

Hearing Date and Time: July 19, 2011 at 10:00 a.m.
Response Deadline: July 11, 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' FIFTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN NO LIABILITY CLAIMS AND/OR
INSUFFICIENT SUPPORT 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 Fifty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support Claims) (the "Objection").

PARTIES RECEIVING THIS OBJECTION SHOULD CONSULT EXHIBITS B, C, D, and E (COLLECTIVELY, THE "EXHIBITS") TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE IDENTIFIED ON ANY OF THE EXHIBITS.

The Reorganized Debtors 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. 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 Dates (the “Bar Date Notice”) was served on all known creditors and potential creditors in accordance with the requirements of the Bar Date Order. Over 110,000 copies of the Bar Date Notice were mailed to such known creditors and potential creditors. Additionally, the Bar Date Notice was published on or about November 3, 2008 in the national editions of *The New York Times* and *The Wall Street Journal*.

10. In response to the mailing and publication of the Bar Date Notice, approximately 10,000 proofs of claim have been filed in these Chapter 11 Cases.

11. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (Docket No. 1662). On July 2, 2009, the Court entered an order confirming the Debtors’ Third Amended Joint Plan of Reorganization, as modified (the “Plan”). See Findings of Fact, Conclusions of Law and Order Confirming Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (Docket No. 1802) (the “Confirmation Order”).

12. The Plan became effective on July 21, 2009 (the “Effective Date”).

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

14. In connection with the Debtors' emergence from these Chapter 11 Cases, Quebecor World (USA) Inc. changed its name to World Color (USA) Corp. and each of the affiliated Debtors changed its name to adopt the "World Color" name instead of the "Quebecor" or "Quebecor World" name, and, similarly, Quebecor World Inc. changed its name to World Color Press Inc. Further, on July 2, 2010, World Color Press Inc. was acquired by Quad/Graphics, Inc. Nevertheless, pursuant to section 6.4(c) of the Plan, the Reorganized Debtors retained their "Quebecor" names for purposes of these Chapter 11 Cases in all respects.

15. On November 5, 2009, this Court entered an Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (Docket No. 1978) (the "Claims Procedures Order"), which approved certain detailed procedures for the allowance of claims, and for the filing and prosecution of objections to claims filed or scheduled in these Chapter 11 Cases, as more fully set forth in Appendix 1 to the Claims Procedures Order (the "Claims Procedures").

Relief Requested

16. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order disallowing and expunging the claims identified on the Exhibits, as these claims, as applicable (i) to the extent valid, have been previously paid, resolved, or satisfied by the Debtors, (ii) fail to contain adequate information to determine if any liability exists and are not reflected on the Debtors' books and records as obligations of the Debtors owing to the holders of such asserted claims; (iii) have been resolved or addressed by the assumption of executory contracts pursuant to orders of this Court or the confirmed Plan; or (iv) are not reflected on the Debtors'

books and records as valid claims against the Debtors' estates and the Reorganized Debtors dispute any liability for such claims.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in connection with the proofs of claim identified on Exhibit B, and have determined that such claims, to the extent valid, have previously been paid, resolved or otherwise satisfied by the Debtors prior to the Petition Date, or pursuant to orders of the Court, or were, in fact, post-petition obligations of the Debtors that have been paid in the ordinary course (collectively, the "Satisfied Claims").

18. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit C, and have determined that such claims, as asserted by the holders thereof, do not contain adequate or sufficient information in respect of such claims to allow the Debtors to make an independent determination as to whether or not any liability exists and are not reflected in the books and records of the Debtors (the "Insufficient Claims"). Moreover, with respect to many of the Insufficient Claims, the Reorganized Debtors attempted to contact the holders of such Insufficient Claims seeking additional information, but such holders have failed to respond to the Reorganized Debtors' requests.

19. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit D, and have determined that such claims, as asserted by the holders thereof, were resolved or waived, in connection with the assumption of certain executory contracts pursuant to prior orders of this Court or incident to the confirmation of the Plan (collectively, the "Assumed Contract Claims"). The Reorganized Debtors hereby seek to expunge the Assumed Contract Claims listed on Exhibit D, as such claims have now been paid, waived, or otherwise satisfied in connection with the assumption of the Assumed Contracts.

20. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit E, and have determined that such claims, as asserted by the holders thereof, are not valid claims against the Debtors' estates and the Reorganized Debtors dispute any liability for such claims, and therefore, such holders are not entitled to recovery on account of such claims under the Plan (the "No Liability Claims").

