

Robert M. Hirsh (RH-5499)
ARENT FOX LLP
1675 Broadway
New York, NY 10019
(212) 484-3900

Counsel for NewPage Corporation

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

| | | |
|--|---|-------------------------|
| ----- | X | |
| In re | : | Chapter 11 |
| | : | |
| QUEBECOR WORLD (USA) INC., <i>et al.</i> , | : | Case No. 08-10152 (JMP) |
| | : | |
| Debtors. | : | Jointly Administered |
| | : | |
| ----- | X | |

NEWPAGE CORPORATION'S NOTICE OF DEMAND FOR RECLAMATION

PLEASE TAKE NOTICE, that NewPage Corporation and its subsidiaries, including NewPage Wisconsin System Inc. (formerly known as Stora Enso North America Corp.) ("NewPage"), by and through its undersigned attorneys, Arent Fox LLP, hereby makes this reclamation demand pursuant to 11 U.S.C. § 546(c)(1) and Section 2-702 of the Uniform Commercial Code, and respectfully represents as follows:

1. On January 21, 2008 (the "Petition Date"), Quebecor World (USA) Inc., et al. (the "Debtors"), filed a voluntary petition seeking relief under chapter 11 of title 11 of the United States Code, 11 U.S.C. §§ 101, et seq. (the "Bankruptcy Code"). Since the Petition Date, the Debtors have continued in the possession of their assets and have managed their businesses as a debtor-in-possession pursuant to §§ 1107 and 1108 of the Bankruptcy Code.
2. The Debtors collectively operate the second largest commercial printing business in the United States, maintaining approximately 78 facilities in 29 states.

3. During the forty-five day period preceding the Petition Date, NewPage supplied goods (the “Goods”) to the Debtors totaling \$3,553,262.51 for which payment remains due and owing.

4. NewPage supplied the Goods to the Debtors in the ordinary course of NewPage’s business.

5. Upon information and belief, the Debtors were insolvent when they received the Goods.

6. NewPage hereby demands the immediate segregation and return of the Goods pursuant to 11 U.S.C. § 546(c)(1) and Section 2-702 of the Uniform Commercial Code.

7. On January 25, 2008, pursuant to section 546(c) of the Bankruptcy Code, NewPage served its written demand for reclamation of the Goods (the “Demand”) upon the Debtors and their proposed counsel via facsimile and overnight courier. A true and correct copy of the Demand is attached hereto as Exhibit “A”, and incorporated herein by reference. The Goods NewPage supplied to the Debtors are identified on the schedule attached to the Demand.

8. NewPage files this Notice to memorialize its reclamation demand to the Debtors. NewPage’s demand for the reclamation and return of the Goods shall not constitute a waiver of NewPage’s other rights and remedies against the Debtors and the Debtors’ estates, whether relating to the Goods or otherwise, each of which is expressly reserved. NewPage also reserves its right to amend this demand and any document in support.

Dated: New York, New York
February 8, 2008

ARENT FOX LLP
Counsel for NewPage Corporation

By: /s/ Robert Hirsh
Robert M. Hirsh (RM-5499)
1675 Broadway
New York, NY 10019
(212) 484 3900

EXHIBIT A



Delivering on the Promise of Paper™

January 25, 2008

VIA FACSIMILE AND OVERNIGHT COURIER

Gregory A. Hadley
Assistsnt General Counsel
NewPage Corporation

937.242.9569 DIRECT
937.242.9324 FAX
greg.hadley@newpagecorp.com

Michael J. Canning, Esq.
Arnold & Porter LLP
399 Park Avenue
New York, New York 10022-4690
Fax: (212) 715-1399

Jacques Mallette
Quebecor World
Executive Vice President
612 St-Jacques Street
Montreal, Quebec
Canada H3C 4M8
Fax: (514) 954-9624

Ken Ley
Quebecor World—Dubuque
2470 Kerper Blvd.
Dubuque, IA. 52001
Fax: (563) 587-4811

Lelia Brannen
Quebecor World—Versailles
100 US By-Pass 60
Versailles, KY. 40383
Fax: (859) 879-4202

Lori Willson
VP North America Procurement and Supply Chain
Quebecor World
381 Riverside Drive, Suite 400
Franklin, TN. 37064
Fax: (630) 378-7042

Re: Quebecor World (USA) Inc., et al
Chapter 11 Case No. 08-10152 (JMP)

Notice of Reclamation Demand for Goods Sold to Quebecor World (USA) Inc.

To each of the above addressed:

This letter will serve as notice of the reclamation demand by NewPage Corporation and its subsidiaries, including NewPage Wisconsin System Inc. (formerly known as Stora Enso North America Corp.) ("**NewPage**") against Quebecor World (USA) Inc., et al, the debtors named in the above proceeding (the "**Debtor**"). Pursuant to 11 U.S.C. §546(c) and applicable non-bankruptcy law, and without waiving or modifying any of NewPage's other legal, equitable or contractual rights against the Debtor or others, and without consenting or submitting to the jurisdiction of the Bankruptcy Courts, NewPage hereby demands that the Debtor immediately return any and all goods received by the Debtor, including, but not limited to, those identified in **Exhibit A** annexed to this letter (the "**Goods**"). NewPage reserves the right to identify additional Goods that have been delivered to Debtor within the reclamation period. The value of the Goods NewPage demands return of by reclamation is US \$3,553,262.51.

NewPage is aware that the Debtor filed a Voluntary Petition for Relief under Chapter 11 of Title 11 of the United States Code (the "**Bankruptcy Code**") in the United States Bankruptcy Court for the Southern District of New York on January 21, 2008 (the "**Petition Date**"). Prior to the Petition Date, NewPage sold and shipped the Goods to the Debtor, and the Debtor took possession of such Goods. The Goods were sold by NewPage to the Debtor in the ordinary course of business.

Section 2-702 of the Uniform Commercial Code provides that where a seller discovers that a buyer received goods on credit while insolvent, the seller may reclaim the goods upon written demand within ten days of receipt of the goods by the buyer. Section 546(c) of the Bankruptcy Code extends the reclamation period to 45 days prior to the commencement of a buyer's bankruptcy case. In addition, a demand for reclamation under the Bankruptcy Code may be made within 20 days following the commencement of a buyer's bankruptcy case if the 45 day period expires after the commencement of such buyer's bankruptcy case.

