

Presentment Date and Time: January 23, 2014 at 12:00 noon

Objection Deadline: January 23, 2014 at 12:00 noon

**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' TWENTY-SEVENTH OMNIBUS APPLICATION
SEEKING TO ALLOW PERMITTED SETTLEMENTS**

TO: THE CLAIMANTS LISTED IN THE EXHIBIT B TO THE ATTACHED APPLICATION

The Reorganized Debtors have filed the *Reorganized Debtors' Twenty-Seventh Omnibus Application Seeking to Allow Permitted Settlements* (the "Application"),¹ 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 Application seek to disallow, modify and/or allow one or more of your Claims as listed in Exhibit B to the Application.

The Application 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

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

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, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve any questions you may have with respect to your proof of claim without the need for you to file an objection 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 inquires regarding the Application. 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.

If after your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys you still wish to file an objection, you must file such Objection on or before the deadline of **January 23, 2014 at 12:00 noon (Eastern Time) (the "Allowance Objection Deadline")** to file an Objection to the Application (an "Allowance Objection"). You must file such Objection in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Allowance Objection Deadline will not extend the Allowance Objection Deadline.

Allowance Objections, if any, must be filed on or before Allowance Objection 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 Allowance Objection 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 Allowance is received on or before the Allowance Objection Deadline.

Allowance Objections must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Application to which the Objection is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim 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 grant the Application, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Application; (d) copies of any documentation and other evidence upon which you will rely in opposing the Application 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 Allowance Objection; 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 Allowance Objection as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

A HEARING ON THE APPLICATION, IF NECESSARY, WILL BE HELD 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 ON A DATE AND TIME TO BE DETERMINED BY THE COURT.

YOU NEED NOT TAKE ANY ACTION TO EFFECT THE ALLOWANCE OF YOUR CLAIM AS PROPOSED IN THE APPLICATION. PARTIES SERVING AND FILING AN ALLOWANCE OBJECTION ARE REQUIRED TO ATTEND ANY

**SCHEDULING HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU
AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE
TO APPEAR MAY RESULT IN THE APPLICATION BEING GRANTED UPON
DEFAULT.**

Dated: January 9, 2014
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP
399 Park Avenue
New York, NY 10022-4690
Telephone: (212) 715-1781
Facsimile: (212) 715-1399

Counsel for the Reorganized Debtors

Presentment Date and Time: January 23, 2014 at 12:00 noon
Objection Deadline: January 23, 2014 at 12:00 noon

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' TWENTY-SEVENTH OMNIBUS APPLICATION
SEEKING TO ALLOW PERMITTED SETTLEMENTS**

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 Twenty-Seventh Omnibus Application Seeking to Allow Permitted Settlements (the "Application"), and 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 Application.

**PARTIES RECEIVING THIS APPLICATION SHOULD CONSULT EXHIBIT B
TO DETERMINE WHETHER THEIR NAMES AND RESPECTIVE CLAIMS ARE
IDENTIFIED ON EXHIBIT B.**

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 predicate 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 Rules 3007 and 9019 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.
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 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. Pursuant to the Claims Procedures, the Reorganized Debtors hereby seek entry of an order approving the compromise and settlement entered into between the Reorganized Debtors and each of the applicable claimants in respect of the aggregate claims of each such claimant against the Debtors, all as more specifically set forth on Exhibit B.

Basis For Relief

17. To promote the efficient resolution and allowance of claims, the Reorganized Debtors sought and obtained authority, as part of the Claims Procedures, to establish a process for compromising and settling disputed claims (each a "Permitted Settlement"). Specifically, the

Claims Procedures provide that Permitted Settlements may address the allowance and/or disallowance of multiple claims and demands of an individual creditor, and the amount and treatment of any such claims and/or demands of such creditor, by means of an overall settlement of the aggregate claims of such creditor.

18. With respect to the claimants set forth on Exhibit B attached hereto, the Reorganized Debtors have now reached agreement with each claimant (collectively, the “Consensual Resolution Creditors”) regarding the resolution of such claimant’s aggregate claims and demands against the Debtors.² Specifically, the Reorganized Debtors and each Consensual Resolution Creditor have agreed to allow, expunge, reduce, reclassify and/or transfer the claims of such Consensual Resolution Creditor, in each case as more specifically set forth on Exhibit B attached hereto.

19. By this Application, the Reorganized Debtors seek authority to implement the settlements reached with each of the Consensual Resolution Creditors regarding their respective claims; in each case so as to fully resolve the applicable proofs of claim and demands filed against the Debtors on the terms and conditions as agreed to among the parties.

20. This Application, and the relief requested herein, is consistent and in accordance with the procedures established by the Claims Procedures for allowing Permitted Settlements.

