

Presentment Date and Time: January 28, 2011 at 12:00 noon
Response Deadline: January 28, 2011 at 12:00 noon

**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

**NOTICE OF PRESENTMENT OF THE REORGANIZED DEBTORS' TWELFTH
OMNIBUS APPLICATION SEEKING TO ALLOW PERMITTED SETTLEMENTS**

TO: THE CLAIMANTS LISTED IN THE EXHIBITS TO THE ATTACHED APPLICATION

The Reorganized Debtors have filed the *Reorganized Debtors' Twelfth Omnibus Application Seeking to Allow Permitted Settlements* (the "Application"),¹ a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Application seek to disallow, modify and/or allow one or more of your Claims as listed in the Exhibits to the Application.

The Application 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

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

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, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve any questions you may have with respect to your proof of claim without the need for you to file an objection 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 Application. 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.

If after your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys you still wish to file an objection, you must file such Objection on or before the deadline of **January 28, 2011, at 12:00 noon (Eastern Time) (the "Allowance Objection Deadline")** to file an Objection to the Application (an "Allowance Objection"). You must file such Objection in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Allowance Objection Deadline will not extend the Allowance Objection Deadline.

Allowance Objections, if any, must be filed on or before Allowance Objection 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 Allowance Objection 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 Allowance is received on or before the Allowance Objection Deadline.

Allowance Objections must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Application to which the Objection is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim 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 grant the Application, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Application; (d) copies of any documentation and other evidence upon which you will rely in opposing the Application 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 Allowance Objection; 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 Allowance Objection as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD 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 ON A DATE AND TIME TO BE DETERMINED BY THE COURT.

YOU NEED NOT TAKE ANY ACTION TO EFFECT THE ALLOWANCE OF YOUR CLAIM AS PROPOSED IN THE APPLICATION. PARTIES SERVING AND FILING AN ALLOWANCE OBJECTION ARE REQUIRED TO ATTEND ANY

SCHEDULING HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE TO APPEAR MAY RESULT IN THE APPLICATION BEING GRANTED UPON DEFAULT.

Dated: January 18, 2011
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP
399 Park Avenue
New York, NY 10022-4690
Telephone: (212) 715-1781
Facsimile: (212) 715-1399

Counsel for the Reorganized Debtors

Presentment Date and Time: January 28, 2011 at 12:00 noon
Objection Deadline: January 28, 2011 at 12:00 noon

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
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Michael J. Canning
Rosa J. Evergreen

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' TWELFTH OMNIBUS APPLICATION SEEKING
TO ALLOW PERMITTED SETTLEMENTS**

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 Twelfth Omnibus Application Seeking to Allow Permitted Settlements (the “Application”), 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 Application.

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

In support of this Application, 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 Rules 3007 and 9019 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,” and collectively with the Debtors, “Quebecor”) 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 Date (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, the 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) approving the compromise and settlement entered into between the Reorganized Debtors and each of the applicable claimants in respect of the aggregate claims of each such claimant against the Debtors, all as more specifically set forth on Exhibit B; and (ii) approving the compromise and settlement entered into between the Reorganized Debtors and Sierra Liquidity Fund, LLC ("Sierra") in respect of the Sierra Claims (defined below), all as more specifically set forth on Exhibit C.

Basis For Relief

17. To promote the efficient resolution and allowance of claims, the Reorganized Debtors sought and obtained authority, as part of the Claims Procedures, to establish a process for compromising and settling disputed claims (each a “Permitted Settlement”). Specifically, the Claims Procedures provide that Permitted Settlements may address the allowance and/or disallowance of multiple claims and demands of an individual creditor, and the amount and treatment of any such claims and/or demands of such creditor, by means of an overall settlement of the aggregate claims of such creditor.

18. With respect to the claimants set forth on Exhibit B attached hereto, the Reorganized Debtors have now reached agreement with each claimant (collectively, the “Consensual Resolution Creditors”) regarding the resolution of such claimant’s aggregate claims and demands against the Debtors. Specifically, the Reorganized Debtors and each Consensual Resolution Creditor have agreed to allow, expunge, reduce, reclassify and/or transfer the claims of such Consensual Resolution Creditor, in each case as more specifically set forth on Exhibit B attached hereto.

19. With respect to the proofs of claim set forth on Exhibit C attached hereto, the Reorganized Debtors have now reached agreement with Sierra, as transferee of certain claims filed by various creditors against the Debtors, regarding the resolution of such claims (collectively, the “Sierra Claims).² Specifically, the Reorganized Debtors and Sierra have agreed

² Although the Reorganized Debtors and Sierra previously reached agreement on all of the claims held by Sierra in these Chapter 11 Cases and the Reorganized Debtors have previously filed applications to allow certain claims held by Sierra, the Reorganized Debtors did not move to allow certain other such claims held by Sierra on such prior applications due to the fact that such claims were acquired by Sierra from parties that were then defendants in pending preference and avoidance actions filed by the Litigation Trust (as defined in the Plan), and certain of such claims were not then allowable pursuant to section 502(d) of the Bankruptcy Code. The preference and avoidance actions associated with such Sierra Claims have now been resolved and dismissed so as to no longer be subject to

Footnote continued on next page

to allow, expunge, reduce, reclassify and/or transfer the Sierra Claims, all as more specifically set forth on Exhibit C attached hereto.

