

PAULA T. DOW  
Attorney General of New Jersey  
25 Market Street  
P.O. Box 106  
Trenton, New Jersey 08625-0106  
Attorney for State of New Jersey, Division of Taxation

By: Gabriel I. Chacon (GC5144)  
Deputy Attorney General  
(609) 984-6119

UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re: ) Chapter 11  
)  
QUEBECOR WORLD (USA) INC., ) Case No.: 08-10152-JMP  
et al., ) Jointly Administered  
)  
Debtors. ) Hearing Date: Dec. 21, 2010  
10:00 a.m.

CERTIFICATE OF SERVICE

Gabriel I. Chacon certifies:

1. I am employed as a Deputy Attorney General with the State of New Jersey, Department of Law and Public Safety, Division of Law.

2. On December 10, 2010, I filed electronically a Partial Opposition to the Debtors' Thirty-Eighth Omnibus Objection, and, if the following are not registered participants for electronic notice, I caused a true copy to be served via U.S. mail:

Anthony D. Boccanfuso, Esq.  
Reorganized Debtors' Attorney  
Arnold & Porter  
399 Park Avenue  
New York, NY 10022

Joseph L. Steinfeld, Jr., Esq.  
Trustee's Attorney  
A.S.K. Financial LLP  
2600 Eagan Woods Drive  
Suite 220  
Eagan, MN 55121

Andrew D. Velez-Rivera, Esq.  
Office of the U.S. Trustee  
33 Whitehall Street  
21st. Floor  
New York, NY 10004

John K. Sherwood, Esq.  
Official Committee Of Unsecured Creditors' Attorney  
Lowenstein Sandler, P.C.  
65 Livingston Avenue  
Roseland, NJ 07068

Andrew N. Rosenberg, Esq. or Elizabeth R. McColm, Esq.  
Joint Claims Oversight Committee  
Paul, Weiss, Rifkind, Wharton & Garrison LLP  
1285 Avenue of the Americas  
New York, New York 10019

3. The foregoing statements are true. I am aware I am subject to punishment if any of the foregoing statements are willfully false.

/s/ Gabriel I. Chacon  
Gabriel I. Chacon (GC5144)  
Deputy Attorney General

DATED: 12/10/2010