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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

**MOTION TO ENFORCE THE CONFIRMATION ORDER AND THIRD AMENDED
JOINT PLAN OF REORGANIZATION OF THE QUEBECOR DEBTORS**

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 move (the “Motion”) to enforce the terms of their Plan (defined below)¹ and Confirmation Order against the GCIU-Employer Retirement Fund (the “ERF”). In support of this Motion, the Reorganized Debtors rely on the Declaration of David McCarthy submitted herewith. In further support of this Motion, the Reorganized Debtors respectfully represent as follows:

¹ Capitalized terms not otherwise defined herein shall have the meaning ascribed to them in the Plan. A copy of the Plan and Confirmation Order are attached hereto as Exhibit B and Exhibit C, respectively, for the Court’s convenience.

JURISDICTION

1. The Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334 and Article XII of the Plan. 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 predicate for the relief requested herein is section 105 title 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the “Bankruptcy Code”). Pursuant to paragraph 33 of the Confirmation Order, this Court retained jurisdiction over all matters arising out of and related to the Chapter 11 Cases (defined below) and the Plan, including, without limitation, those items and matters set forth in Article XII of the Plan. In this regard, Article XII of the Plan provides that this Court shall have exclusive jurisdiction over certain matters, including specifically, pursuant to section (k) thereof, to hear and determine disputes arising in connection with the interpretation, implementation, or enforcement of the Plan.²

CHAPTER 11 CASES

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

² Moreover, “[a] bankruptcy court retains post-confirmation jurisdiction to interpret and enforce its own orders, particularly when disputes arise over a bankruptcy plan of reorganization.” See Luan Inv. S.E. v. Franklin 145 Corp. (In re Petrie Retail, Inc.), 304 F.3d 223, 230 (2nd Cir. 2002) (citations omitted); see also Travelers Indem. Co. v. Bailey, 129 S. Ct. 2195, 2205 (2009) (finding that the “Bankruptcy Court plainly had jurisdiction to interpret and enforce its own prior order”); In re Charter Commc’ns, No. 09-11435 (JMP), 2010 WL 502764, at *3 (Bankr. S.D.N.Y. Feb. 8, 2010).

Companies' Creditors Arrangement Act ("CCAA").³ 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"), while an Official Committee of Unsecured Creditors (the "Creditors' Committee") was appointed on January 31, 2008, and amended on February 8, 2008.

7. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the "Schedules").

8. 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 Date (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*.

9. 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.

10. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization (Docket No. 1662), and by Order of this Court entered on May 18, 2009, the Court approved the Debtors' disclosure statement in support of the Plan and, inter alia, approved

³ 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.

solicitation and voting procedures with respect to the Plan, including the form of the documents, ballots, and the requisite notices (collectively, the “Solicitation Package”) to be distributed to creditors with respect thereto (Docket No 1666).

11. 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”), which became effective on July 21, 2009 (the “Effective Date”), and, on or about the Effective Date, the Debtors filed a Notice of (I) Entry of Confirmation Order, (II) Effective Date, and (III) Bar Dates (the “Effective Date Notice”) (Docket No.1832).

12. The Effective Date Notice, provided inter alia, notice of (i) confirmation of the Plan and entry of the Confirmation Order; and (ii) that the bar date for all administrative claims (the “Administrative Claims”) which arose between the Petition Date and the Effective Date was September 21, 2009 (the “Administrative Bar Date”).

13. Pursuant to the Plan and the Confirmation Order, the distributions and rights provided for in the Plan are in complete satisfaction, discharge and release, as of the Effective Date, of all Claims and Causes of Action, whether known or unknown, against the Debtors, and act as an injunction against any Person commencing or continuing any action against the Debtors on account of any such Claims or Causes of Action.

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

15. 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. ("Quad Graphics"). 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.

