

United States Bankruptcy Court
Southern District Of New York

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

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.

BANK OF AMERICA, N.A.

Name of Transferee

MIDLAND PAPER COMPANY

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 60026

Amount of Claim: \$3,014,316.40

Date Claim Filed: February 20, 2008

Phone: _____

Last Four Digits of Acct. #: _____

Bank of America, N.A.

214 North Tryon Street

NC1-027-14-01

Charlotte, North Carolina 28255

Attn: Jon Barnes

With a copy to:

Bank of America, N.A.

NY1-301-02-01

9 W. 57th Street

New York, NY 10019

Attn: Dave Halesworth

Phone: 212-933-3450

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: David Halesworth Date: 4/23/08

Transferee/Transferee's Agent

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.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X

In re:

Quebecor World (USA), Inc.

In Proceedings For A
Reorganization Under
Chapter 11
Case No.: 08-10152
Claim No.: 60026

-----X

NOTICE OF TRANSFER OF CLAIM PURSUANT TO FRBP RULE 3001 (e)(2)

To: (Transferor) **Midland Paper Company**
 101 E. Palantine Road
 Wheeling, IL 60090-9032

The transfer of your claim as shown above, in the amount of **\$3,014,316.40** has been transferred (unless previously expunged by court order) to:

Bank of America, N.A.
214 North Tryon Street
NC1-027-14-01
Charlotte, North Carolina 28255
Attn: Jon Barnes

With a copy to:

Bank of America, N.A.
NY1-301-02-01
9 W. 57th Street
New York, NY 10019
Attn: Dave Halesworth

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 TO THE TRANSFER with:

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

One Bowling Green
New York, NY 10004

--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. _____

Claims Agent Noticed: (Name of Outside Agent) _____

Copy to Transferee: _____

Deputy Clerk

United States Bankruptcy Court Southern District of New York

FORM OF EVIDENCE OF TRANSFER OF CLAIM

NOTICE OF TRANSFER OF CLAIM

TO: THE DEBTOR AND THE BANKRUPTCY COURT

Assignor: Midland Paper Company

Assignee: Bank of America, N.A.

For value received, the adequacy and sufficiency of which are hereby acknowledged, Assignor hereby unconditionally and irrevocably sells, transfers and assigns to Assignee all of its 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 U.S. Bankruptcy Code) in the amount of \$3,014,316.40 against Quebecor World (USA), Inc. ("Debtor") in the bankruptcy Case no. 08-10152 jointly administered, in the United States Bankruptcy Court Southern District of New York (the "Bankruptcy Court"), and any and all proofs of claim filed by Assignor with the Bankruptcy Court in respect of the foregoing claim.

Assignor hereby waives any objection to the transfer of the claim to 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 applicable law. Assignor acknowledges and understands, and hereby stipulates, that an order of the Bankruptcy Court may be entered without further notice to Assignor transferring to Assignee the foregoing claim 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 notices relating to the claim, and all payments or distributions of money or property in respect of claim, shall be delivered or made to the Assignee.

IN WITNESS WHEREOF, this EVIDENCE OF TRANSFER OF CLAIM IS EXECUTED THIS 9th day of April, 2008.

ASSIGNOR: MIDLAND PAPER COMPANY

ASSIGNEE: BANK OF AMERICA, N.A.

By: 

Name: David Halesworth
Title: Principal