

Hearing Date and Time: April 12, 2011 at 10:00 a.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

**OMNIBUS REPLY TO RESPONSES TO THE REORGANIZED
DEBTORS' FIFTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING
TO EXPUNGE CERTAIN LATE FILED CLAIMS)**

The above-captioned debtors and debtors-in-possession (collectively, the "Debtors" or the "Reorganized Debtors," as applicable), hereby address (the "Reply") the responses to the Reorganized Debtors' Fiftieth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed Claims) (the "Fiftieth Omnibus Objection") filed by certain holders of Late Claims (defined below) with the Bankruptcy Court, and respectfully state as follows:

BACKGROUND

1. 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 United States Code (the "Bankruptcy Code").

2. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the "Claims Agent"), while an Official Committee of Unsecured Creditors (the "Creditors' Committee") was appointed on January 31, 2008, and amended on February 8, 2008.

3. In response to the Debtors' Application for an Order Pursuant to Federal Rules of Bankruptcy Procedure 3003(c)(3) and 2002(p) Setting Final Date to File Proofs of Claim, Establishing Procedures for Filing Proofs of Claim and Seeking Approval of Cross-Border Claims Protocol, this Court entered its Order Establishing Deadline For Filing Proofs of Claim, Approving the Form and Manner of Notice Thereof and Approving the Cross-Border Claims Protocol (the "Bar Date Order") (Docket No. 1175) on September 30, 2008, pursuant to which the Court established December 5, 2008 (the "Bar Date") as the general bar date for creditors to file proofs of claim, including, inter alia, section 503(b)(9) claims, and approved the form of notice of the Bar Date (the "Bar Date Notice"). Thereafter, as provided for in the Bar Date Order, the Bar Date Notice, together with personalized and/or blank general proof of claim forms and a Section 503(b)(9) Form (collectively, the "Bar Date Package") was served on all known creditors in accordance with the requirements of the Bar Date Order (a copy of the Bar Date Notice is attached hereto as Exhibit A). Indeed, over 110,000 copies of the Bar Date Package were mailed to known creditors and potential creditors of the Debtors. Additionally, notice of the Bar Date was published on or about November 3, 2008 in the national editions of The New York Times and The Wall Street Journal.

4. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (as amended and modified, the “Plan”) (Docket No. 1662).

5. On July 2, 2009, the Court entered an order confirming the Debtors’ Third Amended Joint Plan of Reorganization, as modified. 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”), which became effective on July 21, 2009 (the “Effective Date”).

6. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined and provided for in the Plan, was formed.

7. 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 its affiliated Debtors changed its name to adopt the “World Color” name instead of the “Quebecor” or “Quebecor World” name. 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., although 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.

8. On November 20, 2009, the Reorganized Debtors filed their Tenth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed Claims) (the “Tenth Omnibus Objection”) (Docket No. 1999). On December 22, 2009, this Court entered an Order approving the Tenth Omnibus Objection (Docket No. 2067), which Order disallowed and expunged all of the claims listed on the exhibit to the Tenth Omnibus Objection, except with respect to certain late claims the Reorganized Debtors voluntarily withdrew from the Tenth Omnibus Objection after receiving responses from the holders of such claims regarding the facts and circumstances giving rise to such claims being late-filed (the “Deferred Late Filed Claims”).

9. On March 11, 2011, the Reorganized Debtors filed their Fiftieth Omnibus Objection (Docket No. 4451), which seeks to disallow and expunge what they believe are all of the remaining late-filed claims, including the Deferred Late Filed Claims (collectively, such claims, including the Deferred Late Filed Claims, are referred to as the “Late Filed Claims”).

10. In respect of the Fiftieth Omnibus Objection, certain holders of Late Filed Claims have objected to the Reorganized Debtors’ request that such holders’ applicable Late Filed Claims (such holders’ claims being referred to, in the aggregate, as the “Late Claims”) be disallowed and expunged as being late-filed (such responses, collectively, being referred to as the “Responses”). This Reply addresses the Responses filed by the holders of the Late Claims with the Bankruptcy Court (such holders being collectively referred to as the “Responding Late Claimants”).¹

11. Moreover, as set forth below, the Responses filed by the Responding Late Claimants contain no facts or law sufficient to require this Court to overrule the Fiftieth Omnibus Objection in respect of the applicable Late Claims, as the Responding Late Claimants fail in all respects to satisfy the “excusable neglect” standard required to be met in order for this Court to otherwise allow a claim that was not filed on or before the Bar Date. Accordingly, the Fiftieth Omnibus Objection should be sustained and the Late Claims filed by the Responding Late Claimants after the Bar Date should be disallowed and expunged.

ARGUMENT

12. In order for their admittedly late-filed proofs of claim to be allowed, the Responding Late Claimants have the burden of proof with respect to satisfying the requirement

¹ The Responses were filed on the Court’s docket as Docket Entries 4468, 4471, 4474 and 4475. See Exhibit B attached hereto for additional information.

that such claims were filed after the Bar Date due to “excusable neglect.” In re Rockefeller Ct. Props., 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000) (“Once an objectant offers sufficient evidence to overcome the prima facie validity of the claim, the claimant is required to meet the usual burden of proof to establish the validity of claim.”). In this regard, there is no question that the Reorganized Debtors have met their burden and overcome the prima facie validity of all of the Late Filed Claims, including, without limitation, the Late Claims, as each of the Late Filed Claims was admittedly filed after the Bar Date, all as set forth in more detail in the Fiftieth Omnibus Objection.

13. Accordingly, the burden of establishing that any of the Late Filed Claims should nevertheless be allowed as a result of “excusable neglect” has shifted to the holders of such Late Filed Claims. Thus, the Responding Late Claimants must now establish by a preponderance of the evidence that their claims should be allowed to the extent that they were not timely filed due to “excusable neglect.”

