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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

**NOTICE OF PRESENTMENT OF THE REORGANIZED
DEBTORS' APPLICATION FOR ENTRY OF AN
ORDER EXTENDING THE CLAIMS OBJECTION DEADLINES**

The Reorganized Debtors will present the attached Application for Entry of an Order Extending the Claims Objection Deadlines (the "Application"),¹ to the Honorable James M. Peck for signature on May 30, 2013 at 12:00 noon.

PLEASE TAKE FURTHER NOTICE that objections, if any, to the Application must be made in writing and received in the chambers of the Honorable James M. Peck, United States Bankruptcy Judge and by the undersigned not later than 12:00 noon on May 31, 2013. Unless objections are received by that time, the Order granting the Application may be signed.

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

PLEASE TAKE FURTHER NOTICE that if a written objection is timely filed and the Court determines that a hearing is necessary, a hearing will be held at the United States Bankruptcy Court for the Southern District of New York on a date to be determined by the Court. The moving and objecting parties are required to attend the hearing, and failure to appear may result in relief being granted or denied upon default.

Dated: New York, New York
May 21, 2013

Respectfully submitted,

/s/ Michael J. Canning

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Presentment Date and Time: May 31, 2013 at 12:00 noon
Objection Deadline: May 31, 2013 at 12:00 noon

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In re

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Chapter 11

Case No. 08-10152(JMP)
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Honorable James M. Peck

**REORGANIZED DEBTORS' APPLICATION FOR ENTRY OF AN ORDER
EXTENDING THE CLAIMS OBJECTION DEADLINES**

The above-captioned reorganized debtors (the "Debtors" or "Reorganized Debtors," as applicable) move this Court (the "Application") for the entry of an order substantially in the form of Exhibit A attached hereto, authorizing the further extension of the Claims Objection Deadlines (defined below) through March 31, 2014. In support of this Application, 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 is section 105 of title 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), and Rule 9006(b)(1) 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").
7. On January 31, 2008, an Official Committee of Unsecured Creditors (the "Creditors' Committee") was appointed, and amended on February 8, 2008.

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.

8. On May 18, 2009, the Debtors filed their Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession (as may be amended or supplemented, the “Plan”).

9. On July 2, 2009, this Court entered the Findings of Fact, Conclusions of Law and Order Confirming the Third Amended Joint Plan of Reorganization of Quebecor World (USA) Inc. and Certain Affiliated Debtors and Debtors-In-Possession, dated July 1, as modified (the “Confirmation Order”).

10. The Plan became effective on July 21, 2009 (the “Effective Date”).

11. Pursuant to the Plan, on the Effective Date, a Joint Claims Oversight Committee, as defined in the Plan, was formed.

12. 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.

The Asserted Claims

13. On or about June 18, 2008, the Debtors filed their respective schedules of assets and liabilities (collectively, the “Schedules”), which identified approximately 9,500 potential creditors of their estates.

14. 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 asserting prepetition liabilities against the Debtors (the “General Bar Date”). The Bar Date Order, among other things, also established bar dates for the filing of proofs of claim in response to any amendments to the Schedules, claims for damages arising from the rejection of executory contracts and unexpired leases, and claims under section 503(b)(9) of the Bankruptcy Code (collectively, with the General Bar Date, the “Bar Dates”). 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 of the Debtors 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.

15. In response to the mailing and publication of the Bar Date Notice, approximately 10,000 proofs of claim were filed in these Chapter 11 Cases.

16. As used herein, (A) proofs of claim filed in these Chapter 11 Cases, including for Administrative Claims (as defined and provided for under the Plan) are referred to collectively as “Proofs of Claim,” (B) claims identified in the Debtors’ Schedules as liquidated, noncontingent and undisputed are referred to collectively as “Scheduled Claims,” (C) claims pursuant to section 503(b)(9) of the Bankruptcy Code are referred to collectively as “503(b)(9) Claims,” and (D) all demands for reclamation pursuant to section 546(c) of the Bankruptcy Code are referred to collectively as “Reclamation Demands.” All of the Proofs of Claim filed in these Chapter 11 Cases, together with all Scheduled Claims identified in the Schedules, and all 503(b)(9) Claims and Reclamation Demands are referred to collectively as the “Claims.”

