

Hearing Date and Time: July 19, 2011 at 10:00 a.m.
Response Deadline: July 11, 2011 at 4:00 p.m.

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399
Michael J. Canning
Rosa J. Evergreen
Counsel for the Reorganized Debtors

**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' SIXTIETH OMNIBUS OBJECTION TO CLAIMS
(SEEKING (A) RECLASSIFICATION, IN WHOLE OR IN PART, OF CERTAIN
MISCLASSIFIED 503(B)(9), ADMINISTRATIVE, SECURED OR PRIORITY CLAIMS
TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; AND (B) THEREAFTER,
ALLOWANCE OF REMAINING ADMINISTRATIVE 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 Sixtieth Omnibus Objection to Claims (Seeking (A) Reclassification, in Whole or in Part, of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative Claims) (the "Objection").

**PARTIES RECEIVING THIS OBJECTION SHOULD CONSULT EXHIBIT B TO
DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

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 (i) reclassifying all of the proofs of claim identified on Exhibit B attached hereto (the "Reclassified Claims"), which claims were asserted against the Debtors by the holders thereof as section 503(b)(9), administrative, secured or priority claims, in whole or in part, to general unsecured, non-priority claims, in each case as set forth on Exhibit B; and (ii) thereafter, allowing the Remaining Administrative Claims (defined below) as valid administrative claims.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in respect of the proofs of claim identified on Exhibit B, and have determined that, in each instance, the Reclassified Claims constitute, in whole or in part, general unsecured, non-priority claims against the Debtors, and, to the extent such claims are, in fact, general unsecured, non-priority claims, are not entitled to section 503(b)(9), administrative, secured or priority claim status as asserted by the claim holder.

18. Further, the Reorganized Debtors have determined, after reviewing their books and records and the Reclassified Claims, that with respect to certain of the Reclassified Claims, where such claims should be reclassified only in part as general unsecured, non-priority claims, the balance of such claims are, in fact, entitled to section 503(b)(9), administrative, secured or priority status, as applicable (the “Remaining Administrative Claims”), and should be allowed as valid administrative claims to the extent thereof.²

19. Moreover, (i) the Reclassified Claims should be recharacterized, in whole or in part, as general unsecured, non-priority claims, in each case as more specifically set forth in respect of such Reclassified Claim on Exhibit B attached hereto under the column “Total Unsecured Claim Amount” (the “Aggregate Unsecured Claims”); and (ii) thereafter, each Remaining Administrative Claim should be allowed in the amount set forth in respect thereof under the “Amount Allowed As An Administrative Claim” column on Exhibit B attached hereto. With respect to the Aggregate Unsecured Claims, the Reorganized Debtors are reserving all rights in respect of the validity and the allowance or disallowance of such claims, including the right to object to the Aggregate Unsecured Claims on any basis.

² In respect of those claims designated as section 503(b)(9) claims, with the consent of each of the Joint Claims Oversight Committee on behalf of creditors, and the Litigation Trust, which is currently prosecuting the Debtors’ avoidance actions, the Remaining Administrative Claims are being allowed, as applicable, without regard to section 502(d).

20. For the foregoing reasons, the Reorganized Debtors request that the Reclassified Claims be recharacterized as Aggregate Unsecured Claims, as more specifically set forth in respect of such claims on Exhibit B attached hereto, and that the Remaining Administrative Claims be allowed in the amounts set forth under the column “Amount Allowed As An Administrative Claim” on Exhibit B attached hereto, all pursuant to section 502 and 503 of the Bankruptcy Code.

Reservation of Rights

21. 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.

22. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows the Aggregate Unsecured Claims and the Remaining Administrative Claims, the right to object to the Aggregate Unsecured Claims and the Remaining Administrative Claims on any and all additional factual or legal grounds. For the avoidance of doubt, nothing herein affects the allowance or disallowance of the Aggregate Unsecured Claims and both the Reorganized Debtors and the holders thereof retain all rights, claims and defenses in respect of the allowance or disallowance of the Aggregate Unsecured Claims. Furthermore, nothing in this Objection shall constitute a waiver of any party’s right to assert preference actions or fraudulent transfer actions against any claimants, including those claimants whose claims are proposed to be allowed as set forth on Exhibit B. Moreover, nothing in this Objection, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard. 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

23. 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 Exhibits B attached hereto, and to the parties on the Notice List (as such term is defined in the Case Management Order). The Reorganized Debtors submit that no other or further notice need be provided.