PRELIMINARY STATEMENT

16. Pursuant to a certain Withdrawal Liability Assessment Letter (defined below), the ERF seeks payments from the Reorganized Debtors, and Quad/Graphics as successor thereto, on account of partial withdrawal liability in respect of the closure of the Debtors' Memphis operating facility, and the corresponding cessation of contribution obligation related thereto, which closure and cessation of contribution obligation occurred during the pendency of the Debtors' Chapter 11 Cases. In fact, however, any liability for such partial withdrawal was discharged and released pursuant to the Plan and the Confirmation Order. Thus, the applicable assessment contravenes the provisions of the Plan and the Confirmation Order that provide the Reorganized Debtors with a discharge of all Claims and Causes of Action. Accordingly, the Reorganized Debtors hereby seek an order directing that the ERF comply with the Plan and the Confirmation Order by withdrawing, with prejudice, the Withdrawal Liability Assessment Letter.

17. The Plan and the Confirmation Order provide, in relevant part, that the distributions and rights that are provided to creditors under the Plan are in complete satisfaction,

discharge and release, as of the Effective Date, of all Claims and Causes of Action, whether known or unknown against the Debtors. With respect to the Memphis Partial Withdrawal Liability (defined below), any partial withdrawal liability arose upon the closure of the Memphis Facility (defined below), on April 19, 2009, and the corresponding cessation of the Debtors' contribution obligations in respect thereof -- all of which occurred well before the July 21, 2009 Effective Date of the Plan and the Debtors' emergence from these Chapter 11 Cases. Indeed, the ERF was aware of the cessation of the Debtors' operations at the Memphis Facility, and the corresponding cessation of the Debtors' contribution obligations in respect thereof, well before the Effective Date of the Plan, and any claim for withdrawal liability was then no longer contingent, as the certainty of a potential claim in respect of any associated partial withdrawal liability was then clearly known to the ERF.

18. Moreover, as any partial withdrawal liability in respect of the closure of the Memphis Facility and associated cessation of the Debtors' contribution obligations in respect thereof occurred prior to the Effective Date, any such liability was discharged and released as of the Effective Date pursuant to the Plan and Confirmation Order, and, as the ERF failed to file any proofs of claim asserting liability of the Debtors related to any such withdrawal liability, any claims on account of any Memphis Partial Withdrawal Liability are not entitled to any treatment and recovery under the Plan.

BACKGROUND

A. *The GCIU -Employer Retirement Fund Claim in the Chapter 11 Cases.*

19. Prior to the Petition Date, the Debtors employed individuals at a number of their operating facilities, many of whom were members of various local unions associated with Graphic Communications Conference /International Brotherhood of Teamsters (the "Union").

20. Pursuant to a number of collective bargaining agreements between the applicable local unions and certain of the Debtors (collectively, the “CBAs”), and sections 502 and 515 of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”), 29 U.S.C. §§ 1132 and 1145, and section 301 of the Labor Management Relations Act (“LMRA”), 29 U.S.C. § 185(a), the Debtors were obligated to make contributions to the ERF.

21. The ERF is a multiemployer pension plan, as defined by Section 3(3) of ERISA, 29 U.S.C. § 1002(3), and, pursuant to an applicable trust agreement, provides retirement and other benefits to the participating employers’ employees.

22. Pursuant to the proof of claim (the “ERF’s Proof of Claim,” a copy of which is attached hereto as Exhibit D) filed in the Debtors’ Chapter 11 Cases, the ERF asserted a claim in the amount of approximately \$1,045,531 against Quebecor World (USA) Inc. on account of withdrawal liability arising as a result of a partial withdrawal, as that term is defined in Section 4205 of ERISA and 29 U.S.C. § 1385, solely with respect to the closure of the Debtors’ Effingham, Illinois facility.

23. Pursuant to the Reorganized Debtors’ Thirty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support Claims), which was approved by an Order entered by this Court on December 22, 2010, the ERF’s Proof of Claim was disallowed and expunged in its entirety.