14. With respect to each of the four (4) Responses filed in respect of the Fiftieth Omnibus Objection, the applicable Responding Late Claimant has asserted that their applicable claims were late-filed due to their confusion regarding the Bar Date Materials. Although the Reorganized Debtors may be sympathetic to these Responding Late Claimants, almost 10,000 creditors who received the Bar Date Package timely completed and filed their respective proofs of claim on or before the Bar Date. Further, the fact that each of these Responding Late Claimants appears to be without counsel is also not sufficient justification to allow an otherwise late-filed claim, as, while courts may make reasonable allowances to protect *pro se* litigants, *pro se* status “does not exempt a party from compliance with relevant rules of procedural and substantive law” See Traguth v. Zuck, 710 F.2d 90, 95 (2nd Cir. 1983) (internal citations

omitted). Moreover, even if each of the applicable Late Claims was filed after the Bar Date because of an “innocent mistake,” such mistake alone does not establish “excusable neglect.”

A. The Debtors Provided Reasonable and Adequate Notice of these Chapter 11 Cases and the Bar Date to the Responding Late Claimants.

15. There is no dispute that the Responding Late Claimants did, in fact, receive notice of the Chapter 11 Cases, a Bar Date Notice, and a Bar Date Package. Further, the Bar Date Notice clearly informed creditors that if any creditor intended to rely on the Debtors’ schedules of assets and liabilities, it was such creditor’s responsibility to determine if they agreed with how such claims were scheduled by the Debtors. Indeed, the Bar Date Notice informed creditors that if their claim(s) was described as “disputed,” “contingent,” or “unliquidated,” such creditor was required to file a proof of claim with respect to such claim by the Bar Date.

16. Specifically, the Bar Date Notice provided:

If you rely on the Debtors’ Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules. As noted above, if your claim is listed on the Schedules, the Debtors are enclosing a proof of claim form for use in their Chapter 11 Cases, which lists your claim as scheduled, identifies the Debtor against which it is scheduled, and specifies whether the claim is disputed, contingent or unliquidated. If, however, you believe you have a claim against another Debtor, or an additional Debtor, you must file a proof of claim form with respect to each such additional Debtor. As set forth above, if you agree with the nature, amount and status of your claim as listed in the Debtors’ Schedules, and if you do not dispute that your claim is only against the Debtor specified by the Debtors, **and if your claim is not described as “disputed,” “contingent,” or “unliquidated,”** you need not file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the Bar Date in accordance with the procedures set forth in this Notice (emphasis added).

B. Each of the Responding Late Claimants Fail to Satisfy the “Excusable Neglect” Standard.

17. As this Court has already noted in its opinion in the Lehman bankruptcy cases, and in its oral ruling in these Chapter 11 Cases with respect to the motion filed by Athens Paper Company, Inc. for a late section 503(b)(9) claim, bar dates are critically important, and a bar date in a chapter 11 case should be strictly enforced. See, e.g., In re Lehman, 433 B.R. 113 (Bankr. S.D.N.Y. 2010); see also Tr. of H’ring on Dec. 21, 2010 in these Chapter 11 Cases (Docket No. 2089). These opinions are consistent with the important and well-recognized role that a bar date plays in a chapter 11 case:

A bar [date] order serves the important purpose of enabling the parties to a bankruptcy case to identify with reasonable promptness the identity of those making claims against the bankruptcy estate and the general amount of the claims, a necessary step in achieving the goal of successful reorganization. . . . Thus, a bar [date] order does not ‘function as a procedural gauntlet’ . . . but as an integral part of the reorganization process.

In re Musicland Holding Corp., 356 B.R. 603, 607 (Bankr. S.D.N.Y. 2006) (internal citations omitted).

18. Bankruptcy Rule 9006(b)(1) provides that the Court may permit the late-filing of a proof of claim, among other acts, “on motion made after the expiration of the specified period . . . where the failure to act was the result of *excusable neglect*.” See Fed. R. Bankr. P. 9006(b)(1) (emphasis added). The determination of whether excusable neglect exists takes into account “the danger of prejudice to the debtor, the length of the delay and its potential impact on judicial proceedings, the reason for the delay, including whether it was within the reasonable control of the movant, and whether the movant acted in good faith.” See Pioneer Inv. Serv. Co. v. Brunswick Assocs. P’ship, 507 U.S. 380, 395 (1993).

19. The Second Circuit takes a “hard line” in applying the Pioneer test, focusing on the third factor: the reason for the delay and whether it was in the reasonable control of the movant. See Midland Cogeneration Venture, Ltd. v. Enron Corp. (In re Enron Corp.), 419 F.3d 115, 122-124 (2d Cir. 2005) (stating that “the four Pioneer factors do not carry equal weight; the excuse given for the late filing must have the greatest import. While prejudice, length of delay, and good faith might have more relevance in a close case, the reason-for-delay factor will always be critical to the inquiry”); see also In re Dana Corp., 2008 WL 2885901 (Bankr. S.D.N.Y. July 23, 2008). Here, the factors overwhelmingly weigh in the Reorganized Debtors’ favor.

(1) *The Reasons for the Delay Were Within the Reasonable Control of the Responding Late Claimants.*

20. First, with respect to the factor that is deemed most important in this Circuit -- the reason for the delay and whether it was in the reasonable control of the movant -- the Reorganized Debtors submit that none of the excuses offered by the Responding Late Claimants justify their failure to file a proof of claim in a timely manner. Pioneer, 507 U.S. at 388 (stating the creditor “must explain the circumstances surrounding the delay in order to supply the Court with sufficient context to fully and adequately address the reason for delay ... and ... ultimate[ly] determin[e] ... whether equities support the conclusion of excusable neglect”); In re Ciena Capital LLC, 2010 WL 3156538 (Bankr. S.D.N.Y. Aug. 10, 2010 (finding the movant failed to present the Court with a valid reason for its neglect); see also In re Dana Corp., 2008 WL 2885901 (Bankr. S.D.N.Y. July 23, 2008) (refusing to find excusable neglect when movant’s failure to file a timely proof of claim, including the failure to recognize the implications of the bar date notice, was within the control of the movant).

