

Presentment Date and Time: April 11, 2011 at 12:00 noon
Response Deadline: April 11, 2011 at 12:00 noon

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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

**NOTICE OF PRESENTMENT OF THE REORGANIZED
DEBTORS' APPLICATION FOR ENTRY OF AN
ORDER EXTENDING THE CLAIMS OBJECTION DEADLINES**

The Reorganized Debtors will present the attached Application for Entry of an Order Extending the Claims Objection Deadlines (the "Application"),¹ to the Honorable James M. Peck for signature on April 11, 2011 at 12:00 noon.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must be made in writing and received in the chambers of the Honorable James M. Peck, United States Bankruptcy Judge and by the undersigned not later than 12:00 noon on April 11, 2011. Unless objections are received by that time, the Order granting the Application may be signed.

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

PLEASE TAKE FURTHER NOTICE that if a written objection is timely filed and the Court determines that a hearing is necessary, a hearing will be held at the United States Bankruptcy Court for the Southern District of New York on a date to be determined by the Court. The moving and objecting parties are required to attend the hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: New York, New York
April 1, 2011

Respectfully submitted,

/s/ Michael J. Canning

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Objection Deadline: April 11, 2011 at 12:00 noon

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**REORGANIZED DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
EXTENDING THE CLAIMS OBJECTION DEADLINES**

The above-captioned reorganized debtors (the "Debtors" or "Reorganized Debtors," as applicable) move this Court (the "Application") for the entry of an order substantially in the form of Exhibit A attached hereto, authorizing the further extension of the Claims Objection Deadlines (defined below) through December 21, 2011. In support of this Application, 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 is section 105 of title 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), and Rule 9006(b)(1) 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 May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (as may be amended or supplemented, the "Plan").

9. On July 2, 2009, this Court entered the Findings of Fact, Conclusions of Law and Order Confirming the Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession, dated July 1, as modified (the "Confirmation Order").

10. The Plan became effective on July 21, 2009 (the "Effective Date").

11. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined in the Plan, was formed.

12. 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.

The Asserted Claims

13. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the "Schedules"), which identified approximately 9,500 potential creditors of their estates.

14. 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 asserting prepetition liabilities against the Debtors (the "General Bar Date"). The Bar Date Order, among other things, also established bar dates for the filing of proofs of claim in response to any amendments to the Schedules, claims for damages arising from the rejection of executory contracts and unexpired leases, and claims under section 503(b)(9) of the Bankruptcy Code (collectively, with the General Bar Date, the "Bar Dates"). 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 of the Debtors 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.

15. 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.

16. As used herein, (A) proofs of claim filed in these Chapter 11 Cases, including for Administrative Claims (as defined and provided for under the Plan) are referred to collectively as "Proofs of Claim;" (B) claims identified in the Debtors' Schedules as liquidated, noncontingent and undisputed are referred to collectively as "Scheduled Claims;" (C) claims pursuant to section 503(b)(9) of the Bankruptcy Code are referred to collectively as "503(b)(9) Claims;" and (D) all demands for reclamation pursuant to section 546(c) of the Bankruptcy Code are referred to collectively as "Reclamation Demands." All of the Proofs of Claim filed in these Chapter 11 Cases, together with all Scheduled Claims identified in the Schedules, and all 503(b)(9) Claims and Reclamation Demands are referred to collectively as the "Claims."

17. Section 502(a) of the Bankruptcy Code provides that "[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . .

objects.” Rule 3001(f) of the Bankruptcy Rules states that “a proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.” Under section 1111(a) of the Bankruptcy Code, the Scheduled Claims are also treated as Proofs of Claim. See 11 U.S.C. § 1111(a) (“A proof of claim . . . is deemed filed under section 501 of this title for any claim . . . that appears in the schedules . . . except a claim . . . that is scheduled as disputed, contingent, or unliquidated.”).

18. In this regard, all of the Claims in these Chapter 11 Cases must be reviewed for possible objection or resolution as part of the claims process. In light of the very large number of Claims that have been filed in these Chapter 11 Cases, preparing and filing individual pleadings for each objection to a Claim (an “Objection”) would be an extremely time consuming and expensive process. To address these concerns, the Reorganized Debtors developed global claims allowance, objection, claims resolution, and settlement procedures (collectively, the “Claims Procedures”) and sought Court approval of these Claims Procedures. On November 5, 2009, this Court entered an order authorizing the establishment of the Claims Procedures (Docket No. 1978) (the “Claims Procedures Order”).

