

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

2010 DEC 13 P 3: 21

S.D. OF N.Y.

GOETZ FITZPATRICK LLP  
One Penn Plaza, Suite 4401  
New York, New York 10119  
Telephone: 212-695-8100  
Facsimile: 212-629-4013  
John B. Simoni, Jr.  
Counsel for Les Constructions Beauce-Atlas, Inc.  
(Claim Nos. 2072, 2140 and 2269)

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

Chapter 11

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In re

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

Case No. 08-10152(JMP)  
Jointly Administered

Debtors.

Honorable James M. Peck

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**DECLARATION IN OPPOSITION TO REORGANIZED DEBTORS'  
THIRTY-FOURTH OMNIBUS OBJECTION TO CLAIMS (SEEKING  
TO EXPUNGE CERTAIN CANADIAN CLAIMS) DATED NOVEMBER 19, 2010**

John B. Simoni, Jr., declares under penalty of perjury pursuant to 28 U.S.C. §1746:

1. I am a member of the law firm of Goetz Fitzpatrick LLP, attorneys for Les Constructions Beauce-Atlas, Inc. ("Beauce Atlas"), a Canadian corporation, which is a claimant of Quebecor World (USA) Inc. and 52 of its domestic direct and indirect subsidiaries, as reorganized debtors (collectively, "the Debtors" or "the Reorganized Debtors"), in this proceeding.

2. Beauce Atlas objects to the Thirty-Fourth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian Claims) (hereinafter "the Objection") as (a) the Debtor in this

matter already treated Beauce Atlas as an unsecured creditor to Quebecor World (USA) Inc., and (b) the Objection does not: (i) explicitly provide that the Monitor of the Canadian proceeding has accepted the claims; (ii) no information is provided concerning the determination, resolution and treatment of the claim under the Canadian Plan, and (iii) no provision is made for the claims to be recovered against the Debtors in these Chapter 11 Cases in the event the claims are not transferred to the Canadian proceeding.

3. The Debtor treated Beauce Atlas as a potential creditor by sending Beauce Atlas notice of this petition. Specifically, on or about September 2, 2008, Beauce Atlas received a Notice of Chapter 11 Bankruptcy Case, Meeting of Creditors, & Deadlines notice. A copy of that notice is annexed hereto as Exhibit "A."

4. On about September 19, 2008, Beauce Atlas filed its Proof of Claim herein, as an unsecured creditor in these proceedings. A copy of that Proof of Claim is annexed hereto as Exhibit "B."

5. The Proof of Claim form was sent to the Court and to Donlin Recano & Company, Inc., under cover which clearly stated the form was being sent in duplicate.

6. On or about October 9, 2008, we filed an Amended Proof of Claim which amendment was made solely to reflect the amount of Beauce Atlas' claim was in Canadian dollars. A copy of the Amended Proof of Claim is annexed hereto as Exhibit "C."<sup>1</sup>

7. As counsel for Beauce Atlas this office has routinely received notices and notifications from the Reorganized Debtors as the proceedings have progressed. At no time was

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<sup>1</sup> Unfortunately, it appears that Beauce Atlas' claim was filed in triplicate under claim nos. 2072, 2140 and 2269. However, Beauce Atlas asserts only a single unsecured claim in the sum of \$53,000.00 Canadian dollars.

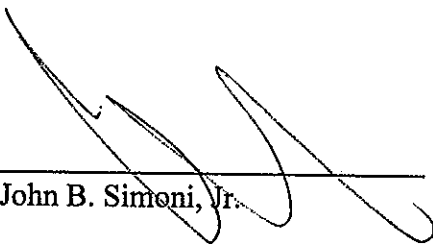
Beauce Atlas ever advised that its claim may have been improperly asserted in this proceeding.