21. Moreover, responsibility for the Responding Late Claimants’ failure to timely file proofs of claim should not shift to the Debtors or the Reorganized Debtors merely because

the Responding Late Claimants were allegedly confused about the Bar Date, where they failed in their duty to read or inquire in respect of the Bar Date Notice, or to otherwise take any timely action regarding the Bar Date Notice and the Bar Date materials.

(2) *The Delay Has Been Extreme.*

22. Second, in each case the applicable Late Claim was filed at least one week late, and in certain instances were filed more than six-months late, a delay that is clearly extreme. See In re Dana Corp., 2007 WL 1577763, at *5 (Bankr. S.D.N.Y. May 30, 2007) (finding, in a case where a plan had not yet been filed, that a six-month delay was not excusable). Attached hereto as Exhibit B is a chart detailing the date that each of the Late Claims was filed with the Debtors' Claims Agent.

(3) *The Late Claims Would Cause Prejudice.*

23. Third, permitting the Responding Late Claimants to pursue their Late Claims, despite their late filing, would cause prejudice to the Reorganized Debtors, as any unanticipated increase in the pool of allowed claims could have a material effect on all other creditors of the Debtors, as well as on Quad/Graphics Inc., who relied on properly filed claims in conducting its negotiations to acquire World Color Press Inc.

24. Frankly, this Court has already disallowed and expunged a number of claims in these Chapter 11 Cases for being late-filed (including in its recent ruling regarding the claims of Athens Paper Company, Inc. on December 21, 2010), all in a manner consistent with Pioneer and this Court's ruling in Lehman. Permitting the Responding Late Claimants to have allowed claims at this time, under their asserted circumstances, would: (a) be unfair to the thousands of claimants who respected the Bar Date Order and the Bar Date; (b) be unfair to other creditors who have had their claims disallowed and expunged by the Reorganized Debtors, with the support of the Joint Claims Oversight Committee, where such claims were similarly late-filed;

(c) invite a potential flood of other claimants seeking the opportunity to file late claims, potentially resulting in a diminished recovery to those creditors who properly and timely filed their proofs of claim in these Chapter 11 Cases; and (d) subject the Reorganized Debtors to the expense, burden and delay of defending against untimely filed claims, thereby underscoring, if not abrogating, the protections of the Bar Date. See In re Lehman, 433 B.R. 113 (Bankr. S.D.N.Y. 2010) (noting that “[t]he massive undertaking of processing so many claims depends on the integrity of the Bar Date Order and bringing closure to the class of timely filed claims ... The prejudice to the Debtors is not traceable to the filing of any single additional claim but to the impact of permitting exceptions that will encourage others to seek similar leniency”); see also In re Kmart Corp., 381 F.3d 709, 713 (7th Cir. 2004) (affirming the disallowance of a late-filed claim notwithstanding the fact the debtor was “on full notice of [the creditor’s] claim” and could have easily taken it into account when it drafted its reorganization plan”); In re Dana Corp., 2008 WL 2885901, at *6 (Bankr. S.D.N.Y. July 23, 2008) (denying the motion to file a late claim, and discussing the implications of allowing late claims, particularly after the plan process is complete, and citing In re Kmart Corp. in “recognizing that allowing all late filed proofs of claim that resulted from ‘innocent mistake’ could result in a mountain of such claims and the resulting prejudice to the debtors”).

25. Accordingly, under the Pioneer standard for excusable neglect, as well as the standard established by this Court in Lehman and in these Chapter 11 Cases, the Responding Late Claimants have failed to provide any reasonable justification for their failure to timely file

their proofs of claim and, therefore, the Late Claims should be disallowed and expunged, all pursuant to the Fiftieth Omnibus Objection.²

Conclusion

For the foregoing reasons, the Court should (i) overrule the Responses of the Responding Late Claimants; (ii) sustain the Fiftieth Omnibus Objection with respect to the Late Claims and disallow and expunge such Late Claims; and (iii) grant such other and further relief to the Reorganized Debtors as the Court may deem proper.

Respectfully submitted,

New York, New York
Dated: April 8, 2011

/s/ Michael J. Canning

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² If the Court does not grant the relief requested in the Fiftieth Omnibus Objection, the Reorganized Debtors reserve their rights to object to the Late Claims on any other available grounds and, if necessary, to contest such claims on the merits, as permitted by the law and under the terms of the Plan.

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

**NOTICE OF DEADLINE REQUIRING
FILING OF PROOF OF CLAIM ON OR BEFORE DECEMBER 5, 2008**

**TO ALL PERSONS AND ENTITIES WITH CLAIMS AGAINST ANY OF THE DEBTOR ENTITIES INCLUDED
ON EXHIBIT A ENCLOSED WITH THIS NOTICE**

PLEASE TAKE NOTICE OF THE FOLLOWING:

The United States Bankruptcy Court for the Southern District of New York (the "U.S. Court") has entered an Order (the "Bar Date Order") establishing **December 5, 2008 at 5:00 p.m. (prevailing Eastern Time)** (the "Bar Date") as the last date and time for each person or entity (including individuals, partnerships, corporations, joint ventures, trusts and governmental units) to file a proof of claim against any of the Debtors listed on Exhibit A, which is enclosed with this Notice (the "Debtors").

The Bar Date and the procedures set forth below for filing proofs of claim apply to all claims, including governmental claims, against the Debtors that arose prior to January 21, 2008 (the "Petition Date"), the date on which the Debtors commenced cases under chapter 11 of the United States Bankruptcy Code (the "Chapter 11 Cases"), except for those holders of the claims listed in Section 4 below that are specifically excluded from the Bar Date filing requirement.

