

**Hearing Date and Time: April 12, 2011 at 10:00 a.m.**  
**Response Deadline: April 4, 2011 at 4:00 p.m.**

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone: (212) 715-1000  
Facsimile: (212) 715-1399  
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' FORTY-FIFTH OMNIBUS OBJECTION TO CLAIMS  
(SEEKING TO EXPUNGE CERTAIN DUPLICATE AND/OR  
WRONG DEBTOR CLAIMS; AND ALLOWANCE OF REMAINING 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-Fifth Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims; and Allowance of Remaining 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”).<sup>1</sup> 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.

---

<sup>1</sup> 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 (A) 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 and (B) thereafter allowing the Remaining Claims (as defined below) in the amount, and with the priority, set forth in respect of each such Remaining Claim on the Exhibits.

## **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 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 claim 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, “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 from the Debtors' estates on account of their claims.

19. Subject to disallowing and expunging the Duplicate Claims and the Wrong Debtor Claims, the Remaining Claims should thereafter be allowed in the amounts set forth in respect thereof in the "Allowed Amount of Remaining Claim" column on the Exhibits attached hereto, in each case with the priority set forth on the Exhibits.

20. For the foregoing reasons, the Reorganized Debtors request that (A) the claims set forth on the Exhibits under the heading captioned as "Claims to be Disallowed" be expunged and disallowed in their entirety, and (B) the claims set forth on the Exhibits under the heading captioned as "Remaining Claims to be Allowed" be allowed, 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 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 to the extent they are not allowed herein, 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**

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 (A) expunging and disallowing the Duplicate Claims and Wrong Debtor Claims as set forth on each of Exhibit B and Exhibit C, respectively, and (B) allowing each of the Remaining 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  
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 SUSTAINING THE REORGANIZED DEBTORS' FORTY-FIFTH OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN DUPLICATE  
AND/OR WRONG DEBTOR CLAIMS; AND ALLOWANCE OF  
REMAINING CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Fifth Omnibus Objection to Claims (Seeking to Expunge Certain Duplicate and/or Wrong Debtor Claims; and Allowance of Remaining Claims) (the "Objection")<sup>1</sup>; 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:**

---

<sup>1</sup> 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 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. Each of the claims identified under the heading “Remaining Claims to be Allowed,” as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is allowed in the amount and with the priority set forth on the Exhibits, all pursuant to section 502 of the Bankruptcy Code.
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.  
 Reorganized Debtors' Forty-Fifth Omnibus Objection to Claims  
 (Seeking to Expunge Duplicate and Wrong Debtor Claims;  
 and Allowance of Remaining Claims)  
 Exhibit B

Claims to be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Remaining Claim
Cred. # 69397 CAD TRANSPORTATION, INC ATTN: CARL A. DAVIS, PRESIDENT P O BOX 3017 CUYAHOGA FALLS, OH 44223	2264	UNSECURED	08-10192	\$112,425.64	Cred. # 70362 LIQUIDITY SOLUTIONS, INC./ CAD TRANSPORTATION, INC. TRANSFEROR: CAD TRANSPORTATION, INC. ONE UNIVERSITY PLAZA SUITE 312 HACKENSACK, NJ 07601	6677	UNSECURED	08-10192	CLASS 3 CLAIM	\$112,425.64

Total Number of Duplicate Claims: 1  
 Total Amount of Wrong Debtor Duplicate Claims to be Disallowed: \$112,425.64

Total Amount of Allowed Claims: \$112,425.64

**EXHIBIT C**

Quebecor World (USA) Inc., et al.  
 Reorganized Debtors' Forty-Fifth Omnibus Objection to Claims  
 (Seeking to Expunge Duplicate and Wrong Debtor Claims;  
 and Allowance of Remaining Claims)  
 Exhibit C

Claims to be Disallowed

Remaining Claims to be Allowed

Name/Address of Claimant	Claim Number	Classification	Case Number	Claim Amount	Name/Address of Claimant	Claim Number	Classification	Case Number Against Which Claim is Allowed	Treatment Under Plan	Allowed Amount of Remaining Claim
Cred. # 635 ALLIED RUBBER & GASKET ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4568	UNSECURED	08-10152	\$24,221.81	Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4564	UNSECURED	08-10201	CLASS 3 CLAIM	\$5,964.19
					Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4565	UNSECURED	08-10152	CLASS 4 CLAIM	\$726.31
					Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4566	UNSECURED	08-10165	CLASS 3 CLAIM	\$11,932.27
					Cred. # 7507 ALLIED HOSE & BELTING CO ATTN: DAVID F. OESCH, PRESIDENT 40 NORTH CONALCO DRIVE JACKSON, TN 38301	4567	UNSECURED	08-10165	CLASS 3 CLAIM	\$5,599.04

Total Number of Duplicate Claims: 1

Total Amount of Wrong Debtor to be Disallowed: \$24,221.81

Total Amount of Allowed Claims: \$24,221.81