

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, NA

Name of Transferee

The Intersect Group Finance & Accounting LLC

Name of Transferor

Name and Address where notices to transferee should be sent:

Court Claim # (if known): 53

Amount of Claim: \$40,712.50

Date Claim Filed: 2/13/2008

Phone: 770-500-3641

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: [Signature]
Transferee/Transferee's Agent

Date: 5/7/08

US BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

EVIDENCE OF TRANSFER OF CLAIM (CLAIM #53)

TO: THE DEBTOR AND THE BANKRUPTCY COURT



Assignor: Intersect Group Finance & Accounting LLC

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 \$40,712.50 against ("Debtor") in the bankruptcy Case no. ~~08-00280~~ **08-10152 DH** jointly administered, in the United States Bankruptcy Court Southern District of New York (the "Bankruptcy Court"), consisting of claim number 53 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 7th day of March, 2008.

ASSIGNOR: THE INTERSECT GROUP FINANCE & ACCOUNTING LLC	ASSIGNEE: BANK OF AMERICA, N.A.
By:  Name: Sofia Mestrovic Title: PARTNER	By:  Name: David H. Gussow Title: Principal

B10 (Official Form 10) (12/07)

UNITED STATES BANKRUPTCY COURT <u>Southern</u> DISTRICT OF <u>New York</u>		PROOF OF CLAIM
Name of Debtor: <u>Quebecor World (USA) Inc. et al.</u>		Case Number: <u>08-10152 (JMP)</u>
<small>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.</small>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): <u>The Intersect Group Finance Accounting LLC</u>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: <u>The Intersect Group Finance Accounting LLC</u> <u>Attn: Jennifer Hauser</u> <u>10 Ginalaki Parkway - Suite 300 South</u> <u>Atlanta, GA 30328</u>		Court Claim Number: _____ (If known)
Telephone number: <u>(770) 500-3626</u>		Filed on: _____
Name and address where payment should be sent (if different from above): <u>Same as above</u>		<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.
Telephone number: _____		<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: <u>\$ 40,712.50</u>		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.
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.		
2. Basis for Claim: <u>Services performed</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>Identified by name</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 type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(). Amount entitled to priority: \$ _____
Date: <u>1/23/08</u>		FOR COURT USE ONLY RECEIVED FEB 13 AM 0:49 U.S. BANKRUPTCY COURT/DORC
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. <u>Jennifer Hauser Jennifer Hauser - Controller</u>		

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 3571.