E. DAVIS 3045 SHORT STATE HWY P. ROUTE 1, BOX 1686 SEYMOUR, MO 65746	3118	PRIORITY	08-10152	UNKNOWN
Cred. # 21494 BRADLEY, ATHUR 931 MALCOLM LANE KINGSPORT, TN 37660	6087	UNSECURED	08-10152	UNKNOWN
Cred. # 21494 BRADLEY, ATHUR 931 MALCOLM LANE KINGSPORT, TN 37660	6088	503b9	08-10152	UNKNOWN
Cred. # 41875 DONALDSON, ELIZABETH P 511 CHURCH STREET DICKSON, TN 37055	8250	UNSECURED	08-10152	UNKNOWN
Cred. # 40468 GUENTHER, DONALD F 113 SATINWOOD DRIVE CHEEKTOWAGA, NY 14225	6243	UNSECURED	08-10152	UNKNOWN
Cred. # 69451 HAMMOND ( PLAINTIFF), RANDAL S. C/O SALTZ, MONGELUZZI, BARRETT & BENDESKY ATTN: ROBYN L. GOLDENBERG, ESQ 1650 MARKET ST., 52ND FLOOR PHILIDELPHIA, PA 19103	2289	UNSECURED	08-10152	\$50,000.00
Cred. # 69450 HAMMOND, ( PLAINTIFF), BONNIE C/O SALTZ, MONGELUZZI, BARETT, & BENDESKY ATTN: ROBYN L. GOLDENBERG, ESQ 1650 MARKET ST., 52ND FLOOR PHILIDELPHIA, PA 19103	2288	UNSECURED	08-10152	\$50,000.00
Cred. # 43202 HAZELWOOD, CURTIS A 217 EELLS AVE DIXON, IL 61021	4427	UNSECURED	08-10152	UNKNOWN
Cred. # 39922 KARNATH, THOMAS E 21 MERIDEN BUFFALO, NY 14220	8593	UNSECURED	08-10152	UNKNOWN
Cred. # 45900 MCMEEEN, DAVID P 10027 CARLAS COVE LYLES, TN 37098	8812	UNSECURED	08-10165	UNKNOWN
Cred. # 46730 NEWSOM, TOMMIE G 5074 SPEARS ROAD CENTERVILLE, TN 37033	4348	UNSECURED	08-10152	\$19,076.00
Cred. # 35137 NICHOLAS, BARBARA 162 EAST AVE WEST SENECA, NY 14224	8246	UNSECURED	08-10152	UNKNOWN
Cred. # 46180 NORTON, IRIS K 3991 NORTON RD UNION CITY, TN 38261	4674	UNSECURED	08-10152	UNKNOWN
Cred. # 44256 SUKUT, MICHAEL R 213 S STANTON ST SHANNON, IL 61078	2839	UNSECURED	08-10152	UNKNOWN

**Total Claim Count: 15**

**Total Claim Amount: \$119,076.00**