19. The Claims Procedures Order also extended the 503(b)(9)/Reclamation Claims Objection Deadline through and including the Claims/Interests Objection Deadline (each as defined and provided for under the Plan).

20. On January 4, 2010, the Reorganized Debtors sought an order from this Court extending the Claims/Interests Objection Deadline, the 503(b)(9)/Reclamation Claims Objection Deadline, and the Administrative Claims Objection Deadline (collectively, the “Claims Objection Deadlines”). On January 14, this Court entered an order extending the Claims

Objection Deadlines through and including September 23, 2010 (Docket No. 3329), subject to further extensions by order of the Court.

21. On August 30, 2010, the Reorganized Debtors sought an order from this Court further extending the Claims Objection Deadlines. On September 21, 2010, this Court entered an order extending the Claims Objection Deadlines through and including April 21, 2011 (Docket No. 4143), subject to further extensions by order of the Court.

22. The Reorganized Debtors have been and continue to diligently review the Claims and file objections, motions, and applications in respect thereof, all as provided for under the Claims Procedures Order.

Relief Requested

23. By this Application, the Reorganized Debtors hereby seek entry of an order pursuant to Bankruptcy Rule 9006(b)(1) further extending the Claims Objection Deadlines for approximately eight months, from April 21, 2011 through and including December 21, 2011 (the "Extended Claims Objection Deadline"), subject to further extension by order of the Court.

Justification for Relief Requested

24. The Reorganized Debtors have been actively engaged in reviewing, analyzing and reconciling the Claims filed in and asserted against their estates in connection with these Chapter 11 Cases, and are coordinating this effort with the resolution of claims filed against QWI in the Canadian Proceeding. Indeed, the Reorganized Debtors are reviewing and analyzing approximately 10,000 Claims in connection with these Chapter 11 Cases alone.

25. To that end, the Reorganized Debtors have been actively working to resolve all Claims as quickly and efficiently as possible. In this regard, since the Claims Procedures have been in effect, the Reorganized Debtors have filed with the Court (a) 53 omnibus objections to

Claims addressing in excess of 4,400 Claims, (b) 7 applications seeking to allow, in the aggregate, over 900 Claims as filed by the holders thereof, (c) 9 motions seeking to resolve over 1,000 Convenience Claims (as defined and provided for in the Plan), and (d) 13 applications seeking to allow Permitted Settlements (as defined and provided for in the Claims Procedures), which applications address, in the aggregate, over 540 Claims (collectively, the "Claim Motions").² Moreover, to date the Reorganized Debtors have filed over 80 Claim Motions with this Court seeking to resolve over 6,800 Claims in these Chapter 11 Cases.

26. In addition, the Reorganized Debtors have also consensually settled and resolved significant and complex Claims of individual creditors for which stipulations and agreements have been filed with and approved by the Court. These stipulations and agreements include, among others, stipulations and agreements with certain large trade vendors and the Environmental Protection Agency ("EPA"), as well as with certain states that had objected to the Debtors' motion to implement procedures to determine significant prepetition and postpetition sales tax liabilities of certain Debtors by employing applicable state and local voluntary disclosure procedures. The consensual stipulations and agreements reached with these trade vendors, EPA, and the states represent the resolution of very significant Claims that posed complex factual and legal issues, all without the need for judicial determination by the Court. The Reorganized Debtors are continuing this effort to resolve particularly complex Claims in a consensual manner, and expect to file further stipulations and/or Permitted Settlement applications with the Court to resolve such Claims.

² Some of these Claim Motions have not yet been approved or sustained by this Court, and are scheduled to be heard by the Court on April 12, 2011.

27. Further, the Reorganized Debtors have now consensually resolved very significant Claims filed by Abitibi-Bowater and its affiliated entities in these Chapter 11 Cases, as part of a global settlement reached among the Reorganized Debtors and the debtors in the Abitibi-Bowater cases currently pending in the United States Bankruptcy Court for the District of Delaware, which settlement was approved by both this Court and the Delaware Bankruptcy Court.