Pursuant to the above-referenced statute, demand is hereby made by NewPage for the return of the Goods delivered by NewPage and received by the Debtor within 45 days before the Petition Date.

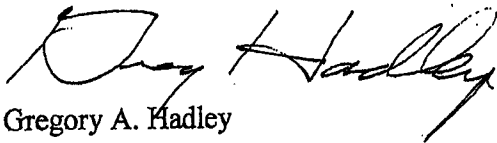
NewPage asserts that the Debtor was insolvent at the time that it received the Goods. As of the date of this letter, no part of the purchase price for the Goods has been paid by the Debtor. Accordingly, NewPage hereby demands that all of the Goods be returned to NewPage immediately pursuant to this reclamation demand. In addition, NewPage further demands that the Goods immediately be segregated for return to NewPage. NewPage hereby directs that the Debtors immediately should cease all further processing, consuming or reselling of the Goods and directs that the Goods should be held in trust for NewPage pending return.

NewPage demands that it be granted immediate access to Debtor's various locations so as to conduct a physical inventory of the Goods held by Debtor. Alternatively, this letter is a demand that Debtor supply NewPage with a complete and correct inventory of all such Goods on hand.

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Please contact the undersigned to arrange for the return of the goods reclaimed.

Very truly yours,

A handwritten signature in cursive script, appearing to read "Gregory A. Hadley". The signature is written in black ink and is positioned above the printed name.

Gregory A. Hadley

cc: Douglas K. Cooper (via email)
Rob Hirsh (via email)

EXHIBIT A

| Carrier No | BOL No | PO Date | JDE# | Invoice | Ship-to | Country | State | Ship date | USD amount | USD disc ta | Net due | Order# | PO# |
|------------|--------------|------------|--------|---------|---------|---------|-------|-----------|-------------|-------------|----------|-------------------|----------------|
| LYLL541 | SENNE05688 | 10/29/2007 | 201486 | 1976971 | QUEBEC | US | MA | 20071226 | \$16,845.34 | \$305.25 | 20080125 | Sales Order776195 | 403385 |
| LYLL570 | SENNE05684 | 10/29/2007 | 201486 | 1976972 | QUEBEC | US | MA | 20071226 | \$16,928.93 | \$306.76 | 20080125 | Sales Order776195 | 403385 |
| LYLL916 | SENNE05681 | 10/29/2007 | 201486 | 1976973 | QUEBEC | US | MA | 20071226 | \$16,886.94 | \$305.99 | 20080125 | Sales Order776195 | 403385 |
| LYLL920 | SENNE05682 | 10/29/2007 | 201486 | 1976974 | QUEBEC | US | MA | 20071226 | \$17,039.97 | \$308.77 | 20080125 | Sales Order776195 | 403385 |
| LYLL931 | SENNE05689 | 10/29/2007 | 201486 | 1976975 | QUEBEC | US | MA | 20071228 | \$16,876.33 | \$307.95 | 20080125 | Sales Order776195 | 403385 |
| LYLL932 | SENNE05687 | 10/29/2007 | 201486 | 1976976 | QUEBEC | US | MA | 20071228 | \$16,994.85 | \$305.80 | 20080125 | Sales Order776195 | 403385 |
| LYLL933 | SENNE05683 | 10/29/2007 | 201486 | 1976977 | QUEBEC | US | MA | 20071226 | \$16,976.01 | \$307.61 | 20080125 | Sales Order776195 | 403385 |
| 61584 | 58576 | 11/5/2007 | 209384 | 1977420 | CENTRAL | US | MI | 20071227 | \$25,309.30 | \$485.94 | 20080126 | Sales Order778660 | 14-007301 |
| CNA05881 | 565480 | 11/21/2007 | 205803 | 1978494 | QUEBEC | US | GA | 20071229 | \$81,027.24 | \$1,513.18 | 20080128 | Sales Order784593 | 51-000791 |
| CNA06805 | 565496 | 11/21/2007 | 205803 | 1978541 | QUEBEC | US | GA | 20071230 | \$82,801.79 | \$1,546.33 | 20080129 | Sales Order784593 | 51-000791 |
| AYR72482 | 565512 | 11/29/2007 | 210155 | 1979688 | QUEBEC | US | TX | 20071230 | \$19,922.42 | \$373.35 | 20080129 | Sales Order787062 | 89-001098 |
| CNA406164 | 565534 | 12/20/2007 | 210170 | 1979859 | QUEBEC | US | TN | 20071231 | \$72,820.53 | \$1,347.32 | 20080130 | Sales Order752971 | FEBRUARY EVENT |
