

Hearing Date and Time: February 14, 2013 at 10:00 a.m.
Response Deadline: February 4, 2013 at 4:00 p.m.

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399
Michael J. Canning
Rosa J. Evergreen
Counsel for the Reorganized Debtors

**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-SEVENTH 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 OF SUCH CLAIMS TO PROPER DEBTOR(S);
AND ALLOWANCE OF PARTIALLY REDUCED 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-Seventh 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 of Such Claims to Proper Debtor(s); and Allowance of Partially Reduced 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”) 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 (I) disallowing and expunging, in part, the claims identified on Exhibit B attached hereto to the extent provided for therein, as such claims are not, as filed by the holders thereof, in conformance with the Debtors' books and records (such claims, in the aggregate, the "Partially Reduced Claims"), (II) with respect to certain of the Partially Reduced Claims which were filed against the wrong Debtor(s), transferring such Partially Reduced Claims so as to be filed against the proper Debtor(s) and (III) thereafter allowing each Partially Reduced Claim in the amount,

with the priority and against the Debtor, as set forth in respect of such Partially Reduced Claim on Exhibit B attached hereto.

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 each of such claims, as filed by the holders thereof, do not agree with the Debtors' books and records in all respects. Accordingly, such claims should be disallowed and expunged to the extent such claims are not in conformance with the Debtors' books and records.

18. The Reorganized Debtors have also determined, after reviewing their books and records, that certain of the Partially Reduced Claims were filed against the wrong Debtor(s), and should, therefore, be transferred so as to be filed against the proper Debtor(s).

19. Subject to disallowing and expunging that portion of each claim that is not in conformance with the Debtors' books and records, such that the Debtors' have no liability on account thereof, and, as appropriate, transferring certain of such Partially Reduced Claims so as to be filed against the proper Debtor(s), all such Partially Reduced Claims should thereafter be allowed in the amount set forth in respect thereof in the "Allowed Claim Amount" column on Exhibit B attached hereto (collectively, the "Allowed Partially Reduced Claims").

20. Moreover, all of the Partially Reduced Claims should be disallowed and expunged, in part, to account for amounts not in conformance with the Debtors' books and records, and for which no liability of the Debtors exists, as more specifically set forth in respect thereof in the "Amount of Claim Disallowed" column on Exhibit B attached hereto, and, as applicable, transferred so as to be filed against the proper Debtor(s), as identified on the "Debtor Against Which Claim is Allowed" column on Exhibit B, and thereafter allowed.

21. For the foregoing reasons, the Reorganized Debtors request that each of the Partially Reduced Claims be allowed as an Allowed Partially Reduced Claim against the appropriate Debtor, in each case, as set forth in respect of such Partially Reduced Claim on the “Allowed Claim Amount” column on Exhibit B attached hereto, all pursuant to section 502 of the Bankruptcy Code.

Reservation of Rights

22. 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.

23. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows the Allowed Partially Reduced 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

24. 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 (A) disallowing and expunging, in part, each of the Partially Reduced Claims; (B) with respect to those Partially Reduced Claims filed against the wrong Debtor(s), transferring such Partially Reduced Claims so as to be filed against the appropriate Debtor(s) and (C) allowing each of the Partially Reduced Claims as an Allowed Partially Reduced Claim, all as set forth on Exhibit B attached hereto; and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
January 15, 2015

Respectfully submitted,

/s/ Michael J. Canning
Michael J. Canning
Rosa J. Evergreen
ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399

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-SEVENTH
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 OF SUCH CLAIMS
TO PROPER DEBTOR(S); AND ALLOWANCE OF PARTIALLY REDUCED CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Seventy-Seventh 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 of Such Claims to Proper Debtor(s); and Allowance of Partially Reduced 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, pursuant to sections 502 and 503 of the Bankruptcy Code.
3. Those Partially Reduced Claims identified on Exhibit B that are filed against the wrong Debtor(s) are deemed transferred such that upon entry of this Order each of such Partially Reduced Claims shall be deemed filed against the Debtor(s) identified in respect of such Partially Reduced Claim on the “Debtor Against Which Claim is Allowed” column of Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
4. Each of the Partially Reduced Claims is hereby allowed against the applicable Debtor as an Allowed Partially Reduced Claim in the amount set forth on the “Allowed Claim Amount” column on Exhibit B, pursuant to sections 502 and 503 of the Bankruptcy Code.
5. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.
6. 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.
7. The Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: _____, 2013

United States Bankruptcy Judge

EXHIBIT B

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Seventy-Seventh 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 of
Such Claims to Proper Debtor(s); and Allowance of Partially Reduced Claims)
Exhibit B

NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 5333 AMERICAN RIVER - PACKAGE ONE, INC. C/O PACKAGE ONE, INC. 4225 PELL DRIVE SACRAMENTO, CA 95838	321	UNSECURED	QUEBECOR WORLD (USA) INC.	\$4,739.40	QUEBECOR WORLD (USA) INC.	(\$1,274.00)	CLASS 4 CLAIM	\$3,465.40
Cred. # 39269 AR- DEPT. OF FINANCE AND ADMINISTRATION C/O OFFICE OF REVENUE LEGAL COUNSEL ATTN: DAVID B. KAUFMAN, ESQ. P.O. BOX 1272, ROOM 2380 LITTLE ROCK, AR 72203-1272	2120.02	PRIORITY	QUEBECOR WORLD (USA) INC.	\$46,630.27	QUEBECOR WORLD (USA) INC.	(\$14,681.71)	PRIORITY CLAIM	\$31,948.56
Cred. # 6989 ATHENS PAPER ATTN: SHYLAN VORDERBERG, CREDIT MANAGER 1898 ELM TREE DRIVE NASHVILLE, TN 37210	4879	UNSECURED	QUEBECOR WORLD BOOK SERVICES LLC	\$238,616.98	QUEBECOR WORLD BOOK SERVICES LLC	(\$14,620.11)	CLASS 3 CLAIM	\$223,996.87
Cred. # 9723 DUST BUSTERS PLUS ATTN: REBECCA LADD, V.P. P O BOX 3948 CLARKSVILLE, TN 37043	3115	UNSECURED	QW MEMPHIS CORP.	\$19,094.27	QW MEMPHIS CORP.	(\$6,755.56)	CLASS 3 CLAIM	\$12,338.71
Cred. # 10730 INSULFAB PLASTICS SOUTHERN DIVISION ATTN: BABBS BROWN, ACCT. MGR PO BOX 4277 SPARTANBURG, SC 29305-4277	7179	UNSECURED	QUEBECOR WORLD KRI INC.	\$15,292.39	QUEBECOR WORLD KRI INC.	(\$1,022.74)	CLASS 3 CLAIM	\$14,269.65
Cred. # 10730 INSULFAB PLASTICS SOUTHERN DIVISION ATTN: BABBS BROWN, ACCT. MGR PO BOX 4277 SPARTANBURG, SC 29305-4277	7152	UNSECURED	QUEBECOR WORLD KRI INC.	\$2,271.50	QUEBECOR WORLD KRI INC.	(\$722.75)	CLASS 3 CLAIM	\$1,548.75
Cred. # 5767 MA - DEPARTMENT OF REVENUE ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR P.O. BOX 9564 BOSTON, MA 02114-9564	829.01	PRIORITY	QUEBECOR WORLD PRINTING (USA) CORP.	\$3,547.53	QUEBECOR WORLD PRINTING (USA) CORP.	(\$3,091.53)	PRIORITY CLAIM	\$456.00
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISON ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1115.01	PRIORITY	QUEBECOR WORLD ATGLEN INC.	\$1,307.45	QUEBECOR WORLD ATGLEN INC.	(\$48.42)	PRIORITY CLAIM	\$1,259.03
Cred. # 5632 RI- DIVISION OF TAXATION ATTN: DAVID M. SULLIVAN TAX ADMINISTRATOR ONE CAPITOL HILL PROVIDENCE, RI 02908	674.01	UNSECURED	QUEBECOR WORLD PRINTING (USA) CORP.	\$11,407.71	QUEBECOR WORLD PRINTING (USA) CORP.	(\$11,332.35)	CLASS 3 CLAIM	\$75.36

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NAME	CLAIM #	CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	CLAIM AMOUNT ASSERTED	DEBTOR AGAINST WHICH CLAIM IS ALLOWED	AMOUNT OF CLAIM DISALLOWED	TREATMENT UNDER PLAN	ALLOWED CLAIM AMOUNT
Cred. # 5632 RI- DIVISION OF TAXATION ATTN: DAVID M. SULLIVAN TAX ADMINISTRATOR ONE CAPITOL HILL PROVIDENCE, RI 02908	674.02	PRIORITY	QUEBECOR WORLD PRINTING (USA) CORP.	\$35,457.79	QUEBECOR WORLD PRINTING (USA) CORP.	(\$31,392.44)	PRIORITY CLAIM	\$4,065.35
Cred. # 5742 RIMA ENTERPRISES, INC. C/O SIMON ARON, ESQ. WOLF, RIFKIN, SHAPIRO, SCHULMAN & 11400 WEST OLYMPIC BLVD., 9TH FLOOR LOS ANGELES, CA 90064-1582	802	UNSECURED	QUEBECOR WORLD (USA) INC.	\$193,524.22	QUEBECOR WORLD (USA) INC. QUEBECOR WORLD ATGLEN INC. QUEBECOR WORLD CENTURY GRAPHICS CORPORATION QUEBECOR WORLD DALLAS, L.P. QUEBECOR WORLD EUSEY PRESS INC. QUEBECOR WORLD JOHNSON & HARDIN COMPAN QUEBECOR WORLD KRI INC. QUEBECOR WORLD MEMPHIS LLC QUEBECOR WORLD MID-SOUTH PRESS CORPORATION QUEBECOR WORLD MT. MORRIS II LLC QUEBECOR WORLD NORTHEAST GRAPHICS INC. QUEBECOR WORLD OLIVE BRANCH INC. QUEBECOR WORLD PENDELL INC. QUEBECOR WORLD RAI INC. QUEBECOR WORLD RETAIL PRINTING CORPORATION QW MEMPHIS CORP. QW NEW YORK CORP.	(\$5,513.89)	CLASS 4 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM CLASS 3 CLAIM	\$10,632.61 \$154.84 \$55.24 \$468.54 \$152.21 \$0.00 \$278.05 \$82,186.32 \$0.00 \$0.00 \$161.08 \$446.64 \$1,456.77 \$274.50 \$5,698.45 \$85,807.53 \$237.55
Cred. # 5742 RIMA ENTERPRISES, INC. C/O SIMON ARON, ESQ. WOLF, RIFKIN, SHAPIRO, SCHULMAN & RABKIN, LLP 11400 WEST OLYMPIC BLVD., 9TH FLOOR LOS ANGELES, CA 90064-1582	803	503(b)(9)	QUEBECOR WORLD (USA) INC.	\$21,958.46	QUEBECOR WORLD (USA) INC.	(\$2,903.00)	ADMINISTRATIVE CLAIM	\$19,055.46

Total Number of Claims: 12
Total Claim Amount: \$593,847.97
Total Allowed Amount: \$500,489.47