

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)

Jointly Administered

Honorable James M. Peck

**AFFIDAVIT OF SERVICE REGARDING REORGANIZED DEBTORS'
THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS (SEEKING
RECLASSIFICATION OF MISCLASSIFIED CLAIMS TO GENERAL UNSECURED,
NON-PRIORITY CLAIMS; TRANSFER OF CERTAIN OF SUCH CLAIMS TO
PROPER DEBTOR(S); AND ALLOWANCE OF CLAIMS)**

STATE OF NEW YORK)
) ss:
COUNTY OF NEW YORK)

I, Sung Kim 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 & Company, Inc., 419 Park Avenue South, Suite 1206, New York, NY 10016.
3. On the 20th day of November 2010, I caused a true and accurate copy of the:
 - i) “Notice of the Reorganized Debtors’ Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Claims)”, *personalized to indicate the name, address and claim number(s) respective of the claimant’s claim(s) subject to objection*, a form of which is set forth in Exhibit 1, attached hereto; and the
 - ii) “Reorganized Debtors’ Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Claims)”, along with the relevant exhibits (Docket No. 4281) (the “Thirty-Seventh Omnibus Objection”),

to be served via First Class U.S. Mail upon each of the claimants listed in Exhibit 2, attached hereto.

4. I caused a true and accurate copy of the:
- i) "Notice of the Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Claims) Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Claims)" (Docket No. 4282), and the
 - ii) "Thirty-Seventh Omnibus Objection",

to be served via electronic mail upon each of the parties listed in Exhibit 3 on the 19th day of November 2010, and via First Class U.S. Mail upon each of the parties listed in Exhibit 4, attached hereto, on the 20th day of November 2010.

5. Said documents were securely enclosed in postage prepaid envelopes and delivered to an office of the United States Postal Service for delivery by First Class Mail.
6. I declare under penalty of perjury that the foregoing is true and correct. Executed this 29th day of November 2010 at New York, New York.

By Sung Jae Kim
Sung Kim

Sworn before me this
29th day of November 2010

Robert Rotman
Notary Public

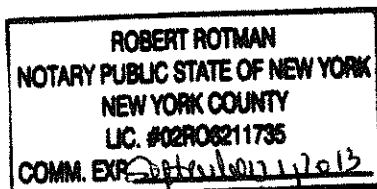


EXHIBIT 1

Hearing Date and Time: December 21, 2010 at 10:00 a.m.
Response Deadline: December 13, 2010 at 4:00 p.m.

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

Honorable James M. Peck

**NOTICE OF THE REORGANIZED DEBTORS'
THIRTY-SEVENTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING RECLASSIFICATION OF MISCLASSIFIED CLAIMS
TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; TRANSFER
OF CERTAIN OF SUCH CLAIMS TO PROPER DEBTOR(S);
AND ALLOWANCE OF CLAIMS)**

TO:

10579
ALLTRADE SERVICES
ATTN: CHRIS KULEGER, OWNER
592 STATE PARK ROAD
WINDSOR, SC 29856

Claim Number(s):
2080

The Reorganized Debtors have filed the *Reorganized Debtors' Thirty-Seventh Omnibus Objection to Claims (Seeking Reclassification of Misclassified Claims to General Unsecured, Non-Priority Claims; Transfer of Certain of Such Claims to Proper Debtor(s); and Allowance of Claims)* (the "Objection"),¹ a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Objection seek to disallow and/or modify one or more of your Claims listed above.

The Objection is filed pursuant to the Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (the "Claims Procedure Order") and the Procedures attached thereto (the "Claims Procedures") (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims Agent's internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, Suite 1206, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve the Objection to your proof of claim without the need for you to file a response or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors' representative will be available to handle factual inquiries regarding the Objection. Legal matters, however, will be referred to the Reorganized Debtors' attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

Your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys may result in an agreement to settle the Objection. If you do not reach an agreement with the Reorganized Debtors before the deadline of **December 13, 2010, at 4:00 p.m. (Eastern Time) (the "Response Deadline")** to file a response to the Objection (a "Response"), and you wish to file a Response, you must file such Response in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Response Deadline will not satisfy the requirement

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

that you must either reach an agreement with the Reorganized Debtors before the Response Deadline, or, if you so elect, file a Response and attend the hearing as discussed below.

Responses, if any, must be filed on or before the Response Deadline with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Response upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Response is received on or before the Response Deadline.

Responses to the Objection must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Objection to which the Response is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim listed above and as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not sustain the Objection, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Objection; (d) copies of any documentation and other evidence upon which you will rely in opposing the Objection at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Response; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in

the Response as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

A HEARING ON THE OBJECTION WILL BE HELD ON DECEMBER 21, 2010 AT 10:00 A.M. (EASTERN TIME) BEFORE THE HONORABLE JAMES M. PECK IN THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601, ONE BOWLING GREEN, NEW YORK, NEW YORK 10004.

