

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-EIGHTH OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE  
CERTAIN NO LIABILITY CLAIMS AND/OR INSUFFICIENT SUPPORT 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 20<sup>th</sup> day of November 2010, I caused a true and accurate copy of the:
  - i) “Notice of the Reorganized Debtors’ Thirty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support 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-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support Claims)”, along with the relevant exhibits (Docket No. 4283) (the “Thirty-Eighth Omnibus Objection”),

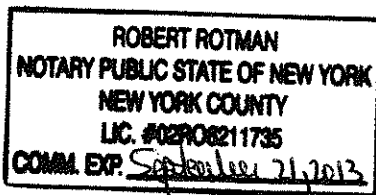
to be served via First Class U.S. Mail upon each of the claimants listed in Exhibit 2, attached hereto.

4. I caused a true and accurate copy of the:
- i) "Notice of the Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support Claims)" (Docket No. 4284), and the
  - ii) "Thirty-Eighth Omnibus Objection",
- to be served via electronic mail upon each of the parties listed in Exhibit 3 on the 19<sup>th</sup> day of November 2010, and via First Class U.S. Mail upon each of the parties listed in Exhibit 4, attached hereto, on the 20<sup>th</sup> 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 29<sup>th</sup> day of November 2010 at New York, New York.

By Sung Jae Kim  
Sung Kim

Sworn before me this  
29<sup>th</sup> 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-EIGHTH  
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE  
CERTAIN NO LIABILITY CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

TO:

36270  
CHANNER, ROSEMARY  
37788 LILAC LANE  
RICHMOND, MI 48062

Claim Number(s):

2527

The Reorganized Debtors have filed the *Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims and/or Insufficient Support Claims)* (the "Objection"),<sup>1</sup> 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 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 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.

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

**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

Page # : 1 of 1

11/22/2010 12:35:07 PM

020531P002-1245A-276  
4B COMPONENTS LTD  
ATTN:GAYLE E. HAWKS, OFFICE MANAGER  
PO BOX 95428  
CHICAGO IL 60694

005159P001-1245A-276  
BGE  
ATTN: PETER J. ENGLER, SUPERVISOR  
LEGAL ACCOUNTS MANAGEMENT  
PO BOX 1475  
BALTIMORE MD 21201

058224P002-1245A-276  
ROB G BRUNER  
PO BOX 470596  
LOS ANGELES CA 90047

022992P003-1245A-276  
COMMERCIAL GLASS, INC.  
ATTN: JANICE MONTROSS, SEC.  
5739 BOEING DRIVE  
LOVELAND CO 80538

039285P001-1245A-276  
COVENANT TRANSPORT  
ATTN: JENETTE WHITE, CREDIT MANAGER  
P.O. BOX 22997  
CHATTANOOGA TN 37422

016814P003-1245A-276  
DBRS LIMITED  
ATTN: DAVID SCHROEDER, COO  
181 UNIVERSITY AVENUE SUITE 700  
DBRS TOWER  
TORONTO ON M5H 3M7  
CANADA

068089P002-1245A-276  
ARTHUR GALLOWAY  
2130 BECKLEY AVE.  
DALLAS TX 75224

025107P002-1245A-276  
GILL TRUCKING  
ATTN: GEORGE GILL, PRESIDENT  
2700 NORTH HWY 1247  
SOMERSET KY 42503

025132P001-1245A-276  
GLOBAL BONDHOLDER SERVICES CORPORATION  
65 BROADWAY, SUITE 704  
NEW YORK NY 10006

069417P001-1245A-276  
JONES LANG LASALLE  
40-42 RUE LA BOETIE  
PARIS 75008  
FRANCE

067954S001-1245A-276  
DEMARKAS L MARSH  
DWS., P O BOX 34047  
LITTLE ROCK AR 72203

067954P001-1245A-276  
DEMARKAS L MARSH  
610 SOUTH 6TH ST.  
HAYTI MO 63851

027712P002-1245A-276  
MCDERMOTT TRANSPORTATION INC  
ATTN: DONNA K. MCDERMOTT, SEC., TREASURER  
PO BOX 75  
FOLSOM PA 19033

018835P002-1245A-276  
ORBIS ENGINEERING FIELD SERVICES LTD  
ATTN: CONTROLLER  
9404-41 AVE, #300  
EDMONTON AB T6E 6G8  
CANADA

