

Hearing Date and Time: February 14, 2013 at 10:00 a.m.
Response Deadline: February 4, 2013 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-EIGHTH OMNIBUS OBJECTION TO
CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY 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-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims) (the "Objection").

**PARTIES RECEIVING THIS OBJECTION SHOULD CONSULT EXHIBITS B,
C, AND D (COLLECTIVELY, THE "EXHIBITS") TO DETERMINE WHETHER
THEIR NAMES AND RESPECTIVE CLAIMS ARE IDENTIFIED ON ANY OF THE
EXHIBITS.**

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 disallowing and expunging the claims identified on the Exhibits, as these claims, as applicable (i) to the extent valid, have been previously paid, resolved, or satisfied by the Debtors or Reorganized Debtors, (ii) fail to assert a claim amount and otherwise fail to contain adequate information for the Reorganized Debtors to determinate if any liability exists or (iii) are not reflected on the Reorganized Debtors' books and records as valid claims against the Debtors' estates and the Reorganized Debtors dispute any liability for such claims.

Basis For Relief Requested

17. The Reorganized Debtors have reviewed their books and records in connection with the proofs of claim identified on Exhibit B, and have determined that such claims, to the extent valid, have previously been paid, resolved or otherwise satisfied by the Debtors prior to the Petition Date, or pursuant to orders of the Court, or duplicate claims that have been resolved, or were, in fact, post-petition obligations of the Debtors that have been paid in the ordinary course (collectively, the “Satisfied Claims”).

18. The Reorganized Debtors have reviewed the proofs of claim identified on Exhibit C, and have determined that such claims, as asserted by the holders thereof, do not state any claim amount (the “No Obligation Claims”).

19. The Reorganized Debtors have reviewed their books and records with respect to the proofs of claim identified on Exhibit D, and have determined that such claims, as asserted by the holders thereof, are not valid claims against the Debtors’ estates and the Reorganized Debtors dispute any liability for such claims, and therefore, such holders are not entitled to recovery on account of such claims under the Plan (the “No Liability Claims”).

20. As the Debtors have no liability for any of the Satisfied Claims, the No Obligation Claims, or the No Liability Claims, the Reorganized Debtors request that such claims, in each case as identified on the applicable Exhibit, be disallowed and expunged. Failure to disallow these proofs of claim will result in the applicable claimants receiving an unwarranted recovery against the Debtors’ estates, to the detriment of valid creditors in these Chapter 11 Cases.

21. For the foregoing reasons, the Reorganized Debtors request that the claims set forth on each of the Exhibits be disallowed and expunged in their entirety, 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 the right to object further to each of the Satisfied Claims, the No Obligation Claims, and the No Liability Claims, to the extent not disallowed and expunged, on any and all additional factual or legal grounds. 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 each of Exhibit B, Exhibit C and Exhibit D 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 disallowing and expunging the Satisfied Claims, the No Obligation Claims and the No Liability Claims, in each case as set forth on the applicable Exhibits, in their entirety 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 _____
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New York, New York 10022-4690
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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-EIGHTH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN
NO LIABILITY CLAIMS)**

This matter coming before the Court on the Reorganized Debtors' Seventy-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability 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;

IT IS HEREBY ORDERED THAT:

1. The Objection is SUSTAINED.

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

2. Each of the claims identified on Exhibit B, Exhibit C, and Exhibit D, attached hereto and incorporated herein by reference is disallowed and expunged in its entirety, pursuant to section 502 of the Bankruptcy Code.

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: _____, 2013

United States Bankruptcy Judge

EXHIBIT B

Quebecor World (USA) Inc., et al. Page 1 of 1
Reorganized Debtors' Seventy-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims)
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
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	2120.01	UNSECURED	08-10152	\$183.93
Cred. # 6764 CO- DEPARTMENT OF REVENUE C/O BANKRUPTCY UNIT ATTN: WAYNE LINGK, BANKRUPTCY SUPERVISOR 1375 SHERMAN STREET, ROOM 504 DENVER, CO 80261	9200.02	SECURED	08-10152	\$164.79
Cred. # 5767 MA - DEPARTMENT OF REVENUE ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR P.O. BOX 9564 BOSTON, MA 02114-9564	829.02	UNSECURED	08-10169	\$314.43
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISON ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1115.02	UNSECURED	08-10184	\$28.87
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISON ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1115.03	SECURED	08-10184	\$9,803.33
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISON ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1116.01	PRIORITY	08-10169	\$10,033.66
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISON ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1116.02	UNSECURED	08-10169	\$5,334.76

Total Claim Count: 7

Total Claim Amount: \$25,863.77

EXHIBIT C

Quebecor World (USA) Inc., et al. Page 1 of 1
Reorganized Debtors' Seventy-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims)
Exhibit C

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 6989 ATHENS PAPER ATTN: SHYLAN VORDERBERG, CREDIT MANAGER 1898 ELM TREE DRIVE NASHVILLE, TN 37210	4885	UNSECURED	08-10195	\$0.00
Cred. # 5881 PA- DEPT OF REVENUE C/O BANKRUPTCY DIVISON ATTN: JAMES M. FOSTER, CHIEF P.O. BOX 280946 HARRISBURG, PA 17128-0946	1116.03	SECURED	08-10169	\$0.00

Total Claim Count: 2

Total Claim Amount: \$0.00

EXHIBIT D

Quebecor World (USA) Inc., et al. Page 1 of 1
Reorganized Debtors' Seventy-Eighth Omnibus Objection to Claims
(Seeking to Expunge Certain No Liability Claims)
Exhibit D

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	CLAIM CLASSIFICATION	CASE NUMBER	CLAIM AMOUNT (\$)
Cred. # 5328 MO- DEPARTMENT OF REVENUE ATTN: DEB BUSCHMAN, AGENT P.O. BOX 475 JEFFERSON CITY, MO 65105	8608	UNSECURED	08-10152	\$2,165.12
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6172.01	UNSECURED	08-10201	\$1,180.00
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6172.02	PRIORITY	08-10201	\$196,755.00
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6175.01	UNSECURED	08-10191	\$1,746.00
Cred. # 5990 MS- STATE TAX COMMISSION C/O BANKRUPTCY SECTION ATTN: BRENDA T. CARTER P.O. BOX 22808 JACKSON, MS 39225-2808	6175.02	PRIORITY	08-10191	\$25,424.00

Total Claim Count: 5

Total Claim Amount: \$227,270.12