EXHIBIT

**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' SIXTIETH OMNIBUS
OBJECTION TO CLAIMS (SEEKING (A) RECLASSIFICATION, IN WHOLE OR IN
PART, OF CERTAIN MISCLASSIFIED 503(B)(9), ADMINISTRATIVE, SECURED OR
PRIORITY CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; AND
(B) THEREAFTER, ALLOWANCE OF REMAINING ADMINISTRATIVE CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Sixtieth Omnibus Objection to Claims (Seeking (A) Reclassification of Certain Misclassified Section 503(b)(9), Administrative, Secured or Priority Claims, in Whole or in Part, to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative 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;

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

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.
2. Each of the claims identified on Exhibit B attached hereto and incorporated herein by reference is recharacterized, in whole or in part, to the extent set forth on Exhibit B under the column “Total Unsecured Claim Amount” as a general unsecured, non-priority claim, pursuant to section 502 of the Bankruptcy Code.
3. The Remaining Administrative Claims identified on Exhibit B attached hereto and incorporated by reference shall be allowed as administrative claims, in respect of each such claim in the amount set forth under the column “Amount Allowed As An Administrative Claim” with respect to such claim, pursuant to section 502 and 503 of the Bankruptcy Code.
4. Nothing in this Order or the Objection, including, without limitation, the allowance of any claims under section 503(b)(9) of the Bankruptcy Code, shall impact the rights, defenses, claims or counterclaims of any parties-in-interest in respect of any pending avoidance actions, and all parties reserve their rights in this regard.
5. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of the Aggregate Unsecured Claims and all rights to object to any of the Aggregate Unsecured Claims on any basis are expressly reserved.
6. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
7. 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.
8. 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

Reorganized Debtors' Sixtieth Omnibus Objection to Claims
(Seeking (A) Reclassification of Certain Misclassified Section 503(b)(9),
Administrative, Secured or Priority Claims, in Whole or Part, to General Unsecured,
Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CASE NAME	ASSERTED CLASSIFICATION	ASSERTED CLAIM AMOUNT	CLAIM AMOUNT TO RECLASSIFY TO UNSECURED	TOTAL UNSECURED CLAIM AMOUNT	AMOUNT ALLOWED AS AN ADMINISTRATIVE CLAIM	STATUS OF CLAIM
Cred. # 5441 AVAYA, INC. C/O RMS BANKRUPTCY SERVICES ATTN: CAROLYN MAGAHA, AGENT P.O. BOX 5126 TIMONIUM, MD 21094	9372	QUEBECOR WORLD (USA) INC.	PRIORITY	\$13,248.48	\$12,546.46	\$12,546.46	\$702.02	PARTLY RECLASSIFY TO UNSECURED
Cred. # 5959 BANK OF AMERICA, NA/ AIR STAMPING, INC TRANSFEROR: AIR STAMPING, INC ATTN: JON BARNES 214 NORTH TRYON STREET NC1-027-14-01 CHARLOTTE, NC 28255	547	QUEBECOR WORLD (USA) INC.	SECURED	\$81,064.52	\$81,064.52	\$81,064.52	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 3103 BLACKHAWK EQUIPMENT CORP. ATTN: CHRISTOPHER E. GORDON 6250 W 55TH AVE ARVADA, CO 80002	1003	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$1,231.81	\$936.91	\$936.91	\$294.90	PARTLY RECLASSIFY TO UNSECURED
Cred. # 7010 BOOK MACHINE SALES INC 918 OREGON TURNPIKE HONESDALE, PA 18431	2006	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$3,218.28	\$2,586.82	\$2,586.82	\$631.46	PARTLY RECLASSIFY TO UNSECURED
Cred. # 5872 CHEMSTATION MID-SOUTH ATTN: CYNDI HOSKINS, ACCOUNTING ADM. 3157 BELLBROOK CENTER DR. MEMPHIS, TN 38116	1104	QUEBECOR WORLD (USA) INC.	503(b)(9)	\$9,037.79	\$6,848.50	\$6,848.50	\$2,189.29	PARTLY RECLASSIFY TO UNSECURED
Cred. # 5765 CSI ENTERPRISES INC. D/B/A TOYOTA INDUSTRIAL LIFT ATTN: RAYMOND P. ROBINSON, PRESIDENT 3075 AVENUE B BETHLEHEM, PA 18017	823	QUEBECOR WORLD (USA) INC.	PRIORITY	\$15,399.01	\$15,399.01	\$15,399.01	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 12138 INFORMATION TOOLS, INC. 1063 14TH PLACE DES MOINES, IA 50314-1245	2382	QUEBECOR WORLD WAUKEE INC.	503(b)(9)	\$2,024.16	\$2,024.16	\$2,024.16	\$0.00	RECLASSIFY TO UNSECURED
Cred. # 5375 PITNEY BOWES CREDIT CORPORATION ATTN: EVA MILANOWSKI, BANKRUPTCY ADMIN. 27 WATERVIEW DRIVE SHELTON, CT 06484-5151	398	QUEBECOR WORLD (USA) INC.	PRIORITY	\$76,531.08	\$76,531.08	\$76,531.08	\$0.00	RECLASSIFY TO UNSECURED

Total Number of Claims: 8
Total Claim Amount: \$201,755.13
Total Claim Amount to Reclassify: \$197,937.46