| 902 | 161723 | 8/27/2007 | 213860 | 1980276 | QUEBEC | US | TN | 20080101 | \$7,359.81 | \$136.35 | 20080131 | Sales Order795164 | 10-003496 |
| BRK17214 | 565563 | 11/29/2007 | 210155 | 1980705 | QUEBEC | US | TX | 20080102 | \$19,826.38 | \$371.55 | 20080201 | Sales Order787062 | 89-001098 |
| CALD725162 | 565555 | 11/29/2007 | 210155 | 1980706 | QUEBEC | US | TX | 20080102 | \$19,883.23 | \$372.61 | 20080201 | Sales Order787062 | 89-001098 |
| MLFV538155 | STORAML09567 | 12/3/2007 | 210472 | 1980718 | QUEBEC | US | MA | 20080102 | \$19,053.07 | \$0.00 | 20080201 | Sales Order787776 | 403386 |
| ARM321293 | 565615 | 11/29/2007 | 210155 | 1981156 | QUEBEC | US | TX | 20080103 | \$2,001.65 | \$37.51 | 20080202 | Sales Order787776 | 89-001098 |
| MLFV4831 | STORAML09568 | 12/3/2007 | 210472 | 1981159 | QUEBEC | US | MA | 20080103 | \$18,902.27 | \$0.00 | 20080202 | Sales Order787776 | 403386 |
| ARM321450 | 565610 | 11/29/2007 | 210155 | 1982228 | QUEBEC | US | TX | 20080103 | \$1,917.38 | \$35.93 | 20080202 | Sales Order787062 | 89-001098 |
| ARM321272 | 565628 | 11/21/2007 | 210472 | 1981856 | QUEBEC | US | MA | 20080104 | \$19,354.15 | \$0.00 | 20080203 | Sales Order784673 | 403467 |
| ARM321252 | 565631 | 11/21/2007 | 210472 | 1981857 | QUEBEC | US | MA | 20080104 | \$19,385.79 | \$0.00 | 20080203 | Sales Order784673 | 403467 |
| ARM321824 | 565655 | 11/21/2007 | 210472 | 1982382 | QUEBEC | US | MA | 20080104 | \$19,100.10 | \$0.00 | 20080203 | Sales Order784673 | 403467 |
| ARM321862 | 565641 | 11/21/2007 | 210472 | 1982383 | QUEBEC | US | MA | 20080104 | \$19,388.59 | \$0.00 | 20080203 | Sales Order784673 | 403467 |
| MLFV4821 | STORAML09572 | 12/3/2007 | 210472 | 1982415 | QUEBEC | US | MA | 20080104 | \$18,144.73 | \$0.00 | 20080203 | Sales Order787776 | 403386 |
| MLFV4822 | STORAML09571 | 12/3/2007 | 210472 | 1982416 | QUEBEC | US | MA | 20080104 | \$18,690.36 | \$0.00 | 20080203 | Sales Order787776 | 403386 |
| MLFV20852 | STORAML09570 | 12/3/2007 | 210472 | 1982417 | QUEBEC | US | MA | 20080104 | \$2,020.78 | \$0.00 | 20080203 | Sales Order787776 | 403386 |
| MLFV4835 | STORAML09569 | 12/6/2007 | 210472 | 1982438 | QUEBEC | US | MA | 20080104 | \$19,362.44 | \$0.00 | 20080203 | Sales Order789840 | 403506 |
| 65697 | 58816 | 11/5/2007 | 209384 | 1982890 | CENTRAL | US | MI | 20080105 | \$23,290.13 | \$445.49 | 20080204 | Sales Order778601 | 14-007302 |
| ARM321626 | 565663 | 11/21/2007 | 210472 | 1982899 | QUEBEC | US | MA | 20080105 | \$13,988.78 | \$0.00 | 20080204 | Sales Order784673 | 403467 |
| ARM321628 | 565663 | 11/21/2007 | 210472 | 1982900 | QUEBEC | US | MA | 20080105 | \$3,575.83 | \$0.00 | 20080204 | Sales Order784681 | 403472 |
| 110 | 346403 | 10/31/2007 | 210183 | 1983033 | QUEBEC | US | MN | 20080107 | \$27,983.06 | \$549.79 | 20080206 | Sales Order777386 | 93-009967 |
| Jan-16 | 58851 | 11/2/2007 | 209364 | 1983035 | QUEBEC | US | MI | 20080107 | \$22,938.88 | \$438.58 | 20080206 | Sales Order778487 | 14-007326 |
| MLFV4838 | STORAML09576 | 12/3/2007 | 210472 | 1983058 | QUEBEC | US | MA | 20080107 | \$18,860.74 | \$0.00 | 20080206 | Sales Order787776 | 403386 |
| MLFV53136 | STORAML09575 | 12/3/2007 | 210472 | 1983059 | QUEBEC | US | MA | 20080107 | \$18,683.70 | \$0.00 | 20080206 | Sales Order787776 | 403386 |
| MLFV4825 | STORAML09574 | 12/6/2007 | 210472 | 1983065 | QUEBEC | US | MA | 20080107 | \$19,129.68 | \$0.00 | 20080206 | Sales Order789840 | 403506 |
| MLFV20871 | STORAML09577 | 12/6/2007 | 210472 | 1983066 | QUEBEC | US | MA | 20080107 | \$19,281.86 | \$0.00 | 20080206 | Sales Order789840 | 403506 |