28. Moreover, pursuant to the Plan and these Claim Motions, as well as other stipulations and agreements reached with numerous claimants, the Reorganized Debtors have already objected to, resolved and/or sought allowance of approximately 80% of the Claims filed in these Chapter 11 Cases, and, assuming the Claims Motions currently scheduled for hearing on April 12, 2011, are approved by the Court, approximately 1,900 Claims remain to be addressed in these Chapter 11 Cases. In this regard, although the Reorganized Debtors have reviewed and are prepared to move forward with the resolution of many of these remaining Claims, that effort has been delayed in large part due to the fact that a significant number of these Claims are held by creditors that are themselves currently the subject of preference actions, thereby precluding the Reorganized Debtors from resolving their Claims at this time.

29. Specifically, as this Court is aware, in early-to-mid January 2010, the Litigation Trustee (as defined and provided for in the Plan) filed almost 1,800 avoidance actions in these Chapter 11 Cases (the "Avoidance Actions") in respect of prepetition transfers made by the Debtors. Upon information and belief, the Reorganized Debtors understand that approximately 1140 Avoidance Actions have now been settled, dismissed or otherwise resolved (the "Dismissed Actions"). Even with the progress made to-date by the Litigation Trust in respect of the Dismissed Actions, a significant number of Avoidance Actions remain pending. Many of

the defendants in the remaining Avoidance Actions have unresolved Claims in the Chapter 11 Cases; however, before the Claims may be resolved, the preference action currently pending against the holders of such Claims must be resolved in light of the requirements of section 502 of the Bankruptcy Code.

30. While the Reorganized Debtors have been working diligently to resolve all of the Claims filed in these Chapter 11 Cases, as noted above, the Reorganized Debtors have also been actively engaged in other significant issues and developments in these Chapter 11 Cases after the Effective Date, including specifically, inter alia: (i) assisting with the transition given the acquisition of QWI and all of its affiliated entities, including the Reorganized Debtors, by Quad/Graphics Inc., which acquisition closed on July 2, 2010, (ii) assisting the Litigation Trust in the prosecution of the approximately \$375 million avoidance action against the holders of the Private Notes (as defined in the Plan); (iii) responding to the Litigation Trust regarding significant discovery requests in connection with the Avoidance Actions; and (iv) addressing the contested proceedings pending in respect of the sales tax claims filed against the Debtors by each of the State of Texas and the State of Arizona.

31. Accordingly, although the claim review process is well advanced, as evidenced by the considerable progress made by the Reorganized Debtors since the Claims Procedures were approved, additional time will, nevertheless, be required in order to process and resolve the remaining Claims filed in these Chapter 11 Cases in an orderly fashion.

32. During this time, the Reorganized Debtors will continue to work aggressively to resolve all Claims expeditiously in order to facilitate timely distribution of recovery under the Plan to all creditors. Indeed, as set forth in the Claims Procedures, the Reorganized Debtors are seeking to resolve a significant number of Claims filed by creditors consensually, and where

creditors have filed multiple Claims, in a global fashion, thereby bringing significant efficiencies and cost savings to the process. Thus, the additional time sought herein will not only facilitate the consensual resolution of unresolved Claims, but will do so in a manner that will mitigate the need for multiple objections, if not litigation, before resolving all Claims in these Chapter 11 Cases.

33. Moreover, the Reorganized Debtors respectfully submit that the additional time to file objections requested herein is reasonable and necessary under the circumstances to assure sufficient time for the Reorganized Debtors to (a) properly evaluate and determine the validity of each remaining unresolved Claim, (b) to avoid unnecessary piecemeal litigation of Claims, and (c) to ensure that wherever possible Claims are consensually resolved.

34. Bankruptcy Rule 9006(b)(1) permits the extension of the Claims Objection Deadlines, providing, in relevant part, that “when an act is required or allowed to be done at or within a specified period ... or by order of court, the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if the request therefor is made before the expiration of the period originally prescribed or as extended by a previous order.”

