

Hearing Date and Time: April 12, 2011 at 10:00 a.m.
Response Deadline: April 4, 2011 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' FORTY-THIRD OMNIBUS OBJECTION
TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE
OF CERTAIN MISCLASSIFIED SECTION 503(B)(9), ADMINISTRATIVE,
SECURED OR 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 Forty-Third Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified Section 503(b)(9), Administrative, Secured or 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 claims 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.

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 (the “Misclassified Claims”), such claims, were, in each case, misfiled, and that to the extent the applicable claimant has claims against the Debtors, such claims could only be general unsecured, non-priority claims, as asserted by such claimants in the duplicative claims filed by such claimants against the Debtors (the “Remaining Unsecured Claims”).

19. 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, only one proof of claim should have been filed by such claimants against the Debtors in respect of such asserted claim, and, as the Misclassified Claims were incorrectly filed as section 503(b)(9), administrative, secured or priority claims, such Misclassified Claims should now be disallowed and expunged.

20. Although the Reorganized Debtors are not addressing the validity or allowance of the Remaining Unsecured Claims by this Objection, in each case the Remaining Unsecured Claims are, in fact, being addressed by other objections, motions or applications being filed by the Reorganized Debtors contemporaneously herewith, such that each of the Misclassified Claims and Remaining Unsecured Claims of an applicable claimant will be addressed at the hearing on this Objection by the Bankruptcy Court. In this regard, in addition to Misclassified Claims, Exhibit B also reflects the Remaining Unsecured Claims of each claimant, and the objection, motion or application being filed by the Reorganized Debtors contemporaneously

herewith that addresses such claimants' Remaining Unsecured Claims, under the heading "Comments Relating to Remaining Unsecured Claims."

21. For the foregoing reasons, the Reorganized Debtors hereby request that the claims set forth on Exhibit B under the heading captioned "Misclassified Claims" be expunged and disallowed in their entirety, 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 the right to object further to the Misclassified Claims to the extent that they are not disallowed and expunged on the grounds asserted herein, and to each of the Remaining Unsecured Claims, on any and all applicable 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 each of the Misclassified Claims as set forth on Exhibit B attached hereto; and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
March 11, 2011

Respectfully submitted,

/s/ Michael J. Canning

Michael J. Canning

Rosa J. Evergreen

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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' FORTY-THIRD OMNIBUS
OBJECTION TO CLAIMS (SEEKING EXPUNGMENT AND DISALLOWANCE OF
CERTAIN MISCLASSIFIED SECTION 503(B)(9), ADMINISTRATIVE, SECURED
OR PRIORITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Third Omnibus Objection to Claims (Seeking Expungment and Disallowance of Certain Misclassified Section 503(b)(9), Administrative, Secured or 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;

IT IS HEREBY ORDERED THAT:

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

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 expunged and disallowed, all pursuant to section 502 and 503 of the Bankruptcy Code.
3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of any Remaining Unsecured Claim, and all rights to object to any Remaining Unsecured Claim on any basis are expressly reserved.
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: _____, 2011

United States Bankruptcy Judge

EXHIBIT B

Case No. 08-10152 (JMP)

**Reorganized Debtors' Forty-Third Omnibus Objection to Claims
(Seeking Expungment and Disallowance of Certain Misclassified
Section 503(b)(9), Administrative Claims, Secured or Priority Claims)
Exhibit B**

Misclassified Claims to be Disallowed**Remaining Unsecured Claims**

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Comments Related to Remaining Unsecured Claims
Cred. # 9390 ANDANTEK USA INC ATTN: MICHAEL G. MUNN, CEO 1705 VALLEY ROAD WANAMASSA, NJ 07712	2864	10/27/08	08-10152	\$140.00	503b9	2867	10/27/08	08-10184	\$140.00	U	Remaining Claim #2867 addressed on the "Reorganized Debtors' Eighth Omnibus Objection Convenience Claims Motion (Seeking to Allow Convenience Claims as Filed by the Holders Thereof)".
Cred. # 9390 ANDANTEK USA INC ATTN: MICHAEL G. MUNN, CEO 1705 VALLEY ROAD WANAMASSA, NJ 07712	2868	10/27/08	08-10192	\$70.00	503b9	2869	10/27/08	08-10192	\$70.00	U	Remaining Claim #2869 addressed on the "Reorganized Debtors' Eighth Omnibus Objection Convenience Claims Motion (Seeking to Allow Convenience Claims as Filed by the Holders Thereof)".
Cred. # 12685 BUSCH INC / BUSCH LLC ATTN: GEORGE STEIN, CREDIT MGR 516 VIKING DRIVE VIRGINIA BEACH, VA 23452-7316	2746	10/24/08	08-10185	\$13,925.12	503b9	2745	10/24/08	08-10185	\$13,925.12	U	Remaining Claim #2745 addressed on the "Reorganized Debtors' Ninth Omnibus Objection Convenience Claims Motion (Seeking to Allow Certain Elected Convenience Class Claims)".
Cred. # 33100 DANIELS FILTER SERVICES ATTN: ED DANIELS 1545 VERMONT STREET DES MOINES, IA 50314	1937	09/12/08	08-10194	\$1,164.01	503b9	3809	11/07/08	08-10152	\$1,164.01	U	Remaining Claim #3809 addressed on the "Reorganized Debtors' Fifty-Second Omnibus Objection Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records and Allowance of Such Claims as Convenience Claims)".
Cred. # 27010 LARRY A PETERS INC 314 LANNY DRIVE WINCHESTER, VA 22601	5479	12/01/08	08-10152	\$3,749.32	503b9	5478	12/01/08	08-10152	\$4,016.32	U	Remaining Claim #5478 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Remaining Claims)".
Cred. # 74953 LIQUIDITY SOLUTIONS, INC/ ANDANTEK USA INC. TRANSFEROR: ANDANTEK USA INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	2865	10/27/08	08-10164	\$28,001.98	503b9	2866	10/27/08	08-10164	\$28,001.98	U	Remaining Claim #2866 addressed on the "Reorganized Debtors' Seventh Omnibus Application (Seeking to Allow Claims as Filed by the Holders Thereof)".

Class*:

A = Administrative
P = Priority
S = Secured
U = Unsecured
X = Multiple Classification
503b9

TOTAL:**Claim Amount to be Disallowed:**

\$0.00
\$0.00
\$0.00
\$0.00
\$0.00
\$47,050.43
\$47,050.43

Claim Amount Remaining:

\$0.00
\$0.00
\$0.00
\$47,317.43
\$0.00
\$0.00
\$47,317.43

Total # of Duplicate Claims: 6