EXHIBIT A

| Carrier No | BOL No | PO Date | JDE# | Invoice | Ship-to | Country | State | Ship date | USD amount | USD disc ta | Net due | Order# | PO# |
|------------|--------------|------------|--------|---------|---------|---------|-------|-----------|--------------|-------------|----------|-------------------|----------------|
| MLFV4817 | STORAML09579 | 12/6/2007 | 210472 | 1983067 | QUEBEC | US | MA | 20080107 | \$19,431.68 | \$0.00 | 20080206 | Sales Order789840 | 403506 |
| 889 | 162807 | 11/16/2007 | 207026 | 1983575 | QUEBEC | US | AR | 20080107 | \$4,460.90 | \$30.62 | 20080206 | Sales Order783362 | 56-002305 |
| MLFV4830 | STORAML09578 | 12/6/2007 | 210472 | 1983640 | QUEBEC | US | MA | 20080107 | \$17,512.46 | \$0.00 | 20080206 | Sales Order789840 | 403506 |
| AOK14163 | 565753 | 12/20/2007 | 210170 | 1984078 | QUEBEC | US | TN | 20080108 | \$38,386.92 | \$720.78 | 20080207 | Sales Order795164 | FEBRUARY EVENT |
| 54221 | 163048 | 10/31/2007 | 210183 | 1984451 | QUEBEC | US | MI | 20080108 | \$3,293.45 | \$64.48 | 20080207 | Sales Order777386 | 93-009867 |
| 65337 | 58668 | 11/5/2007 | 209364 | 1984458 | CENTRAL | US | MI | 20080108 | \$23,287.06 | \$445.43 | 20080207 | Sales Order778599 | 14-007300 |
| MLFV4832 | STORAML09581 | 11/21/2007 | 210472 | 1984482 | QUEBEC | US | MA | 20080108 | \$18,486.37 | \$0.00 | 20080207 | Sales Order784673 | 403467 |
| MLFV4837 | STORAML09580 | 11/21/2007 | 210472 | 1984483 | QUEBEC | US | MA | 20080108 | \$21,040.15 | \$0.00 | 20080207 | Sales Order784673 | 403467 |
| MLFV4831 | STORAML09584 | 11/21/2007 | 210472 | 1984484 | QUEBEC | US | MA | 20080108 | \$21,883.45 | \$0.00 | 20080207 | Sales Order784673 | 403467 |
| MLFV53022 | STORAML09582 | 11/21/2007 | 210472 | 2000250 | QUEBEC | US | MA | 20080108 | \$18,401.68 | \$0.00 | 20080207 | Sales Order784673 | 403467 |
| MLFV3067 | STORAML09583 | 11/21/2007 | 210472 | 2000251 | QUEBEC | US | MA | 20080108 | \$21,843.05 | \$0.00 | 20080207 | Sales Order784673 | 403467 |
| 1513 LIVE | 346735 | 9/26/2007 | 210183 | 1984792 | QUEBEC | US | GA | 20080109 | \$21,752.13 | \$425.90 | 20080208 | Sales Order784204 | 93-009869 |
| CAL725138 | 565814 | 11/21/2007 | 205803 | 2000383 | QUEBEC | US | GA | 20080109 | \$20,381.51 | \$380.63 | 20080208 | Sales Order784593 | 51-000791 |
| MLFV20871 | STORAML09585 | 11/21/2007 | 210472 | 2000384 | QUEBEC | US | MA | 20080109 | \$19,383.47 | \$0.00 | 20080208 | Sales Order784673 | 403467 |
| MLFV4822 | STORAML09586 | 11/21/2007 | 210472 | 2000385 | QUEBEC | US | MA | 20080109 | \$20,815.67 | \$0.00 | 20080208 | Sales Order784673 | 403467 |
| BRK172121 | 565826 | 1/8/2008 | 213848 | 2000825 | QUEBEC | US | MS | 20080110 | \$22,521.64 | \$416.85 | 20080209 | Sales Order799181 | 54-001569 |
| AYR52587 | 565843 | 1/8/2008 | 213848 | 2000826 | QUEBEC | US | MS | 20080110 | \$23,255.53 | \$430.42 | 20080209 | Sales Order799181 | 54-001569 |
| AYR72451 | 565846 | 1/8/2008 | 213848 | 2000827 | QUEBEC | US | MS | 20080110 | \$22,623.88 | \$418.73 | 20080209 | Sales Order799181 | 54-001569 |
| MLFV4838 | STORAML09587 | 11/21/2007 | 210472 | 2001207 | QUEBEC | US | MA | 20080110 | \$21,161.84 | \$0.00 | 20080209 | Sales Order784661 | 403472 |
| BRK172127 | 565852 | 1/8/2008 | 213848 | 2001348 | QUEBEC | US | MS | 20080110 | \$19,826.02 | \$366.95 | 20080209 | Sales Order799181 | 54-001569 |
| BRK20555SH | 565889 | 1/8/2008 | 213848 | 2001641 | QUEBEC | US | MS | 20080111 | \$19,751.94 | \$365.58 | 20080210 | Sales Order799181 | 54-001569 |
| CAL725128 | 565887 | 1/8/2008 | 213848 | 2001642 | QUEBEC | US | MS | 20080111 | \$19,768.11 | \$365.88 | 20080210 | Sales Order799181 | 54-001569 |
| 884 | 163648 | 11/20/2007 | 213860 | 2002059 | QUEBEC | US | TN | 20080111 | \$11,103.15 | \$202.26 | 20080210 | Sales Order784181 | 10-003518 |
| KING834 | 565898 | 1/8/2008 | 213846 | 2001707 | QUEBEC | US | MS | 20080112 | \$19,747.24 | \$365.49 | 20080211 | Sales Order799181 | 54-001569 |
| IC533009 | 565929 | 1/4/2008 | 210170 | 2002594 | QUEBEC | US | TN | 20080113 | \$77,066.27 | \$1,447.05 | 20080212 | Sales Order798445 | 2/29 EVENT |
| AOK14154 | 565926 | 1/11/2008 | 213848 | 2002599 | QUEBEC | US | MS | 20080113 | \$100,428.78 | \$1,874.92 | 20080212 | Sales Order800443 | 54-001572 |
| LYLL24975 | SEINNE05367 | 9/12/2007 | 213881 | 2002607 | QUEBEC | US | VA | 20080114 | \$16,286.27 | \$312.05 | 20080213 | Sales Order758664 | 65-002133 |
| AOK14135 | 565931 | 1/11/2008 | 213848 | 2002686 | QUEBEC | US | MS | 20080114 | \$84,329.31 | \$1,574.36 | 20080213 | Sales Order800443 | 54-001572 |
| AYR52517 | 565948 | 11/29/2007 | 210155 | 2003154 | QUEBEC | US | TX | 20080114 | \$5,994.17 | \$112.33 | 20080213 | Sales Order787062 | 89-001098 |
| BRK172087 | 565964 | 1/7/2008 | 210170 | 2003623 | QUEBEC | US | TN | 20080115 | \$21,129.79 | \$389.11 | 20080214 | Sales Order798841 | FEB. 14 EVENT |
| CLK5341033 | 565966 | 1/7/2008 | 210170 | 2003624 | QUEBEC | US | TN | 20080115 | \$16,189.01 | \$298.13 | 20080214 | Sales Order798841 | FEB. 14 EVENT |
| CLK5341001 | 565975 | 1/7/2008 | 210170 | 2003625 | QUEBEC | US | TN | 20080115 | \$21,015.33 | \$387.01 | 20080214 | Sales Order798841 | FEB. 14 EVENT |
| GTW406498 | 565972 | 1/11/2008 | 213848 | 2003630 | QUEBEC | US | MS | 20080115 | \$86,062.78 | \$1,606.72 | 20080214 | Sales Order800443 | 54-001572 |
| KINT34 | 565991 | 11/21/2007 | 205803 | 2003970 | QUEBEC | US | GA | 20080115 | \$7,911.90 | \$147.76 | 20080214 | Sales Order800443 | 51-000791 |
| STJAU3797 | 288048 | 11/28/2007 | 209364 | 2003976 | CENTRAL | US | MI | 20080115 | \$7,141.81 | \$136.54 | 20080214 | Sales Order786496 | 14-007499 |
| CN406575 | 565996 | 1/4/2008 | 210170 | 2004079 | QUEBEC | US | TN | 20080115 | \$29,644.16 | \$556.61 | 20080214 | Sales Order798445 | 2/29 EVENT |