² On July 13, 2009, the Debtors filed an objection seeking to expunge, reduce, reclassify and/or transfer certain claims, and to allow certain claims, in each case held by Riverside Claims LLC (the “Riverside Objection”). Although subsequently the Reorganized Debtors and Riverside Claims LLC (“Riverside”) reached agreement on all of the claims included in the Riverside Objection and held by Riverside in these Chapter 11 Cases, and the Reorganized Debtors have previously filed applications to resolve certain claims held by Riverside, the Reorganized Debtors did not move to resolve certain other such claims held by Riverside on such prior applications due to the fact that such claims were acquired by Riverside from parties that were then defendants in pending preference and avoidance actions filed by the Litigation Trust (as defined in the Plan), and certain of such claims were not then allowable pursuant to section 502(d) of the Bankruptcy Code. The preference and avoidance actions associated with the claims held by Riverside addressed herein on Exhibit B (the “Riverside Claims”) have now been resolved and dismissed so as to no longer be subject to the provisions of section 502(d) of the Bankruptcy Code, and, accordingly, the Reorganized Debtors are hereby seeking resolution of such claims as set forth on Exhibit B.

21. Accordingly, for the foregoing reasons, the Reorganized Debtors request that the Court enter an order approving the Permitted Settlements in respect of the claims of the Consensual Resolution Creditors, in each case resolving such claims in the form and manner set forth on Exhibit B.

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 Application.

23. The Reorganized Debtors also expressly reserve, unless and until the Bankruptcy Court allows a Permitted Settlement, the right to object to any and all of the claims of the Consensual Resolution Creditors on any and all additional factual or legal grounds. Furthermore, nothing in this Application or in the applicable Permitted Settlement shall constitute a waiver of any right of the Litigation Trustee (as defined in the Plan) 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 Application, file additional papers in support of this Application 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 Application has been provided to all claimants whose claims are subject to this Application, 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) approving this Application and the Permitted Settlements in respect of the claims of the Consensual Resolution Creditors, in each case resolving such claims on the terms and conditions set forth on Exhibit B and (ii) granting such other and further relief as is just and proper.

Dated: New York, New York
January 9, 2014

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 APPROVING THE REORGANIZED DEBTORS' TWENTY-SEVENTH
OMNIBUS APPLICATION SEEKING TO ALLOW PERMITTED SETTLEMENTS**

This matter coming before the Court on the Reorganized Debtors' Twenty-Seventh Omnibus Application Seeking to Allow Permitted Settlements (the "Application")¹; it appearing that the relief requested in the Application 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 Application was provided to all necessary and appropriate parties; 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 APPROVED.
2. The Permitted Settlements in respect of the aggregate claims of the Consensual Resolution Creditors are approved, and each of the claims of the applicable Consensual

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

Resolution Creditors is allowed, expunged, reduced, reclassified and/or transferred, as set forth on Exhibit B incorporated herein by reference.

3. The Riverside Objection is deemed withdrawn solely as it relates to the Riverside Claims set forth on Exhibit B attached hereto, with any objections set forth in the Riverside Objection not resolved by this Order, or any prior Order of this Court, to remain pending until this Court enters a Order approving, denying or otherwise resolving the Riverside Objection with respect to any such remaining claims held by Riverside and not resolved as set forth on Exhibit B attached hereto or any prior order of this Court.

4. The Reorganized Debtors and each of the Consensual Resolution Creditors are authorized and directed to fully perform any and all of their respective obligations under the applicable Permitted Settlements, to take any and all actions reasonably necessary or appropriate to consummate the Permitted Settlements, and to perform any and all obligations contemplated therein immediately upon entry of this Order.

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: _____, 2014

United States Bankruptcy Judge

EXHIBIT B

Quebecor World (USA) Inc., et al.
Case No. 08-10152 (JMP)
Reorganized Debtors' Twenty-Seventh Omnibus Application
Seeking to Allow Permitted Settlements
Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AGREED CLASSIFICATION	AGREED TREATMENT OF CLAIM	AGREED ALLOWED AMOUNT OF CLAIM
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1069.01	UNSECURED	QUEBECOR WORLD KRI INC.	\$84,567.20	N/A	EXPUNGE	\$0.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1069.02	SECURED	QUEBECOR WORLD KRI INC.	\$13,313.64	N/A	EXPUNGE	\$0.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1069.03	PRIORITY	QUEBECOR WORLD KRI INC.	\$412,010.96	N/A	EXPUNGE	\$0.00
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1307.01	UNSECURED	QUEBECOR WORLD ATLANTA II LLC	\$72,549.43	UNSECURED	CLASS 3 CLAIM	\$2,120.23
Cred. # 5857 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	1307.02	PRIORITY	QUEBECOR WORLD ATLANTA II LLC	\$296,283.59	PRIORITY	PRIORITY CLAIM	\$3,792.94
Cred. # 75180 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: BANKRUPTCY SECTION P.O. BOX 161108 ATLANTA, GA 30321	9566.01	SECURED	QUEBECOR WORLD KRI INC.	\$13,313.64	N/A	EXPUNGE	\$0.00
Cred. # 75180 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: ACIE MCGHEE 1800 CENTURY BLVD. NE, SUITE 17200 ATLANTA, GA 30345	9566.02	PRIORITY	QUEBECOR WORLD KRI INC.	\$19,750.96	PRIORITY	PRIORITY CLAIM	\$19,750.96
Cred. # 75180 GA- DEPARTMENT OF REVENUE C/O COMPLIANCE DIVISION ATTN: ACIE MCGHEE 1800 CENTURY BLVD. NE, SUITE 17200 ATLANTA, GA 30345	9566.03	UNSECURED	QUEBECOR WORLD KRI INC.	\$5,392.07	UNSECURED	CLASS 3 CLAIM	\$5,392.07