The procedures set forth below for filing a proof of claim apply only to claims filed against the Debtors in the Chapter 11 Cases; however, if you believe you have a claim against Quebecor World Inc. ("QWI"), the corporate parent of the Debtors, which filed, on January 20, 2008, an application under the *Canadian Companies' Creditors Arrangement Act* (the "Canadian Proceeding") with the Quebec Superior Court, Commercial Division, for the Judicial District of Montreal, (the "Canadian Court") you will find the procedures for filing a claim in the Canadian Proceeding against QWI by going to following internet link at www.ey.com/ca/quebecorworld. Any claims against QWI shall be filed in, and only in, the Canadian Proceedings with the Monitor appointed in the Canadian Proceeding. A deadline of **December 5, 2008 at 5:00 p.m. (prevailing Montreal Time)** has been established by the Canadian Court for the filing of claims in the Canadian Proceeding.

1. WHO MUST FILE A PROOF OF CLAIM

You **MUST** file a proof of claim in order to vote on a Chapter 11 plan filed by the Debtors, or to share in distributions from the Debtors' bankruptcy estates, if you have a claim that arose prior to January 21, 2008, and it is not one of the types of claims described in Section 4 below. Claims based on acts or omissions of the Debtors that occurred before the Petition Date must be filed so as to be actually received on or prior to the Bar Date, even if such claims are not yet fixed, liquidated or certain, or did not mature or become fixed, liquidated or certain before the Petition Date.

Under section 101(5) of the Bankruptcy Code, and as used in this Notice, the word "claim" means: (a) a right to payment, whether or not such right is reduced to judgment, liquidated, unliquidated, fixed, contingent, matured, unmatured, disputed, undisputed, legal, equitable, secured, or unsecured, or (b) a right to an equitable remedy for breach of performance if such breach gives rise to a right to payment, whether or not such right to an equitable remedy is reduced to judgment, fixed, contingent, matured, unmatured, disputed, undisputed, secured or unsecured.

2. WHAT TO FILE

The Debtors are enclosing a proof of claim form for use in their Chapter 11 Cases; if your claim is scheduled by the Debtors, the proof of claim form also sets forth the amount of your claim as scheduled by the Debtors, the specific Debtor against which the claim is scheduled and whether the claim is scheduled as disputed, contingent or unliquidated. You will receive a separate proof of claim form for each claim scheduled in your name by the Debtors. You may utilize the proof of claim form(s) provided by the Debtors to file your claim. Additional proof of claim forms may be obtained at www.qwusadocket.com. The Debtors are also enclosing a 503(b)(9) Claim Form (other than to employees) for use by any holder of a 503(b)(9) claim (i.e., claims for goods received by the Debtors within twenty (20) days prior to the Petition Date).

All proof of claim forms must be **SIGNED** by the claimant, or, if the claimant is not an individual, by an authorized agent of the claimant. It must be written in English and be denominated in United States currency. You should attach to your completed proof of claim any documents on which the claim is based (if voluminous, attach a summary) or an explanation as to why the documents are not available.

Any holder of a claim against more than one Debtor must file a separate proof of claim with respect to each such Debtor and all holders of claims must identify on their proof of claim form the specific Debtor against which their claim is asserted, and, if not provided, the case number of that Debtor's bankruptcy case. A list of the names of the Debtors and their case numbers is enclosed with this Notice.

Holders of claims are required to use their best efforts to file their claims against the proper Debtor entity. In recognition that, despite the best efforts of holders of claims, errors may be made, in good faith, in connection with the filing of claims against the proper Debtor entities, the Cross-Border Claims Protocol on the Filing and Determination of Claims (the "Claims Protocol"), which was approved by the U.S. Court and Canadian Court, and a copy of which is enclosed herewith, sets forth certain procedures for handling such good faith errors.

3. WHEN AND WHERE TO FILE

Except as provided for herein, all proofs of claim must be filed so as to be actually received on or before **December 5, 2008 at 5:00 p.m. (prevailing Eastern Time)** at the following address:

IF DELIVERED BY U.S. POSTAL SERVICE MAIL:

Donlin Recano & Company, Inc.
as Agent for the United States
Bankruptcy Court
Re: Quebecor World (USA) Inc., et al.
P.O. Box 2062
Murray Hill Station
New York, New York 10156

IF DELIVERED BY HAND:

Donlin Recano & Company, Inc.
as Agent for the United States
Bankruptcy Court
Re: Quebecor World (USA) Inc., et al.
419 Park Avenue South, Suite 1206
New York, NY 10016
or

IF DELIVERED BY OVERNIGHT DELIVERY:

Donlin Recano & Company, Inc.
as Agent for the United States
Bankruptcy Court
Re: Quebecor World (USA) Inc., et al.
419 Park Avenue South, Suite 1206
New York, NY 10016

United States Bankruptcy Court
Southern District of New York
Re: Quebecor World (USA) Inc., et al.
One Bowling Green, Room 534
New York, NY 10004-1408

Proofs of claim will be deemed filed only when actually **RECEIVED** by the Bankruptcy Court or Donlin Recano & Company, Inc. (the "Claims Agent") at the addresses listed herein on or before the Bar Date. Proofs of claim may not be delivered by facsimile, telecopy or electronic mail transmission.