EXHIBIT A

| Carrier No | BOL No | PO Date | JDE# | Invoice | Ship-to | Country | State | Ship date | USD amount | USD disc ta | Net due | Order# | PO# |
|------------|---------------|------------|--------|---------|---------|---------|-------|-----------|----------------|-------------|----------|-------------------|---------------|
| CN406575 | 565997 | 1/4/2008 | 210170 | 2004080 | QUEBEC | US | TN | 20080115 | \$38,676.95 | \$726.22 | 20080214 | Sales Order798453 | 3/6 EVENT |
| AYR92356 | 565994 | 1/7/2008 | 210170 | 2004081 | QUEBEC | US | TN | 20080115 | \$21,078.32 | \$388.17 | 20080214 | Sales Order798841 | FEB. 14 EVENT |
| KIN734 | 565992 | 1/8/2008 | 213848 | 2004090 | QUEBEC | US | MS | 20080115 | \$7,861.03 | \$145.50 | 20080214 | Sales Order799181 | 54-001569 |
| VRJT1380 | 288064 | 11/15/2007 | 209364 | 2005147 | CENTRAL | US | MI | 20080115 | \$24,044.94 | \$461.01 | 20080214 | Sales Order782901 | 14-007488 |
| DWC409610 | 566003 | 1/4/2008 | 210170 | 2004313 | QUEBEC | US | TN | 20080116 | \$90,421.27 | \$1,697.81 | 20080215 | Sales Order798453 | 3/6 EVENT |
| AYR92320 | 566000 | 1/7/2008 | 210170 | 2004314 | QUEBEC | US | TN | 20080116 | \$16,107.74 | \$296.63 | 20080215 | Sales Order798841 | FEB. 14 EVENT |
| AOK14154 | 565999 | 1/11/2008 | 213848 | 2005166 | QUEBEC | US | MS | 20080116 | \$85,425.85 | \$1,594.83 | 20080215 | Sales Order800443 | 54-001572 |
| AYR52586 | 566037 | 11/21/2007 | 210472 | 2004899 | QUEBEC | US | MA | 20080117 | \$17,719.72 | \$0.00 | 20080216 | Sales Order784682 | 403469 |
| KIN706 | 566044 | 11/21/2007 | 210472 | 2004900 | QUEBEC | US | MA | 20080117 | \$15,996.27 | \$0.00 | 20080216 | Sales Order784682 | 403473 |
| MLFV53098 | STORAMIL09588 | 11/21/2007 | 210472 | 2005845 | QUEBEC | US | MA | 20080118 | \$8,286.42 | \$0.00 | 20080217 | Sales Order784683 | 403473 |
| MLFV53098 | STORAMIL09588 | 11/21/2007 | 210472 | 2005846 | QUEBEC | US | MA | 20080118 | \$10,531.36 | \$0.00 | 20080217 | Sales Order784683 | 403473 |
| MLFV53127 | STORAMIL09590 | 11/21/2007 | 210472 | 2005847 | QUEBEC | US | MA | 20080118 | \$17,332.89 | \$0.00 | 20080217 | Sales Order784683 | 403473 |
| AYR52585 | 566070 | 11/29/2007 | 210160 | 2005848 | QUEBEC | US | TN | 20080118 | \$17,273.94 | \$317.39 | 20080217 | Sales Order787119 | 92002012 |
| CNA405504 | 566079 | 1/11/2008 | 202343 | 2005859 | QUEBEC | US | KY | 20080118 | \$90,870.87 | \$1,706.25 | 20080217 | Sales Order800435 | 91-000840 |
| MLFV4827 | STORAMIL09589 | 11/21/2007 | 210472 | 2006144 | QUEBEC | US | MA | 20080118 | \$11,714.97 | \$0.00 | 20080217 | Sales Order784682 | 403469 |
| CN404770 | 566097 | 1/11/2008 | 213848 | 2005901 | QUEBEC | US | MS | 20080119 | \$86,252.46 | \$1,610.26 | 20080218 | Sales Order800443 | 54-001572 |
| KING822 | 566127 | 11/21/2007 | 210472 | 2005933 | QUEBEC | US | MA | 20080120 | \$3,655.70 | \$0.00 | 20080219 | Sales Order784683 | 403473 |
| CALD725145 | 566154 | 11/21/2007 | 210472 | 2006729 | QUEBEC | US | MA | 20080121 | \$14,138.02 | \$0.00 | 20080220 | Sales Order784682 | 403469 |
| CALD725145 | 566155 | 11/21/2007 | 210472 | 2006730 | QUEBEC | US | MA | 20080121 | \$1,829.61 | \$0.00 | 20080220 | Sales Order784683 | 403473 |
| ARM321504 | 566147 | 11/29/2007 | 210160 | 2006734 | QUEBEC | US | MA | 20080121 | \$19,279.97 | \$354.26 | 20080220 | Sales Order787119 | 92002012 |
| MLFV17052 | STORAMIL09591 | 11/21/2007 | 210472 | 2007023 | QUEBEC | US | TN | 20080121 | \$18,027.08 | \$0.00 | 20080220 | Sales Order784683 | 403473 |
| MLFV211657 | STORAMIL09594 | 11/21/2007 | 210472 | 2007024 | QUEBEC | US | MA | 20080121 | \$17,913.74 | \$0.00 | 20080220 | Sales Order784683 | 403473 |
| MLFV4827 | STORAMIL09595 | 11/21/2007 | 210472 | 2007025 | QUEBEC | US | MA | 20080121 | \$19,406.05 | \$0.00 | 20080220 | Sales Order784683 | 403473 |
| MLFV4838 | STORAMIL09592 | 11/21/2007 | 210472 | 2007026 | QUEBEC | US | MA | 20080121 | \$17,631.75 | \$0.00 | 20080220 | Sales Order784683 | 403473 |
| MLFV538155 | STORAMIL09593 | 11/21/2007 | 210472 | 2007027 | QUEBEC | US | MA | 20080121 | \$19,433.12 | \$0.00 | 20080220 | Sales Order784683 | 403473 |
| | | | | | | | | | \$2,424,581.96 | | | | |

