

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

| | | |
|---------------------------------|-----|----------------------|
| In re: | : X | |
| | : | 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 1st day of October, 2008, I received a copy of the Notice of Transfer for the noted Docket No. #1177 and 1179 as printed from the docket maintained by the court for the captioned debtors:
4. On the 1st day of October, 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 1st day of October, 2008 at New York, New York.

By Tina Carr
Tina Carr

Sworn before me this
1st day of October, 2008


Notary Public

**LOUIS A. RECANO
NOTARY PUBLIC, STATE OF NEW YORK
NO. 31-01RE4812781
QUALIFIED IN NEW YORK COUNTY
COMMISSION EXPIRES JUNE 30, 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. 1366 (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 9-30-08 (date).

ACADIA GROUP LLC
Name of Alleged Transferor

Address of Alleged Transferor:
P.O. BOX 551505
JACKSONVILLE, FL 32255

BANK OF AMERICA, N.A.
Name of Transferee


Address of Transferee:
214 NORTH TRYON STREET
NC1-027-14-01
CHARLOTTE, NC 28255

NY1-100-03-01
ONE BRYANT PARK
NEW YORK, NY 10036

~~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: 10-1-08

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

Form 210A (10/06)

#1177
9-30-08

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

Acadia Group LLC
Name of Transferor

Name and Address where notices to transferee
should be sent:

Court Claim # (if known): 1366
Amount of Claim: \$17,303.80
Date Claim Filed: 8/4/2008
Phone: 904-928-0488
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.
NY1-100-03-01
One Bryant Park
New York, NY 10036
Attn: Dave Halesworth

DONLIN, RECANO & CO.

OCT - 1 2008

CLAIMS PROCESSING DEPT

Phone: 646-855-7450
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] Date: 9/30/08
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.

US BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK

EVIDENCE OF TRANSFER OF CLAIM (Claim No. 1366)

TO: THE DEBTOR AND THE BANKRUPTCY COURT

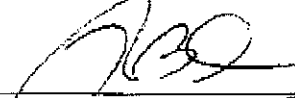
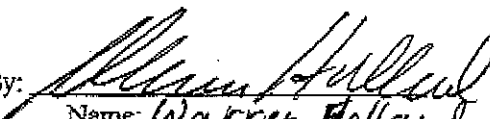
Assignor: Acadia Group LLC

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 \$17,303.80 against Quebecor World (USA) Inc. ("Debtor") in the bankruptcy Case no.08-10152 (jointly administered under Case No. 08-10152), in the United States Bankruptcy Court Southern District of New York (the "Bankruptcy Court"), consisting of claim number 1366, 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 29th day of September, 2008.

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| ASSIGNOR: ACADIA GROUP LLC | ASSIGNEE: BANK OF AMERICA, N.A. |
| By:  Name: <u>Thomas Boy</u> Title: <u>President</u> | By:  Name: <u>Warren Holland</u> Title: <u>Principal</u> |

USBC - SOUTHERN DISTRICT OF NY
QUEBECOR WORLD (USA), INC. ET AL
CHAPTER 11 CASE NO.: 08-10152 (JMP)
CLAIM NUMBER:

01366

| | | | | | |
|--|--|--|--|---|--|
| United States Bankruptcy Court Southern District of New York In re: Quebecor World (USA) Inc., et al Case No. 08-10152 (JMP) | | MAILING INSTRUCTIONS ON THE BACKSIDE OF THIS FORM | | SECTION 503(b)(9) ADMINISTRATIVE EXPENSE PROOF OF CLAIM THIS SPACE IS FOR COURT USE ONLY Bar Date: _____ | |
| Debtor against which claim is asserted: <i>Quebecor World</i> | | | | | |
| NOTE: This Section 503(b)(9) Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense as defined pursuant to 503(b)(9) of the United States Bankruptcy Code. | | Name and address of Creditor (The person or other entity to whom the debtor owes money or property): <i>Acadia Group LLC PO Box 551505 Jacksonville, FL 32255</i> | | <input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input checked="" type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in these cases. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the claims agent. | |
| If address is incorrect, please insert correct address: | | Telephone Number: <i>(904) 928-0488 x14</i> | | Fax Number: | |
| Account or other number by which Creditor identifies Debtor: <i>Vendor # 159806</i> | | Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim, dated: _____ | | | |
| 1. BASIS FOR CLAIM: <input type="checkbox"/> Goods sold <input checked="" type="checkbox"/> Other | | <i>Placement of Sales Employee - Ed Abrams - NY Magazine Group Airline ticket reimbursement</i> | | | |
| 2. DATE DEBT WAS INCURRED: <i>11/30/07 12/05/07</i> | | 3. IF COURT JUDGMENT, DATE OBTAINED: | | | |
| 4. TOTAL AMOUNT OF SECTION 503(b)(9) ADMINISTRATIVE CLAIMS: <i>17,303.80</i> | | <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges. | | | |
| 5. BRIEF DESCRIPTION OF CLAIM (attach any additional information): <i>Placement Fee - Ed Abrams - Magazine Printing Division Airline ticket reimbursement - Peggy Parrish - Flight in to NY for Interview</i> | | THIS SPACE IS FOR COURT USE ONLY | | | |
| 6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this claim. In filing this claim, claimant has deducted all amounts this claimant owes to the debtor. | | 7. SUPPORTING DOCUMENTS: Attach copies of supporting documents: (i) identifying the goods giving rise to the alleged liability; and (ii) establishing proof of receipt by the Debtor within 20 days before the Petition Date. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11". | | | |
| 8. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this claim. | | Date: <i>7/22/08</i> Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any). <i>Thomas Boyd / President</i> | | | |
| 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 357. | | | | | |
| INSTRUCTIONS FOR FILING SECTION 503(b)(9) ADMINISTRATIVE EXPENSE CLAIM | | | | | |
| The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances there may be exceptions to the general rules. | | | | | |