4. WHO IS NOT REQUIRED TO FILE A PROOF OF CLAIM

You do **NOT** need to file a proof of claim on or prior to the Bar Date if you are:

(a) Any person or entity that has already filed a proof of claim against the correct Debtor(s) with the Clerk of the Bankruptcy Court for the Southern District of New York or the Claims Agent in a form substantially similar to Official Bankruptcy Form No. 10 and/or the 503(b)(9) Claim Form;

(b) Any person or entity whose claim is listed on the Schedules filed by the Debtors, provided that (i) the claim is not scheduled as "disputed," "contingent" or "unliquidated"; and (ii) the claimant does not disagree with the amount, nature and priority of the claim as set forth in the Schedules; and (iii) the claimant does not dispute that the claim is an obligation of the specific Debtor against which the claim is listed in the Schedules;

(c) Any holder of a claim that heretofore has been allowed, or paid in full by any of the Debtors, pursuant to an Order of this Court;

(d) Any holder of a claim for which specific deadlines to file a claim have previously been fixed by this Court;

(e) Any Debtor having a claim against any of the other Debtors;

(f) Quebecor World Inc. or any of its direct or indirect subsidiaries having a claim against any of the Debtors;

(g) Any holder of a claim allowable under § 503(b) and § 507(a)(2) of the Bankruptcy Code as an expense of administration; provided, however, that pursuant to the Order Granting the Debtors' Motion for Entry of an Order Establishing and Implementing Exclusive, Global Procedures for the Allowance and Payment of Section 503(b)(9) Claims Relating to Goods Received within Twenty Days Prior to the Petition Date, entered on April 21, 2008, any 503(b)(9) claimant shall file their Proof of 503(b)(9) Claim Form so as to be actually received on or before the Bar Date;

(h) Any claims of current officers, directors and employees for indemnification and/or contribution arising from such officer's, director's, or employee's service to the Debtors or any of the Debtors' non-debtor affiliates; provided, however, that except as set forth in paragraph 6 herein, current employees must file proofs of claim so as to be actually received by the Bar Date for all other claims arising before the Petition Date;

(i) The syndicate of the Debtors' pre-petition bank lenders; provided, however, that the foregoing exclusion shall not apply to the administrative agent for the syndicate of pre-petition bank lenders (together with any successors thereto) who will be required to file a composite proof of claim on behalf of all lenders in the syndicate with respect to the Debtors' pre-petition bank credit facility debt; and who will be authorized to act on behalf of the syndicate of pre-petition bank lenders in respect of the adjudication of claims under the pre-petition bank credit facility in accordance with the provisions of the Bar Date Order;

(j) Any person or entity whose claim is based exclusively upon principal, interest and other applicable fees and charges ("Debt Claims") in connection with any holder's holding or ownership of debentures or notes issued pursuant to:

1. An indenture dated as of November 3, 2003 among Quebecor World Capital Corporation ("QWCC"), as issuer, QWI, as guarantor, and Wilmington Trust Company, as trustee, providing for the issuance of 4.875% senior notes due in 2008 and 6.125% senior notes due in 2013;
2. An indenture dated as of December 18, 2006, as amended, among QWI, as issuer, QWUSA, Quebecor World Capital II LLC ("QWLLC II") and Quebecor World Capital II GP ("QWGP II"), as guarantors, and Wilmington Trust Company, as trustee, providing for the issuance of 9.75% senior notes due in 2015;
3. An indenture dated as of March 6, 2006, as amended, among QWGP II, as issuer, QWI, QWUSA and QWLLC II, as guarantors, and Wilmington Trust Company, as trustee, providing for the issuance of 8.75% senior notes due in 2016;
4. An indenture dated as of January 22, 1997 among QWCC, as issuer, QWI (then known as Quebecor Printing Inc.), as guarantor, and The Bank of New York, as trustee, providing for the issuance of 6.50% senior notes due in 2027;

provided, however, that (i) any of the indenture trustees for the above instruments will not be exempted from the requirement of filing a proof of claim; (ii) the indenture trustees for the above instruments shall be required to file one proof of claim, so as to be actually received on or before the Bar Date, with respect to all of the Debt Claims on or under each of the above instruments, and (iii) any holder, person or entity seeking to assert a claim for damages in connection with or with respect to its ownership of, or purchase or sale of, its debentures or notes shall file its own proof of claim with respect thereto so as to be actually received on or before the Bar Date unless another exception in this paragraph applies.

If you are a holder of an equity interest in the Debtors, you need not file a proof of interest with respect to the ownership of such equity interest at this time. However, if you assert a claim against the Debtors that arises out of or relates to the ownership or purchase of an equity interest in the Debtors, including claims arising out of or relating to the sale, issuance or distribution of an equity interest in the Debtors, a proof of such claim must be filed so as to be actually received on or prior to the Bar Date pursuant to procedures set forth in this Notice.

This Notice is being sent to many persons and entities that have had some relationship with or have done business with the Debtors but may not have an unpaid claim against the Debtors. The fact that you have received this Notice does not mean that you have a claim or that the Debtors or the Court believe that you have a claim against the Debtors.

5. EXECUTORY CONTRACTS AND UNEXPIRED LEASES

If you have a claim respecting an unexpired lease or executory contract of the Debtors, which lease or contract (an "Agreement") was not assigned by the Debtors prior to the Petition Date, you must file a proof of claim so as to be actually received by the later of: (a) the date provided in any order authorizing the Debtors to reject such Agreement or, if no such date is provided, then thirty (30) days after the date of such order, and (b) the Bar Date; provided, however, that if an Agreement is not rejected prior to the time such Agreement expires, such proof of claim must be filed so as to be actually received by the later of: (i) the Bar Date, and (ii) thirty (30) days after such date of expiration.

6. CLAIMS OF CURRENT EMPLOYEES

If you are a current employee with a claim for duly earned and owing vacation, severance, sick leave, and reimbursement obligations in connection with health, dental, vision, or other insurance or expense reimbursement programs, there is no need for you to file a proof of claim with respect to such claims; provided, however, you must file a proof claim so as to be actually received on or before the Bar Date if you wish to assert a claim against the Debtors that is not based upon the specific foregoing list of claims, including, without limitation, on account of litigation claims, unapproved disability or leave claims, personal injury or property damage claims, workers' compensation claims, and any claim under a supplemental executive retirement plan or any other non-qualified retirement plan.