17. Section 502(a) of the Bankruptcy Code provides that “[a] claim or interest, proof of which is filed under section 501 of this title, is deemed allowed, unless a party in interest . . .

objects.” Rule 3001(f) of the Bankruptcy Rules states that “a proof of claim executed and filed in accordance with these rules shall constitute prima facie evidence of the validity and amount of the claim.” Under section 1111(a) of the Bankruptcy Code, the Scheduled Claims are also treated as Proofs of Claim. See 11 U.S.C. § 1111(a) (“A proof of claim . . . is deemed filed under section 501 of this title for any claim . . . that appears in the schedules . . . except a claim . . . that is scheduled as disputed, contingent, or unliquidated.”).

18. In this regard, all of the Claims in these Chapter 11 Cases must be reviewed for possible objection or resolution as part of the claims process. In light of the very large number of Claims that have been filed in these Chapter 11 Cases, preparing and filing individual pleadings for each objection to a Claim (an “Objection”) would be an extremely time consuming and expensive process. To address these concerns, the Reorganized Debtors developed global claims allowance, objection, claims resolution, and settlement procedures (collectively, the “Claims Procedures”) and sought Court approval of these Claims Procedures. On November 5, 2009, this Court entered an order authorizing the establishment of the Claims Procedures (Docket No. 1978) (the “Claims Procedures Order”).

19. The Claims Procedures Order also extended the 503(b)(9)/Reclamation Claims Objection Deadline through and including the Claims/Interests Objection Deadline (each as defined and provided for under the Plan).

20. From time to time, the Reorganized Debtors have sought an order from this Court further extending the Claims/Interests Objection Deadline, the 503(b)(9)/Reclamation Claims Objection Deadline, and the Administrative Claims Objection Deadline (collectively, the “Claims Objection Deadlines”). Most recently, on September 20, 2012, this Court entered an

order extending the Claims Objection Deadlines through and including June 21, 2013 (Docket No. 4939), subject to further extensions by order of the Court.

21. The Reorganized Debtors have been and continue to diligently review the Claims and file objections, motions, and applications in respect thereof, all as provided for under the Claims Procedures Order.

Relief Requested

22. By this Application, the Reorganized Debtors hereby seek entry of an order pursuant to Bankruptcy Rule 9006(b)(1) further extending the Claims Objection Deadlines for approximately nine months, from June 21, 2013 through and including March 31, 2014 (the "Extended Claims Objection Deadline"), subject to further extension by order of the Court.

Justification for Relief Requested

23. The Reorganized Debtors have been actively engaged in reviewing, analyzing and reconciling the Claims filed in and asserted against their estates in connection with these Chapter 11 Cases, and are coordinating this effort with the resolution of claims filed against QWI in the Canadian Proceeding. Indeed, the Reorganized Debtors have been reviewing and analyzing approximately 10,000 Claims in connection with these Chapter 11 Cases.

24. To that end, the Reorganized Debtors have been actively working to resolve all Claims as quickly and efficiently as possible. In this regard, since the Claims Procedures have been in effect, the Reorganized Debtors have filed with the Court (a) 78 omnibus objections to Claims addressing in excess of 4,782 Claims, (b) 16 applications seeking to allow, in the aggregate, over 1,286 Claims as filed by the holders thereof, (c) 17 motions seeking to resolve over 1,103 Convenience Claims (as defined and provided for in the Plan), and (d) 24 applications seeking to allow Permitted Settlements (as defined and provided for in the Claims Procedures),

which applications address, in the aggregate, over 1,289 Claims (collectively, the “Claim Motions”). Moreover, to date the Reorganized Debtors have filed over 130 Claim Motions with this Court seeking to resolve over 8,400 Claims in these Chapter 11 Cases.

25. In addition, the Reorganized Debtors have also consensually settled and resolved significant and complex Claims of individual creditors for which stipulations and agreements have been filed with and approved by the Court. These stipulations and agreements include, among others, stipulations and agreements with certain large trade vendors, including, without limitation, Abitibi-Bowater, International Paper Company, Goss International Corporation, E. Aaron Enterprise, Megtec Systems and UPM Kymmene. In addition to large trade vendors, stipulations and agreements have also been entered into with other significant creditors, including, without limitation, Banc of America Leasing & Capital, Arcata Redwood Company and the Environmental Protection Agency (the “EPA”), as well as with certain states, including most recently, and significantly, with the State of Texas in respect of its sales tax claims asserted against the Debtors’ estates.

26. The consensual stipulations and agreements reached with these trade vendors, the EPA, and the various states represent the resolution of very significant Claims that posed complex factual and legal issues, all without the need for judicial determination by the Court. The Reorganized Debtors are continuing this effort to resolve these Claims in a consensual manner, and expect to file further stipulations and/or Permitted Settlement applications with the Court to resolve such Claims.