21. As the Debtors have no liability for any of the Satisfied Claims, the Insufficient Claims, the Assumed Contract Claims, or the No Liability Claims, the Reorganized Debtors request that such claims, in each case as identified on the applicable Exhibit, be disallowed and expunged. Failure to disallow these proofs of claim will result in the applicable claimants receiving an unwarranted recovery against the Debtors' estates, to the detriment of valid creditors in these Chapter 11 Cases.

22. With respect to the Insufficient Claims, they do not contain sufficient information for the Debtors to further reconcile such proofs of claim with their books and records. A proof of claim must "set forth the facts necessary to support the claim." In re Chain, 255 B.R. 278, 280 (Bankr. D. Conn. 2000) (internal citations omitted). If the proof of claim fails to set forth the necessary supporting facts, it is "not entitled to the presumption of prima facie validity, and the burdens of going forward and of proving its claims by a preponderance of the evidence are on the [claimant]." In the Matter of Marino, 90 B.R. 25, 28 (Bankr. D. Conn. 1988). Without providing sufficient information or documentation to allow the Debtors to reconcile the proofs of claim with their books and records, these claims fail to satisfy the requirements for a proof of claim. See Chain, 255 B.R. at 280. See also In re 20/20 Sport, Inc., 200 B.R. 972, 978 (Bankr. S.D.N.Y. 1996) ("In bankruptcy cases, courts have traditionally analogized a creditor's claim to a civil complaint, [and] a trustee's objection to an answer . . .").

23. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on each of the Exhibits be disallowed and expunged in their entirety, all 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 Satisfied Claims, the Insufficient Claims, the Assumed Contract Claims, and the No Liability 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 with claims that are subject to this Objection, as identified on each of Exhibit B, Exhibit C, Exhibit D and Exhibit E 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 Satisfied Claims, the Insufficient Claims, the Assumed Contract Claims and the No Liability Claims, in each case as set forth on the Exhibits, in their entirety and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
June 17, 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 THE REORGANIZED DEBTORS' FIFTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY
CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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, Exhibit C, Exhibit D, and Exhibit E, 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 2
Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 13032 A2N EQUIPMENT REPAIR INC 503 SHAY STREET SOMERSET, WI 54025	2863	UNSECURED	08-10183	\$25,584.37
Cred. # 70221 BEST DIVERSIFIED C/O LYONS, EMERSON & CONE, PLC ATTN: JIM LYONS P.O. BOX 7044 JONESBORO, AR 72403	5872	503(b)(9)	08-10193	UNKNOWN
Cred. # 74983 FAYETTE JANITORIAL SERVICE, LLC ATTN: GARY E. VEAZEY, ESQ. 780 RIDGE LAKE BLVD. SUITE 202 MEMPHIS, TN 38120	9565	UNSECURED	08-10152	\$20,415.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1369.01	UNSECURED	08-10197	\$11,525.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1369.02	PRIORITY	08-10197	\$60,760.00
Cred. # 5999 GA- DEPT. OF REVENUE C/O COMPLIANCE DIVISION ATTN: ACIE MCGHEE, AGENT P.O. BOX 161108 ATLANTA, GA 30321	3092.01	UNSECURED	08-10160	\$14,092.50
Cred. # 5999 GA- DEPT. OF REVENUE C/O COMPLIANCE DIVISION ATTN: ACIE MCGHEE, AGENT P.O. BOX 161108 ATLANTA, GA 30321	3092.02	PRIORITY	08-10160	\$81,137.09
Cred. # 5174 LO-KEY EXPRESS, INC. ATTN: DON KEY 1066 CAL-KOLOLA ROAD CALEDONIA, MS 39740	99	PRIORITY	08-10152	\$3,775.00
Cred. # 5628 MGE UPS SYSTEMS C/O COFACE NORTH AMERICA, INC. ATTN: DENISE FIRELLI, AGENT P.O. BOX 2102 CRANBURY, NJ 08512	623	UNSECURED	08-10152	\$12,614.00
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3070	UNSECURED	08-10152	\$6,382.68
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3149	UNSECURED	08-10187	\$1,550.52
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3150	UNSECURED	08-10177	\$1,432.56
Cred. # 7313 POWER BRUSHES INC ATTN: TOM PARSEGHIAN, PRESIDENT 756 SOUTH BYRNE ROAD TOLEDO, OH 43609-1089	3156	UNSECURED	08-10152	\$3,074.88
Cred. # 5451 SMITH, CHARLES E. 2141 PINETOWN ROAD LEWISBERRY, PA 17339	507	UNSECURED	08-10152	\$950.00

