

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-FOURTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN DUPLICATE AND/OR
WRONG DEBTOR 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-Fourth Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor 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 EXHIBITS B
AND C (THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND
RESPECTIVE CLAIMS ARE IDENTIFIED ON THE EXHIBITS.**

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”).
7. On January 31, 2008, an Official Committee of Unsecured Creditors (the “Creditors’ Committee”) was appointed, and amended on February 8, 2008.

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.

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 the claims identified on the Exhibits as Duplicate Claims or Wrong Debtor Claims (in each case as defined below), as these claims are (i) duplicative, in whole or in part, of other proofs of claim filed against the Debtors by the holders thereof and/or (ii) asserted against the wrong Debtor entity.

Basis For Relief Requested

Duplicate Claims Against Same Debtor

17. The Reorganized Debtors have reviewed each of the proofs of claim identified on Exhibit B under the heading “Claims to be Disallowed” (the “Duplicate Claims”), and determined that such Duplicate Claims are duplicative, in whole or in part, of other proofs of

claim filed by the respective holders thereof against the same Debtor (the “Remaining Duplicate Claims”). In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Duplicate Claims to seek a double recovery against the Debtors’ estates, regardless of the claimants’ reasons for filing the Duplicate Claims, only one proof of claim in the total amount of such holder’s claims against a Debtor should be allowed against such Debtor (if at all) in respect of each claim, and, therefore, the Duplicate Claims should be disallowed and expunged.

Claims Against Wrong Debtor

18. The Reorganized Debtors have reviewed the proofs of claim identified on Exhibit C under the heading “Claims to be Disallowed” (the “Wrong Debtor Claims”) and have determined that each of the Wrong Debtor Claims has been asserted against a Debtor that has no liability, in whole or in part, with respect to such claim, and that each such Wrong Debtor Claim should, therefore, be disallowed and expunged. The Reorganized Debtors, note, however that the Wrong Debtor Claims are duplicative, in whole or in part, of other proofs of claims filed by the holders thereof against one or more different Debtor(s) in these Chapter 11 Cases (the “Remaining Wrong Debtor Claims,” and together with the Remaining Duplicate Claims, the “Remaining Claims”). In this regard, the Reorganized Debtors believe that although it was not the intention of the claimants asserting the Wrong Debtor Claims to seek a double recovery against the Debtors’ estates, regardless of the claimants’ reasons for filing the Wrong Debtor Claims, the Wrong Debtor Claims should be disallowed and expunged to ensure that such claimants receive only one recovery (if at all) from the Debtors’ estates on account of their claims.

19. Although the Reorganized Debtors are not addressing the validity or allowance of the Remaining Claims by this Objection, in each case the Remaining 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 Duplicate Claims and/or Wrong Debtor Claims, as set forth on the Exhibits, respectively, and the Remaining Duplicate Claims or Remaining Wrong Debtor Claims of an applicable claimant will be addressed at the hearing on this Objection by the Bankruptcy Court. In this regard, in addition to Duplicate Claims and Wrong Debtor Claims, as set forth on Exhibit B and Exhibit C, respectively, the Exhibits also reflect the Remaining Duplicate Claims or Remaining Wrong Debtor Claims of each claimant, as applicable, and the objection, motion or application being filed by the Reorganized Debtors contemporaneously herewith that addresses such claimants' Remaining Claims, under the heading "Comments Relating to Remaining Claims."

20. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on the Exhibits under the heading captioned as "Claims to be Disallowed" be expunged and disallowed in their entirety, all pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

21. 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.

22. The Reorganized Debtors also expressly reserve the right to object further to each of the Duplicate Claims and the Wrong Debtor Claims to the extent that they are not disallowed and expunged on the grounds asserted herein, and to each of the Remaining Claims, on any and all applicable grounds. For the avoidance of doubt, nothing herein affects the Remaining Claims

and both the Reorganized Debtors and the holders thereof retain all rights, claims and defenses in respect of the Remaining Claims. 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

23. 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 the Exhibits 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 Duplicate Claims and Wrong Debtor Claims as set forth on each of Exhibit B and Exhibit C, respectively 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
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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-FOURTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN
DUPLICATE AND/OR WRONG DEBTOR CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Fourth Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor 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. The Objection is SUSTAINED.