8. Beauce Atlas has not made a claim in the Canadian proceeding and never received notice of the Canadian proceeding.

9. Upon receipt of the instant objection to claims, as the accompanying notice to the objection directs, my office made several attempts to contact a representative of the Reorganized Debtors to obtain additional information about the Canadian proceeding and possibly to try and reach a mutually agreeable arrangement concerning this objection insofar as it concerns Beauce Atlas. Despite leaving several messages with the Debtor's counsel, and on the representative's hotline, December 10<sup>th</sup> is the first day that we have been able to actually speak with any representative of the Debtor about the instant objection to try and resolve this matter without the need to either file opposition papers or to appear at a hearing.

11. This morning my associate spoke with a representative for the Monitor of the Canadian proceeding to obtain additional information concerning the proposed transfer of claims and the Canadian Plan and have been informed that Beauce Atlas' claim will be treated as transferred and timely filed in the Canadian Proceeding for determination, resolution and treatment as provided for in the Canadian proceeding and under the Canadian Plan. We have been further advised that the anticipated treatment of the Beauce Atlas claim as an unsecured claim will be - subject to the allowed amount - at the same rate per thousand as in the U.S. proceeding. Accordingly, Beauce Atlas has no opposition to the objection provided its claim is transferred to the Canadian proceeding as represented by both Debtor's counsel and the Monitor for the Canadian proceeding.

I declare under penalty of perjury that the foregoing is true and correct. Executed on  
December 13, 2010, at New York, New York.



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John B. Simoni, Jr.

EXHIBIT A

**RECU LE UNITED STATES BANKRUPTCY COURT, SOUTHERN DISTRICT OF NEW YORK**

**2 - SEP. 2008**

**Notice of Chapter 11 Bankruptcy Case,  
Meeting of Creditors, & Deadlines**

On ~~January 27, 2008~~ **BEAUCE ATLAS** (the "Petition Date"), the debtors and debtors-in-possession listed on Exhibit A attached hereto (collectively, the "Debtors") filed voluntary petitions for relief under Chapter 11 of the United States Bankruptcy Code. All documents filed in these cases may be inspected at the Office of the Clerk of the Bankruptcy Court at the address listed below, on the Court's web site at [www.nysb.uscourts.gov](http://www.nysb.uscourts.gov) (with a PACER login and password obtained through the PACER web site at [www.pacer.psc.uscourts.gov](http://www.pacer.psc.uscourts.gov)), or at [www.qwusadocket.com](http://www.qwusadocket.com).

You may be a creditor of the debtors. **This notice lists important deadlines.** You may want to consult an attorney to protect your rights. NOTE: The staff of the bankruptcy clerk's office and the U.S. Trustee cannot give legal advice.

See Reverse Side for Important Explanations

Debtor(s) (name(s) and address):

Quebecor World (USA) Inc., et al.

See Attached Exhibit A for a full list of Debtor names and addresses.

Case Number: 08-10152 (JMP)

See Attached Exhibit A for a full list of Debtor case numbers.

Last four digits of Social Security No./Complete EIN or other Taxpayer ID No.:

See attached Exhibit A for a full list of Taxpayer ID numbers.

All other names used by the Debtor(s) in the last 8 years (include trade names):

See Attached Exhibit A.

Attorney for Debtor(s) (name and address):

Michael J. Canning, Esq.  
Arnold & Porter LLP  
399 Park Avenue  
New York, New York 10022-4690  
Telephone number: (212) 715-1000

**Meeting of Creditors**

A meeting of creditors pursuant to section 341(a) of the Bankruptcy Code (the "Section 341(a) Meeting") shall be held at the Office of the United States Trustee, 80 Broad Street, Fourth Floor, New York, New York 10004 on **September 18, 2008, at 3:30 p.m.**, Prevailing Eastern Time.

**Deadline to File a Proof of Claim**

**Separate notice of the deadline to file proofs of claim and proof of claim forms will be provided to the Debtors' known creditors at a later time.** Proof of claim forms are available in the Office of the Clerk and may also be obtained from the Court's website at <http://www.nysb.uscourts.gov> or from the Debtors' claims and noticing agent website at [www.qwusadocket.com](http://www.qwusadocket.com). Claim forms should be filed with the Debtors' claims and noticing agent at the following address (Claim forms may also be sent or delivered to the court at the address listed at the bottom of this page):

**Via U.S. Mail**

Donlin, Recano & Company, Inc.  
As Agent for the United States Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al  
P.O. Box 2062, Murray Hill Station  
New York, NY 10156

**Via Hand or Overnight Courier**

Donlin, Recano & Company, Inc.  
As Agent for the United States Bankruptcy Court  
Re: Quebecor World (USA) Inc., et al  
419 Park Avenue South, Suite 1206  
New York, NY 10016

**Foreign Creditors**

A creditor to whom this notice is sent at a foreign address should read the information under "Claims" on the reverse side.

