

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

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

DECLARATION OF MAILING NOTIFYING TRANSFEROR(S) AND TRANSFEREE(S)
REGARDING NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001
(e) (1) and/or (e) (2)

STATE OF NEW YORK)
) **SS:**
COUNTY OF NEW YORK)

I, Tina Carr declare:

1. I am over the age of 18 years and not a party to the within action.
2. I am employed by Donlin, Recano and Company, Inc., 419 Park Avenue South, Suite 1206, New York, NY 10016.
3. On the 7th day of April, 2008, I received a copy of the Notice of Transfer for the noted Docket No. #492 as printed from the docket maintained by the court for the captioned debtors:
4. On the 7th day of April, 2008, I sent a copy of the Notice of Transfer of claim pursuant to FRBP 3001 (e) (1) or (e) (2) to the Transferor and Transferee via first class mail, postage prepaid and by depositing same in a mail box maintained by the U.S. Postal Service.
5. I declare under penalty of perjury that the foregoing is true and correct. Executed this 7th day of April, 2008 at New York, New York.

By Tina Carr
Tina Carr

Sworn before me, this 7th day of April, 2008

Arlene Marks
Notary Public

ARLENE R. MARKS
Notary Public, State of New York
No. 02MA4935354
Qualified in New York County
Commission Expires June 6, 2010

Form 210B (10/06)

United States Bankruptcy Court

SOUTHERN District of NEW YORK

In re QUEBECOR WORLD (USA), INC. et al.

Case No. 08-10152 (JMP)

NOTICE OF TRANSFER OF CLAIM OTHER THAN FOR SECURITY

Claim No. 540 (if known) was filed or deemed filed under 11 U.S.C. §1111(a) in this case by the alleged transferor. As evidence of the transfer of that claim, the transferee filed an Amended Transfer of Claim Other than for Security in the clerk's office of this court on 4-4-08 (date).

CELLMARK PAPER, INC.
Name of Alleged Transferor

THE INSURANCE COMPANY OF
THE STATE OF PENNSYLVANIA
Name of Transferee

Address of Alleged Transferor:
300 ATLANTIC STREET, 5TH FL
STAMFORD, CT 06901

Address of Transferee:
175 WATER ST., 15TH FL
NEW YORK, NY 10038

~DEADLINE TO OBJECT TO TRANSFER~

The alleged transferor of the claim is hereby notified that objections must be filed with the court within twenty (20) days of the mailing of this notice. If no objection is timely received by the court, the transferee will be substituted as the original claimant without further order of the court.

Date: 4-7-08

Donlin, Recano & Company, Inc.
as Agent for the
United States Bankruptcy Court-SDNY
CLERK OF THE COURT

#492
4-4-08

Form 210A (10/06)

United States Bankruptcy Court

Southern District Of New York

In re Quebecor World (USA) Inc. Case No. 08-10152(JMP)

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a).
Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the
transfer, other than for security, of the claim referenced in this evidence and notice.

The Insurance Company
of the State of Pennsylvania

CellMark Paper, Inc.

Name of Transferee

Name of Transferor

Name and Address where notices to transferee
should be sent:

175 Water St., 15th Floor
New York, NY 10038

Court Claim # (if known): 00540

Amount of Claim: \$10,945,226.20

Date Claim Filed: April 2, 2008

Phone: _____

Phone: _____

Last Four Digits of Acct #: _____

Last Four Digits of Acct. #: _____

Name and Address where transferee payments
should be sent (if different from above):

Phone: _____

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the
best of my knowledge and belief.

By: Clayton J. Sasse
Transferee/Transferee's Agent
CLAYTON J. SASSE

Date: April 4, 2008

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both 18 U.S.C. §§ 152 & 3571

DONLIN, RECANO & CO.

APR -7 2008

CLAIMS PROCESSING DEPT

EVIDENCE OF TRANSFER OF CLAIM

TO: Quebecor World USA, Inc., Chapter 11 Case No. 08-10152 (JMP) and the United States Bankruptcy Court for the Southern District of New York.

For value received, the receipt, adequacy and sufficiency of which are hereby acknowledged, CellMark Paper, Inc. ("Assignor") hereby unconditionally and irrevocably sells, transfers and assigns to The Insurance Company of the State of Pennsylvania, ("Assignee") all of Assignor's right, title, interest, claims and causes of action in and to, or arising under or in connection with, its claim (as such term is defined in section 101(5) of the United States Bankruptcy Code, 11 U.S.C. § 101 et seq. (the "Bankruptcy Code")) in the amount of \$10,945,226.20 against Quebecor World USA, Inc. (the "Debtor"), in its chapter 11 bankruptcy case, No. 08-10152 (JMP), filed in the United States Bankruptcy Court for the Southern District of New York (the "Bankruptcy Court"), and any and all proofs of claim, inclusive of all supplements, addendums, exhibits and supporting documents attached thereto, filed by the Assignor with the Bankruptcy Court in respect of the foregoing claim (all of the foregoing are hereinafter collectively referred to as the, "Claim").

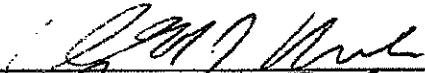
Assignor hereby waives any objection to the transfer of the Claim to the Assignee on the books and records of the Debtor and the Bankruptcy Court, and hereby waives to the fullest extent permitted by law any notice or right to a hearing as may be imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, the Bankruptcy Code, applicable local bankruptcy rules or other applicable law or regulation. Assignor acknowledges, agrees and hereby stipulates that the Bankruptcy Court, without further notice to Assignor, may enter an Order transferring the Claim to Assignee and recognizing the Assignee as the sole owner and holder of the Claim. Assignor further directs the Debtor, the Bankruptcy Court and all other interested parties that all

further notice relating to the Claim, and all payments or distributions of money or property in respect of the Claim, shall be delivered or made to Assignee at the following address:

The Insurance Company of the State of Pennsylvania
175 Water Street
15th Floor
New York, NY 10038
Attention: Clayton Sasse

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM is executed this 28th day of March, 2008.

CELLMARK PAPER, INC.

By: 
Name: Dominick J. Menole
Title: V/P Finance + Credit