

**Hearing Date and Time: September 25, 2012 at 10:00 a.m.**  
**Response Deadline: September 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-SECOND OMNIBUS OBJECTION TO  
CLAIMS (SEEKING TRANSFER OF CLAIMS TO PROPER DEBTOR(S)  
AND ALLOWANCE OF 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-Second Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims) (the "Objection"), and 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.

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

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”).<sup>1</sup> 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”).

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<sup>1</sup> 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 transferring all of the claims identified on Exhibit B attached hereto so as to be filed against the proper Debtor(s), and thereafter allowing each claim in the amount, and with the priority, set forth in respect of such claim on Exhibit B.

#### **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, in each instance, that while the amount and priority sought in respect of each claim agrees with the Debtors' books and records,

the claims were filed against the wrong Debtor(s) (collectively, the “Misfiled Debtor Claims”), and should, therefore, be transferred so as to be filed against the appropriate Debtor(s) and thereafter allowed as filed.

18. Accordingly, each of the Misfiled Debtor Claims should be transferred to the appropriate Debtor(s) as set forth in the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amounts and with the priority set forth in respect of such claim on Exhibit B.

19. For the foregoing reasons, the Reorganized Debtors hereby request that the Misfiled Debtor Claims be transferred to the appropriate Debtor(s), in each case as set forth on Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claims on Exhibit B, all pursuant to section 502 of the Bankruptcy Code.

#### **Reservation of Rights**

20. 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.

21. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows the Misfiled Debtor Claims, the right to object to the claims on any and all additional factual or legal grounds. 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 set forth on Exhibit B. 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**

22. 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 Exhibit 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.

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 (A) transferring each of the Misfiled Debtor Claims so as to be filed against the proper Debtor(s) as set forth on Exhibit B and (B) thereafter allowing each of the Misfiled Debtor Claims in the amount and with the priority set forth in respect of such Misfiled Debtor Claim set forth on Exhibit B; and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York  
August 24, 2012

Respectfully submitted,

/s/ Michael J. Canning

Michael J. Canning

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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-SECOND  
OMNIBUS OBJECTION TO CLAIMS (SEEKING TRANSFER OF CLAIMS TO  
PROPER DEBTOR(S) AND ALLOWANCE OF CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Seventy-Second Omnibus Objection to Claims (Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims) (the "Objection")<sup>1</sup>; 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:

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

1. The Objection is SUSTAINED.
2. The claims identified on Exhibit B shall be transferred such that upon entry of this Order each of the Misfiled Debtor Claims shall be deemed filed against the applicable Debtor(s) identified in respect of such Misfiled Debtor Claim as set forth on the “Debtor Against Which Claim is Allowed” column of Exhibit B, and thereafter allowed in the amount and with the priority set forth in respect of such Misfiled Debtor Claim on Exhibit B, all 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: \_\_\_\_\_, 2012

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United States Bankruptcy Judge

**EXHIBIT B**

QUEBECOR WORLD (USA), INC., et al.

Case No. 08-10152 (JMP)

Reorganized Debtors' Seventy-Second Omnibus Objection to Claims  
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)  
Exhibit B

| NAME  | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED   | CLAIM AMOUNT | DEBTOR AGAINST WHICH CLAIM IS ALLOWED   | TREATMENT UNDER PLAN                            | ALLOWED AMOUNT OF CLAIM                 |
|---|--------------|----------------|--|--------------|---|---|---|
| Cred. # 24343<br>ENSAFE<br>PO BOX 5095<br>MEMPHIS, TN 38101-5095  | 4273         | UNSECURED      | QUEBECOR WORLD (USA), INC.               | \$132,317.66 | QUEBECOR WORLD KRI, INC.  | CLASS 3 CLAIM                                   | \$132,317.66                            |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7126         | UNSECURED      | QW MEMPHIS CORP.                         | \$276,791.34 | QUEBECOR WORLD LOGISTICS INC.<br>QUEBECOR WORLD MT. MORRIS II, LLC.<br>QW MEMPHIS CORP.     | CLASS 3 CLAIM<br>CLASS 3 CLAIM<br>CLASS 3 CLAIM | \$8.75<br>\$13,952.77<br>\$262,829.82   |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7128         | UNSECURED      | QUEBECOR WORLD SYSTEMS, INC.             | \$167.25     | QUEBECOR WORLD (USA), INC.  | CLASS 4 CLAIM                                   | \$167.25                                |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7135         | UNSECURED      | QUEBECOR WORLD ATGLEN, INC.              | \$81,469.23  | QUEBECOR WORLD (USA), INC.<br>QUEBECOR WORLD ATGLEN, INC.<br>QUEBECOR WORLD LOGISTICS, INC. | CLASS 4 CLAIM<br>CLASS 3 CLAIM<br>CLASS 3 CLAIM | \$4,545.71<br>\$75,821.15<br>\$1,102.37 |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7137         | UNSECURED      | QUEBECOR WORLD NEVADA II, LLC.           | \$8,077.83   | QUEBECOR WORLD NEVADA, INC.   | CLASS 3 CLAIM                                   | \$8,077.83                              |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7141         | UNSECURED      | QUEBECOR WORLD BOOK SERVICES, LLC.       | \$90,684.50  | QUEBECOR WORLD BOOK SERVICES, LLC.<br>QUEBECOR WORLD MAGNA GRAPHIC, INC.                    | CLASS 3 CLAIM<br>CLASS 3 CLAIM                  | \$88,228.50<br>\$2,456.00               |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7142         | UNSECURED      | QUEBECOR WORLD KRUEGER ACQUISITION CORP. | \$202,261.67 | QUEBECOR WORLD RAI, INC.  | CLASS 3 CLAIM                                   | \$202,261.67                            |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7143         | UNSECURED      | QUEBECOR WORLD TACONIC HOLDINGS INC.     | \$17,021.91  | QUEBECOR WORLD CENTURY GRAPHICS CORPORATION   | CLASS 3 CLAIM                                   | \$17,021.91                             |