Exhibit A

| US Items 12-1 thru 1-21 | | | | | | | | | | | |
|-------------------------|-----------|----------|-----------|-------------------|---------------|--------------|---------------|--------------|------------|----------------|---------------|
| Invoice | Order Num | QW PO | Ship to # | Ship to Name | Ship to State | Ship to Date | Delivery Date | Invoice Date | Due Date | Invoice Amount | Clearing date |
| 94340074 | 602056859 | | 501321 | Quebecor World | CA | 12/20/07 | | 12/20/2007 | 12/20/2007 | (\$1,677.60) | A/R |
| 94340035 | 602056990 | | 501436 | Quebecor World | KY | 12/28/07 | | 12/28/2007 | 12/28/2007 | (\$25,713.16) | A/R |
| 94345036 | 602056991 | | 501436 | Quebecor World | KY | 12/28/07 | | 12/28/2007 | 12/28/2007 | (\$27,124.15) | A/R |
| 94345037 | 602056992 | | 501436 | Quebecor World | KY | 12/28/07 | | 12/28/2007 | 12/28/2007 | (\$113,599.73) | A/R |
| 94346097 | 60206093 | | 501436 | Quebecor World | KY | 12/31/07 | | 12/31/2007 | 12/31/2007 | (\$70,344.21) | A/R |
| 94349485 | 60206156 | | 501001 | Quebecor World | OH | 01/03/08 | | 1/3/2008 | 1/3/2008 | (\$748.96) | A/R |
| 94349487 | 60206160 | | 501001 | Quebecor World | OH | 01/03/08 | | 1/3/2008 | 1/3/2008 | (\$1,246.99) | A/R |
| 94349500 | 60206175 | | 501001 | Quebecor World | OH | 01/03/08 | | 1/3/2008 | 1/3/2008 | (\$336.26) | A/R |
| 94349511 | 60206186 | | 501001 | Quebecor World | OH | 01/03/08 | | 1/3/2008 | 1/3/2008 | (\$283.44) | A/R |
| 94352616 | 60206330 | | 501429 | Quebecor Printing | IA | 01/09/08 | | 1/9/2008 | 1/8/2008 | (\$123,969.89) | A/R |
| 94354398 | 60206399 | | 13908 | Quebecor | IL | 01/10/08 | | 1/10/2008 | 1/10/2008 | (\$13,368.87) | A/R |
| 94355679 | 60206728 | | 503210 | Quebecor World | GA | 01/10/08 | | 1/10/2008 | 1/10/2008 | (\$51,673.92) | A/R |
| 94354873 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/11/08 | 1/11/2008 | 1/11/2008 | 2/1/2008 | \$21,303.45 | A/R |
| 94355196 | 60206514 | | 501429 | Quebecor Printing | IA | 01/11/08 | | 1/11/2008 | 1/11/2008 | (\$230,997.67) | A/R |
| 94355408 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/11/08 | 1/14/2008 | 1/11/2008 | 2/1/2008 | \$18,108.15 | A/R |
| 94355409 | 1765748 | 70387400 | 501429 | Quebecor Printing | IA | 01/11/08 | | 1/11/2008 | 2/1/2008 | \$76,430.63 | A/R |
| 94355410 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/11/08 | 1/12/2008 | 1/11/2008 | 2/1/2008 | \$21,572.10 | A/R |
| 94355411 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/11/08 | 1/12/2008 | 1/11/2008 | 2/1/2008 | \$21,581.55 | A/R |
| 94355412 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/11/08 | 1/13/2008 | 1/11/2008 | 2/1/2008 | \$21,615.88 | A/R |
| 94355483 | 1764589 | 61003335 | 501624 | Quebecor World | OH | 01/11/08 | 1/13/2008 | 1/11/2008 | 2/1/2008 | \$3,196.62 | A/R |
| 94355484 | 1764589 | 61003335 | 501624 | Quebecor World | OH | 01/11/08 | 1/13/2008 | 1/11/2008 | 2/1/2008 | \$15,127.13 | A/R |
| 94355485 | 1764589 | 61003335 | 501624 | Quebecor World | OH | 01/11/08 | 1/13/2008 | 1/11/2008 | 2/1/2008 | \$3,172.20 | A/R |
| 94355657 | 1762542 | 9008084 | 501321 | Quebecor World | CA | 01/11/08 | 1/13/2008 | 1/11/2008 | 2/1/2008 | \$21,865.30 | A/R |
| 94355659 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/11/08 | 1/15/2008 | 1/11/2008 | 2/1/2008 | \$20,532.31 | A/R |
| 94355660 | 1764586 | 85000181 | 501427 | Quebecor World | TN | 01/11/08 | 1/15/2008 | 1/11/2008 | 2/1/2008 | \$11,866.98 | A/R |
| 94355661 | 1763837 | 70824300 | 501436 | Quebecor World | KY | 01/11/08 | 1/14/2008 | 1/11/2008 | 2/1/2008 | \$19,838.88 | A/R |
| 94356070 | 1765748 | 70387400 | 501429 | Quebecor Printing | IA | 01/12/08 | | 1/12/2008 | 2/2/2008 | \$76,836.17 | A/R |
| 94356071 | 1763837 | 70824300 | 501436 | Quebecor World | KY | 01/12/08 | 1/14/2008 | 1/12/2008 | 2/2/2008 | \$23,175.67 | A/R |
| 94356072 | 1763837 | 70824300 | 501436 | Quebecor World | KY | 01/12/08 | 1/14/2008 | 1/12/2008 | 2/2/2008 | \$23,137.15 | A/R |
| 94356086 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/12/08 | 1/14/2008 | 1/12/2008 | 2/2/2008 | \$15,337.59 | A/R |
| 94356087 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/12/08 | 1/14/2008 | 1/12/2008 | 2/2/2008 | \$5,767.69 | A/R |
| 94356088 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/12/08 | 1/13/2008 | 1/12/2008 | 2/2/2008 | \$21,481.91 | A/R |
| 94356089 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/12/08 | 1/13/2008 | 1/12/2008 | 2/2/2008 | \$21,383.80 | A/R |
| 94356090 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/12/08 | 1/13/2008 | 1/12/2008 | 2/2/2008 | \$21,539.94 | A/R |
| 94356091 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/12/08 | 1/13/2008 | 1/12/2008 | 2/2/2008 | \$21,020.88 | A/R |