B. Shutdown of the Memphis Facility.

24. During the pendency of the Chapter 11 Cases, the Debtors shutdown and ceased normal business operations in respect of their facility in Memphis, Tennessee (the “Memphis Facility”), effective as of April 19, 2009, when it ceased covered operations and printing production at the Memphis Facility upon the close of the last shift at the facilities on April 18,

2009. Upon the shutdown of the Memphis Facility, its customer print and production work was transferred to other locations.

25. The ERF was aware of the shutdown of the Memphis Facility. Incident to the cessation of covered operations at the Memphis Facility, Debtor Quebecor World Memphis Corp. ("QW Memphis") and Local 777M Graphic Communications Conference/International Brotherhood of Teamsters (the "Local 777M"), a local union associated with the Union that had assumed collective bargaining responsibility on behalf of all of the Memphis bargaining unit employees as a result of an integration of the Memphis local unions into Local 777M, entered into a certain plant closing agreement on behalf of all of such Memphis bargaining unit employees (a copy of which is attached hereto as Exhibit E), whereby QW Memphis and Local 777M, in such capacity, acknowledged that QW Memphis notified each of the local unions of its decision to close the Memphis Facility on March 3, 2009, and the schedule for shutting down all operations at the Memphis Facility, which was completed as of April 19, 2009.

26. Although covered operations at the Memphis Facility were terminated as of April 19, 2009, with a corresponding cessation of the Debtors' contribution obligations to the ERF in respect of operations at the Memphis Facility -- all of which occurred prior to the Effective Date -- the ERF failed to file a proof of claim or seek to amend the ERF's Proof of Claim by the Effective Date, or file an appropriate Administrative Claim on or before the Administrative Bar Date,⁴ in each case as required by the Plan and the Confirmation Order. Accordingly, any and all liability of the Debtors related to the closure of the Memphis Facility was discharged and released pursuant to the terms of the Plan and the Confirmation Order.

⁴ The Reorganized Debtors are not conceding that any claim by the ERF would have been afforded administrative expense priority; however, because the claim arose prior to confirmation, the ERF certainly had to assert the claim prior to the Administrative Bar Date.

C. August 10, 2011 Withdrawal Liability Assessment Letter.

27. Pursuant to its Assessment Letter dated August 10, 2011 (the “Withdrawal Liability Assessment Letter”), a copy of which is attached hereto as Exhibit F, the ERF has asserted partial withdrawal liability, and made demands for payments in respect of the closure of the Memphis Facility in the amount of \$1,381,981 (the “Memphis Partial Withdrawal Liability”).⁵

28. The Memphis Partial Withdrawal Liability has been addressed and resolved, however, under the Plan and the Confirmation Order, and the claims and demands asserted by the ERF pursuant to the Withdrawal Liability Assessment Letter in respect of such liabilities have been discharged, and the ERF is enjoined from making any demands in respect of such claims.

RELIEF REQUESTED

29. The Reorganized Debtors hereby seek an order of this Court directing the ERF to comply with the Plan and the Confirmation Order by withdrawing, with prejudice, the Withdrawal Liability Assessment Letter in respect of the Memphis Partial Withdrawal Liability, and enjoining the ERF from issuing any assessment, or otherwise seeking to collect or enforce any amounts, on account of the Memphis Partial Withdrawal Liability.

⁵ Nothing in this Motion constitutes an admission as to any assertion of liability as set forth in the Withdrawal Liability Assessment Letter, and the Reorganized Debtors reserve all rights in respect of any assertions of liability as set forth therein.

ARGUMENT

The Memphis Partial Withdrawal Liability Has Been Discharged Under the Plan and the Confirmation Order and the ERF is Enjoined from Seeking any Recovery in Respect Thereof.

