

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-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN CANADIAN 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-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian 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”).
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”). In addition, on June 30, 2009, the Quebec Superior Court sanctioned QWI’s Second Amended and Restated Plan of Reorganization and Compromise (as amended, the “Canadian Plan”).

12. Each of the Plan and the Canadian 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 set forth on Exhibit B for all purposes in these Chapter 11 Cases, provided that, with the consent of the Monitor in the Canadian Proceeding, such claims shall be treated as transferred and timely filed by the holders thereof in the Canadian Proceeding, for determination, resolution and treatment as provided for in such proceeding and under the Canadian Plan.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined that such claims, as asserted by the holders thereof, are not liabilities of the Debtors, and are, in fact, claims that should be asserted, if at all, only against QWI in the Canadian Proceeding.

18. The Bar Date Order approved that certain Cross-Border Protocol on the Filing and Determination of Claims (the “Cross-Border Protocol”), which was attached as Appendix 4 to the Bar Date Order, and provided that “any claims asserted against [QWI] shall be filed in, and only in the Canadian Proceeding with the Monitor.” See para 8. The Cross-Border Protocol also recognized that “certain creditors, may, in good faith, be uncertain as to the proper Debtor entity against which a claim should be filed” See para 14. Accordingly, the Debtors and QWI, with the consent of the Creditors’ Committee, indicated to the creditor constituencies during the pendency of the Chapter 11 Cases their intent to transfer claims cross-border, as appropriate, where they determine that a good faith effort was made by any creditor to file its claim in the proper jurisdiction.

19. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined that such claims, as asserted by the holders thereof, are not claims against the Debtors, but may, to the extent valid, be claims against QWI, but that the holders of such claims failed to also assert such claims against QWI in the Canadian Proceeding (the “Transferred Canadian Claims”). As no liability exists against any of the Debtors in the Chapter 11 Cases in respect of the Transferred Canadian Claims, the Reorganized Debtors hereby seek to disallow and expunge the Transferred Canadian Claims listed on Exhibit B, provided that, with the consent of the Monitor in the Canadian Proceeding,

such claims shall be treated as transferred and timely filed in the Canadian Proceeding, for determination, resolution and treatment as provided for in such proceeding and under the Canadian Plan. For the avoidance of doubt, nothing herein shall affect the Transferred Canadian Claims in the Canadian Proceeding, and each of the Reorganized Debtors, QWI, the Monitor, the holders of the Transferred Canadian Claims, and all parties in interest shall retain all of their respective rights, claims and defenses in the Canadian Proceeding in respect of the Transferred Canadian Claims.

20. Moreover, as stated above, the Reorganized Debtors have determined that the Transferred Canadian Claims are not claims against the Debtors, but may, to the extent valid, be claims against QWI in the Canadian Proceeding. Accordingly, the claims listed on Exhibit B should be disallowed and expunged in their entirety in these Chapter 11 Cases, as failure to expunge and disallow the proofs of claim listed on Exhibit B attached hereto would result in the holders thereof receiving an unwarranted recovery against the Debtors in these Chapter 11 Cases, to the detriment of the Debtors' other valid creditors. Nevertheless, the holders of such proofs of claim listed on Exhibit B shall, with the consent of the Monitor, be treated as transferred to and timely filed by the holders thereof against QWI in the Canadian Proceeding, with the ultimate resolution and treatment of such claims to be determined as provided for in such proceeding and under the Canadian Plan.

21. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on the Exhibits be expunged and disallowed in their entirety, all pursuant to section 502 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 Transferred Canadian Claims in the Chapter 11 Cases to the extent that they are not disallowed and expunged on the grounds asserted herein. Moreover, all parties in interest shall reserve all of their rights to contest the validity, amount and allowance of the Transferred Canadian Claims as provided for in the Canadian Proceeding. 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 the proofs of claim set forth on Exhibit B for all purposes in these Chapter 11 Cases 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 REORGANIZED DEBTORS' FORTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN
CANADIAN CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Forty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian 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 on Exhibit B incorporated herein by reference is expunged and disallowed for all purposes in these Chapter 11 Cases, 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 the Transferred Canadian Claims in the Canadian Proceeding, and each of the Reorganized Debtors, QWI, the Monitor, the holders of the Transferred Canadian Claims and any other parties in interest, shall retain all of their respective rights, claims and defenses in the Canadian Proceeding in respect of the Transferred Canadian Claims.

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-Eighth Omnibus Objection to Claims
 (Seeking to Expunge Certain Canadian Claims)
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70391 ACQUITEMPS C/O DIV. OF ROBERT HALF INTERNATIONAL ATTN: KAREN LIMA, RECOVERY MANAGER 5720 STONERIDGE DRIVE, SUITE THREE PLEASANTON, CA 94588	7004	UNSECURED	08-10152	4,266.67 U.S.
Cred. # 70604 CANADIAN NATIONAL RAILWAY COMPANY C/O CREDIT MANAGEMENT ATTN: MARTIN CYR, REGIONAL PARTNER 935 DE LA GAUCHETIERE STREET WEST FLOOR 4 MONTREAL, QUEBEC H3B 2M9CANADA	8696	UNSECURED	08-10202	2,460.00 U.S.
Cred. # 5743 CLEAN HARBORS ENVIRONMENTAL SERVICES ATTN: JOAN KILROY, CREDIT ANALYST 42 LONGWATER DRIVE NORWELL, MA 02061	804.02	UNSECURED	08-10152	18,390.36 CANADIAN
Cred. # 348 MAX DAETWYLER CORP ATTN: GAENEL WITHERSPOON, CONTROLLER PO BOX 60823 CHARLOTTE, NC 28260	4297	UNSECURED	08-10152	3,622.74 U.S.
Cred. # 5225 UNITED PARCEL SERVICE SUPPLY CHAIN SOLUTIONS C/O RMS BANKRUPTCY RECOVERY SERVICES ATTN: MARYBETH M. NEWELL, AGENT P.O. BOX 4396 TIMONIUM, MD 21094	164	UNSECURED	08-10152	964.19 U.S.
Cred. # 5649 ZEP MANUFACTURING C/O ENGEL, HAIRSTON & JOHANSON ATTN: JONATHAN E. RAULSTON P.O. BOX 11405 BIRMINGHAM, AL 35202	671	UNSECURED	08-10152	1,203.26 U.S.

Total Claim Count: 6

Total Claim Amount: \$12,516.86