

IN THE 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
	: :
Debtors	: :
-----X	

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

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

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 9th day of May, 2008, I received a copy of a Notice of Transfer for Docket No. #617 as printed from the docket maintained by the court for the captioned debtors.
4. On the 9th day of May, 2008, I sent a copy of the Defective Notice of Transfer of claim pursuant to FRBP 3001 (e) (1) and/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 12th day of May, 2008 at New York, New York.

By Tina Carr
 Tina Carr

Sworn before me this
12 day of May 2008

William Andrew Logan
 Notary Public
 WILLIAM ANDREW LOGAN
 NOTARY PUBLIC, STATE OF NEW YORK
 NO. 02LO8103254
 QUALIFIED IN NEW YORK COUNTY
 COMMISSION EXPIRES... December 22, 2011

**RETURN TO THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

VIA FEDERAL EXPRESS

DATE: May 9, 2008

TO: Mr. Mark Diamond, Operations Manager
United States Bankruptcy Court
Southern District of New York
One Bowling Green
New York, NY 10004

FROM: Lillian Jordan, Supervisor
Donlin, Recano & Company, Inc.
419 Park Avenue South
Suite 1206
New York, NY 10016

RE: DEBTOR: **QUEBECOR WORLD (USA), INC.**
CASE NO. **08-10152**

Enclosed please find the following: X Transfer Claim Other

DOCKET #617

DATED: 5/6/08

We are returning the attached **NOTICE OF TRANSFER** to you for the following reasons:

TRANSFEROR: THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA

NOTICE OF TRANSFER MUST BE FILED ON FORM 210(A).

PLEASE AMEND AND RETURN FOR PROCESSING.

If you should have any questions, please contact me at (212) 481-1411.

Thank you.

LJ:tlc
Attachment(s)

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

617
5-6-08

-----X
In re:

Quebecor World (USA) Inc., et al.

(the "Debtor")

In proceedings for Reorganization under Chapter 11

Case No. 08-10152 (JMP)

Claim No. - **00540**

Total Administrative Claim Amount: **\$3,442,259.62**

Total General Unsecured Claim Amount: **\$5,236,091.24**

-----X

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

To Transferor: The Insurance Company of the State of Pennsylvania
175 Water St., 14th Floor
New York, NY 10038

The general unsecured claim #00540 in the amount of
\$5,236,091.24 and the administrative claim #00540 in the
amount of **\$3,442,259.62** has been transferred to:

Transferee: **DEUTSCHE BANK SECURITIES, INC.**
60 Wall Street, 3rd Floor, New York, NY 10005
Attn: Vikas Madan
Phone: 212-250-5760
Fax: 212-797-8770

The Evidence of Transfer of Claim is attached hereto. No action is required if you do not object to the transfer of your claim. However, if you do object to the transfer of your claim, within 20 days of this notice, you must:

- FILE A WRITTEN OBJECTION TO THE TRANSFER with:

Clerk's Office
United States Bankruptcy Court
Southern District of Texas
615 Leopard St. Suite 110
Corpus Christi, TX 78476

DONLIN, RECANO & CO.

MAY 9 2008

- SEND A COPY OF YOUR OBJECTION TO THE TRANSFEROR

CLAIMS PROCESSING DEPT

(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: (check) Claims Agent Transferee Debtor's Attorney

Clerk

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 in this proceeding.

EVIDENCE OF PARTIAL TRANSFER OF CLAIM

TO: United States Bankruptcy Court for the
Southern District of New York ("Bankruptcy Court")
Attn: Clerk

AND TO: Quebecor World (USA) Inc. (the "Debtor")
Chapter 11 Case No: No. 08-10152 (JMP)

Claim #: 00540

THE INSURANCE COMPANY OF THE STATE OF PENNSYLVANIA its successors and assigns ("Seller"), for good and valuable consideration the receipt and sufficiency of which are hereby acknowledged, does hereby unconditionally and irrevocably sell, transfer and assign unto:

DEUTSCHE BANK SECURITIES, INC.
60 Wall Street, 2nd Floor
New York, NY 10005
Attn: Vikas Madan
Phone: 212-250-5760

its successors and assigns ("Buyer"), all rights, title and interest in and to the particular claims of Seller set forth herein, including all rights of stoppage in transit, replevin and reclamation, in the principal amount of \$3,442,259.62 of the administrative pre-petition claim and \$5,236,091.24 of the general unsecured claim (collectively, the "Claim") against the Debtor in the Bankruptcy Court, or any other court with jurisdiction over the bankruptcy proceedings of the Debtor.

Seller hereby waives any objection to the transfer of the Claim to Buyer 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. Seller acknowledges and understands, and hereby stipulates that an order of the Bankruptcy Court may be entered without further notice to Seller transferring to Buyer the Claim and recognizing the Buyer as the sole owner and holder of the Claim.

You are hereby directed to make all future payments and distributions, and to give all notices and other communications, in respect of the Claim to Buyer.

IN WITNESS WHEREOF, the undersigned has duly executed this Evidence of Transfer of Claim by its duly authorized representative dated April 7, 2008.

**THE INSURANCE COMPANY OF
THE STATE OF PENNSYLVANIA**

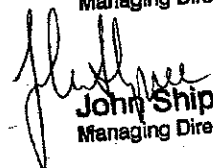
By: 

Name: MATTHEW J. SASSE
Title: TRADE CREDIT
CLAIMS DIRECTOR

DEUTSCHE BANK SECURITIES, INC.

By: 

Name: Scott G. Martin
Title: Managing Director


Name: John Shippee
Title: Managing Director