

STEVENS & LEE, P.C.
485 Madison Avenue, 20th Floor
New York, New York 10022
Telephone: (212) 319-8500
Fax: (212) 319-8505
Constantine D. Pourakis (CP-0730)
cp@stevenslee.com

Counsel for Valley Industrial Rubber Products Co., Inc.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re : Chapter 11
: :
: :
QUEBECOR WORLD (USA) INC., *et al.*, : Case No. 08-10152 (JMP)
: Jointly Administered
: :
Debtors. : :
: :
: :

**NOTICE OF RECLAMATION DEMAND OF
VALLEY INDUSTRIAL RUBBER PRODUCTS CO., INC.**

Please be advised that a Notice of Reclamation Demand on behalf of Valley Industrial Rubber Products Co., Inc. was served on January 28, 2008 on the Debtors. A true and correct copy of the Notice of Reclamation Demand is attached hereto as Exhibit "A" and incorporated herein by reference for all purposes.

Dated: New York, New York
February 15, 2008

STEVENS & LEE, P.C.

By: /s/ Constantine D. Pourakis
Constantine D. Pourakis (CP-0730)
485 Madison Avenue, 20th Floor
New York, New York 10022
Telephone: (212) 319-8500
Facsimile: (212) 319-8505
cp@stevenslee.com

Counsel for
Valley Industrial Rubber Products Co., Inc.

CERTIFICATE OF SERVICE

I certify that a true and correct copy of the foregoing instrument was served on
February 15, 2008 by first-class U.S. mail on the following:

Quebecor World (USA) Inc.
299 State Street
North Haven, CT 06473
Attn: Laura Norden, Assistant General Counsel

Arnold & Porter LLP
399 Park Avenue
New York, NY 10022
Attn: Michael J. Canning, Esq.

/s/ Constantine D. Pourakis
Constantine D. Pourakis



Certificate No. 008295

February 11, 2008

Donlin, Recano & Company, Incorporated
as Agent for the United States Bankruptcy Court
Re: Quebecor World USA Inc. et al.
419 Park Avenue South, Suite 1206
New York, NY 10016

Attention: Lillian Jordan

Dear Lillian:

Enclosed are the claims which were delivered to your client on
January 28, 2008.

If you could please verify that they have been entered, or enter
them into the system, it would be very much appreciated.

Thank you in advance for your cooperation.

Sincerely,

Michael A. Helm
President

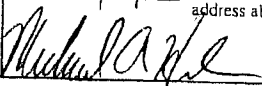
MAH/tkg



3 SOUTH COMMERCE WAY • BETHLEHEM, PA 18017
(610) 974-8990 • FAX (610) 974-8999
<http://www.valleyindustrialrubber.com>



RECLAMATION CLAIM

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF _____		PROOF OF CLAIM
Name of Debtor: Quebecor World USA		Case Number:
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (the person or other entity to whom the debtor owes money or property): Valley Industrial Rubber Products Co., Inc.		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: Valley Industrial Rubber Products Co., Inc. 3 South Commerce Way Bethlehem, PA 18017 Telephone number: 610-974-8990		Court Claim Number: _____ (If known)
Name and address where payment should be sent (if different from above):		Filed on: _____
Telephone number:		<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>11,498.13</u>		<input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5. Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.		5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Specify the priority of the claim.
2. Basis for Claim: <u>Goods sold</u> (See instruction #2 on reverse side.)		<input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
3. Last four digits of any number by which creditor identifies debtor: <u>8610</u>		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).
3a. Debtor may have scheduled account as: _____ (See instruction #3a on reverse side.)		<input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe: Value of Property: \$ _____ Annual Interest Rate % _____ Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		<input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7).
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		<input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.) DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING If the documents are not available, please explain:		<input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a) (): 546 (c) Amount entitled to priority: \$ 11,498.13
Date: <u>2/11/08</u>  Michael A. Helm, President		*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.		FOR COURT USE ONLY

SCHEDULE B
Administrative Priority Claim
Receipt of Goods
(January 2 – 21, 2008)

LOCATION	INVOICE DATE	INVOICE NUMBER	AMOUNT
Hazleton	1-10-08	5013317	831.00
Hazleton	1-14-08	5013379	1848.30
Atglen	1-08-08	5013216	984.00
Atglen	1-08-08	5013217	1555.29
Atglen	1-08-08	5013218	1631.93
Atglen	1-14-08	5013382	602.65
Fairfield	1-10-08	5013313	607.00
Fairfield	1-10-08	5013314	165.10
Fairfield	1-14-08	5013383	644.10
Martinsburg	1-03-08	5013085	669.12
Martinsburg	1-04-08	5013094	390.00
Martinsburg	1-16-08	5013502	1174.56
Richmond	1-02-08	5013044	648.64
Richmond	1-15-08	5013478	<u>2360.39</u>
			\$14,112.08

SCHEDULE A
Reclamation Claim
Receipt of Goods
(December 8, 2007 through January 1, 2008)

LOCATION	INVOICE DATE	INVOICE NUMBER	AMOUNT
Hazleton	12-19-07	5012732	464.72
Hazleton	12-21-07	5012851	966.00
Hazleton	12-28-07	5012958	127.45
Hazleton	12-28-07	5012998	285.12
Atglen	12-07-07	5012454	64.07
Atglen	12-21-07	5012845	457.75
Atglen	12-21-07	5012846	50.35
Atglen	12-21-07	5012847	926.10
Atglen	12-28-07	5012986	105.09
Atglen	12-28-07	5012988	3085.01
Atglen	12-28-07	5012989	325.00
Atglen	12-28-07	5012990	2156.90
Richmond	12-28-07	5013004	2445.51
Richmond	12-28-07	5013005	<u>39.06</u>
			\$11,498.13



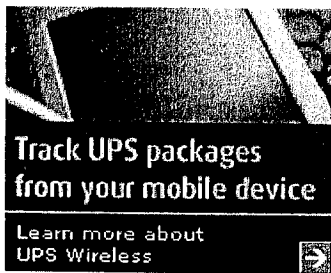
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Tracking

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 - Track by E-mail
 - Signature Tracking
 - Import Tracking Numbers
- Wireless Tracking
 - Track with Quantum View
 - Access Flex Global View
 - Integrate Tracking Tools
 - Void a Shipment
 - Help



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Track Shipments

Track Packages & Freight Quantum View Flex Global View

Tracking Summary

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Tracking Number: 1Z 255 935 A2 4818 714 6
 → [View package progress](#)

Type: Package
 Status: **Delivered**
 Delivered On: 01/28/2008 9:34 A.M.
 Delivered To: FRANKLIN, TN, US
 Signed By: B KING
 Service: NEXT DAY AIR

Tracking results provided by UPS: 02/12/2008 2:40 P.M. ET

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Delivery Confirmation Service

VALLEY IND RUBBER PROD
3 S COMMERCE WAY
BETHLEHEM PA
18017-8916036

Thank you for using UPS. The charges for the following Confirmation of Delivery responses are included in your UPS Delivery Bill for the week ending 02-02-08.
Responses Enclosed

1



Confirmation of Delivery

Shipper No. 255-935 No. 1Z255935A248187146
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Image of Signature

Recipient

B KING

Delivered 01-28-08