7. CONSEQUENCES OF FAILURE TO FILE A PROOF OF CLAIM BY THE BAR DATE

ANY HOLDER OF A CLAIM THAT IS NOT EXCEPTED FROM THE REQUIREMENTS OF THIS ORDER, AS SET FORTH IN SECTION 4 ABOVE, AND THAT FAILS TO TIMELY FILE A PROOF OF CLAIM IN THE APPROPRIATE FORM WILL BE BARRED FROM ASSERTING SUCH CLAIM AGAINST THE DEBTORS AND THEIR CHAPTER 11 ESTATES, FROM VOTING ON ANY PLAN OF REORGANIZATION FILED IN THESE CASES, AND FROM PARTICIPATING IN ANY DISTRIBUTION IN THE DEBTORS' CASES ON ACCOUNT OF SUCH CLAIM.

8. THE DEBTORS' SCHEDULES AND ACCESS THERETO

You may be listed as the holder of a claim against one or more of the Debtors in the Debtors' Schedules of Assets and Liabilities and/or Schedules of Executory Contracts and Unexpired Leases (collectively, the "Schedules").

To determine if and how you are listed on the Schedules, please refer to the descriptions set forth on the enclosed proof of claim forms regarding the nature, amount, and status of your claim(s). If the Debtors believe that you hold claims against more than one Debtor, you will receive multiple proof of claim forms, each of which will reflect the nature and amount of your claim against one Debtor, as listed in the Schedules.

If you rely on the Debtors' Schedules, it is your responsibility to determine that the claim is accurately listed in the Schedules. As noted above, if your claim is listed on the Schedules, the Debtors are enclosing a proof of claim form for use in their Chapter 11 Cases, which lists your claim as scheduled, identifies the Debtor against which it is scheduled, and specifies whether the claim is disputed, contingent or unliquidated. If, however, you believe you have a claim against another Debtor, or an additional Debtor, you must file a proof of claim form with respect to each such additional Debtor.

As set forth above, if you agree with the nature, amount and status of your claim as listed in the Debtors' Schedules, and if you do not dispute that your claim is only against the Debtor specified by the Debtors, and if your claim is not described as "disputed," "contingent," or "unliquidated," you need not file a proof of claim. Otherwise, or if you decide to file a proof of claim, you must do so before the Bar Date in accordance with the procedures set forth in this Notice.

Copies of the Debtors' Schedules are available for inspection on the Claims Agent's Internet Website at <http://www.qwusadocket.com>.

Copies of the Bar Date Order or a proof of claim form may be obtained from the Debtors' Claims Agent's Internet Website at <http://www.qwusadocket.com>, or by contacting the Debtors' Claim Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, New York, NY 10016, or by contacting the Debtors' Claims Agent at (212) 771-1128, Monday through Friday between 9:00 a.m. and 5:00 p.m.

A HOLDER OF A POSSIBLE CLAIM AGAINST THE DEBTORS SHOULD CONSULT AN ATTORNEY REGARDING ANY MATTERS NOT COVERED BY THIS NOTICE, SUCH AS WHETHER THE HOLDER SHOULD FILE A PROOF OF CLAIM.

