

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-SIXTH OMNIBUS OBJECTION TO
CLAIMS (SEEKING TO EXPUNGE CERTAIN WORKERS' COMPENSATION
CLAIMS AND/OR PENSION 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-Sixth Omnibus Objection to Claims (Seeking to Expunge Certain Workers' Compensation Claims and/or Pension 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 EXHIBIT B TO
DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

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 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 110,00 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 (as identified on Exhibit B attached hereto, collectively referred to as the "Employee Claims") filed by certain current or former employees, or by the applicable union or other interested party on behalf of such employees, related to the Debtors' workers' compensation insurance coverage ("Workers' Compensation Insurance Policies") and/or the Debtors' U.S. Pension Plans (as defined in the Plan), as the Workers' Compensation Insurance Policies and the Pension Plans have been continued in accordance with

their terms pursuant to Article 6.12 and Article 6.22 of the Plan, thereby resolving the Employee Claims in their entirety.

Basis For Relief

17. The Reorganized Debtors understand that the Employee Claims were generally filed as a prophylactic measure in case the Debtors did not continue the Workers' Compensation Insurance Policies or terminated the Debtors' U.S. Pension Plans upon the Debtors' emergence from these Chapter 11 Cases.

18. In fact, neither the Workers' Compensation Insurance Policies or the U.S. Pension Plans were terminated, and continue in all respects as if these Chapter 11 Cases had never occurred, such that the Employee Claims are no longer necessary.

19. Specifically, article 6.12 of the Plan provides, in relevant part:

Except with respect to any Rejected Employee Agreements, on and after the Effective Date, the Reorganized Debtors may: (1) honor, in the ordinary course of business, any contracts, agreements, policies, programs, and plans (collectively, "Employee Plans") for, among other things, compensation (including bonus compensation), health care benefits, disability benefits, deferred compensation benefits, travel benefits, savings, severance benefits, retirement benefits, welfare benefits, workers' compensation insurance, and accidental death and dismemberment insurance for the directors, officers, and employees of any of the Debtors who served in such capacity at any time; and (2) honor, in the ordinary course of business, Claims of employees employed as of the Effective Date for accrued and unused vacation time arising prior to the Petition Date; provided, however, that the Debtors' or Reorganized Debtors' performance of any employment agreement that is not a Rejected Employee Agreement will not entitle any Person to any benefit or alleged entitlement under any policy, program, or plan that has expired or been terminated before the Effective Date, or restore, reinstate, or revive any such benefit or alleged entitlement under any such policy, program, or plan. Nothing in the Plan shall limit, diminish, or otherwise alter the Reorganized Debtors' defenses, claims, Causes of Action, or other

rights with respect to any such contracts, agreements, policies, programs, and plans.

20. Moreover, incident to the Plan, the Workers' Compensation Insurance Policies were assumed under the Plan and continued as if these Chapter 11 Cases had never occurred.

Specifically, Article 6.22(b) of the Plan provides, in relevant part:

Except with respect to those Insurance Contracts set forth on Exhibit 7.5 which will be deemed rejected as of the Effective Date under Article 7.5 of the Plan, from and after the Effective Date, each of the Insurance Contracts will be, as applicable, either deemed assumed by the applicable Reorganized Debtor pursuant to section 365 of the Bankruptcy Code as of the Effective Date or continued in accordance with its terms such that each of the parties' contractual, legal and equitable rights under each Insurance Contract shall remain unaltered, and the parties to each Insurance Contract will continue to be bound by such Insurance Contract as if the Chapter 11 Cases had not occurred.

21. Further, Article 6.12 of the Plan provides, in relevant part:

Notwithstanding anything to the contrary in Article 6.12(a) and (b), the U.S. Pension Plans shall not be modified or affected by any provision of the Plan and shall be continued after the Effective Date in accordance with their terms. The Debtors or the Reorganized Debtors shall satisfy the minimum funding standards under 26 U.S.C. §§ 412, 430, and 29 U.S.C. § 1082, 1083 and be liable for the payment of PBGC premiums in accordance with 29 U.S.C. §§ 1306 and 1307 subject to any and all applicable rights and defenses of the Debtors, and administer the U.S. Pension Plans in accordance with the provisions of ERISA and the Internal Revenue Code. In the event that the U.S. Pension Plans terminate after the Effective Date, the Reorganized Debtors and each of its controlled group members will be responsible for the liabilities imposed by Title IV of ERISA.

22. As the neither the Workers' Compensation Insurance Policies nor the U.S. Pension Plans were terminated upon the Effective Date of the Plan, but were, in fact, continued in accordance with the applicable ordinary course terms, the prophylactic Employee Claims filed are no longer necessary or relevant. Indeed, as the Workers' Compensation Insurance Policies

and the U.S. Pension Plans are continuing in the ordinary course, unmodified or affected by the Plan or these Chapter 11 Cases, the Employee Claims should be disallowed and expunged.

23. For the foregoing reasons, the Reorganized Debtors request that the Employee Claims be disallowed and expunged in their entirety pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

24. 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.

25. The Reorganized Debtors also expressly reserve the right to object further to each of the Employee Claims, to the extent not disallowed and expunged, on any and all additional factual or legal 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

26. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants whose claims 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 disallowing and expunging the Employee Claims 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 REORGANIZED DEBTORS' FORTY-SIXTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN WORKERS'
COMPENSATION CLAIMS AND/OR PENSION CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Sixth Omnibus Objection to Claims (Seeking to Expunge Certain Workers' Compensation Claims and/or Pension 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 claims identified on Exhibit B attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.
3. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
4. 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.
5. 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. Page 1 of 1
 Reorganized Debtors' Forty-Sixth Omnibus Objection to Claims
 (Seeking to Expunge Certain Workers' Compensation Claims
 and/or Pension Claims)
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 74743 ELLER, DARRELL A. 440 HOFFECKERS MILL DRIVE SMYRNA, DE 19977	9498	ADMINISTRATIVE	08-10152	UNKNOWN
Cred. # 56051 FALANGO, CHRIS ATTN: MICHAEL R. KERIN, ATTORNEY 47 PIPER RD. HAMDEN, CT 06518	9455	ADMINISTRATIVE	08-10152	\$82,170.92
Cred. # 36768 GLICK, CHARLES 420 CEDAR CREEK ROAD SYLACAUGA, AL 35151	5214	503b9	08-10152	UNKNOWN
Cred. # 57483 HERCULANO, JAVIER 117 N. MAY STREET, APT. C ADDISON, IL 60101	6097	503b9	08-10152	\$21,233.85
Cred. # 59663 KORNEGAY, ARTHUR L 11 S. AUSTIN #227 CHICAGO, IL 60644	3375	503b9	08-10152	\$46,083.00
Cred. # 57862 MACON, DOROTHY JEAN 119 N. AUSTIN BLVD. CHICAGO, IL 60644	5026	UNSECURED	08-10152	\$32,681.63
Cred. # 46741 ROWLAND, BRADY R 2095 EDGEWOOD ROAD DICKSON, TN 37055	5557	UNSECURED	08-10187	\$80,000.00

Total Claim Count: 7

Total Claim Amount: \$262,169.40