

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-SEVENTH OMNIBUS OBJECTION TO CLAIMS (SEEKING RECLASSIFICATION OF MISCLASSIFIED CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO PROPER DEBTOR(S); AND ALLOWANCE OF 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-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of 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 (I) reclassifying all of the proofs of claim identified on Exhibit B attached hereto (the "Reclassified Claims"), which claims were asserted against the Debtors by the holders thereof as section 503(b)(9), administrative, priority and/or secured claims, to general unsecured, non-priority claims, (II) with respect to certain of such Reclassified Claims that were filed against the wrong Debtor(s), transferring such claim(s) so as to be filed against the appropriate Debtor(s) and (III) thereafter allowing each of the Reclassified Claims as a general unsecured, non-priority claim, in each case as set forth on Exhibit B.

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 have determined, in each instance, that the Reclassified Claims constitute general unsecured, non-priority claims against the Debtors, and are not entitled to section 503(b)(9), administrative, priority or secured claim status.

18. Further, the Reorganized Debtors have also determined, after reviewing their books and records, that certain of the Reclassified Claims were filed against the wrong Debtor(s), and should, therefore, be transferred so as to be filed against the proper Debtor(s), as set forth on Exhibit B.

19. In this regard, the Reorganized Debtors believe that all of the Reclassified Claims should be recharacterized as general unsecured, non-priority claims, with certain of such claims transferred so as to be claims against the proper Debtor(s), all as more specifically set forth in respect of such Reclassified Claims on Exhibit B attached hereto, in order to be in conformance with the Debtors' books and records with respect to such Reclassified Claims. Subject to such reclassification and transfer, as applicable, all such Reclassified Claims should thereafter be allowed in the amount set forth in respect thereof in the "Amount Allowed as a General Unsecured Claim" column on Exhibit B attached hereto (collectively, the "Allowed Reclassified Claims").

20. For the foregoing reasons, the Reorganized Debtors request that the Reclassified Claims be allowed as Allowed Reclassified Claims as more specifically set forth in respect of such Allowed Reclassified Claims on Exhibit B attached hereto, all 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, unless and until the Bankruptcy Court allows the Allowed Reclassified Claims, the right to object to the Reclassified 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 claimants 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 and (A) recharacterizing all of the Reclassified Claims to general unsecured, non-priority claims; (B) with respect to those Reclassified Claims filed against the wrong Debtor(s), transferring such Reclassified Claim(s) so as to be filed against the proper Debtor(s) and (C) thereafter allowing each of the Reclassified Claims as a general unsecured, non-priority claim in the amount set forth in respect of such Reclassified Claim in the “Amount Allowed as a General Unsecured 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
ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
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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' THIRTY-SEVENTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING RECLASSIFICATION OF
MISCLASSIFIED CLAIMS TO GENERAL UNSECURED, NON-PRIORITY
CLAIMS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO
PROPER DEBTOR(S); AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of 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 claims identified on Exhibit B attached hereto and incorporated herein by reference is recharacterized as a general unsecured, non-priority claim, pursuant to section 502 of the Bankruptcy Code.
3. Those Reclassified Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Reclassified Claims shall be deemed filed against the Debtor(s) identified in respect of such Reclassified Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to section 502 of the Bankruptcy Code.
4. All of the Reclassified Claims are allowed in the amount set forth in respect of such Reclassified Claims on the “Amount Allowed as a General Unsecured Claim” column on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. 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.
7. 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

Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims
 (Seeking Reclassification of Misclassified Claims to
 General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims
 to Proper Debtor(s); and Allowance of Claims)
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	AMOUNT ALLOWED AS A GENERAL UNSECURED CLAIM
Cred. # 10579 ALLTRADE SERVICES ATTN: CHRIS KULEGER, OWNER 592 STATE PARK ROAD WINDSOR, SC 29856	2080	503b9	QUEBECOR WORLD (USA) INC.	\$7,050.50	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$7,050.50
Cred. # 10599 BELL LIQUEFIED GAS INC ATTN: PAT PALMER, VICE PRESIDENT PO BOX 186 CORINTH, MS 38834	4346	SECURED	QUEBECOR WORLD KRI INC.	\$18,221.60	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$18,221.60
Cred. # 12681 BERGER CONSTRUCTION COMPANY ATTN: JEROME S. PALKO, PRESIDENT RT 940 JAPAN-JEDDO PO BOX 239 FREELAND, PA 18224-0239	4218.01	PRIORITY	QUEBECOR WORLD HAZLETON INC.	\$23,586.57	QUEBECOR WORLD HAZELTON INC.	CLASS 3 CLAIM	\$23,587.57
Cred. # 69698 COMPRESSED AIR MANAGEMENT, INC. ATTN: ROGER L. GREER, PRESIDENT 9227 SPRINGBROOKE CIRCLE LOUISVILLE, KY 40241	2379	SECURED	QUEBECOR WORLD (USA) INC.	\$19,003.00	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD GREAT WESTERN PUBLISHING INC. QW MEMPHIS CORP.	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$6,000.00 \$1,500.00 \$11,503.00
Cred. # 5481 COOPER THOMPSON LLC D/B/A AHEAD HUMAN RESOURCES ATTN: MARYCATHERINE VIEIRA, OWNER 705 GEORGE STREET NEW HAVEN, CT 06511	551.02	PRIORITY	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	\$10,950.00	QUEBECOR WORLD NORTHEAST GRAPHICS INC.	CLASS 3 CLAIM	\$10,950.00
Cred. # 5243 CUSTOM ELECTRIC ATTN: JOHN P. WILHELM, V.PRES. 8185 PYLE RD. AMHERST, OH 44001	200.02	PRIORITY	QUEBECOR WORLD (USA) INC.	\$2,666.69	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$2,666.69
Cred. # 2639 DOUGHERTY'S ICE COMPANY, INC. ATTN: HARRY DOUGHERTY JR, OWNER PO BOX 50, 4 CHURCH TANEYTOWN, MD 21787	40	PRIORITY	QUEBECOR WORLD (USA) INC.	\$3,656.00	QUEBECOR WORLD FAIRFIELD INC.	CLASS 3 CLAIM	\$3,656.00
Cred. # 121 ERIE COUNTY WATER AUTHORITY ATTN: MATTHEW J. BAUDO, SECRETARY 350 ELLICOTT SQUARE BLDG PO BOX 5148 BUFFALO, NY 14240	3494	SECURED	QW NEW YORK CORP.	\$36.58	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$36.58
Cred. # 121 ERIE COUNTY WATER AUTHORITY ATTN: MATTHEW J. BAUDO, SECRETARY 350 ELLICOTT SQUARE BLDG PO BOX 5148 BUFFALO, NY 14240	3495	SECURED	QW NEW YORK CORP.	\$50.81	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$50.81
Cred. # 121 ERIE COUNTY WATER AUTHORITY ATTN: MATTHEW J. BAUDO, SECRETARY 350 ELLICOTT SQUARE BLDG PO BOX 5148 BUFFALO, NY 14240	3496	SECURED	QW NEW YORK CORP.	\$8,836.93	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$8,836.93

Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims
 (Seeking Reclassification of Misclassified Claims to
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NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	TREATMENT UNDER PLAN	AMOUNT ALLOWED AS A GENERAL UNSECURED CLAIM
Cred. # 1425 ESPRESSO DELIVERY SYSTEMS LLC ATTN: RICHARD A. CHURILLA 895 VALLEJO STREET SAN FRANCISCO, CA 94133	358	PRIORITY	QUEBECOR WORLD (USA) INC.	\$4,303.20	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$4,303.20
Cred. # 12022 FAIRBORN EQUIPMENT CO INC ATTN: LOUANNE HELMAN, SECRETARY PO BOX 123 UPPER SANDUSKY, OH 43351	6327	503b9	QUEBECOR WORLD (USA) INC.	\$3,500.00	QUEBECOR WORLD EUSE PRESS INC.	CLASS 3 CLAIM	\$3,500.00
Cred. # 1656 FLU SHOTS OF AMERICA ATTN: DEBI VITT, C.F.O. PO BOX 201529 ARLINGTON, TX 76006	234	PRIORITY	QUEBECOR WORLD (USA) INC.	\$4,700.00	QUEBECOR WORLD DALLAS, LP	CLASS 3 CLAIM	\$4,700.00
Cred. # 7939 H & S GRAPHICS ATTN: MICHAEL J. SANTANGELO, V.P. 196 GARIBALDI AVENUE LODI, NJ 07644	2954	SECURED	QUEBECOR WORLD (USA) INC.	\$2,760.05	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$2,760.05
Cred. # 5480 HOPE GROUP, THE ATTN: FREDERIC T. ZUEGG, CREDIT MANAGER 70 BEARFOOT ROAD NORTHBOROUGH, MA 01532	60032	ADMINISTRATIVE	QUEBECOR WORLD (USA) INC.	\$4,574.36	QUEBECOR WORLD RETAIL PRINTING CORPORATION	CLASS 3 CLAIM	\$4,574.36
Cred. # 69398 LUTTMAN, DAVID C/O LUTTMAN MACHINE & TOOL 1770 OLD LEBANON DIRT RD. MT. JULIET, TN 37122	2268	PRIORITY	QUEBECOR WORLD (USA) INC.	\$15,018.00	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$15,018.00
Cred. # 8255 NORWOOD PAPER INC ATTN: DONNA L. PIENKOWSKI, OFFICE MGR. 3323 PAYSPPHERE CIRCLE CHICAGO, IL 60674	5543	503b9	QUEBECOR WORLD RETAIL PRINTING CORP.	\$17,841.96	QUEBECOR WORLD RETAIL PRINTING CORPORATION	CLASS 3 CLAIM	\$17,841.96
Cred. # 1731 SPLICERCRAFT ATTN: JOHN PAVLOSKY, SOLE PROPRIETOR 16 WASON ROAD HUDSON, NH 03051	364	PRIORITY	QUEBECOR WORLD (USA) INC.	\$4,287.88	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$4,287.88
Cred. # 33012 VR SYSTEMS AG ATTN: GUY WOLFF, CONTROLLER ROUTE DE MOUTIER 109 CH-2800 DELEMONTSWITZERLAND	1772	SECURED	QUEBECOR WORLD KRI INC.	\$3,089.98	QUEBECOR WORLD KRI INC.	CLASS 3 CLAIM	\$3,089.98
Cred. # 62505 WOODS, III, JOHN A. P.O. BOX 1234 BENICIA, CA 94510	4823	PRIORITY	QUEBECOR WORLD (USA) INC.	\$12,332.19	QUEBECOR WORLD (USA) INC.	CLASS 4 CLAIM	\$12,332.19

Quebecor World (USA) Inc., et al.
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Total Number of Claims: 20

Total Claim Amount: \$166,466.30