Dated: New York, New York
September 30, 2008

BY ORDER OF THE COURT

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1781

*Counsel for the Debtors
and Debtors-in-Possession*

EXHIBIT A

TO NOTICE OF DEADLINE REQUIRING FILING OF PROOF OF CLAIM

Debtor Name	Address	Case Number	EID Number
Quebecor World USA Inc., f/k/a World Color Press, Inc.	150 42 nd Street, New York, NY 10034	08-10152	37-1167902
Quebecor World Capital II LLC	291 State Street, North Haven, CT 06473	08-10153	26-1568685
Quebecor World Capital Corporation, f/k/a Quebecor Printing Capital Corporation	291 State Street, North Haven, CT 06473	08-10154	52-2009152
Quebecor World Capital II GP	291 State Street, North Haven, CT 06473	08-10155	20-4339686
Quebecor Printing Holding Company	291 State Street, North Haven, CT 06473	08-10156	74-2513918
Quebecor World Johnson & Hardin Co., f/k/a The Johnson & Hardin Co.	3600 Red Bank Road, Cincinnati, OH 3860 Virginia Ave., Cincinnati, OH 760 Fujitec Drive, Lebanon, OH 4333 Bethany Road, Mason, OH	08-10157	31-0942059
Quebecor World Buffalo Inc., f/k/a Quebecor Printing Buffalo Inc.	2475 George Urban Blvd., Depew, NY 14043	08-10158	16-0385310
Quebecor World San Jose Inc., f/k/a Quebecor Printing San Jose Inc.	2100 Reston Parkway Ave., Reston, VA 7400 Impala Drive, Richmond, VA 7420 Ranco Road, Richmond, VA	08-10159	95-1427324
Quebecor World Northeast Graphics Inc., f/k/a Northeast Graphics Inc.	291 State Street, North Haven, CT 06473 Ste 1500, 3500 Lenox Rd., Atlanta, GA 7910 Woodmont Ave., Bethesda, MD	08-10160	06-1225892
Quebecor World UP/Graphics Inc., f/k/a UP/Graphics Inc.	10 Park Lane, Providence, RI 02907	08-10161	52-1968294
Quebecor World Great Western Publishing Inc., f/k/a Great Western Publishing Inc.	1850 East Watkins, Phoenix, AZ 6688 Box Springs Blvd, Riverside, CA 787 S. Wanamaker Ave., Ontario, CA	08-10162	86-0627645
Quebecor World DB Acquisition Corp., f/k/a DB Acquisition Corp.	3101 McCall Dr., Atlanta GA 3915 Old Mundy Mill Road, Oakwood, GA	08-10163	58-2194548
Quebecor World Loveland Inc., f/k/a Quebecor Printing Loveland Inc.	102 W, 4 th St., Ste C, Loveland, CO 380 West 37 th St., Loveland, CO	08-10164	26-0114071
QW Memphis Corp., f/k/a QP Memphis Corp. *Assumed name on file in Tennessee-Quebecor Printing Memphis Corp.	1201 Wiley St. East, Schaumburg, IL 404 N. Wesley Avenue, Mt. Morris, IL 34 McLeland Rd., St Cloud, MN 660 Mayhew Lake Road N.E., St-Cloud, MN 1009 East Coast St., Dyersburg, TN 1665 Old Columbia Highway, Dickson, TN 2030 Sylvan Road, Dyersburg, TN 1009 East Court St., Dyersburg, TN 4000 Highway 51 North, Covington, TN 451 International Blvd (Arcata Blvd), Clarksville, TN 828 East Holmes Road, Memphis, TN 931 Thun Rd., Clarksville, TN	08-10165	62-1784291
Quebecor World Arcata Corp., f/k/a Arcata Corporation	2475 George Urban Blvd., Depew, NY 14043	08-10166	94-2819499
Quebecor World Systems Inc., f/k/a World Color Systems Inc.	1010 Foster Avenue, Bensenville, IL 120 N. Frontage Rd., Altamont, IL 145 East Algonquin Rd., Arlington Heights, IL 2000 Arthur Avenue, Elk Grove, IL	08-10167	52-2134859
Quebecor World Retail Printing Corp., f/k/a Retail Printing Corporation	50 John Hancock Rd., Taunton, MA	08-10168	04-2686705
Quebecor World Printing (USA) Corp., f/k/a Quebecor Printing (USA) Corp.	990 Washington St., Dedham, MA	08-10169	06-1247571
The Webb Company	1200 Niccum Avenue, Effingham, IL 1201 Wiley St. East, Schaumburg, IL 404 N. Wesley Avenue, Mt. Morris, IL 34 McLeland Rd., St Cloud, MN 660 Mayhew Lake Road N.E., St-Cloud, MN 1009 East Coast St., Dyersburg, TN 1665 Old Columbia Highway, Dickson, TN 2030 Sylvan Road, Dyersburg, TN 1009 East Court St., Dyersburg, TN 4000 Highway 51 North, Covington, TN 451 International Blvd (Arcata Blvd), Clarksville, TN 828 East Holmes Road, Memphis, TN 931 Thun Rd., Clarksville, TN	08-10170	41-0602400
Quebecor World Taconic Holdings Inc., f/k/a Taconic Holdings Inc.	31 Edwin Road, South Windsor, CT John Fitch Blvd., South Windsor, CT 160 Century Lane, Winchester, VA 255 Tyson Drive, Winchester, VA	08-10171	54-1720875
WCZ, LLC	197 North State Street, North Haven, CT	08-10172	52-2134843
Quebecor World Nevada Inc., f/k/a Quebecor Printing Nevada Inc.	2200 East Newlands Drive, Fernley, NV	08-10173	75-1387472
Quebecor World Lease GP	291 State Street, North Haven, CT	08-10174	20-5721244
WCP-D, Inc.	217 Griffith Road, Carroll, IA	08-10175	06-1547496
Quebecor World Krueger Acquisition Corp., f/k/a Krueger Acquisition Corp.	2601 Commerce Drive, Jonesboro, AR 4708 Krueger Drive, Jonesboro, AR 6555 Hwy. 1 South, Jonesboro, AR 12821 West Bluemond Rd., Brookfield, WI N. Parkway, Brookfield, WI	08-10176	51-0320682
Quebecor World Book Services LLC, f/k/a World Color Book Services, Inc.	119 Crossfield Dr., Versailles, KY 1558 Old Frankfort Pike, Lexington, KY 440 Greendale Rd., Lexington, KY 100 US Bypass 60, Versailles, KY 1133 County Street, Taunton, MA	08-10177	10-0006753
Quebecor World Dubuque Inc., f/k/a Quebecor Printing Dubuque Inc.	2480 Kerper Blvd., Dubuque, IA 2530 Kerper Blvd., Dubuque, IA	08-10178	36-4067254