Exhibit A

| Invoice | Order Num | QWPO | Ship to # | Ship to Name | Ship to State | Ship to Date | Delivery Date | Invoice Date | Due Date | Invoice Amount | Clearing date |
|----------|-----------|-----------|-----------|-------------------|---------------|--------------|---------------|--------------|-----------|----------------|---------------|
| 94356357 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/13/08 | 1/15/2008 | 1/13/2008 | 2/3/2008 | \$16,922.06 | A/R |
| 94356358 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/13/08 | 1/14/2008 | 1/13/2008 | 2/3/2008 | \$18,052.51 | A/R |
| 94356359 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/13/08 | 1/14/2008 | 1/13/2008 | 2/3/2008 | \$21,396.48 | A/R |
| 94356374 | 1762604 | 61003321 | 501624 | Quebecor World | OH | 01/13/08 | 1/14/2008 | 1/13/2008 | 2/3/2008 | \$10,632.29 | A/R |
| 94356386 | 1762920 | 70373000 | 501722 | Quebecor World | MA | 01/13/08 | 1/14/2008 | 1/13/2008 | 2/3/2008 | \$22,925.77 | A/R |
| 94356980 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/13/08 | 1/16/2008 | 1/13/2008 | 2/3/2008 | \$1,204.45 | A/R |
| 94360034 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/13/08 | 1/16/2008 | 1/13/2008 | 2/3/2008 | \$21,057.27 | A/R |
| 94356621 | 60206544 | | 13908 | Quebecor | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 1/14/2008 | (\$781.00) | A/R |
| 94356786 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$23,335.88 | A/R |
| 94356787 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/14/08 | 1/16/2008 | 1/14/2008 | 2/4/2008 | \$22,217.10 | A/R |
| 94356788 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$20,691.68 | A/R |
| 94356838 | 1770948 | 37834 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$983.54 | A/R |
| 94356839 | 1770948 | 37834 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$589.72 | A/R |
| 94356841 | 1770948 | 37834 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$766.84 | A/R |
| 94356842 | 1770948 | 37834 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$1,054.08 | A/R |
| 94356843 | 1770948 | 37834 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$894.28 | A/R |
| 94356844 | 1770948 | 37834 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$692.84 | A/R |
| 94356845 | 1769338 | 37772 | 13908 | Quebecor | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$772.44 | A/R |
| 94356846 | 1771942 | 37417 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$14,019.60 | A/R |
| 94356847 | 1771942 | 37417 | 501433 | Quebecor World | IL | 01/14/08 | 1/17/2008 | 1/14/2008 | 2/4/2008 | \$19,456.04 | A/R |
| 94357073 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$19,394.30 | A/R |
| 94357074 | 1764705 | | 501424 | Quebecor World | MI | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$20,665.48 | A/R |
| 94357075 | 1762920 | 70374400 | 501429 | Quebecor Printing | IA | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$70,323.88 | A/R |
| 94357076 | 1772458 | 80014500 | 501431 | Quebecor World | MA | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$18,046.09 | A/R |
| 94357077 | 1763837 | 70824300 | 501436 | Quebecor World | KY | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$5,867.84 | A/R |
| 94357087 | 1754596 | 70373000 | 501722 | Quebecor World | MA | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$19,841.02 | A/R |
| 94358948 | 1767926 | 38828 | 501001 | Quebecor World | OH | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$21,623.22 | A/R |
| 94359762 | 1771942 | 37417 | 501433 | Quebecor World | IL | 01/14/08 | 1/15/2008 | 1/14/2008 | 2/4/2008 | \$16,803.18 | A/R |
| 94360044 | 1762274 | 93-010138 | 501565 | Quebecor World | MN | 01/14/08 | 1/14/08 | 1/14/2008 | 2/4/2008 | \$3,163.73 | A/R |
| 94357119 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/15/08 | 1/15/08 | 1/15/2008 | 2/5/2008 | \$3,471.39 | A/R |
| 94357120 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/15/08 | 1/15/08 | 1/15/2008 | 2/5/2008 | \$20,818.91 | A/R |
| 94357638 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/15/08 | 1/21/2008 | 1/15/2008 | 2/5/2008 | \$20,987.79 | A/R |
| 94357639 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/15/08 | 1/21/2008 | 1/15/2008 | 2/5/2008 | \$23,845.50 | A/R |
| 94357640 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/15/08 | 1/17/2008 | 1/15/2008 | 2/5/2008 | \$23,839.88 | A/R |
| 94357641 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/15/08 | 1/17/2008 | 1/15/2008 | 2/5/2008 | \$20,590.74 | A/R |
| 94357641 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/15/08 | 1/17/2008 | 1/15/2008 | 2/5/2008 | \$22,272.72 | A/R |