RECEIVED
2008 AUG -4 PM 12:03
U.S. BANKRUPTCY COURT / SDNY

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. 39 (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 10-1-08 (date).

MPC COLOR, INC.
Name of Alleged Transferor

Address of Alleged Transferor:
DBA MASTER PRINT GROUP
P.O. BOX 1253
JONESBORO, AR 72403

BANK OF AMERICA, N.A.
Name of Transferee

Address of Transferee:
214 NORTH TRYON STREET
NC1-027-14-01
CHARLOTTE, NC 28255

NY1-100-03-01
ONE BRYANT PARK
NEW YORK, NY 10036

~~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: 10-1-08

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

Form 210A (10/06)

#1179
1071-08

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

MPC Color, Inc. dba Master Print Group
Name of Transferor

Name and Address where notices to transferee
should be sent:

Court Claim # (if known): 39
Amount of Claim: \$80,802.47
Date Claim Filed: 2/3/2008
Phone: 870-931-6200
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.
NY1-100-03-01
One Bryant Park
New York, NY 10036
Attn: Dave Halesworth

DONLIN, RECANO & CO.

OCT - 1 2008

Phone: 646-855-7450
Last Four Digits of Acct #: _____

CLAIMS PROCESSING DEPT

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] Date: 10/1/08
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.

US BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK**EVIDENCE OF TRANSFER OF CLAIM (Claim # 39)****TO: THE DEBTOR AND THE BANKRUPTCY COURT****Assignor: MPC Color, Inc.****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 \$80,802.47 against ("Debtor") in the bankruptcy Case no.08-10152 jointly administered, in the United States Bankruptcy Court Southern District of New York (the "Bankruptcy Court"), consisting of claim number 39, 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 22 day of September, 2008.

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| ASSIGNOR: MPC COLOR, INC. By: <u>Susan Ishmael</u> Name: <u>Susan Ishmael</u> Title: <u>Vice President</u> | ASSIGNEE: BANK OF AMERICA, N.A. By: <u>Dave Halesworth</u> Name: <u>Dave Halesworth</u> Title: <u>Principal</u> |
|--|---|

B 10 (Official Form 10) (12/07)

| | |
|---|-----------------------|
| UNITED STATES BANKRUPTCY COURT <i>Southern</i> DISTRICT OF <i>New York</i> | PROOF OF CLAIM |
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| Name of Debtor: Quebecor World (USA) Inc. | Case Number: 08-10152 |
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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.

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| Name of Creditor (the person or other entity to whom the debtor owes money or property): MPC Color, Inc. | <input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. |
| Name and address where notices should be sent: MPC Color, Inc. 5147 P.O. Box 1253, Jonesboro AR 72403 | Court Claim Number: (if known) |
| Telephone number: 870-931-6200 | Filed on: |

| | |
|---|---|
| Name and address where payment should be sent (if different from above): QUEBECOR WORLD (USA), INC. ET AL CHAPTER 11 CASE NO.: 08-10152 (JMP) CLAIM NUMBER: 00039 | <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: \$ 80,802.47 | 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. |
| 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. | Specify the priority of the claim. |
| If all or part of your claim is entitled to priority, complete item 5. | <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). |
| <input type="checkbox"/> 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. | <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). |

| | |
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| 2. Basis for Claim: Goods Sold & Delivered (See instruction #2 on reverse side.) | <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). |
| 3. Last four digits of any number by which creditor identifies debtor: | <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). |
| 3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.) | <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8). |
| 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. | <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507(a)(-): |
| Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other | Amount entitled to priority: \$ |
| Describe: | *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. |
| 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: \$ | |

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|--|--|
| 6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. | |
| 7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of 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: | |

| | | |
|---------------------|---|---|
| Date: 2-7-08 | 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. Susan Ishmael, Vice President | FOR COURT USE ONLY RECEIVED FEB - 8 PM 1:37 BANKRUPTCY COURT / NYC |
|---------------------|---|---|

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.