029151P002-1245A-276  
PILOT AIR FREIGHT CORP  
ATTN: DANI RUKOWSKI, A/R COORDINATOR  
1573 PAYSPPHERE CIRCLE  
CHICAGO IL 60674

029151S001-1245A-276  
PILOT AIR FREIGHT CORP  
ATTN: DANI RUTKOWSKI, A/R COORDINATOR  
314 N. MIDDLETOWN RD  
PO BOX 97  
LIMA PA 19037-0097

002607P001-1245A-276  
PLUSTAR INC  
2650 NOVA DRIVE  
DALLAS TX 75229-2219

070405P001-1245A-276  
TRACY POWELL  
103 NEW ROE RD  
FRANKLIN KY 42134

065687P001-1245A-276  
JAMES RACINE  
5000 13TH ST., LOT102  
MENOMINEE MI 49858

065687S001-1245A-276  
JAMES E. RACINE, JR.  
149 WYNDHAM WAY, APT 112  
PETALUMA CA 94954

029637P003-1245A-276  
RAM INDUSTRIES  
ATTN: RORY KLEIN, PRESIDENT  
105 AVENUE O  
BROOKLYN NY 11204

031331P002-1245A-276  
TAC AMERICAS, INC.  
ATTN: CHAR BUCHANAN, OFFICE MANAGER  
1770 MASON MARROW ROAD  
LEBANON OH 45036-9298

069448P001-1245A-276  
TEICH GROH  
ATTN: BRIAN W. HOFMEISTER, ESQ  
691 STATE HIGHWAY 33  
TRENTON NJ 08619

032448P002-1245A-276  
WERNER ENTERPRISES  
ATTN: MARY F. FROST  
39357 TREASURY COURT  
CHICAGO IL 60694-9300

011834P002-1245A-276  
WORLD TRUCKING EXPRESS INC.  
C/O LEWUN & KAIS, LTD  
ATTN: MARKIAN B. LEWUN  
4801 W. PETERSON AVENUE, SUITE 200  
CHICAGO IL 60646

032688P002-1245A-276  
WRH TRUCKING  
ATTN: CHRISTINE HULLAND, OWNER  
602 WESTGATE ROAD  
ABERDEEN MD 21001

005233P001-1245A-276  
ZAR MARKETING  
ATTN: LARRY ZAR  
1544 BOWLING GREEN DRIVE  
LAKE FOREST IL 60045

Quebecor World (USA) Inc.  
Exhibit Page

Page # : 1 of 1

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018322P005-1245A-276  
LUCKY ADDEH  
C/O ROBERT S. OVOIAN, ESQ.  
120 NORTH MAIN STREET, SUITE 306  
ATTLEBORO MA 02703

021307P002-1245A-276  
ANN BUNTIN STEINER - REEVES COUNSEL  
ATTN: ANN BUNTIN STEINER, ESQ.  
214 SECOND AVENUE NORTH, SUITE 203  
NASHVILLE TN 37201

005861P002-1245A-276  
BACHRACH CLOTHING, INC.  
ATTN: JANICE A. ALWIN, ATTORNEY  
SHAW GUSSIS FISHMAN GLANTZ WOLFSON & TOWBIN  
LLC.  
321 N. CLARK ST., STE 800  
CHICAGO IL 60654

058629P001-1245A-276  
JACKY EVANS  
2465 MONTGOMERY RD.  
AUBURN KY 42206

007765P004-1245A-276  
DEBBIE LYNN HADDEN  
4369 FOREST RD.  
HEPHZIBAH GA 30815

050478S001-1245A-276  
ABDURAHMAN D KARAOSMANOVIC  
C/O CRAVENS PRIEST  
1101 COLLEGE ST.  
BOWLING GREEN KY 42101

050478P001-1245A-276  
ABDURAHMAN D KARAOSMANOVIC  
936 RED CLOVER AVE  
BOWLING GREEN KY 42101

005983P001-1245A-276  
LOCAL 285-M GRAPHIC COMMUNICATIONS CONFERENCE  
/IBT  
C/O PEER, GAN AND GISLER LLP  
ATTN: MARK GISLER  
1730 RHODE ISLAND AVENUE NW, SUITE 307  
WASHINGTON DC 20036