QUEBECOR WORLD (USA), INC., et al.

Case No. 08-10152 (JMP)

Reorganized Debtors' Seventy-Second Omnibus Objection to Claims  
(Seeking Transfer of Claims to Proper Debtor(s) and Allowance of Claims)  
Exhibit B

| NAME  | CLAIM NUMBER | CLASSIFICATION | DEBTOR AGAINST WHICH CLAIM IS ASSERTED | CLAIM AMOUNT | DEBTOR AGAINST WHICH CLAIM IS ALLOWED                             | TREATMENT UNDER PLAN           | ALLOWED AMOUNT OF CLAIM  |
|---|--------------|----------------|--|--------------|---|--------------------------------|--------------------------|
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7222         | UNSECURED      | QUEBECOR WORLD DALLAS II INC.          | \$952.68     | QUEBECOR WORLD (USA), INC.<br>QUEBECOR WORLD DALLAS, L.P.         | CLASS 4 CLAIM<br>CLASS 3 CLAIM | \$506.91<br>\$445.77     |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7225         | UNSECURED      | QUEBECOR WORLD WAUKEE, INC.            | \$49,753.58  | QUEBECOR WORLD WAUKEE, INC.<br>WCP-D, INC.                        | CLASS 3 CLAIM<br>CLASS 3 CLAIM | \$49,649.17<br>\$104.41  |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7226         | UNSECURED      | QUEBECOR WORLD PETTY PRINTING, INC.    | \$35,925.38  | QUEBECOR WORLD (USA), INC.<br>QUEBECOR WORLD PETTY PRINTING, INC. | CLASS 4 CLAIM<br>CLASS 3 CLAIM | \$926.77<br>\$34,998.61  |
| Cred. # 70409<br>FEDEX CUSTOMER INFORMATION SERVICE/<br>ASSIGNEE OF: FEDEX EXPRESS/ FEDEX GROUND<br>C/O REVENUE RECOVERY/BANKRUPTCY<br>ATTN: WILLIAM B. SELIGSTEIN<br>3965 AIRWAYS BLVD, MODULE G, 3RD FLOOR<br>MEMPHIS, TN 38116 | 7228         | UNSECURED      | QUEBECOR WORLD LINCOLN, INC.           | \$3,620.53   | QUEBECOR WORLD DALLAS, L.P.<br>QUEBECOR WORLD LINCOLN, INC.       | CLASS 3 CLAIM<br>CLASS 3 CLAIM | \$3,571.82<br>\$48.71    |
| Cred. # 70282<br>FEDEX FREIGHT EAST<br>C/O FEDEX FREIGHT<br>ATTN: M. JEFF JONES, SR. MGR. CREDIT/COLL.<br>P.O. BOX 840<br>HARRISON, AR 72602  | 6093         | UNSECURED      | QUEBECOR WORLD (USA), INC.             | \$3,519.86   | QUEBECOR WORLD LOGISTICS, INC.                                    | CLASS 3 CLAIM                  | \$3,519.86               |
| Cred. # 5979<br>FLYBOY LOGISTICS, INC.<br>ATTN: HOWARD GATTEGNO<br>1 MAPLE STREET, UNIT 4<br>EAST RUTHERFORD, NJ 07073  | 1252         | UNSECURED      | QUEBECOR WORLD (USA), INC.             | \$61,400.00  | QUEBECOR WORLD NORTHEAST GRAPHICS, INC.                           | CLASS 3 CLAIM                  | \$61,400.00              |
| Cred. # 5973<br>FULBRIGHT & JAWORSKI LLP<br>ATTN: THEODORE W. DANIEL<br>2200 ROSS AVENUE, SUITE 2800<br>DALLAS, TX 75201-2784   | 1247         | UNSECURED      | QUEBECOR WORLD DALLAS, L.P.            | \$6,014.12   | QUEBECOR WORLD (USA), INC.<br>QUEBECOR WORLD DALLAS, LP.          | CLASS 4 CLAIM<br>CLASS 3 CLAIM | \$3,903.60<br>\$2,110.52 |

Total Number of Claims: 15  
Total Claim Amount: \$969,977.54  
Total Allowed Amount: \$969,977.54