20. By this Application, the Reorganized Debtors seek authority to implement the settlements reached with each of (i) the Consensual Resolution Creditors regarding their respective claims and (ii) Sierra regarding the Sierra Claims, in each case so as to fully resolve the applicable proofs of claim and demands filed against the Debtors on the terms and conditions as agreed to among the parties.

21. This Application, and the relief requested herein, is consistent and in accordance with the procedures established by the Claims Procedures for allowing Permitted Settlements.

22. Accordingly, for the foregoing reasons, the Reorganized Debtors request that the Court enter an order approving the Permitted Settlements in respect of the claims of the Consensual Resolution Creditors, and each of the Sierra Claims, in each case resolving such claims in the form and manner set forth on the applicable Exhibit.

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 Application.

24. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows a Permitted Settlement, the right to object to any and all of the claims of the Consensual Resolution Creditors, and any of the Sierra Claims, on any and all additional factual or legal grounds. Furthermore, nothing in this Application or in the applicable Permitted

Footnote continued from previous page
the provisions of section 502(d) of the Bankruptcy Code, and, accordingly, the Reorganized Debtors are hereby seeking resolution of such claims as set forth on Exhibit C.

Settlement 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 the Exhibits.

Without limiting the generality of the foregoing, the Reorganized Debtors specifically reserve the right to amend this Application, file additional papers in support of this Application 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 Application has been provided to all claimants whose claims are subject to this Application, as identified on Exhibit B and Exhibit C 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) approving this Application and the Permitted Settlements in respect of the claims of the Consensual Resolution Creditors, and each of the Sierra Claims, in each case resolving such claims on the terms and conditions set forth on the applicable Exhibit and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
January 18, 2011

Respectfully submitted,

/s/ Michael J. Canning
Michael J. Canning
Rosa J. Evergreen
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

**ORDER APPROVING THE REORGANIZED DEBTORS' TWELFTH OMNIBUS
APPLICATION SEEKING TO ALLOW PERMITTED SETTLEMENTS**

This matter coming before the Court on the Reorganized Debtors' Twelfth Omnibus Application Seeking to Allow Permitted Settlements (the "Application")¹; it appearing that the relief requested in the Application 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 Application was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Application establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is APPROVED.
2. The Permitted Settlements in respect of the aggregate claims of the Consensual Resolution Creditors are approved, and each of the claims of the applicable Consensual

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

Resolution Creditors is allowed, expunged, reduced, reclassified and/or transferred, as set forth on Exhibit B incorporated herein by reference.

3. As set forth on Exhibit B, the claim of CenterPoint Energy Services, Inc., Claim No. 1187, shall be deemed allowed and paid pursuant to the Plan, and as a result thereof, the Motion to Compel Immediate Payment of Section 503(b)(9) Claim filed by CenterPoint Energy Services, Inc.[Docket No. 4388] shall be deemed withdrawn with prejudice.

4. The Permitted Settlement with Sierra in respect of the Sierra Claims is approved, and the Sierra Claims are allowed, expunged, reduced, reclassified and/or transferred as set forth on Exhibit C incorporated herein by reference.

6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry, and the Reorganized Debtors are authorized to fully perform any and all obligations and to take any and all actions reasonably necessary or appropriate to consummate the Permitted Settlements, and to perform any and all obligations contemplated therein immediately upon entry of this Order.

7. 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.

8. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2011

United States Bankruptcy Judge

EXHIBIT B

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Twelfth Omnibus Application
Seeking to Allow Permitted Settlements
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AGREED CLASSIFICATION	AGREED TREATMENT OF CLAIM	AGREED ALLOWED AMOUNT OF CLAIM
Cred. # 15217 AMERICAN ROLLER COMPANY LLC ATTN: KATHY HANSON, COLLECTION ANALYST 1440 13TH AVENUE UNION GROVE, WI 53182	4302	UNSECURED	QUEBECOR WORLD (USA) INC.	\$192,025.00	UNSECURED	CLASS 3 CLAIM	\$189,156.00
Cred. # 5925 CENTERPOINT ENERGY SERVICES, INC. ATTN: EUGENE FONG, SENIOR CREDIT ANALYST 1111 LOUISIANA STREET, 20TH FLOOR HOUSTON, TX 77002	1187	503b9	QUEBECOR WORLD RAI INC.	\$51,462.51	ADMINISTRATIVE	ADMINISTRATIVE CLAIM	\$51,462.51
Cred. # 10004 PLASMA COATING INC ATTN: MARIE SANDERSON, SR. OFFICE MANAGER 5438 PAYSPPHERE CIRCLE CHICAGO, IL 60674	7188	UNSECURED	QUEBECOR WORLD ATGLEN INC.	\$664.99	N/A	EXPUNGED	\$0.00
Cred. # 10004 PLASMA COATING INC ATTN: MARIE SANDERSON, SR. OFFICE MANAGER 5438 PAYSPPHERE CIRCLE CHICAGO, IL 60674	7189	UNSECURED	QW MEMPHIS CORP.	\$380.15	N/A	EXPUNGED	\$0.00
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8408	UNSECURED	QUEBECOR WORLD LOGISTICS INC.	\$26,228.79	N/A	EXPUNGED	\$0.00
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8409	UNSECURED	QUEBECOR WORLD RAI INC.	\$5,000.00	N/A	EXPUNGED	\$0.00
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8410	UNSECURED	QUEBECOR WORLD JOHNSON & HARDIN CO.	\$1,239.40	N/A	EXPUNGED	\$0.00
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8411	UNSECURED	WCZ, LLC	\$400.00	N/A	EXPUNGED	\$0.00
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8412	UNSECURED	QUEBECOR WORLD PENDELL INC.	\$29,737.17	N/A	EXPUNGED	\$0.00
Cred. # 70568 REED SMITH LLP ATTN: LAURI LEDENHART 10 SOUTH WACKER DRIVE CHICAGO, IL 60606	8413	UNSECURED	QUEBECOR WORLD MEMPHIS LLC	\$405.00	N/A	EXPUNGED	\$0.00

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Twelfth Omnibus Application
Seeking to Allow Permitted Settlements
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AGREED CLASSIFICATION	AGREED TREATMENT OF CLAIM	AGREED ALLOWED AMOUNT OF CLAIM
Cred. # 29741 REED SMITH SACHNOFF & WEAVER ATTN: LAURI LEDENHART, SUPERVISOR 10 SOUTH WACKER DRIVE CHICAGO, IL 60606-7507	5154	UNSECURED	QUEBECOR WORLD (USA) INC.	\$94,580.52	UNSECURED UNSECURED	CLASS 4 CLAIM CLASS 3 CLAIM	\$30,132.64 \$63,010.36

EXHIBIT C

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Twelfth Omnibus Application
Seeking to Allow Permitted Settlements
Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AGREED CLASSIFICATION	AGREED TREATMENT OF CLAIM	AGREED ALLOWED AMOUNT OF CLAIM
Cred. # 33096 SIERRA LIQUIDITY FUND LLC/ A.M. ROLLER, INC. AS ASSIGNEE OF: A.M. ROLLER, INC. ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1926	UNSECURED	QUEBECOR WORLD LOVELAND INC.	\$2,440.95	UNSECURED	CONVENIENCE CLASS CLAIM	\$2,440.95
Cred. # 5610 SIERRA LIQUIDITY FUND LLC/ BLUECHIP MAILING AS ASSIGNEE OF: BLUECHIP MAILING SERVICES ATTN: J.S RILEY, PRESIDENT 2699 WHITE ROAD SUITE 255 IRVINE, CA 92614	598	503b9	QUEBECOR WORLD (USA) INC.	\$1,166.58	UNSECURED	CONVENIENCE CLASS CLAIM	\$1,166.58
Cred. # 33015 SIERRA LIQUIDITY FUND LLC/ GENERAL ROLL LEAF AS ASSIGNEE OF: GENERAL ROLL LEAF MFG. ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1785	UNSECURED	QUEBECOR WORLD FAIRFIELD INC.	\$17,685.84	UNSECURED	CLASS 3 CLAIM	\$17,685.84
Cred. # 33015 SIERRA LIQUIDITY FUND LLC/ GENERAL ROLL LEAF AS ASSIGNEE OF: GENERAL ROLL LEAF MFG. ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1786	UNSECURED	QUEBECOR WORLD BOOK SERVICES LLC	\$1,496.55	UNSECURED	CLASS 3 CLAIM	\$1,496.55
Cred. # 15339 SIERRA LIQUIDITY FUND LLC/ USA CARTAGE, INC. AS ASSIGNEE OF: USA CARTAGE, INC. ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1454	UNSECURED	QUEBECOR WORLD FAIRFIELD INC.	\$1,288.70	UNSECURED	CLASS 3 CLAIM	\$1,288.70
Cred. # 15339 SIERRA LIQUIDITY FUND LLC/ USA CARTAGE, INC. AS ASSIGNEE OF: USA CARTAGE, INC. ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1455	503b9	QUEBECOR WORLD FAIRFIELD INC.	\$6,623.50	UNSECURED	CLASS 3 CLAIM	\$6,623.50