027132P002-1245A-276  
LESTER T. PIGFORD  
C/O WADDELL LAW OFFICES  
300 W. MARTIN STREET  
MARTINSBURG WV 25401

008575S001-1245A-276  
ULYSSEUS LIBERN RUDD JR  
C/O SMOLEN & SMOLEN, PLLC  
ATTN: DANIEL E. SMOLEN  
320 S. BOSTON STE 1125  
TULSA OK 74103

008575P004-1245A-276  
ULYSSEUS LIBERN RUDD JR.  
ROUTE 1 BOX 650  
CUSHING OK 74023

Quebecor World (USA) Inc.  
Exhibit Pages

006445P002-1245A-276  
AL- ARLEY CITY  
C/O ALATA  
ATTN: AUDIT DEPT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006445S001-1245A-276  
AL- ARLEY CITY  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006443S002-1245A-276  
AL- CITY OF ADDISON  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006438S001-1245A-276  
AL- CITY OF ADDISON  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070486P001-1245A-276  
AL- CITY OF CAMP HILL  
C/O ALATA  
ATTN: AUDIT DEPT  
2317 THIRD AVE. N  
SUITE 200  
BIRMINGHAM AL 35203

070486S001-1245A-276  
AL- CITY OF CAMP HILL  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N  
SUITE 200  
BIRMINGHAM AL 35203

070508P001-1245A-276  
AL- CITY OF CARBON HILL  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070508S001-1245A-276  
AL- CITY OF CARBON HILL  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006468P003-1245A-276  
AL- CITY OF CASTLEBERRY  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N  
SUITE 200  
BIRMINGHAM AL 35203

006468S001-1245A-276  
AL- CITY OF CASTLEBERRY  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVENUE N.  
SUITE 200  
BIRMINGHAM AL 35203

006477P002-1245A-276  
AL- CITY OF CLAYHATCHEE  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006477S001-1245A-276  
AL- CITY OF CLAYHATCHEE  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006499P003-1245A-276  
AL- CITY OF EVERGREEN  
C/O ALATA  
ATTN: AUDIT DEPT  
2317 THIRD AVENUE, N  
SUITE 200  
BIRMINGHAM AL 35203

006499S001-1245A-276  
AL- CITY OF EVERGREEN  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVENUE N.  
SUITE 200  
BIRMINGHAM AL 35203

006508P002-1245A-276  
AL- CITY OF FULTON  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006508S001-1245A-276  
AL- CITY OF FULTON  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006520P002-1245A-276  
AL- CITY OF HACKLEBURG  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006520S001-1245A-276  
AL- CITY OF HACKLEBURG  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070434P001-1245A-276  
AL- CITY OF HENAGAR  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N.  
SUITE 200  
BIRMINGHAM AL 35203

006529P002-1245A-276  
AL- CITY OF HURTSBORO  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006529S001-1245A-276  
AL- CITY OF HURTSBORO  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070481P001-1245A-276  
AL- CITY OF JACKSON  
C/O ALATA  
ATTN: AUDIT DEPT  
2317 THIRD AVE. N  
SUITE 200  
BIRMINGHAM AL 35203

070481S001-1245A-276  
AL- CITY OF JACKSON  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N  
SUITE 200  
BIRMINGHAM AL 35203

070470P001-1245A-276  
AL- CITY OF LIPSCOMB  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N.  
SUITE 200  
BIRMINGHAM AL 35203

070470S001-1245A-276  
AL- CITY OF LIPSCOMB  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N  
SUITE 200  
BIRMINGHAM AL 35203

070510P001-1245A-276  
AL- CITY OF MILLPORT  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070510S001-1245A-276  
AL- CITY OF MILLPORT  
C/O TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070425P001-1245A-276  
AL- CITY OF POWELL  
C/O ALATA  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N.  
SUITE 200  
BIRMINGHAM AL 35203

006420P003-1245A-276  
AL- CITY OF PRICEVILLE  
C/O ALATA  
ATTN: AUDIT DEPT.  
P.O. BOX 830725  
BIRMINGHAM AL 35203

006420S001-1245A-276  
AL- CITY OF PRICEVILLE  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070425S001-1245A-276  
AL- CITY OF PWELL  
C/O ALATA  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070435P001-1245A-276  
AL- CITY OF RAINSVILLE  
C/O ALATA  
ATTN: AUDIT DEPT  
2317 THIRD AVE. N.  
SUITE 200  
BIRMINGHAM AL 35203