**Creditors May Not Take Certain Actions:**

In most instances, the filing of the bankruptcy case automatically stays certain collection and other actions against the debtor and the debtor's property. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If you attempt to collect a debt or take other action in violation of the Bankruptcy Code, you may be penalized. Consult a lawyer to determine your rights in this case.

**Address of the Bankruptcy Clerk's Office:**

Clerk of the United States Bankruptcy Court  
United States Bankruptcy Court  
Southern District of New York  
Alexander Hamilton Custom House  
One Bowling Green  
New York, New York 10004  
Telephone number: (212) 668-2870

**For the Court:**

Clerk of the Bankruptcy Court:  
Kathleen Farrell-Willoughby  
Clerk of the Bankruptcy Court

Hours Open: Monday - Friday, 8:30 a.m. - 5:00 p.m.

Date: August 26, 2008

**EXPLANATIONS**

<p>Filing of Chapter 11 Bankruptcy Case</p>	<p>Petitions for reorganization under Chapter 11 of the Bankruptcy Code (title 11, United States Code) have been filed in this Court by the Debtors listed on Exhibit A attached hereto, and orders for relief have been entered. Chapter 11 of the U.S. Bankruptcy Code enables a debtor to reorganize pursuant to a Chapter 11 plan. A plan is not effective unless approved by the Bankruptcy Court following a confirmation hearing. You may be sent a copy of the plan and a disclosure statement telling you about the plan, and you might have the opportunity to vote on the plan. You will be sent notice of the date of the confirmation hearing, and you may object to confirmation of the plan and attend the confirmation hearing. The Debtors remain in possession of their property and intend to continue to operate their businesses.</p>
<p>Legal Advice</p>	<p>The staff of the bankruptcy clerk's office and the U.S. Trustee cannot give legal advice. Consult a lawyer to determine your rights in this case.</p>
<p>Creditors Generally May Not Take Certain Actions</p>	<p>A creditor is anyone to whom a debtor owes money or property. Under the Bankruptcy Code, a debtor is granted certain protection against creditors. Prohibited collection actions are listed in Bankruptcy Code § 362. Common examples of prohibited actions by creditors are contacting a debtor by telephone, mail, or otherwise to demand repayment, taking action against a debtor to collect money owed to creditors or to take property of a debtor, and starting or continuing foreclosure actions or repossessions. Under certain circumstances, the stay may be limited to 30 days or not exist at all, although the debtor can request the court to extend or impose a stay. If unauthorized actions are taken by a creditor against a debtor, the Court may penalize that creditor. A creditor who is considering taking action against a debtor or the property of a debtor should review Bankruptcy Code § 362 and may wish to seek legal advice. <u>The staff of both the Clerk of the Bankruptcy Court and the United States Trustee's Office are not permitted to give legal advice.</u></p>
<p>Meeting of Creditors</p>	<p>A meeting of creditors is scheduled for the date, time, and location listed on the front side. <i>The Debtors' representative, as specified in Rule 9001(5) of the Federal Rules of Bankruptcy Procedure, is required to appear at the meeting of creditors on the date and at the place set forth above for the purpose of being examined under oath by the trustee and by creditors.</i> Attendance by creditors at the meeting is welcomed, but not required. At the meeting, the creditors may examine the Debtors' representative and transact such other business as may properly come before the meeting. The meeting may be continued or adjourned from time to time by notice at the meeting, without further written notice to the creditors.</p>
<p>Claims</p>	<p>A Proof of Claim is a signed statement describing a creditor's claim. If a Proof of Claim form is not included with this notice, you can obtain one at any bankruptcy clerk's office. You may look at the schedules that have been or will be filed at the bankruptcy clerk's office. If your claim is scheduled and is <i>not</i> listed as disputed, contingent, or unliquidated, it will be allowed in the amount scheduled unless you filed a Proof of Claim or you are sent further notice about the claim. Whether or not your claim is scheduled, you are permitted to file a Proof of Claim. If your claim is not listed at all or if your claim is listed as disputed, contingent, or unliquidated, then you must file a Proof of Claim or you might not be paid any money on your claim and may be unable to vote on a plan. The court has not yet set a deadline to file a Proof of Claim. If a deadline is set, you will be sent another notice. A secured creditor retains rights in its collateral regardless of whether that creditor files a Proof of Claim. Filing a Proof of Claim submits the creditor to the jurisdiction of the bankruptcy court, with consequences a lawyer can explain. For example, a secured creditor who files a Proof of Claim may surrender important nonmonetary rights, including the right to a jury trial. <b>Filing Deadline for a Creditor with a Foreign Address:</b> The deadlines for filing claims will be set in a later court order and will apply to all creditors unless the order provides otherwise. If notice of the order setting the deadline is sent to a creditor at a foreign address, the creditor may file a motion requesting the court to extend the deadline.</p>
<p>Discharge of Debts</p>	<p>Confirmation of a chapter 11 plan may result in a discharge of debts, which may include all or part of your debt. See Bankruptcy Code § 1141 (d). A discharge means that you may never try to collect the debt from the debtor, except as provided in the plan. If you believe that a debt owed to you is not dischargeable under Bankruptcy Code § 1141 (d) (6) (A), you must start a lawsuit by filing a complaint in the bankruptcy clerk's office.</p>
<p>Bankruptcy Clerk's Office</p>	<p>Any paper that you file in this bankruptcy case should be filed at the bankruptcy clerk's office at the address listed on the front side. You may inspect all papers filed, including the list of the debtor's property and debts and the list of the property claimed as exempt, at the bankruptcy clerk's office.</p>
<p>Creditor with a Foreign Address</p>	<p>Consult a lawyer familiar with United States bankruptcy law if you have any questions regarding your rights in this case.</p>
<p align="center">Refer To Other Side For Important Deadlines and Notices</p>	