Continued on reverse side

Debtor Name	Address	Case Number	EID Number
Quebecor World Pendell Inc., f/k/a Quebecor Printing Pendell Inc.	1700 James Savage Road, Midland, MI	08-10179	38-1432749
Quebecor World Fairfield Inc., f/k/a Quebecor Printing Fairfield Inc.	100 North Miller Street, Fairfield, PA 871 Baker Rd., Martinsburg, WV	08-10180	62-0947197
Quebecor World Nevada II LLC	2200 Newlands Dr. E., Fernley, NV 89408	08-10181	06-1617622
QW New York Corp., f/k/a Q.P. New York Corp.	124 Taylor Rd., Depew, NY 2475 George Urban Blvd., Depew, NY	08-10182	16-1507534
Quebecor World Mt. Morris II LLC, f/k/a Quebecor Printing Mt. Morris II Inc.	404 N. Wesley Ave., Mount Morris, IL 61054	08-10183	01-0548472
Quebecor World Atglen Inc., f/k/a Quebecor Printing Atglen Inc.	20127 South St., Franklin, KY 300 Brown Road, Franklin, KY 765 Industrial No., Franklin, KY 2305 Bowling Green Rd., Franklin, KY 4581 Lower Valley Road, Route 372, Atglen, PA	08-10184	23-2463532
Quebecor World Hazleton Inc., f/k/a Quebecor Printing Hazelton Inc.	1103 Country Club Drive, Hazleton, PA RR#1, Box 4092, Route 924 S., Hazleton, PA 2100 Manchester Rd., Wheaton, IL	08-10185	04-2978117
Quebecor World Atlanta II LLC	3101 McCall Dr., Atlanta, GA 30340	08-10186	01-0562796
Quebecor World Memphis LLC, f/k/a Quebecor Printing Memphis Inc.	1201 Wiley St. East, Schaumburg, IL 404 N. Wesley Avenue, Mt. Morris, IL 34 McLeland Rd., St Cloud, MN 660 Mayhew Lake Road N.E., St-Cloud, MN 1009 East Coast St., Dyersburg, TN 1665 Old Columbia Highway, Dickson, TN 2030 Sylvan Road, Dyersburg, TN 1009 East Court St., Dyersburg, TN 4000 Highway 51 North, Covington, TN 451 International Blvd (Arcata Blvd), Clarksville, TN 828 East Holmes Road, Memphis, TN 931 Thun Rd., Clarksville, TN	08-10187	22-2347131
Quebecor World Magna Graphic Inc., f/k/a Magna Graphic Inc.	2512 Palumbo Dr., Lexington, KY 2528 Palumbo Dr., Lexington, KY 100 US Bypass 60, Versailles, KY	08-10188	61-0524785
Quebecor World Dallas, L.P., f/k/a Quebecor Printing Dallas, L.P.	4800 Spring Valley Road, Dallas, TX 13766 Bethany Road, Dallas, TX	08-10189	75-2679248
Quebecor World Lincoln Inc., f/k/a Quebecor Printing Lincoln Inc.	1000 W Commerce Way, Lincoln, NE 1580 Lincoln Air Park, West Lincoln, NE 1601 Pioneers Blvd., Lincoln, NE 3700 N.W. 12 th Street, Lincoln, NE	08-10190	91-1751756
Quebecor World Olive Branch Inc., f/k/a Quebecor Printing Olive Branch Inc.	8649 Hacks Cross Rd., Olive Branch, MS	08-10191	72-1343195
Quebecor World Petty Printing Inc., f/k/a Quebecor Petty Printing Inc.	1200 Niccum Avenue, Effingham, IL	08-10192	37-0746135
Quebecor World RAI Inc., f/k/a RAI, Inc.	2601 Commerce Drive, Jonesboro, AR 4708 Krueger Drive, Jonesboro, AR 6555 Hwy. 1 South, Jonesboro, AR 12821 West Bluemond Rd., Brookfield, WI N. Parkway, Brookfield, WI	08-10193	39-0410530
Quebecor World Waukee Inc., f/k/a Downey Printing/Waukee, Inc.	400 Deming Avenue, Waukee, IA	08-10194	42-1338348
Quebecor World Eusey Press Inc., f/k/a Quebecor Printing Eusey Press	25 Mohawk Dr., Leominster, MA 27 Nashua St., Leominster, MA 90 Pleasant Street, West Bridgewater, MA Pleasant Street, West Bridgewater, MA	08-10195	04-2306481
Quebecor Printing Aviation Inc.	291 State Street, North Haven, CT	08-10196	04-3453521
Quebecor World Century Graphics Corporation, f/k/a Century Graphics Corporation	31 Edwin Road, South Windsor, CT John Fich Blvd., South Windsor, CT 160 Century Lane, Winchester, VA 255 Tyson Drive, Winchester, VA	08-10197	72-0570364
Quebecor World Dallas II Inc., f/k/a Quebecor Printing Dallas II Inc.	4800 Spring Valley Rd., Dallas, TX 75244 13766 Bethany Road, Dallas, TX	08-10198	75-2679247
Quebecor World Dittler Brothers Inc., f/k/a Dittler Brothers, Incorporated	3101 McCall Dr., Atlanta, GA 3915 Old Mundy Mill Road, Oakwood, GA	08-10199	58-0525668
Quebecor World Inifinti Graphics Inc., f/k/a Inifinti Graphics, Inc.	96 Phoenix Avenue, Enfield, CT	08-10200	06-0887276
Quebecor World KRI Inc., f/k/a KRI, Inc.	4301 Evans Lock Road, Evans, GA 2787 South Harper Road, Corinth, MI 8700 Red Oak Blvd., Ste., Charlotte, NC	08-10201	51-0288571
Quebecor World Logistics Inc., f/k/a World Color Logistics, Inc.	2100 Atlas Road, Richmond, CA 5148 Kennedy Rd., Ste., Forest Park, GA 1130 Thorndale Ave., Bensenville, IL 1000 Remington Blvd, Suite 300, Bolingbrook, IL 1201 Kirk St., Elk Grove, IL 1290 Remington Blvd (from 9450 Srgo Drive), Bolingbrook, IL 9450 Sergio Dr., McCook, IL 802 E. Grand River, Brighton, MI 3918 Olympic Ct., Columbia, MO 399 Mill Rd., Edison, NJ 6204 N. Marine Dr., Portland, OR 4219 Air Trans Dr., Memphis, TN 12915 Agency, San Antonio, TX	08-10202	06-1576329
Quebecor World Mid-South Press Corporation, f/k/a Mid-South Press Corporation	2616 Brick Church Pike, Nashville, TN 2618 Brick Church Pike, Nashville, TN 2947 Brick Church Pike, Nashville, TN 410 Brick Church Park Dr., Nashville, TN	08-10203	62-0883392
Quebecor World Lease LLC	291 State Street, North Haven, CT	08-10204	87-0785367

EXHIBIT B

<u>Respondent</u>	<u>Claim(s) No.</u>	<u>Date Claim(s) Filed</u>	<u>Docket No. of Response</u>
Cleaning Detail	9476-78	Sept. 18, 2009	4475
East Coast Newspapers, Inc	9380	Aug. 30, 2009	4471
Patricia Stelmack	9008	Dec. 12, 2008	4474
Seward Consulting Ltd.	9130	Jan. 7, 2009	4468