Quebecor World (USA) Inc.  
Exhibit Pages

070499P001-1245A-276  
AL- CITY OF SANDFORD  
C/O ALATAAX  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070499S001-1245A-276  
AL- CITY OF SANDFORD  
C/O ALATAAX  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

070456P001-1245A-276  
AL- CITY OF WEST JEFFERSON  
C/O ALATAAX  
ATTN: AUDIT DEPT  
2317 THIRD AVE, N  
SUITE 200  
BIRMINGHAM AL 35203

070456S001-1245A-276  
AL- CITY OF WEST JEFFERSON  
C/O ALATAAX  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N. SUITE 200  
BIRMINGHAM AL 35203

006618P002-1245A-276  
AL- CITY OF WOODLAND  
C/O ALATAAX  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006618S001-1245A-276  
AL- CITY OF WOODLAND  
C/O ALATAAX  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006505P003-1245A-276  
AL- FRANKLIN CITY  
C/O ALATAAX  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006505S001-1245A-276  
AL- FRANKLIN CITY  
C/O ALATAAX  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006553P002-1245A-276  
AL- MILLRY CITY  
C/O ALATAAX  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006553S001-1245A-276  
AL- MILLRY CITY  
C/O ALATAAX  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006612P002-1245A-276  
AL- WEBB CITY  
C/O ALATAAX  
ATTN: AUDIT DEPT.  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

006612S001-1245A-276  
AL- WEBB CITY  
C/O ALATAAX  
ATTN: TAX TRUST ACCOUNT  
2317 THIRD AVE. N., SUITE 200  
BIRMINGHAM AL 35203

009322S001-1245A-276  
B & K ELECTRIC WHOLESale  
1225 S. JOHNSON DR.  
CITY OF INDUSTRY CA 91745

009322P001-1245A-276  
B&K ELECTRIC WHOLESale  
P.O. BOX 54507  
LOS ANGELES CA 90054-0507

005661P003-1245A-276  
BARTLESVILLE EXAMINER-ENTERPRISE  
ATTN: PHYLLIS WELLER, A/P  
P.O. BOX 1278  
BARTLESVILLE OK 74005-1278

003834P001-1245A-276  
BRANDTJEN & KLUGE INC  
539 BLANDING WOODS ROAD  
ST CROIS FALLS WI 54024-9001

005439P001-1245A-276  
ESTES EXPRESS LINES  
ATTN: YVONNE HALL, CREDIT ANALYST  
3901 WEST BROAD STREET  
RICHMOND VA 23230-3962

025875P001-1245A-276  
ILLINOIS RAILWAY INC  
430 WEST MADISON STREET  
OTTAWA IL 61350

025875S001-1245A-276  
ILLINOIS RAILWAY, INC.  
ATTN: CATHERINE KOHRT, AR MANAGER  
50 B STEELE STREET, SUITE 250  
DENVER CO 80209

002645P002-1245A-276  
INTERSTATE SHIPPERS SERVICE, INC.  
ATTN: URSALA SANTAGATA  
PO BOX 16765  
DENVER CO 80216

026131P002-1245A-276  
ISLAND MOVERS INC  
PO BOX 17865  
HONOLULU HI 96817

058739P001-1245A-276  
WILLIAM K JOHNSON  
3992 WATTERSON ROAD  
CINCINNATI OH 45227

010452P001-1245A-276  
KASPERBAUER CLEANERS INC  
322 WEST 7TH STREET  
CARROLL IA 51401

000940P002-1245A-276  
KEYSTONE LOGISTICS SOLUTIONS  
1550 HARRISBURG PIKE  
CARLISLE PA 17015

005647P001-1245A-276  
KNIGHT TRANSPORTATION, INC.  
C/O RYLEY, CARLOCK & APPLEWHITE  
ATTN: WILLIAM SCOTT JENKINS, JR.  
ONE NORTH CENTRAL AVENUE  
SUITE 1200  
PHOENIX AZ 85004-4417