30. As a result of the cessation of covered operations at the Memphis Facility as of April 19, 2009, and the corresponding cessation of the Debtors' contribution obligation with respect to the Memphis Facility at such time, any partial withdrawal liability arising in connection therewith occurred prior to the Effective Date. In this regard, any partial withdrawal liability that may have arisen prior to the Effective Date on account of such cessation of covered operations, and corresponding cessation of the Debtors' contribution obligation in respect of the Memphis Facility, was discharged pursuant to the Plan and Confirmation Order and the ERF is enjoined from seeking any recovery on account of such liability. Further, as the ERF failed to file any proof of claim, amend the ERF's Proof of Claim by the Effective Date, or file an Administrative Claim on or before the Administrative Bar Date, the ERF has no Claim in the Chapter 11 Cases on account of the Memphis Partial Withdrawal Liability, and is not entitled to any recovery under the Plan on account of the Memphis Partial Withdrawal Liability.

31. Bankruptcy Code section 1141 discharges all claims upon confirmation of a plan, except as otherwise indicated in the plan. See 11 U.S.C. § 1141(d)(1)(A). Specifically, section 1141(a) of the Bankruptcy Code provides, in relevant part, as follows:

Except as provided in subsections (d)(2) and (d)(3) of this section, the provisions of a confirmed plan bind the debtor, any entity issuing securities under the plan, any entity acquiring property under the plan, and any creditor, equity security holder, or general partner in the debtor, whether or not the claim or interest of such creditor, equity security holder, or general partner is impaired under the plan and whether or not such creditor, equity security holder, or general partner has accepted the plan.

32. Moreover, Article 10.2 of the Plan provides for the discharge of the Debtors, and specifically provides:

Pursuant to section 1141(d) of the Bankruptcy Code, except as otherwise specifically provided in the Plan or in the Confirmation Order, the distributions and rights that are provided in the Plan shall be in complete satisfaction, discharge, and release, effective as of the Effective Date, of Claims and Causes of Action, whether known or unknown, against, liabilities of, liens on, obligations of, rights against, and Interests in the Debtors or any of their assets or properties, regardless of whether any property shall have been distributed or retained pursuant to the Plan on account of such Claims, rights, and Interests, including, but not limited to, **Claims and Interests that arose before the Effective Date, any liability (including withdrawal liability) to the extent such Claims relate to services performed by employees of the Debtors prior to the Petition Date and that arise from a termination of employment or a termination of any employee or retiree benefit program which occurred prior to the Effective Date**, and all debts of the kind specified in sections 502(g), 502(h), or 502(I) of the Bankruptcy Code, in each case whether or not (a) a proof of claim or interest based upon such Claim, debt, right, or Interest is filed or deemed filed under section 501 of the Bankruptcy Code, (b) a Claim or Interest based upon such Claim, debt, right, or Interest is allowed under section 502 of the Bankruptcy Code, or (c) the holder of such a Claim, right, or Interest accepted the Plan. The Confirmation Order shall be a judicial determination of the discharge of all Claims against and Interests in the Debtors, subject to the occurrence of the Effective Date.

See Article 10.2 of the Plan (emphasis added).

33. In addition, pursuant to Article 10.11 of the Plan, such “satisfaction, release and discharge pursuant to this Article X [of the Plan] shall act as an injunction against any Person commencing or continuing any action, employment of process, or act to collect, offset or recover any Claim, Interest or Cause of Action satisfied, released or discharged under the Plan to the fullest extent authorized or provided by the Bankruptcy Code” See Article 10.11 of the Plan.

34. Further, paragraph 11 of the Confirmation Order, provides as follows:

Injunction. Except as otherwise specifically provided in the Plan and except as may be necessary to enforce or remedy a breach of the Plan, the Debtors and all Persons shall be precluded and permanently enjoined on and after the Effective Date from (a) commencing or continuing in any manner any Claim, action, employment of process, or other proceeding of any kind with respect to any Claim, Interest, Cause of Action, or any other right or Claim against the Reorganized Debtors, which they possessed or may possess prior to the Effective Date, (b) the enforcement, attachment, collection, offset, recoupment, or recovery by any manner or means of any judgment, award, decree, order or otherwise with respect to any Claim, Interest, Cause of Action, or any other right or Claim against the Reorganized Debtors, which they possessed or may possess prior to the Effective Date, (c) creating, perfecting, or enforcing any encumbrance of any kind with respect to any Claim, Interest, Cause of Action, or any other right or Claim against the Reorganized Debtors, which they possessed or may possess prior to the Effective Date, and (d) asserting any Claims, Interests, or Causes of Action that are satisfied, discharged, released, or subject to exculpation hereby or by the Plan.

