

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

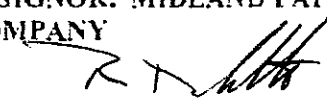
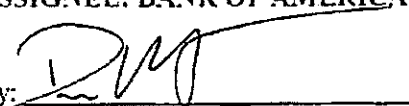
Assignor: Midland Paper Company

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.

<p>ASSIGNOR: MIDLAND PAPER COMPANY</p> <p></p> <p>RALPH DELOTT VICE PRESIDENT & CFO</p>	<p>ASSIGNEE: BANK OF AMERICA, N.A.</p> <p>By: </p> <p>Name: David Halesworth Title: Principal</p>
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