059085P001-1245A-276  
LLOYD G MAYS  
2905 EMMET  
MEMPHIS TN 38115

059107P001-1245A-276  
JERRY L MULLENIX  
7600 LONE STAR RD  
KINGSPORT TN 37660

028282P007-1245A-276  
MUSEUM OF JEWISH HERITAGE  
EDMOND J. SAFRA PLAZA  
ATTN: MOHAD ALHAY, DIRECTOR OF FINANCE  
36 BATTERY PLACE  
NEW YORK NY 10280

000513P001-1245A-276  
NTC  
4001 PEACOCK DRIVE  
BETHLEHEM PA 18020

012756P002-1245A-276  
PRESS ENTERPRISE  
ATTN: JAMES T. MICHLow, TREASURER  
3185 LACKAWANNA AVE.  
BLOOMSBURG PA 17815

033171P001-1245A-276  
ANDREW J. QUAYLE  
2747 SAN ONOFRE COURT  
ANTIOCH CA 94531

012579P002-1245A-276  
RECOGNITION CONCEPTS, INC.  
ATTN: CATHY EDGINGTON, TREASURER  
13958 DIPLOMAT DRIVE  
FARMERS BRANCH TX 75234

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Page # : 3 of 3

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030251P002-1245A-276  
SAFETY SERVICES.COM  
ATTN: DEVON DICKINSON, PRESIDENT  
PO BOX 6408  
YUMA AZ 85366-6408

005673P001-1245A-276  
SNAP-ON INDUSTRIAL  
ATTN: JULIE L. BANE, A/R REP.  
P.O. BOX 9004  
CRYSTAL LAKE IL 60039

005673S001-1245A-276  
SNAP-ON INDUSTRIAL  
21755 NETWORK PLACE  
CHICAGO IL 60673-1217

001814P004-1245A-276  
TRANSPORTADORA EGOBA SA DE CV  
ATTN: RAMON ARCE  
AV 5 DE FEBRERO NO 1730  
ZONA INDUSTRIAL BENITO JUNEZ C.P. 7600  
A.P. 158 QUERETERO, ORO 76130  
MEXICO

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Page # : 1 of 1

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036270P002-1245A-276  
ROSEMARY CHANNER  
37788 LILAC LANE  
RICHMOND MI 48062

061483P002-1245A-276  
LATASHA B HICKS  
725 HIGHWAY 14 NORTH  
MASON TN 38049

037108P002-1245A-276  
HENRY E. JAMES, SR  
801 DAVE PULLIAM DRIVE  
CLARKSVILLE IN 47129

037196P002-1245A-276  
KENNETH E. KEILMAN  
2612 GREEN VALLEY RD.  
NEW ALBANY IN 47150

047738P001-1245A-276  
JIMMY E STEPHENS JR.  
10705 NORTH COCKRUM DR  
HERNANDO MS 38632

061518P002-1245A-276  
KENDRA K. THOMAS  
1924 NORTH LEG ROAD, APT 6C  
AUGUSTA GA 30909-5453

038861P001-1245A-276  
MALINE W YOUNG  
1115 SO 34TH ST  
LOUISVILLE KY 40211

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Exhibit Pages

039257P001-1245A-276  
ASM CAPITAL LP  
TRANSFEROR: PENNER INTERNATIONAL INC.  
7600 JERICHO TURNPIKE SUITE 302  
WOODBURY NY 11797

069855P003-1245A-276  
AUGUSTA COMMUNICATIONS  
ATTN: SPIRO PAPADOPOULOS, OWNER  
FORMERLY COMMUNICATIONS UNLIMITED INC.  
3206 WASHINGTON ROAD  
AUGUSTA GA 30907

009573P002-1245A-276  
AUTOMATIC GATES  
ATTN: JIM WYATT, PRESIDENT/CEO  
6483 HIGHWAY 70  
BARTLETT TN 38134-4757

069396P001-1245A-276  
HUGHES R BAKEWELL, JR.  
67 LOOKOUT ROAD  
MOUNTAIN LAKES NJ 07046

039396P001-1245A-276  
THOMAS J BERNARD  
2225 PENDRAGON ROAD  
KINGSPORT TN 37660

013422P002-1245A-276  
BINDERY SOLUTIONS  
ATTN: JEFFREY A. SMITH, PRESIDENT  
1044 VIRGINIA AVENUE  
HAGERSTOWN MD 21740