Quebecor World (USA) Inc., et al.
 Case No. 08-10152 (JMP)
 Reorganized Debtors' Twenty-Seventh Omnibus Application
 Seeking to Allow Permitted Settlements
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AGREED CLASSIFICATION	AGREED TREATMENT OF CLAIM	AGREED ALLOWED AMOUNT OF CLAIM
Cred. # 33112 RECOGNITION COMMUNICATIONS, INC. C/O LAW OFFICE OF ARON ROBINSON ATTN: ARON ROBINSON 19 S. LASALLE STREET, SUITE1200 CHICAGO, IL 60603	1970	UNSECURED	QUEBECOR WORLD (USA) INC.	\$1,000,000.00	UNSECURED	CLASS 4 CLAIM	\$1,000,000.00
Cred. # 8364 RECOGNITION COMMUNICATIONS, INC. C/O GIBSON, MCCLARE, WALLACE & DANIELS LLP ATTN: WALKER M. DUKE, ESQ. 8080 N. CENTRAL EXPRESSWAY SUITE 1300, LB 50 DALLAS, TX 75206	4271	UNSECURED	QUEBECOR WORLD (USA) INC.	UNKNOWN	N/A	EXPUNGE	\$0.00
Cred. # 33168 RIVERSIDE CLAIMS LLC/ SPECTRUM INDUSTRIAL SVS AS ASSIGNEE OF: SPECTRUM INDUSTRIAL SERVICES ATTN: NEIL HERSKOWITZ, PRESIDENT P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	2031	UNSECURED	QUEBECOR WORLD (USA) INC.	\$48,691.05	UNSECURED	CLASS 3 CLAIM	\$39,849.00
Cred. # 33168 RIVERSIDE CLAIMS LLC/ SPECTRUM INDUSTRIAL SVS AS ASSIGNEE OF: SPECTRUM INDUSTRIAL SERVICES ATTN: NEIL HERSKOWITZ, PRESIDENT P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	9360	UNSECURED	QUEBECOR WORLD RETAIL PRINTING CORP.	\$8,331.30	N/A	EXPUNGE	\$0.00
Cred. # 33168 RIVERSIDE CLAIMS LLC/ SPECTRUM INDUSTRIAL SVS AS ASSIGNEE OF: SPECTRUM INDUSTRIAL SERVICES ATTN: NEIL HERSKOWITZ, PRESIDENT P.O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	9361	UNSECURED	QUEBECOR WORLD PETTY PRINTING INC.	\$36,796.50	N/A	EXPUNGE	\$0.00

Quebecor World (USA) Inc., et al.
 Case No. 08-10152 (JMP)
 Reorganized Debtors' Twenty-Seventh Omnibus Application
 Seeking to Allow Permitted Settlements
 Exhibit B

NAME/ADDRESS OF CLAIMANT	CLAIM NUMBER	ASSERTED CLASSIFICATION	DEBTOR AGAINST WHICH CLAIM IS ASSERTED	ASSERTED CLAIM AMOUNT	AGREED CLASSIFICATION	AGREED TREATMENT OF CLAIM	AGREED AMOUNT OF CLAIM
Cred. # 33168 RIVERSIDE CLAIMS LLC/ SPECTRUM INDUSTRIAL SVS AS ASSIGNEE OF: SPECTRUM INDUSTRIAL SERVICES ATTN: NEIL HERSKOWITZ, PRESIDENT P. O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	9362	UNSECURED	QUEBECOR WORLD RETAIL PRINTING CORP.	\$2,537.25	N/A	EXPUNGE	\$0.00
Cred. # 33168 RIVERSIDE CLAIMS LLC/ SPECTRUM INDUSTRIAL SVS AS ASSIGNEE OF: SPECTRUM INDUSTRIAL SERVICES ATTN: NEIL HERSKOWITZ, PRESIDENT P. O. BOX 626 PLANETARIUM STATION NEW YORK, NY 10024	9363	UNSECURED	QUEBECOR WORLD DUBUQUE INC.	\$1,026.00	N/A	EXPUNGE	\$0.00

Total of Number of Claims: 15

Total Claim Amount: \$2,014,563.59