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

2. Each of the claims identified under the heading “Claims to be Disallowed” as Duplicate Claims and Wrong Debtor Claims, as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 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 Claim, and all rights to object to any Remaining 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

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Forty-Fourth Omnibus Objection to Claims
(Seeking to Expunge Certain Duplicate
and/or Wrong Debtor Claims)
Exhibit B

Claims to be Disallowed

Remaining 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 Claims
Cred. # 70362 CAD TRANSPORTATION, INC. C/O CORZIN, SANISLO & UFHOLZ, LLC ATTN: HAROLD A. CORZIN, ATTORNEY 304 N. CLEVELAND-MASSILLON ROAD AKRON, OH 44333	6676	12/03/08	08-10152	\$52,804.81	U	2267	10/09/08	08-10152	\$54,783.68	U	Remaining Claim #2267 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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. # 8132 M&L MACHINE TOOL & MANUFACTURING LLC ATTN: LEROY THORNBURG, OWNER 9567 HIGHWAY 144 NORTH KEWASKUM, WI 53040	4318	11/14/08	08-10152	\$6,749.86	U	152	02/22/08	08-10152	\$25,091.84	U	Remaining Claim #152 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3147	10/29/08	08-10152	\$4,338.56	U	3148	10/29/08	08-10152	\$23,653.47	U	Remaining Claim #3148 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3069	10/29/08	08-10152	\$9,414.33	U						
Cred. # 8617 WALT POWLEY INLINE INC ATTN: WALTER E. POWLEY, PRESIDENT 12006 SPAULDING SCHOOL ROAD UNIT 105 PLAINFIELD, IL 60585	3483	11/03/08	08-10152	\$52.00	U	3167	10/29/08	08-10152	\$56,222.75	U	Remaining Claim #3167 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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)".

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
\$73,359.56
\$0.00
\$0.00
\$73,359.56

Claim Amount Remaining:

\$0.00
\$0.00
\$0.00
\$159,751.74
\$0.00
\$0.00
\$159,751.74

Total of # of Duplicate Claims: 5

EXHIBIT C

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Forty-Fourth Omnibus Objection to Claims
(Seeking to Expunge Certain Duplicate
and/or Wrong Debtor Claims)
Exhibit C

Claims to be Disallowed

Remaining 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 Claims
Cred. # 21084 ALPHA LAND SURVEYING ATTN: MICHAEL B. DAVIS, PRESIDENT 969 ELKIN LANE ROANOKE, TX 76262-4941	4406	11/17/08	08-10152	\$381.53	U	1928	09/11/08	08-10189	\$381.53	U	Remaining Claim #1928 addressed on the "Reorganized Debtors' Eighth Omnibus Convenience Claims Motion (Seeking to Allow Convenience Claims as Filed by the Holders Thereof)".
Cred. # 25271 GTI GRAPHIC TECHNOLOGY, INC. ATTN: ROBERT MCCURDY, VICE PRESIDENT PO BOX 3138 NEWBURGH, NY 12550	2560	10/23/08	08-10162	\$483.32	U	331	03/14/08	08-10152	\$60,001.61	U	Remaining Claim #331 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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. # 1787 SUNBELT RENTALS INC C/O ACCOUNTS RECEIVABLE ATTN: EMILY DAVENPORT 7912 KINCANNON PLACE LORTON, VA 22079	4570	11/18/08	08-10171	\$12,356.43	U	693 698	04/17/08 04/17/08	08-10169 08-10169	\$5,769.02 \$6,587.41	U U	Remaining Claim #693 is addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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)". Remaining Claim #698 is addressed on the "Reorganized Debtors' Fifty-First Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor Debtor(s) and Allowance of Claims)".
Cred. # 8617 WALT POWLEY INLINE INC ATTN: WALTER E. POWLEY, PRESIDENT 12006 SPAULDING SCHOOL ROAD UNIT 105 PLAINFIELD, IL 60585	3509	11/03/08	08-10192	\$32,886.14	U	3167	10/29/08	08-10152	\$56,222.75	U	Remaining Claim #3167 addressed on the "Reorganized Debtors' Fifty-Third Omnibus Objection to 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)".

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
\$46,107.42
\$0.00
\$0.00
\$46,107.42

Claim Amount Remaining:

\$0.00
\$0.00
\$0.00
\$128,962.32
\$0.00
\$0.00
\$128,962.32

Total of # of Duplicate Claims: 4