069831P002-1245A-276  
CA- FRANCHISE TAX BOARD  
C/O SPECIAL PROCEDURES  
ATTN: FRED HELTZEL, BANKRUPTCY MGR  
PO BOX 2952  
SACRAMENTO CA 95812-2952

071241P002-1245A-276  
CA- FRANCHISE TAX BOARD  
C/O SPECIAL PROCEDURES SECTION  
ATTN: DENNIS HERRON  
P.O. BOX 2952  
SACRAMENTO CA 95812-2952

069963P001-1245A-276  
CA- STATE OF CALIFORNIA  
FRANCISE TAX BOARD  
C/O SPECIAL PROCEDURES SECTION  
ATTN: LUKA OCKO  
P.O. BOX 2952  
SACREAMENTO CA 95812

000903P002-1245A-276  
CAMPBELL MOTOR LINES, INC.  
ATTN: GLENN CARTER, GENERAL MANAGER  
3388 GEMINI DRIVE  
MEMPHIS TN 38109

005292P002-1245A-276  
CON-WAY FREIGHT, INC.  
C/O RECEIVABLE MANAGEMENT SERVICES (RMS)  
ATTN: PHYLLIS A. HAYES, AGENT  
P.O. BOX 5126  
TIMONIUM MD 21094

006765P003-1245A-276  
CT- DEPARTMENT OF REVENUE SERVICES  
ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR  
25 SIGOURNEY STREET  
HARTFORD CT 06106-5032

069912P001-1245A-276  
CT- DEPT. OF REVENUE SERVICES  
C/O C&E DIVISION, BANKRUPTCY SECTION  
ATTN: PAMELA D. CALACHAN, TAX SUPERVISOR  
25 SIGOURNEY STREET  
HARTFORD CT 06106

008915P002-1245A-276  
JOHN DRASTAL  
14-46 165TH STREET  
BEECHHURST NY 11357

005415P002-1245A-276  
DUNLAP FARMS TRUCKING LLC  
10218 ROUTE O  
PERRY MO 63462

039541P001-1245A-276  
GARY D DURAND  
23 CORNISH DRIVE  
HUDSON MA 01749

005445P001-1245A-276  
E & S THOMAS TRUCKING, INC.  
ATTN: ELMER THOMAS, OPERATIONS MANAGER  
P.O. BOX 360612  
DECATUR GA 30036

005269P003-1245A-276  
EXCLUSIVE SERVICE, INC.  
ATTN: JAMES V. DISILVESTRO  
865 NICHOLAS BLVD.  
ELK GROVE VILLAGE IL 60007

005482P002-1245A-276  
FERRELLGAS  
ATTN: HOLLY BECK, RECOVERY ASST.  
ONE LIBERTY PLZ  
MD 40  
LIBERTY MO 64068

005471P002-1245A-276  
G&S EXPEDITED FREIGHT LTD.  
2707 W. WASHINGTON BLVD., SUITE J  
BELLWOOD IL 60104

007892P002-1245A-276  
GCIU EMPLOYEE RETIREMENT FUND  
ATTN: THOMAS J. BRADY, ATTORNEY  
13191 CROSSROADS PARKWAY N SUITE 205  
CITY OF INDUSTRY CA 91746-3434

004185S001-1245A-276  
ROBERT GIGOUS  
ATTN: THOMAS D. ALLISON  
230 W. MONROE, SUITE 2600  
CHICAGO IL 60606

004185P001-1245A-276  
ROBERT A GIGOUS  
507 JEFFERSON ST  
OREGON IL 61061

070195P001-1245A-276  
GRAPHIC COMMUNICATIONS CONF. OF THE IBT  
23857 CARROLL ROAD  
LANARK IL 61046

070195S001-1245A-276  
GRAPHIC COMMUNICATIONS CONF. OF THE IBT  
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CHICAGO IL 60606

049318P001-1245A-276  
LAURA HARRIS  
55 DAVIS DRIVE  
GUILFORD CT 06437

032972P001-1245A-276  
HIGH SPEED VIDEO, INC.  
ATTN: COLLEEN MURPHY, COLLECTIONS MGR.  
580 HARRISON AVENUE  
BOSTON MA 02118