27. Moreover, pursuant to the Plan and the Claim Motions, as well as other stipulations and agreements reached with numerous claimants, the Reorganized Debtors have already objected to, resolved and/or sought allowance of approximately 96% of the Claims filed

in these Chapter 11 Cases, with only approximately 375 Claims remaining to be addressed in these Chapter 11 Cases. In this regard, although the Reorganized Debtors have reviewed and are prepared to move forward with the resolution of many of these remaining Claims, that effort has been delayed in large part due to the fact that a significant number of these Claims are held by creditors that are themselves currently the subject of preference actions, thereby precluding the Reorganized Debtors from resolving their Claims at this time.

28. Specifically, as this Court is aware, in early-to-mid January 2010, the Litigation Trustee (as defined and provided for in the Plan) filed almost 1,800 avoidance actions in these Chapter 11 Cases (the "Avoidance Actions") in respect of prepetition transfers made by the Debtors. Upon information and belief, the Reorganized Debtors understand that approximately 1,500 Avoidance Actions have now been settled, dismissed or otherwise resolved (the "Dismissed Actions"). Even with the progress made to-date by the Litigation Trust in respect of the Dismissed Actions, a significant number of Avoidance Actions remain pending. Many of the defendants in the remaining Avoidance Actions have unresolved Claims in the Chapter 11 Cases, which, in light of the requirements of section 502 of the Bankruptcy Code, may not be resolved and allowed until the preference action currently pending against the holders of such Claims have been resolved.

29. Accordingly, although the claim review process is well advanced, as evidenced by the considerable progress made by the Reorganized Debtors since the Claims Procedures were approved, additional time will, nevertheless, be required in order to process and resolve the remaining Claims filed in these Chapter 11 Cases in an orderly fashion.

30. During this time, the Reorganized Debtors will continue to work aggressively to resolve all Claims expeditiously in order to facilitate timely distribution of recovery under the

Plan to all creditors. Indeed, as set forth in the Claims Procedures, the Reorganized Debtors are seeking to resolve a significant number of Claims filed by creditors consensually, and where creditors have filed multiple Claims, in a global fashion, thereby bringing significant efficiencies and cost savings to the process. Moreover, as evidenced by a number of significant, recent consensual resolutions, including the consensual resolution of the contested sales tax proceeding with the State of Texas² and claims filed by Banc of America, the procedures set forth in the Claims Procedures authorizing Permitted Settlements have enabled the Reorganized Debtors to successfully resolve a number of highly complex Claims. Indeed, to date, of the approximately 9200 Claims resolved in these Chapter 11 Cases, almost 1,300 were resolved through Permitted Settlements. Thus, the additional time sought herein will not only facilitate the consensual resolution of unresolved Claims, but will do so in a manner that will mitigate the need for multiple objections, if not litigation, before resolving all Claims in these Chapter 11 Cases.

31. Moreover, the Reorganized Debtors respectfully submit that the additional time to file objections requested herein is reasonable and necessary under the circumstances to assure sufficient time for the Reorganized Debtors to (a) properly evaluate and determine the validity of each remaining unresolved Claim, (b) to avoid unnecessary piecemeal litigation of Claims, and (c) to ensure that wherever possible Claims are consensually resolved.

32. Bankruptcy Rule 9006(b)(1) permits the extension of the Claims Objection Deadlines, providing, in relevant part, that “when an act is required or allowed to be done at or within a specified period ... or by order of court, the court for cause shown may at any time in its discretion (1) with or without motion or notice order the period enlarged if the request therefor is

² As this Court is aware, and as noted above, the Reorganized Debtors recently resolved their ongoing sales tax dispute with the State of Texas, and, pursuant to the Claims Procedures, the Court authorized the Permitted Settlement between the Reorganized Debtors and the State of Texas in February 2013, which avoided complex and time consuming litigation and resolved hundreds of millions of dollars of filed claims.

made before the expiration of the period originally prescribed or as extended by a previous order.”