Exhibit A

| Invoice | Order Num | QW PO | Ship to # | Ship to Name | Ship to State | Ship to Date | Delivery Date | Invoice Date | Due Date | Invoice Amount | Clearing date |
|----------|-----------|-----------|-----------|------------------------|---------------|--------------|---------------|--------------|----------|----------------|---------------|
| 94357681 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/15/08 | 1/16/2008 | 1/15/2008 | 2/5/2008 | \$20,829.53 | A/R |
| 94357682 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/15/08 | 1/16/2008 | 1/15/2008 | 2/5/2008 | \$21,225.18 | A/R |
| 94357683 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/15/08 | 1/16/2008 | 1/15/2008 | 2/5/2008 | \$21,178.86 | A/R |
| 94357754 | 1762272 | 93-010008 | 501565 | Quebecor World | MN | 01/15/08 | | 1/15/2008 | 2/5/2008 | \$3,124.80 | A/R |
| 94357755 | 1762272 | 93-010008 | 501565 | Quebecor World | MN | 01/15/08 | | 1/15/2008 | 2/5/2008 | \$54,125.68 | A/R |
| 94357987 | 1767928 | 38828 | 501001 | Quebecor World | OH | 01/15/08 | 1/16/2008 | 1/15/2008 | 2/5/2008 | \$15,305.36 | A/R |
| 94360045 | 1762252 | 93-009963 | 501565 | Quebecor World | MN | 01/15/08 | | 1/15/2008 | 2/5/2008 | \$3,489.76 | A/R |
| 94358713 | 1766871 | 93-010329 | 501565 | Quebecor World | MN | 01/16/08 | 1/18/2008 | 1/16/2008 | 2/6/2008 | \$4,496.94 | A/R |
| 94358714 | 1762258 | 93-010136 | 501565 | Quebecor World | MN | 01/16/08 | 1/17/2008 | 1/16/2008 | 2/6/2008 | \$5,717.05 | A/R |
| 94358879 | 1766518 | 14-007510 | 501424 | Quebecor World | MI | 01/16/08 | | 1/16/2008 | 2/6/2008 | \$3,181.96 | A/R |
| 94358981 | 1766748 | 70387400 | 501429 | Quebecor Printing | IA | 01/16/08 | 1/17/2008 | 1/16/2008 | 2/6/2008 | \$18,106.54 | A/R |
| 94358982 | 1769336 | 37762 | 501433 | Quebecor World | IL | 01/16/08 | | 1/16/2008 | 2/6/2008 | \$21,921.68 | A/R |
| 94358983 | 1769036 | 37762 | 13908 | Quebecor | IL | 01/16/08 | | 1/16/2008 | 2/6/2008 | \$20,382.33 | A/R |
| 94360949 | 1773230 | 38689 | 501001 | Quebecor World | OH | 01/16/08 | 1/18/2008 | 1/16/2008 | 2/6/2008 | \$10,034.97 | A/R |
| 94359758 | 1772817 | 80016900 | 501431 | Quebecor World | MA | 01/17/08 | 1/18/2008 | 1/17/2008 | 2/7/2008 | \$1,431.81 | A/R |
| 94359759 | 1772817 | 80016900 | 501431 | Quebecor World | MA | 01/17/08 | 1/18/2008 | 1/17/2008 | 2/7/2008 | \$1,968.12 | A/R |
| 94359760 | 1772817 | 80016900 | 501431 | Quebecor World | MA | 01/17/08 | 1/18/2008 | 1/17/2008 | 2/7/2008 | \$1,738.80 | A/R |
| 94359761 | 1772817 | 80016900 | 501431 | Quebecor World | MA | 01/17/08 | 1/18/2008 | 1/17/2008 | 2/7/2008 | \$705.60 | A/R |
| 94359763 | 1769336 | 37772 | 501433 | Quebecor World | IL | 01/17/08 | | 1/17/2008 | 2/7/2008 | \$8,942.10 | A/R |
| 94359764 | 1771943 | 37853 | 501433 | Quebecor World | IL | 01/17/08 | | 1/17/2008 | 2/7/2008 | \$19,005.34 | A/R |
| 94359765 | 1771943 | 37853 | 501433 | Quebecor World | IL | 01/17/08 | | 1/17/2008 | 2/7/2008 | \$18,149.80 | A/R |
| 94359766 | 1769036 | 37762 | 13908 | Quebecor | IL | 01/17/08 | | 1/17/2008 | 2/7/2008 | \$23,839.25 | A/R |
| 94360037 | 1770969 | 70387400 | 501429 | Quebecor Printing | IA | 01/17/08 | 1/21/2008 | 1/17/2008 | 2/7/2008 | \$21,340.76 | A/R |
| 94360058 | 1766508 | 4002945 | 501975 | Quebecor World USA Inc | OK | 01/17/08 | 1/21/2008 | 1/17/2008 | 2/7/2008 | \$26,768.67 | A/R |
| 94360059 | 1766508 | 4002945 | 501975 | Quebecor World USA Inc | OK | 01/17/08 | | 1/17/2008 | 2/7/2008 | \$4,698.21 | A/R |
| 94360698 | 1770969 | 70387400 | 501429 | Quebecor Printing | IA | 01/18/08 | 1/21/2008 | 1/18/2008 | 2/8/2008 | \$21,511.41 | A/R |
| 94360700 | 1770969 | 70387400 | 501429 | Quebecor Printing | IA | 01/18/08 | | 1/18/2008 | 2/8/2008 | \$21,430.31 | A/R |
| 94360701 | 1770969 | 70387400 | 501429 | Quebecor Printing | IA | 01/18/08 | 1/21/2008 | 1/18/2008 | 2/8/2008 | \$18,885.60 | A/R |
| 94360702 | 1770969 | 70387400 | 501429 | Quebecor Printing | IA | 01/18/08 | 1/21/2008 | 1/18/2008 | 2/8/2008 | \$3,781.50 | A/R |
| 94360968 | 1768318 | 56-002327 | 501250 | Quebecor World | AR | 01/18/08 | 1/21/2008 | 1/18/2008 | 2/8/2008 | \$2,896.05 | A/R |
| 94360978 | 1765767 | 14-007505 | 501424 | Quebecor World | MI | 01/18/08 | | 1/18/2008 | 2/8/2008 | \$22,443.12 | A/R |
| 94360979 | 1773923 | | 501436 | Quebecor World | KY | 01/18/08 | | 1/18/2008 | 2/8/2008 | \$146,691.77 | A/R |
| 94360992 | 1754596 | 70373000 | 501722 | Quebecor World | MA | 01/18/08 | 1/19/2008 | 1/18/2008 | 2/8/2008 | \$22,243.71 | A/R |
| 94360993 | 1754596 | 70373000 | 501722 | Quebecor World | MA | 01/18/08 | 1/19/2008 | 1/18/2008 | 2/8/2008 | \$23,123.46 | A/R |
| 94361028 | 1763011 | 113338 | 501385 | Quebecor World | CT | 01/18/08 | | 1/18/2008 | 2/8/2008 | \$3,056.16 | A/R |
| 94361310 | 1762603 | 56002320 | 501250 | Quebecor World | AR | 01/19/08 | 1/22/2008 | 1/19/2008 | 2/9/2008 | \$6,293.25 | A/R |

Exhibit A

| Invoice | Order Num | QW PO | Ship to # | Ship to Name | Ship to State | Ship to Date | Delivery Date | Invoice Date | Due Date | Invoice Amount | Clearing date |
|----------|-----------|----------|-----------|-------------------|---------------|--------------|---------------|--------------|-----------|----------------|---------------|
| 94361360 | 1767926 | 38828 | 501001 | Quebecor World | OH | 01/19/08 | 1/20/2008 | 1/19/2008 | 2/9/2008 | \$21,526.51 | A/R |
| 94361582 | 1764258 | 37635 | 13908 | Quebecor | IL | 01/20/08 | 1/21/2008 | 1/20/2008 | 2/10/2008 | \$13,527.93 | A/R |
| 94361584 | 1754596 | 7037300 | 501722 | Quebecor World | MA | 01/20/08 | 1/21/2008 | 1/20/2008 | 2/10/2008 | \$4,231.08 | A/R |
| 94361595 | 1770749 | 38908 | 501001 | Quebecor World | OH | 01/21/08 | | 1/21/2008 | 2/11/2008 | \$9,942.79 | A/R |
| 94361596 | 1770749 | 38908 | 501001 | Quebecor World | OH | 01/21/08 | | 1/21/2008 | 2/11/2008 | \$4,170.82 | A/R |
| 94361893 | 60206907 | | 501001 | Quebecor World | OH | 01/21/08 | | 1/21/2008 | 1/21/2008 | (\$1,153.38) | A/R |
| 94362299 | 1770969 | 70387400 | 501429 | Quebecor Printing | IA | 01/21/08 | | 1/21/2008 | 2/11/2008 | \$21,352.70 | A/R |
| 94362300 | 1769036 | 37762 | 13908 | Quebecor | IL | 01/21/08 | 1/23/2008 | 1/21/2008 | 2/11/2008 | \$16,689.99 | A/R |
| | | | | | | | | | | \$1,128,680.55 | |