See Para. 11, pg. 24 of the Confirmation Order.

35. Moreover, pursuant to the Plan and Confirmation Order, and applicable bankruptcy law, any Claim that arose in connection with the closure of the Memphis Facility arose from a termination that occurred prior to the Effective Date and was specifically included in the discharge provided for in Article 10.2 of the Plan, and the Reorganized Debtors are entitled to injunctive relief as provided in the Confirmation Order in respect of any such Claim. Thus, as any Memphis Partial Withdrawal Liability now being asserted by the ERF under the Withdrawal Liability Assessment Letter arose when the Debtors ceased covered operations at the Memphis Facility, with a corresponding cessation of the Debtors' contribution obligation related to the Memphis Facility, any such liability has been released and discharged as of the Effective Date pursuant to the Plan and Confirmation Order.

36. Specifically, ERISA Section 4205(a)(2), 29 U.S.C. §1385(a)(2), provides that there is a partial withdrawal from a plan if there is a partial cessation of the employer's contribution obligation. A partial cessation of the employer's contribution obligation for the plan year occurs if, during such year, "the employer permanently ceases to have an obligation to contribute under one or more but fewer than all [CBAs] under which the employer has been obligated to contribute under the plan but continues to perform work in the jurisdiction of the [CBA] of the type for which contributions were previously required or transfers such work to another location or to an entity or entities owned or controlled by the employer." See ERISA Section 4205(b)(2)(A)(i), 29 U.S.C. §1385(a)(2)(A)(i).

37. Here, the cessation of the Debtors' contribution obligation upon shutdown of the Memphis Facility is analogous to "cessation of covered operations" in the context of a complete withdrawal and thus is, in fact, the event that gives rise to a claim on account of the associated withdrawal liability. See ERISA Section 4203(a)(2), 29 U.S.C. §1383(a)(2) (a "complete withdrawal from a multiemployer plan occurs when an employer permanently ceases all covered operations under the plan"). Once again, covered operations at the Memphis Facility ceased on April 19, 2009, well before the July 21, 2009 Effective Date of the Plan.

38. Moreover, the triggering event for any partial withdrawal liability arising in connection with the closure of the Memphis Facility occurred upon the cessation of covered operations of the Debtors at the Memphis Facility and the cessation of the Debtors' contribution obligations in respect of the Memphis Facility -- events that were clearly known to the ERF. As this triggering event clearly occurred prior to the Effective Date of July 21, 2009, any such Claims in respect of the Partial Memphis Withdrawal Liability have been satisfied, discharged

and released, effective as of the Effective Date, in accordance with Article 10.2 of the Plan and the provisions of the Confirmation Order.

39. Further, as the ERF failed to file any proof of claim, amend the ERF's Proof of Claim, or file any Administrative Claim⁶ on or before the applicable deadlines,⁷ the ERF is not entitled to any recovery under the Plan on account of any potential Memphis Partial Withdrawal Liability.

40. In addition, pursuant to paragraph 11 of the Confirmation Order, the ERF is, once again, enjoined from commencing, or continuing in any manner, any action or proceeding of any kind with respect to any potential Memphis Partial Withdrawal Liability, and any actions or efforts in this regard constitutes a breach of the Plan and the Confirmation Order. See para. 11, pg. 24 of the Confirmation Order.