35. Moreover, section 105 of the Bankruptcy Code grants bankruptcy courts broad authority and discretion to take actions and implement procedures necessary to administer a bankruptcy case. Section 105(a) of the Bankruptcy Code provides, in pertinent part, that “[t]he court may issue any order, process or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” Under section 105(a) of the Bankruptcy Code, the Court has expansive equitable power to fashion any order or decree that is in the interest of preserving or protecting the value of the debtor’s assets. See, e.g., In re Keene Corp., 168 B.R. 285, 292

(Bankr. S.D.N.Y. 1994) (“Under 11 U.S.C. § 105(a), the Court can ‘use its equitable powers to assure the orderly conduct of the reorganization proceedings.’”) (quoting In re Neuman, 71 B.R. 567, 571 (S.D.N.Y. 1987)); Chinichian v. Campolongo (In re Chinichian), 784 F.2d 1440, 1443 (9th Cir. 1986) (“Section 105 sets out the power of the bankruptcy court to fashion orders as necessary pursuant to the purposes of the Bankruptcy Code.”) (citations omitted).

36. Further, bankruptcy courts are vested with great discretion to decide whether to enlarge time periods, including with respect to granting additional time for objecting to claims. To that end, bankruptcy courts have granted relief that is comparable to that requested herein in situations similar to the circumstances described herein. See, e.g., In re Refco Inc., No. 05-60006 (RDD) (Bankr. S.D.N.Y. Dec. 4, 2009); In re Loral Space & Comm. Ltd., No. 03-41710 (RDD) (Bankr. S.D.N.Y. Feb. 28, 2007); In re Adelpia Comm. Corp., No. 02-41729 (REG) (Bankr. S.D.N.Y. Jan. 10, 2008).

37. Accordingly, the Reorganized Debtors respectfully submit that the extension of the Claims Objection Deadlines is a reasonable and necessary request under the circumstances, and will assure sufficient time for the Reorganized Debtors to properly evaluate and determine the validity of all of the Claims filed in these Chapter 11 Cases. The requested relief, therefore, is in the best interest of the Reorganized Debtors, creditors and other parties in interest, and should be granted.

Notice

38. Pursuant to the Case Management Order, notice of this Application has been given to the parties identified on the Notice List (as such term is defined in the Case Management Order). In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is required. Accordingly, the Reorganized Debtors submit that serving

each of the thousands of creditors in these cases with a copy of the Application is unnecessary and would be wasteful of the Reorganized Debtors' resources.

39. This Application has been reviewed by the Joint Claims Oversight Committee, who has approved the relief requested herein.

Prior Request

40. No prior request for the relief sought in this Application, other than the relief described in paragraphs 19-21, has been made to this or any other Court.

WHEREFORE, the Reorganized Debtors respectfully request that the Court enter an order substantially in the form of Exhibit A attached hereto, (a) extending the Claims Objection Deadlines through and including December 21, 2011 and (b) granting such other and further relief to the Reorganized Debtors as the Court may deem proper.

Dated: New York, New York
April 1, 2011

Respectfully submitted,

ARNOLD & PORTER LLP

By: /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 AUTHORIZING THE EXTENSION OF THE CLAIMS
OBJECTION DEADLINES**

Upon the application (the "Application")¹ of the above-captioned debtors (collectively, the "Reorganized Debtors") for entry of an Order authorizing the extension of the Claims Objection Deadlines, 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 and the Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409, (d) notice of the Application was appropriate under the circumstances; and the Court having determined that the legal and factual bases set forth in the Application establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED.
2. The Claims Objection Deadlines are hereby extended to and including December 21, 2011.
3. Nothing in the Application or Order shall constitute an admission of the validity, nature, amount or priority of any Claim, and the Reorganized Debtors reserve all of

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

their rights to dispute the validity, nature, amount or priority of any Claim asserted in these Chapter 11 Cases.

4. Nothing in the Application or Order shall be deemed or construed as a waiver of the right of the Reorganized Debtors, or shall impair the ability of the Reorganized Debtors, to make additional requests to extend the Claims Objection Deadlines, or any other deadlines to object to Claims.

5. The Reorganized Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

6. Notwithstanding any provision of the Bankruptcy Code, the Bankruptcy Rules or other applicable law, this Order shall be effective immediately upon entry.

7. The Court shall retain jurisdiction with respect to all matters arising from or relating to the implementation of this Order.

Dated: _____, 2011

United States Bankruptcy Judge