

**UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK**

-----X  
In re:

Chapter 11

**QUEBECOR WORLD (USA) INC.,**  
*et al.,*

Case No. 08-10152 (JMP)

Debtor.

(Jointly Administered)

-----X

**NOTICE REGARDING TRANSFER OF CLAIM NO. 106**  
**PURSUANT TO FEDERAL RULE OF BANKRUPTCY PROCEDURE 3001(e)(2)**

To: International Paper Company, xpedx Division  
Attn: Steve Dunn, Director of Credit  
6285 Tri Ridge Boulevard  
Loveland, Ohio 45140  
Telephone: (513) 965-2943

Your right, title, and interest in and to the unsecured claim evidenced by proof of claim no. **106**, date-stamped **February 21, 2008**, against Quebecor World (USA) Inc., a debtor in the above-captioned case, in the filed amount of **\$3,000,000.00** (the first page of which proof of claim is attached hereto as Exhibit A), has been transferred, pursuant to the terms of the Evidence of Transfer of Claim attached hereto as Exhibit B, to Merrill Lynch Credit Products, LLC ("Transferee"), its successors and assigns, with offices located at:

Merrill Lynch Credit Products, LLC  
4 World Financial Center, 7<sup>th</sup> Floor  
New York, NY 10080  
Attn: Gary Cohen  
Telephone: 212-449-4969  
Facsimile: 212-449-0769

No action is required if you do not object to the transfer of your claim. However, **IF YOU OBJECT TO THE TRANSFER OF YOUR CLAIM, WITHIN 20 DAYS OF THE DATE OF THIS NOTICE YOU MUST FILE A WRITTEN OBJECTION WITH:**

United States Bankruptcy Court  
Southern District of New York  
Attn: Claims Processing Center  
Dana Corporation  
One Bowling Green  
New York, New York 10004-1408

SEND A COPY OF YOUR OBJECTION TO THE TRANSFEREE.

Refer to Internal Control No. \_\_\_\_\_ in your objection.

IF YOU FILE AN OBJECTION, A HEARING WILL BE SCHEDULED.

IF YOUR OBJECTION IS NOT TIMELY FILED, THE TRANSFEREE WILL BE  
SUBSTITUTED ON OUR RECORDS AS THE CLAIMANT.

\_\_\_\_\_  
Clerk of the Court

FOR CLERK'S OFFICE USE ONLY:

This notice was mailed to the first named party, by first class mail, postage prepaid on  
\_\_\_\_\_, 2008.

INTERNAL CONTROL NO. \_\_\_\_\_

Copy to Transferee: \_\_\_\_\_

Claims Agent Noticed: \_\_\_\_\_

\_\_\_\_\_  
Deputy Clerk

**EXHIBIT A**

**Proof of Claim No. 106**

UNITED STATES BANKRUPTCY COURT - SOUTHERN DISTRICT OF NEW YORK		PROOF OF CLAIM
Name of Debtor: <b>Quebecor World (USA) Inc.</b>		Case Number: 08-10152
NOTE: <i>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.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>International Paper Company</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ (if known)  Filed on: _____
Name and address where notices should be sent: International Paper Company, xpedx Division Attn: Steve Dunn, Director of Credit 6285 Tri Ridge Blvd. Loveland, Ohio 45140 Telephone number: (513) 965-2943		
Name and address where payment should be sent (if different from above):  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.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: <b>\$3,000,000.00</b> 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. <input type="checkbox"/> 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. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <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). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <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). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input checked="" type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(2)  Amount entitled to priority:  <p style="text-align: center;"><b><u>\$2,050,414.62</u></b></p> <p style="font-size: small;">* 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.</p>
Basis for Claim: <b>Goods Sold Pre-Petition for which invoices were issued 12/31/07 - 1/23/08</b>		
2. Last four digits of any number by which creditor identifies debtor: <b>See Exhibit A</b> (a) Debtor may have scheduled account as: <b>xpedx</b>		
3. 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 either charges as of time case filed included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____		
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.  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. (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:		
Date: <b>2/20/08</b>	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. Attached copy of power of attorney, if any. <p style="text-align: center;"><i>E. Franklin Childress Jr.</i>                  E. Franklin Childress, Jr., Attorney</p>	

**FOR COURT USE ONLY**

RECEIVED  
 FEB 21 AM 11:56  
 BANKRUPTCY COURT  
 SDNY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 367A.

**EXHIBIT B**

**Evidence of Transfer of Claim**

**EVIDENCE OF TRANSFER OF CLAIM**

**BANKRUPTCY CASE:** Quebecor World (USA) Inc.

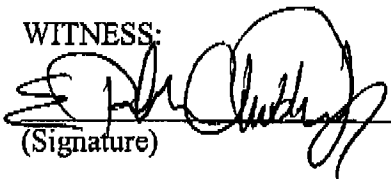
**TO:** Clerk, United States Bankruptcy Court  
Southern District of New York

International Paper Company a corporation organized under the laws of New York, with offices located at Memphis, Tennessee ("Seller") does hereby certify that, for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of an Assignment of Claim Agreement dated as of the date hereof, it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Credit Products, LLC, its successors and assigns, with offices located at 4 World Financial Center, New York, New York 10080 ("Buyer"), all right, title and interest in and to the claims of Seller against Quebecor World (USA) Inc. filed on February 21, 2008, in the amount of \$3,000,000.00 (the "Claim") in the United States Bankruptcy Court for the Southern District of New York, Case No. 08-10152.

Seller hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing the assignment of the Claim referenced herein as an unconditional assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to Buyer.

**IN WITNESS WHEREOF**, the undersigned have duly executed this Evidence of Transfer of Claim by their duly authorized representatives as of the 26th day of February, 2008.

**WITNESS:**

  
(Signature)

Name: E. FRANKLIN CHILCRESS, SR  
Title: Partner  
(Print name and title of witness)


International Paper Company


By:   
\_\_\_\_\_

Name: Edward R. Niederriter  
Title: Deputy General Counsel, Vice President  
and Assistant Secretary  
Tel.: 901.419.3815

WITNESS:

MERRILL LYNCH CREDIT PRODUCTS,  
LLC

  
(Signature)

By:  CC  
Name: Ronald Tordella  
Title: Vice President

Name: Gary Cohen  
Title:  
(Print name and title of witness)