CONCLUSION

41. For all the foregoing reasons, the issuance of the Withdrawal Liability Assessment Letter in respect of the Memphis Partial Withdrawal Liability clearly violates the Plan and the Confirmation Order. Accordingly, the Reorganized Debtors hereby seek an order

⁶ The Reorganized Debtors are not conceding that any claim of the ERF in respect of any Memphis Partial Withdrawal Liability would in any event be entitled to administrative expense priority, as the Reorganized Debtors believe any such claim for withdrawal liability, regardless of the timing of the closure of the Memphis Facility may be a pre-petition "contingent" claim in its entirety within the definition of a Claim as provided for under the Bankruptcy Code. See e.g., CD Realty Partners, 205 B.R. 651 (Bankr. Mass. 1997) (withdrawal liability claim was discharged in bankruptcy); see also Trustees of Amalgamated Ins. Fund v. McFarlin's, Inc., 789 F.2d 98, 103-4 (2d Cir. 1986) (finding the withdrawal liability was a prepetition claim); In re Crane Rental Co, Inc., 334 B.R. 73, 76-77 (Bankr. D. Mass. 2005) (same). Once again, as the ERF failed to timely file any claim related to any potential Memphis Partial Withdrawal Liability, the ERF is not entitled to any recovery under the Plan, and the Court is not required to address the nature of any such claim and whether it should be accorded pre-petition or post-petition status and/or whether it constitutes an unsecured claim or an administrative expense priority.

⁷ Article 8.8(e) of the Plan provides, in relevant part, "[a]ny Claim (whether a newly filed Claim or an amendment to a previously filed Claim) filed after the later of (i) the Effective Date . . . or (iii) with respect to Claims that are Administrative Claims, the bar date established pursuant to Article 9.6 of the Plan, shall not be recognized, or recorded on the claims register Nothing herein shall in any way alter, impair, or abridge the legal effect of the Bar Date Order, and the Debtors', Reorganized Debtors', and other parties in interest's rights to object to such Claims on the grounds that they are time barred or otherwise subject to disallowance or modification." See Article 8.8(e) of the Plan.

of this Court directing the ERF to comply with the Plan and the Confirmation Order by withdrawing, with prejudice, the Withdrawal Liability Assessment Letter in respect of the Memphis Partial Withdrawal Liability, and enjoining the ERF from issuing any assessment, or otherwise seeking to collect or enforce any amounts, on account of the Memphis Partial Withdrawal Liability.

NOTICE

44. Notice of this Motion shall be provided to the ERF 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) granting this Motion and enforcing the Confirmation Order and the Plan; (ii) directing the ERF to withdraw, with prejudice, the Withdrawal Liability Assessment Letter in respect of the Memphis Partial Withdrawal Liability; (iii) enjoining the ERF from issuing any assessment or otherwise seeking to collect or enforce any amounts, on account of the Memphis Partial Withdrawal Liability; and (iv) granting such other and further relief as is just and proper.

Dated: New York, New York
May 3, 2012

Respectfully submitted,

/s/ Michael J. Canning
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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 ENFORCING THE CONFIRMATION ORDER AND THIRD AMENDED
JOINT PLAN OF REORGANIZATION FOR THE QUEBECOR DEBTORS**

This matter coming before the Court on the Reorganized Debtors' motion (the "Motion")¹ to enforce the terms of their Plan and Confirmation Order against the GCIU-Employer Retirement Fund; it appearing that the relief requested in the Motion 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 Motion was provided to all necessary and appropriate parties; and the Court having determined that the legal and factual bases set forth in the Motion establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Motion is GRANTED.

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

2. The claims alleged in the Withdrawal Liability Assessment Letter in respect of the Memphis Partial Withdrawal Liability were discharged by the Plan and the Confirmation Order.

3. The ERF is hereby directed to comply with the terms of the Plan and the Confirmation Order by withdrawing, with prejudice, the Withdrawal Liability Assessment Letter in respect of the Memphis Partial Withdrawal Liability.

4. Pursuant to the Plan and the Confirmation Order, the ERF is enjoined from issuing any assessment or otherwise seeking to collect or enforce any amounts on account of the Memphis Partial Withdrawal Liability.

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

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