001519P007-1245A-276  
INDEPENDENT COURIER OF CT TRUCKING, INC.  
(ICC TRUCKING, INC)  
ATTN: KASHEF ABBASI, DIRECTOR OF OPERATIONS  
1451 NEW BRITAIN AVE., SUITE # 2  
FARMINGTON CT 06032

005398P001-1245A-276  
JACOBSON TRANSPORTATION COMPANY  
ATTN: MELODY FELDT  
3811 DIXON  
DES MOINES IA 50313

004074S001-1245A-276  
JEVIC TRANSPORTATION  
C/O UNIVERSITY MANAGEMENT  
ASSOC & CONSULTANTS CORP  
2238 W. STIGER ST., STE 12  
PO BOX 913  
HACKETTSTOWN NJ 07840-0913

004074P004-1245A-276  
JEVIC TRANSPORTATION INC  
ATTN: DONALD SIS, UNIVERSITY MGMT.  
700 CREEK RD.  
DELANCO NJ 08075

009869P002-1245A-276  
JOHN HENRY FOSTER COMPANY INC  
ATTN: NANCY WICKARD, CONTROLLER  
3103 MIKE COLLINS DR  
EAGAN MN 55121-2220

Quebecor World (USA) Inc.  
Exhibit Pages

005596P001-1245A-276  
JOHN J. JERUE  
ATTN: BRENDA KOON, ASST. OP. MANAGER  
3200 FLIGHTLINE DRIVE  
SUITE 202  
LAKELAND FL 33811

008760P001-1245A-276  
JOSEPH KLUESSENDORF  
1693 HIGH POINT COURT  
MONTGOMERY IL 60538

048654P001-1245A-276  
MICHAEL W KOSKELA  
3118 RFD  
LONG GROVE IL 60047

070504P005-1245A-276  
LA- DEPARTMENT OF REVENUE  
ATTN: DANICE SIMS, REVENUE TAX SPEC.  
617 N. THIRD ST., P.O. BOX 66658  
BATON ROUGE LA 70896

005663P002-1245A-276  
MCKAY TRUCKING, INC.  
ATTN: MARK NARVAEZ  
P.O. BOX 1351  
EASTON PA 18044

003122P001-1245A-276  
MEDICAP PHARMACY  
7641 DOUGLAS AVENUE  
URBANDALE IA 50322

003367P001-1245A-276  
MERCED COUNTY ENVIRONMENTAL  
777 W 22ND STREET  
MERCED CA 95340

003367S001-1245A-276  
MERCED COUNTY ENVIRONMENTAL  
REIMBURSEMENT DIVISION  
ATTN: ANTHONY J. THOMPSON, REVENUE SUPV.  
2222 M STREET  
MERCED CA 95340

005779P001-1245A-276  
MI- DEPT. OF THE TREASURY  
ATTN: JUANDISHA M. HARRIS ESQ. (P62978)  
CADILLAC PLACE, SUITE10-200  
3030 W. GRAND BLVD.  
DETROIT MI 48202

005779S001-1245A-276  
MI- DEPT. OF TREASURY  
C/O DEPT. OF TREASURY/REVENUE/AG  
P.O. BOX 30456  
LANSING MI 48909-7955

005896P001-1245A-276  
MIDWEST CARRIERS, INC.  
ATTN: PETER CHENEY, CREDIT MANAGER  
P.O. BOX 530  
MARS HILL ME 04758

008729P002-1245A-276  
DAVID MILLER  
6456 E. SKINNER RD.  
STILLMAN VALLEY IL 61084

060148P001-1245A-276  
CHARLES L MIOTKE  
2546 BORDER PINE CT  
WHITE BEAR TWP MN 55110

005328P001-1245A-276  
MO- DEPARTMENT OF REVENUE  
ATTN: DEB BUSCHMAN, AGENT  
P.O. BOX 475  
JEFFERSON CITY MO 65105

005990P002-1245A-276  
MS- STATE TAX COMMISSION  
C/O BANKRUPTCY SECTION  
ATTN: BRENDA T. CARTER  
P.O. BOX 22808  
JACKSON MS 39225-2808

005946P003-1245A-276  
NJ- DEPARTMENT OF TREASURY  
C/O DIVISION OF TAXATION  
ATTN: MICHAEL READING, AUTHORIZED AGENT  
P.O. BOX 245  
TRENTON NJ 08695-0245