Quebecor World (USA) Inc., et al. Page 2 of 2
 Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims
 (Seeking to Expunge Certain No Liability Claims
 and/or Insufficient Support Claims)
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 33041 SPHERION ATTN: LINDA BROPHY, CREDIT MANAGER 116 ALBERT STREET, # 400 OTTAWA, ON K1P 5G3CANADA	1829	UNSECURED	08-10152	\$15,105.00
Cred. # 269 TKM UNITED STATES, INC. ATTN: JAMES A. RICH, CFO P.O. BOX 75015 CINCINNATI, OH 45275	34.01	UNSECURED	08-10152	\$269,721.46
Cred. # 269 TKM UNITED STATES, INC. ATTN: JAMES A. RICH, CFO P.O. BOX 75015 CINCINNATI, OH 45275	34.02	PRIORITY	08-10152	\$47,081.81

Total Claim Count: 17

Total Claim Amount: \$575,201.87

EXHIBIT C

Quebecor World (USA) Inc., et al. Page 1 of 1
Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5218	503(b)(9)	08-10152	\$1,224.55
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5220	503(b)(9)	08-10152	\$253.92
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5222	503(b)(9)	08-10152	\$652.28
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5224	503(b)(9)	08-10152	\$237.50
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5226	503(b)(9)	08-10189	\$353.84
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5228	503(b)(9)	08-10152	\$1,434.85
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 2525 NEVADA AVENUE, #306 MINNEAPOLIS, MN 55427	5231	503(b)(9)	08-10152	\$2,839.19
Cred. # 13929 CORNERSTONE BRANDS INC PARENT 5566 WEST CHESTER RD WEST CHESTER, OH 45069	8863	UNSECURED	08-10152	UNKNOWN
Cred. # 69880 ROBERT GOLLAHER TTEE GOLLAHER FAMILY TRUST UA DTD 1/03/1994 ATTN: ROBERT GOLLAHER 709 APPLETREE LANE MESQUITE, NV 89027	3568	503(b)(9)	08-10152	\$9,933.80
Cred. # 5773 SILVA, DARCY SNAP-ON TOOL DEALER 405 ROSETTA STONE DR. SPARKS, NV 89441	845	UNSECURED	08-10152	\$4,931.55

Total Claim Count: 10

Total Claim Amount: \$21,861.48

EXHIBIT D

Quebecor World (USA) Inc., et al. Page 1 of 1
Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit D

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 70570 HELL GRAVURE SYSTEMS GMBH & COMPANY C/O KUBIESA, SPIROFF LAW FIRM ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, SUITE 250 ELMHURST, IL 60126	8062	ADMINISTRATIVE	08-10165	\$13,544.59
Cred. # 70570 HELL GRAVURE SYSTEMS GMBH & COMPANY C/O KUBIESA, SPIROFF LAW FIRM ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, SUITE 250 ELMHURST, IL 60126	8063	ADMINISTRATIVE	08-10183	\$51,800.11
Cred. # 70570 HELL GRAVURE SYSTEMS GMBH & COMPANY C/O KUBIESA, SPIROFF LAW FIRM ATTN: KENNETH T. KUBIESA 105 SOUTH YORK STREET, SUITE 250 ELMHURST, IL 60126	8064	ADMINISTRATIVE	08-10184	\$95,494.52

Total Claim Count: 3

Total Claim Amount: \$160,839.22

EXHIBIT E

Quebecor World (USA) Inc., et al. Page 1 of 1
Reorganized Debtors' Fifty-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims
and/or Insufficient Support Claims)
Exhibit E

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 36462 DENEEN, WILLIAM 525 PARK AVE NEW YORK, NY 10021	4500	PRIORITY	08-10152	UNKNOWN
Cred. # 5223 NEW ENGLAND MOTOR FREIGHT, INC. ATTN: TERRY ECKER, MGR. CREDIT/ COLL 1-71 NORTH AVENUE EAST ELIZABETH, NJ 07207	161	UNSECURED	08-10152	\$660.45

Total Claim Count: 2

Total Claim Amount: \$660.45