IF YOU FAIL TO SERVE AND FILE A RESPONSE IN ACCORDANCE WITH THIS NOTICE AND THE CLAIMS PROCEDURES, THE COURT MAY GRANT THE RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR HEARING. PARTIES SERVING AND FILING A RESPONSE ARE REQUIRED TO ATTEND THE HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE TO APPEAR MAY RESULT IN THE OBJECTION BEING GRANTED UPON DEFAULT.

Dated: November 19, 2010
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP
399 Park Avenue
New York, NY 10022-4690
Telephone: (212) 715-1781
Facsimile: (212) 715-1399

COUNSEL FOR REORGANIZED DEBTORS

EXHIBIT 2

Quebecor World (USA) Inc.
Exhibit Page

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11/22/2010 11:56:11 AM

010579P002-1245A-275
ALLTRADE SERVICES
ATTN: CHRIS KULEGER, OWNER
592 STATE PARK ROAD
WINDSOR SC 29856

010599P002-1245A-275
BELL LIQUEFIED GAS INC
ATTN: PAT PALMER, VICE PRESIDENT
PO BOX 186
CORINTH MS 38834

012681P002-1245A-275
BERGER CONSTRUCTION COMPANY
ATTN: JEROME S. PALKO, PRESIDENT
RT 940 JAPAN-JEDDO
PO BOX 239
FREELAND PA 18224-0239

069698P001-1245A-275
COMPRESSED AIR MANAGEMENT, INC.
ATTN: ROGER L. GREER, PRESIDENT
9227 SPRINGBROOKE CIRCLE
LOUISVILLE KY 40241

005481P001-1245A-275
COOPER THOMPSON LLC
D/B/A AHEAD HUMAN RESOURCES
ATTN: MARYCATHERINE VIEIRA, OWNER
705 GEORGE STREET
NEW HAVEN CT 06511

005481S001-1245A-275
COOPER THOMPSON LLC
D/B/A AHEAD HUMAN RESOURCES
2209 HEATHER LANE
LOUISVILLE KY 40218

005243P002-1245A-275
CUSTOM ELECTRIC
ATTN: JOHN P. WILHELM, V.PRES.
8185 PYLE RD.
AMHERST OH 44001

002639P004-1245A-275
DOUGHERTY'S ICE COMPANY, INC.
ATTN: HARRY DOUGHERTY JR, OWNER
PO BOX 50, 4 CHURCH
TANEYTOWN MD 21787

000121P001-1245A-275
ERIE COUNTY WATER AUTHORITY
ATTN: MATTHEW J. BAUDO, SECRETARY
350 ELLICOTT SQUARE BLDG
PO BOX 5148
BUFFALO NY 14240

001425P002-1245A-275
ESPRESSO DELIVERY SYSTEMS LLC
ATTN: RICHARD A. CHURILLA
895 VALLEJO STREET
SAN FRANCISCO CA 94133

012022P003-1245A-275
FAIRBORN EQUIPMENT CO INC
ATTN: LOUANNE HELMAN, SECRETARY
PO BOX 123
UPPER SANDUSKY OH 43351

001656P003-1245A-275
FLU SHOTS OF AMERICA
ATTN: DEBI VITT, C.F.O.
PO BOX 201529
ARLINGTON TX 76006

007939P002-1245A-275
H & S GRAPHICS
ATTN: MICHAEL J. SANTANGELO, V.P.
196 GARIBALDI AVENUE
LODI NJ 07644

005480P001-1245A-275
THE HOPE GROUP
ATTN: FREDERIC T. ZUEGG, CREDIT MANAGER
70 BEARFOOT ROAD
NORTHBOROUGH MA 01532

069398P001-1245A-275
DAVID LUTTMAN
C/O LUTTMAN MACHINE & TOOL
1770 OLD LEBANON DIRT RD.
MT. JULIET TN 37122

008255P002-1245A-275
NORWOOD PAPER INC
ATTN: DONNA L. PIENKOWSKI, OFFICE MGR.
3323 PAYSAPHERE CIRCLE
CHICAGO IL 60674

008255S001-1245A-275
NORWOOD PAPER, INC.
ATTN: DONNA L. PIENKOWSKI, OFFICE MANAGER
7001 W. 60TH STREET
CHICAGO IL 60638

001731P002-1245A-275
SPLICERCRAFT
ATTN: JOHN PAVLOSKY, SOLE PROPRIETOR
16 WASON ROAD
HUDSON NH 03051

033012P001-1245A-275
VR SYSTEMS AG
ATTN: GUY WOLFF, CONTROLLER
ROUTE DE MOUTIER 109
CH-2800 DELEMONT
SWITZERLAND

062505P002-1245A-275
JOHN A. WOODS, III
P.O. BOX 1234
BENICIA CA 94510

EXHIBIT 3

Quebecor World (USA) Inc.
Electronic Mail
Exhibit Page

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11/22/2010 12:47:54 PM

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jsimon@foley.com

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Timothy J. Tighe, Jr.
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ttighe@brelaw.com

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rpattella@foxrothschild.com

Quebecor World (USA) Inc.
Electronic Mail
Exhibit Page

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deggert@freebornpeters.com

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