

Hearing Date and Time: January 24, 2012 at 10:00 a.m.
Response Deadline: January 17, 2012 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' SEVENTY-FIRST OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN SUPERSEDED CLAIMS AND/OR
TRANSFERRED 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Debtors", as applicable), hereby file their Seventy-First Omnibus Objection to Claims (Seeking to Expunge Certain Superseded Claims and/or Transferred Claims) (the "Objection").

**PARTIES RECEIVING THIS OBJECTION SHOULD CONSULT EXHIBITS B
AND C (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) were superseded by proofs of claim filed later in time by the holders thereof or (ii) were filed by the initial holders thereof after the applicable notice of transfer was filed with the Bankruptcy Court by the assignee of such transfer and current holder of the claim.

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 under the heading "Claims to be Disallowed"

(the “Superseded Claims”), and determined that such Superseded Claims, have been amended and superseded by a proof of claim filed by the original holder thereof (the “Remaining Amended Claims”), such that the Superseded Claims should be disallowed and expunged in order that the holder thereof will not receive any duplicative or excessive recovery under the Plan, to the detriment of other creditors.

18. The Reorganized Debtors have reviewed their books and records in connection with the proofs of claim identified on Exhibit C under the heading “Claims to be Disallowed” (the “Transferred Claims”), and determined that in respect of each of the Transferred Claims, the underlying claims against the applicable Debtor was transferred and assigned by the initial holder of such claims to a third party, who thereafter timely filed a proof claim, or succeeded to a proof of claim previously timely filed by the applicable assignor (the “Remaining Assigned Claims”). Thereafter, without regard to the fact that the applicable underlying claim was previously transferred to a third party, the initial holder of such claim nevertheless filed a proof of claim in the Chapter 11 Cases on account of such previously transferred underlying claim. As the third party holder of each Remaining Assigned Claim, is, in fact, the correct, current holder of the applicable underlying claim, the associated Transferred Claims should be disallowed and expunged in order that only the valid assignee pursuant to the applicable transfer agreements filed in the Chapter 11 Cases, if at all, shall receive recovery on account of the Remaining Assigned Claims.

19. Unless otherwise indicated, the relief requested herein will have no effect on the Remaining Amended Claims or the Remaining Assigned Claims (collectively, the “Remaining Claims”).

20. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on each of the Exhibits under the heading captioned "Claims to be Disallowed" be disallowed and expunged in their entirety, all pursuant to section 502 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 the right to object further to each of the Superseded Claims and the Transferred Claims to the extent not disallowed and expunged on the grounds asserted herein, and to each of the Remaining Claims, on any and all applicable grounds. For the avoidance of doubt, nothing herein affects the Remaining Claims and both the Reorganized Debtors and the holders thereof retain all rights, claims and defenses in respect of the Remaining Claims. 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 each of Exhibit B and Exhibit C 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 Superseded Claims and the Transferred Claims, as set forth on Exhibit B and Exhibit C, respectively, in their entirety and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
December 22, 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' SEVENTY-FIRST OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN SUPERSEDED
CLAIMS AND/OR TRANSFERRED CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Seventy-first Omnibus Objection to Claims (Seeking to Expunge Certain Superseded Claims and/or Transferred 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 under the heading “Claims to be Disallowed” as Superseded Claims and Transferred Claims, as set forth on Exhibit B and Exhibit C, respectively, and incorporated herein by reference, is expunged and disallowed, all pursuant to section 502 of the Bankruptcy Code.

3. This Order shall have no res judicata, estoppel or other effect on the validity or allowance or disallowance of any Remaining Claim, and all rights to object to any Remaining Claim on any basis are expressly reserved.

4. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

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

6. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2012

United States Bankruptcy Judge

EXHIBIT B

Quebecor World Inc., et al.

