

**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'
FORTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING (A)
RECLASSIFICATION, IN WHOLE OR IN PART, OF CERTAIN MISCLASSIFIED
503(B)(9), ADMINISTRATIVE, SECURED OR PRIORITY CLAIMS TO GENERAL
UNSECURED, NON-PRIORITY CLAIMS; AND (B) THEREAFTER, ALLOWANCE OF
REMAINING ADMINISTRATIVE 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' Fortieth Omnibus Objection to Claims (Seeking (A) Reclassification, In Whole or In Part, of Certain Misclassified 503(b)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative 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' Fortieth Omnibus Objection to Claims (Seeking (A) Reclassification, In Whole or In Part, of Certain Misclassified 503(b)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of

Remaining Administrative Claims)", along with the relevant exhibits (Docket No. 4287) (the "Fortieth 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' Fortieth Omnibus Objection to Claims (Seeking (A) Reclassification, In Whole or In Part, of Certain Misclassified 503(b)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority Claims; and (B) Thereafter, Allowance of Remaining Administrative Claims)" (Docket No. 4288), and the
 - ii) "Fortieth 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

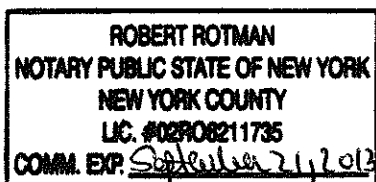


EXHIBIT 1

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'
FORTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING
(A) RECLASSIFICATION, IN WHOLE OR IN PART, OF CERTAIN
MISCLASSIFIED 503(B)(9), ADMINISTRATIVE, SECURED OR PRIORITY
CLAIMS TO GENERAL UNSECURED, NON-PRIORITY CLAIMS; AND (B)
THEREAFTER, ALLOWANCE OF REMAINING ADMINISTRATIVE CLAIMS)**

TO:

5315
AB TRUCKING, LLC
ATTN: BRENDA BURNHAM
OFFICE MANAGER
P.O. BOX 146
HALLS, TN 38040

Claim Number(s):
295

The Reorganized Debtors have filed the *Reorganized Debtors' Fortieth Omnibus Objection to Claims (Seeking (a) Reclassification, in whole or in part, of Certain Misclassified 503(B)(9), Administrative, Secured or Priority Claims to General Unsecured, Non-Priority Claims; and (b) Thereafter, Allowance of Remaining Administrative Claims)* (the "Objection"),¹ a copy of which

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

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

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 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

005315P003-1245A-278
AB TRUCKING, LLC
ATTN: BRENDA BURNHAM
OFFICE MANAGER
P.O. BOX 146
HALLS TN 38040

069677P001-1245A-278
BANK OF AMERICA, NA/ ACADIA GROUP, LLC
TRANSFEROR: ACADIA GROUP, LLC
ATTN: JON BARNES
214 NORTH TRYON STREET
NC1-027-14-01
CHARLOTTE NC 28255

009586P002-1245A-278
BEASLEY ENTERPRISES
ATTN: RICHARD BEASLEY, OWNER
401B EAST LIBERTY AVENUE
COVINGTON TN 38019

005871P001-1245A-278
BLUE WATER CONSOLIDATIONS, INC.
ATTN: JACQUELINE MOROZINK, CFO
1341 BRUMMEL AVE.
ELK GROVE VILLAGE IL 60007

000659P002-1245A-278
CIRCLE J ENTERPRISES
ATTN: JOHN L. FULWEILER, OWNER
PO BOX 1222
FLORENCE KY 41042

033039P003-1245A-278
DAVIS EMERGENCY LIGHT COMPANY
4154 MT. LEBANON ROAD
COVINGTON TN 38019

008979P002-1245A-278
HONEY BAKED HAM COMPANY
ATTN: BILL PERKINS, ACCOUNTANT
11935 MASON ROAD SUITE 200
CINCINNATI OH 45249

070395P002-1245A-278
HORIZON PAPER COMPANY, INC.
ATTN: JAMES R. CONKLING, CFO
1010 WASHINGTON BLVD.
STAMFORD CT 06901

070395S001-1245A-278
HORIZON PAPER COMPANY, INC.
C/O SATTERLEE STEPHENS BURKE & BURKE
ATTN: TIMOTHY T. BROCK, ESQ.
230 PARK AVENUE
NEW YORK NY 10169

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LIQUIDITY SOLUTIONS, INC/ HONEY BAKED HAM COM
TRANSFEROR: HONEY BAKED HAM COMPANY
ONE UNIVERSITY PLAZA
SUITE 312
HACKENSACK NJ 07601

013130P001-1245A-278
MASTER MOTOR REBUILDERS
1204 WEST NATIONAL AVENUE
ADDISON IL 60101

009936P002-1245A-278
MCS REGISTRATION SERVICES
ATTN: MARK SODERQUIST, OWNER
1051 KANT STREET
ENGLEWOOD FL 34224

028066P003-1245A-278
MINOT & SON INDUSTRIAL SERVICES
ATTN: CHARLES MINOT, PARTNER
2323 BRIGDEN RD
PASADENA CA 91104

007313P002-1245A-278
POWER BRUSHES INC
ATTN: TOM PARSEGHIAN, PRESIDENT
756 SOUTH BYRNE ROAD
TOLEDO OH 43609-1089

010063P003-1245A-278
REGISTER CONSTRUCTION
ATTN: JAMES REGISTER, OWNER
PO BOX 441
CLARKSVILLE TN 37041-0441

013721P002-1245A-278
ROGAN INCORPORATED
ATTN: RICK ROGAN, PRESIDENT
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BETTENDORF IA 52722

005610P003-1245A-278
SIERRA LIQUIDITY FUND LLC/ BLUECHIP MAILING
AS ASSIGNEE OF: BLUECHIP MAILING SERVICES
ATTN: J.S RILEY, PRESIDENT
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IRVINE CA 92614

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ST. LOUIS METALLIZING COMPANY
C/O LEWIS, RICE & FINGERSH LLC
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600 WASHINGTON AVENUE, SUITE 2500
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EXHIBIT 3

Quebecor World (USA) Inc.
Electronic Mail
Exhibit Page

Page # : 1 of 7

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Exhibit Page

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