33. Moreover, section 105 of the Bankruptcy Code grants bankruptcy courts broad authority and discretion to take actions and implement procedures necessary to administer a bankruptcy case. Section 105(a) of the Bankruptcy Code provides, in pertinent part, that “[t]he court may issue any order, process or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code].” Under section 105(a) of the Bankruptcy Code, the Court has expansive equitable power to fashion any order or decree that is in the interest of preserving or protecting the value of the debtor’s assets. *See, e.g., In re Keene Corp.*, 168 B.R. 285, 292 (Bankr. S.D.N.Y. 1994) (“Under 11 U.S.C. § 105(a), the Court can ‘use its equitable powers to assure the orderly conduct of the reorganization proceedings.’”) (quoting *In re Neuman*, 71 B.R. 567, 571 (S.D.N.Y. 1987)); *Chinichian v. Campolongo (In re Chinichian)*, 784 F.2d 1440, 1443 (9th Cir. 1986) (“Section 105 sets out the power of the bankruptcy court to fashion orders as necessary pursuant to the purposes of the Bankruptcy Code.”) (citations omitted).

34. Further, bankruptcy courts are vested with great discretion to decide whether to enlarge time periods, including with respect to granting additional time for objecting to claims. To that end, bankruptcy courts have granted relief that is comparable to that requested herein in situations similar to the circumstances described herein. *See, e.g., In re Refco Inc.*, No. 05-60006 (RDD) (Bankr. S.D.N.Y. Dec. 4, 2009); *In re Loral Space & Comm. Ltd.*, No. 03-41710 (RDD) (Bankr. S.D.N.Y. Feb. 28, 2007); *In re Adelpia Comm. Corp.*, No. 02-41729 (REG) (Bankr. S.D.N.Y. Jan. 10, 2008).

35. Accordingly, the Reorganized Debtors respectfully submit that the extension of the Claims Objection Deadlines is a reasonable and necessary request under the circumstances,

and will assure sufficient time for the Reorganized Debtors to properly evaluate and determine the validity of all of the Claims filed in these Chapter 11 Cases. The requested relief, therefore, is in the best interest of the Reorganized Debtors, creditors and other parties in interest, and should be granted.

Notice

36. Pursuant to the Case Management Order, notice of this Application has been given to the parties identified on the Notice List (as such term is defined in the Case Management Order). In light of the nature of the relief requested herein, the Debtors submit that no other or further notice is required. Accordingly, the Reorganized Debtors submit that serving each of the thousands of creditors in these cases with a copy of the Application is unnecessary and would be wasteful of the Reorganized Debtors' resources.

37. This Application has been reviewed by the Joint Claims Oversight Committee, who has approved the relief requested herein.

Prior Request

38. No prior request for the relief sought in this Application, other than the relief described in paragraphs 19-20, has been made to this or any other Court.

WHEREFORE, the Reorganized Debtors respectfully request that the Court enter an order substantially in the form of Exhibit A attached hereto, (a) extending the Claims Objection Deadlines through and including March 31, 2014 and (b) granting such other and further relief to the Reorganized Debtors as the Court may deem proper.

Dated: New York, New York
May 21, 2013

Respectfully submitted,

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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 AUTHORIZING THE EXTENSION OF THE CLAIMS
OBJECTION DEADLINES**

Upon the application (the “Application”)¹ of the above-captioned debtors (collectively, the “Reorganized Debtors”) for entry of an Order authorizing the extension of the Claims Objection Deadlines, 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 and the Application in this District is proper pursuant to 28 U.S.C. §§ 1408 and 1409, (d) notice of the Application was appropriate under the circumstances; and the Court having determined that the legal and factual bases set forth in the Application establish grounds for the relief granted herein;

IT IS HEREBY ORDERED THAT:

1. The Application is GRANTED.
2. The Claims Objection Deadlines are hereby extended to and including March 31, 2014.
3. Nothing in the Application or Order shall constitute an admission of the validity, nature, amount or priority of any Claim, and the Reorganized Debtors reserve all of

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

their rights to dispute the validity, nature, amount or priority of any Claim asserted in these Chapter 11 Cases.

4. Nothing in the Application or Order shall be deemed or construed as a waiver of the right of the Reorganized Debtors, or shall impair the ability of the Reorganized Debtors, to make additional requests to extend the Claims Objection Deadlines, or any other deadlines to object to Claims.

5. The Reorganized Debtors are authorized to take all such actions as are necessary or appropriate to implement the terms of this Order.

6. Notwithstanding any provision of the Bankruptcy Code, the Bankruptcy Rules or other applicable law, this Order shall be effective immediately upon entry.

7. The Court shall retain jurisdiction with respect to all matters arising from or relating to the implementation of this Order.

Dated: _____, 2013

United States Bankruptcy Judge