005797P003-1245A-276  
OH- DEPARTMENT OF TAXATION  
C/O ATTORNEY-BANKRUPTCY DIVISION  
ATTN: REBECCA L. DAUM  
P.O. BOX 530  
COLUMBUS OH 43216-0530

022777P002-1245A-276  
OH- CITY OF LEBANON  
C/O INCOME TAX DIVISION  
ATTN: JENNIE LOXLEY, DEPUTY TAX COMM.  
50 S. BROADWAY  
LEBANON OH 45036

005797S001-1245A-276  
OH- DEPARTMENT OF TAXATION  
C/O ATTORNEY GENERAL OF STATE OF OHIO  
150 E. GAY STREET, 21ST FLOOR  
COLUMBUS OH 43215

005881P001-1245A-276  
PA- DEPT OF REVENUE  
C/O BANKRUPTCY DIVISION  
ATTN: JAMES M. FOSTER, CHIEF  
P.O. BOX 280946  
HARRISBURG PA 17128-0946

009459P002-1245A-276  
PEASE BINDERY, INC.  
ATTN: CHARITY HOWSDEN, BOOKKEEPER  
111 OAKCREEK DRIVE  
LINCOLN NE 68528

009632P004-1245A-276  
RI- DIVISION OF TAXATION  
ATTN: DAVID M. SULLIVAN  
TAX ADMINISTRATOR  
ONE CAPITOL HILL  
PROVIDENCE RI 02908

039366P001-1245A-276  
JOHN ROSS  
95 SICARD AVENUE  
DRACUT MA 01826

005417P001-1245A-276  
SAHI BROTHERS TRUCKING, INC.  
ATTN: IQBAL CHAUDRY, PRESIDENT  
1156 FRANCYNE WAY  
UNION NJ 07083

002159P002-1245A-276  
SANTEC CORPORATION  
ATTN: L.M. LOMBARDO, V.P.  
84 OLD GATE LANE  
MILFORD CT 06460

030592P002-1245A-276  
SHNTEC TRANSIT LLC  
ATTN: SUSAN SHORT, OWNER  
PO BOX 6296  
SAGINAW MI 48608

005362P001-1245A-276  
SNELLS TRUCKING  
ATTN: DAVE SNELL  
621 STOCKBRIDGE CORNER ROAD  
ALTON NH 03809

008737P001-1245A-276  
ERIC STEINBACH  
6293 RED HILL ROAD  
BOULDER CO 80302

040453P001-1245A-276  
SONDRA R TAYLOR  
340 WOLF HARBOR ROAD  
MILFORD CT 06461

005993P002-1245A-276  
TN- DEPARTMENT OF REVENUE  
C/O ATTORNEY GENERAL  
ATTN: WILBUR E. HOOKS  
P.O. BOX 20207  
NASHVILLE TN 37202-0207

005414P001-1245A-276  
TN- WILLIAMSON COUNTY TRUSTEE  
ATTN: WALTER J. DAVIS, TRUSTEE  
P.O. BOX 648  
FRANKLIN TN 37065

001670P003-1245A-276  
TURN AROUND TRUCKING, INC.  
ATTN: ELAINE CLARKE, PRESIDENT  
104 CLYDEBANK PLACE  
KISSIMMEE FL 34758



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Exhibit Pages

Page # : 3 of 3

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070539P001-1245A-276  
VA- DEPARTMENT OF TAXATION  
C/O TAXING AUTHORITY CONSULTING SERVICES,  
P.C.  
ATTN: JEFFREY SCHARF  
P.O. BOX 2156  
RICHMOND VA 23218-2156

005238P001-1245A-276  
WHITE STERLING EXPRESS, INC.  
13404 W. HUNTMASER LANE  
LEMONT IL 60439

049398P001-1245A-276  
CURTIS WUERDEMAN  
1154 PARKSIDE COURT  
CAROL STREAM IL 60188

## **EXHIBIT 3**

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Electronic Mail  
Exhibit Page

Page # : 1 of 7

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000223P001-1245S-268  
ALLEN & OVERY LLP  
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NEW YORK NY 10020  
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000121P001-1245S-268  
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555 TWELFTH STREET, NW  
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Mr. David Boyle  
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Page # : 2 of 7

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Page # : 7 of 7

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