

Hearing Date and Time: December 21, 2010 at 10:00 a.m.  
Response Deadline: December 13, 2010 at 4:00 p.m.

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

In re	Chapter 11
Quebecor World (USA) Inc., <u>et al.</u> ,	Case No. 08-10152 (JMP)
Debtors.	Jointly Administered
	Honorable James M. Peck

**NOTICE OF THE REORGANIZED DEBTORS'  
FORTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING  
(A) RECLASSIFICATION, IN WHOLE OR IN PART, OF CERTAIN  
MISCLASSIFIED 503(B)(9), ADMINISTRATIVE, SECURED OR PRIORITY  
CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; AND (B)  
THEREAFTER, ALLOWANCE OF REMAINING ADMINISTRATIVE CLAIMS)**

<b>TO:</b> [Claimant's Name and Address]				
Claim Number(s):				

The Reorganized Debtors have filed the *Reorganized Debtors' Fortieth Omnibus Objection to Claims (Seeking (a) Reclassification, in whole or in part, of Certain Misclassified 503(B)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority Claims; and (b) Thereafter, Allowance of Remaining Administrative Claims)* (the "Objection"),<sup>1</sup> a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms

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

filed on your behalf (the “Claim” or “Claims”) and by this Objection seek to disallow and/or modify one or more of your Claims listed above.

The Objection is filed pursuant to the 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 (the “Claims Procedure Order”) and the Procedures attached thereto (the “Claims Procedures”) (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims Agent’s internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, Suite 1206, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve the Objection to your proof of claim without the need for you to file a response or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors’ representative will be available to handle factual inquiries regarding the Objection. Legal matters, however, will be referred to the Reorganized Debtors’ attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

Your discussions with the Reorganized Debtors’ representative or the Reorganized Debtors’ attorneys may result in an agreement to settle the Objection. If you do not reach an agreement with the Reorganized Debtors before the deadline of **December 13, 2010, at 4:00 p.m. (Eastern Time) (the “Response Deadline”)** to file a response to the Objection (a “Response”), and you wish to file a Response, you must file such Response in compliance with the procedures set forth below. Contacting the Reorganized Debtors’ representative or the Reorganized Debtors’ attorneys prior to the Response Deadline will not satisfy the requirement

that you must either reach an agreement with the Reorganized Debtors before the Response Deadline, or, if you so elect, file a Response and attend the hearing as discussed below.

**Responses, if any, must be filed on or before Response Deadline** with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Response upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Response is received on or before the Response Deadline.

Responses to the Objection must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Objection to which the Response is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim listed above and as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not sustain the Objection, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Objection; (d) copies of any documentation and other evidence upon which you will rely in opposing the Objection at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Response; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in

the Response as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

**A HEARING ON THE OBJECTION WILL BE HELD ON DECEMBER 21, 2010 AT 10:00 A.M. (EASTERN TIME) BEFORE THE HONORABLE JAMES M. PECK IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601, ONE BOWLING GREEN, NEW YORK, NEW YORK 10004.**

**IF YOU FAIL TO SERVE AND FILE A RESPONSE IN ACCORDANCE WITH THIS NOTICE AND THE CLAIMS PROCEDURES, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING. PARTIES SERVING AND FILING A RESPONSE ARE REQUIRED TO ATTEND THE HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE TO APPEAR MAY RESULT IN THE OBJECTION BEING GRANTED UPON DEFAULT.**

Dated: November 19, 2010  
New York, New York

Respectfully submitted,

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COUNSEL FOR REORGANIZED DEBTORS