Case No. 08-10152 (JMP)

**Reorganized Debtors' Seventy-First Omnibus Objection to Claims
(Seeking to Expunge Certain Superseded Claims and/or Transferred Claims)
Exhibit B**

Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 5767 MA - DEPARTMENT OF REVENUE ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR P.O. BOX 9564 BOSTON, MA 02114-9564	828.01	05/14/08	08-10195	\$18,004.27	P	Cred. # 5798 MA- COMMONWEALTH OF MASSACHUSETTS C/O DEPARTMENT OF REVENUE ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR P.O BOX 9564 BOSTON, MA 02114-9564	925.01	05/22/08	08-10195	\$78,108.93	P
Cred. # 5767 MA - DEPARTMENT OF REVENUE ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR P.O. BOX 9564 BOSTON, MA 02114-9564	828.02	05/14/08	08-10195	\$100.17	U	Cred. # 5798 MA- COMMONWEALTH OF MASSACHUSETTS C/O DEPARTMENT OF REVENUE ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR P.O BOX 9564 BOSTON, MA 02114-9564	925.02	05/22/08	08-10195	\$100.17	U

Class*:

A = Administrative
P = Priority
S = Secured
U = Unsecured
X = Multiple Classification
503(b)(9)
TOTAL:

Claim Amount to be Disallowed:

\$0.00
\$18,004.27
\$0.00
\$100.17
\$0.00
\$0.00
\$18,104.44

Claim Amount Remaining:

\$0.00
\$78,108.93
\$0.00
\$100.17
\$0.00
\$0.00
\$78,209.10

Total # of Duplicate Claims: 2

EXHIBIT C

Case No. 08-10152 (JMP)

Reorganized Debtors' Seventy-First Omnibus Objection to Claims
(Seeking to Expunge Certain Superseded Claims and/or Transferred Claims)
Exhibit C

Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5219	11/25/08	08-10165	\$1,224.55	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1729	09/04/08	08-10165	\$1,715.97	U
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5221	11/25/08	08-10165	\$253.92	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1729	09/04/08	08-10165	\$1,715.97	U
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5223	11/25/08	08-10191	\$652.28	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1727	09/04/08	08-10191	\$652.28	U
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5225	11/25/08	08-10165	\$237.50	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1729	09/04/08	08-10165	\$1,715.97	U
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5227	11/25/08	08-10189	\$353.84	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1730	09/04/08	08-10189	\$353.84	U
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5229	11/25/08	08-10184	\$1,434.85	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1731	09/04/08	08-10184	\$1,434.85	U

Quebecor World (USA) Inc., et al.

Case No. 08-10152 (JMP)

**Reorganized Debtors' Seventy-First Omnibus Objection to Claims
(Seeking to Expunge Certain Superseded Claims and/or Transferred Claims)
Exhibit C**

Claims to be Disallowed

Remaining Claims

Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*	Name/Address of Claimant	Claim Number	Date Filed	Case Number	Claim Amount	Class*
Cred. # 9611 CARBIGRAPHIC PRODUCTS ATTN: LAURA M. GALLOWAY, PRESIDENT 9377 VERNON WAY ROCKFORD, MN 55373-1108	5230	11/25/08	08-10193	\$2,839.19	U	Cred. # 32996 SIERRA LIQUIDITY FUND LLC/ CARBIGRAPHIC PRODU AS ASSIGNEE OF: CARBIGRAPHIC PRODUCTS ATTN: J.S. RILEY, PRESIDENT 2699 WHITE ROAD, SUITE 255 IRVINE, CA 92614	1728	09/04/08	08-10193	\$2,839.19	U

Class*:

A = Administrative
P = Priority
S = Secured
U = Unsecured
X = Multiple Classification
503(b)(9)

Claim Amount to be Disallowed:

\$0.00
\$0.00
\$0.00
\$6,996.13
\$0.00
\$0.00
\$6,996.13

Claim Amount Remaining:

\$0.00
\$0.00
\$0.00
\$6,996.13
\$0.00
\$0.00
\$6,996.13

Total # of Duplicate Claims: 7