

**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

**NOTICE OF THE REORGANIZED DEBTORS' SEVENTY-THIRD OMNIBUS  
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN  
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS  
AND RECORDS; TRANSFER OF CERTAIN SUCH CLAIMS TO PROPER  
DEBTOR(S); AND ALLOWANCE OF PARTIALLY REDUCED CLAIMS)**

<b>TO:</b> [Claimant's Name and Address]				
Claim Number(s):				

The Reorganized Debtors have filed the *Reorganized Debtors' Seventy-Third Omnibus Objection To Claims (Seeking Partial Disallowance Of Certain Claims To The Extent Not In Accordance With The Debtors' Books And Records; Transfer of Certain Such Claims To Proper Debtor(s); and Allowance of Partially Reduced Claims)* (the "Objection"),<sup>1</sup> a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Objection seek to disallow, modify and/or allow one or more of your Claims listed above.

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

The Objection is filed pursuant to the 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 (the “Claims Procedure Order”) and the Procedures attached thereto (the “Claims Procedures”) (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims Agent’s internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, Suite 1206, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve the Objection to your proof of claim without the need for you to file a response or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors’ representative will be available to handle factual inquiries regarding the Objection. Legal matters, however, will be referred to the Reorganized Debtors’ attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

Your discussions with the Reorganized Debtors’ representative or the Reorganized Debtors’ attorneys may result in an agreement to settle the Objection. If you do not reach an agreement with the Reorganized Debtors before the deadline of **September 17, 2012, at 4:00 p.m. (Eastern Time) (the “Response Deadline”)** to file a response to the Objection (a “Response”), and you wish to file a Response, you must file such Response in compliance with the procedures set forth below. Contacting the Reorganized Debtors’ representative or the Reorganized Debtors’ attorneys prior to the Response Deadline will not satisfy the requirement that you must either reach an agreement with the Reorganized Debtors before the Response Deadline, or, if you so elect, file a Response and attend the hearing as discussed below.

**Responses, if any, must be filed on or before the Response Deadline** with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Response upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Response is received on or before the Response Deadline.

Responses to the Objection must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Objection to which the Response is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim listed above and as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not sustain the Objection, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Objection; (d) copies of any documentation and other evidence upon which you will rely in opposing the Objection at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Response; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in the Response as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

**A HEARING ON THE OBJECTION WILL BE HELD ON SEPTEMBER 25, 2012  
AT 10:00 A.M. (EASTERN TIME) BEFORE THE HONORABLE JAMES M. PECK IN  
THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF  
NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601,  
ONE BOWLING GREEN, NEW YORK, NEW YORK 10004.**

**IF YOU FAIL TO SERVE AND FILE A RESPONSE IN ACCORDANCE WITH  
THIS NOTICE AND THE CLAIMS PROCEDURES, THE COURT MAY GRANT THE  
RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR  
HEARING. PARTIES SERVING AND FILING A RESPONSE ARE REQUIRED TO  
ATTEND THE HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU  
AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE  
TO APPEAR MAY RESULT IN THE OBJECTION BEING GRANTED UPON  
DEFAULT.**

Dated: August 24, 2012  
New York, New York

Respectfully submitted,

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COUNSEL FOR REORGANIZED DEBTORS