

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-FOURTH OMNIBUS OBJECTION TO
CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN CLAIMS TO THE
EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS AND RECORDS;
AND ALLOWANCE OF SUCH CLAIMS AS CONVENIENCE 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-Fourth Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; and Allowance of Such Claims as Convenience 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,” and collectively with the Debtors, “Quebecor”) 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.

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.

6. On January 23, 2008 Donlin, Recano & Company, Inc. was appointed as the Claims Agent in these Chapter 11 Cases (the “Claims Agent”).

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 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*.

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, the 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. By this Objection, the Reorganized Debtors hereby seek entry of an order (i) disallowing and expunging, in part, the claims identified on Exhibit B attached hereto, as such claims are not in conformance with the Debtors' books and records (such claims, in the aggregate, the "Partially Reduced Claims") and (ii) thereafter allowing and providing each Partially Reduced Claim the status of and treatment as a Convenience Claim (as defined and provided for in the Plan), as more specifically set forth on Exhibit B.

Basis For Relief

17. With respect to the claims set forth on Exhibit B attached hereto, the Reorganized Debtors have reviewed their books and records and determined, in each instance, that each of the Partially Reduced Claims does not agree with the Debtors' books and records in all respects. Accordingly, the Partially Reduced Claims should be disallowed and expunged to the extent such claims are not in conformance with the Debtors' books and records and the Debtors have no liability to such extent.

18. The Reorganized Debtors have also determined that after disallowing and expunging, in part, each of the Partially Reduced Claims to account for amounts not in conformance with the Debtors' books and records, such Partially Reduced Claim will be less than \$2,500, and, therefore, should be allowed as a Convenience Claim (as provided for in the Plan).

19. Pursuant to Section 4.5 of the Plan, each holder of an Allowed Convenience Claim, as defined therein, is entitled to receive, in full satisfaction, settlement, release, and discharge of, and in exchange for, the aggregate amount of such holder's allowed unsecured claims, cash equal to the lesser of (i) the aggregate amount of all such holder's allowed unsecured claims or (ii) \$2,500.

20. Accordingly, for the foregoing reasons, the Reorganized Debtors request that each Partially Reduced Claim be disallowed and expunged, in part, to account for amounts not in conformance with the Debtors' books and records, and that thereafter each such Partially Reduced Claim (i) be allowed in the amount set forth in respect thereof in the "Allowed Amount of Convenience Claim" column on Exhibit B attached hereto and (ii) be accorded Convenience Class treatment, as described and provided for under the Plan.

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 Partially Reduced Claims, the right to object to the Partially Reduced 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

23. Pursuant to the Claims Procedures, notice of this Objection has been provided to all claimants whose claims 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; (ii) disallowing and expunging, in part, each of the Partially Reduced Claims as set forth on Exhibit B; (iii) thereafter allowing each of the Partially Reduced Claims as set forth in the “Allowed Amount of Convenience Claim” column on Exhibit B, and according such claims Convenience Class treatment under the Plan; and (iv) 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
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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 REORGANIZED DEBTORS' SEVENTY-FOURTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING PARTIAL DISALLOWANCE OF CERTAIN
CLAIMS TO THE EXTENT NOT IN ACCORDANCE WITH THE DEBTORS' BOOKS
AND RECORDS; AND ALLOWANCE OF SUCH CLAIMS
AS CONVENIENCE CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Seventy-Fourth Omnibus Objection to Claims (Seeking Partial Disallowance of Certain Claims to the Extent Not in Accordance with the Debtors' Books and Records; and Allowance of Such Claims as Convenience 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 disallowed and expunged, in part, to the extent set forth on the “Amount of Claim Disallowed” column on Exhibit B.
3. Each of the Partially Reduced Claims is hereby allowed as a Convenience Claim in the amount set forth on the “Allowed Amount of Convenience Claim” column on Exhibit B, and such Partially Reduced Claims shall be accorded Convenience Class treatment under the Plan.
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 (USA) Inc., et al.

Case No. 08-10152 (JMP)

Reorganized Debtors' Seventy-Fourth Omnibus Objection to Claims
(Seeking Partial Disallowance of Certain Claims to the Extent
Not in Accordance with the Debtors' Books and Records and
Allowance of Such Claims as Convenience Claims)

Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLASSIFICATION	DATE FILED	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AMOUNT OF CLAIM DISALLOWED	ALLOWED AMOUNT OF CONVENIENCE CLAIM
Cred. # 5871 BLUE WATER CONSOLIDATIONS, INC. ATTN: JACQUELINE MOROZINK, CFO 1341 BRUMMEL AVE. ELK GROVE VILLAGE, IL 60007	1103	UNSECURED	06/09/08	QUEBECOR WORLD (USA) INC.	\$9,143.81	(\$7,042.29)	\$2,101.52
Cred. # 5804 MO- CITY OF KANSAS CITY MISSOURI REVENUE DIVISION ATTN: MARK RHEEMS, BANKRUPTCY UNIT 414 EAST 12TH STREET, SUITE #201W KANSAS CITY, MO 64106	984.02	UNSECURED	05/27/08	QUEBECOR WORLD (USA) INC.	\$2,384.19	(\$550.47)	\$1,833.72

Total Number of Claims: 2
Total Claim Amount: \$11,528.00
Total Allowed Amount: \$3,935.24