## EXHIBIT A

Debtor Name	Address	Case Number	EID Number
Quebecor World USA Inc., f/k/a World Color Press, Inc.	150 42 <sup>nd</sup> Street, New York, NY 10034	08-10152	37-1167902
Quebecor World Capital II LLC	291 State Street, North Haven, CT 06473	08-10153	26-1568685
Quebecor World Capital Corporation, f/k/a Quebecor Printing Capital Corporation	291 State Street, North Haven, CT 06473	08-10154	52-2009152
Quebecor World Capital II GP	291 State Street, North Haven, CT 06473	08-10155	20-4339686
Quebecor Printing Holding Company	291 State Street, North Haven, CT 06473	08-10156	74-2513918
Quebecor World Johnson & Hardin Co., f/k/a The Johnson & Hardin Co.	3600 Red Bank Road, Cincinnati, OH 3860 Virginia Ave., Cincinnati, OH 760 Fujitec Drive, Lebanon, OH 4333 Bethany Road, Mason, OH	08-10157	31-0942059
Quebecor World Buffalo Inc., f/k/a Quebecor Printing Buffalo Inc.	2475 George Urban Blvd., Depew, NY 14043	08-10158	16-0385310
Quebecor World San Jose Inc., f/k/a Quebecor Printing San Jose Inc.	2100 Reston Parkway Ave., Reston, VA 7400 Impala Drive, Richmond, VA 7420 Rancho Road, Richmond, VA	08-10159	95-1427324
Quebecor World Northeast Graphics Inc., f/k/a Northeast Graphics Inc.	291 State Street, North Haven, CT 06473 Ste 1500, 3500 Lenox Rd., Atlanta, GA 7910 Woodmont Ave., Bethesda, MD	08-10160	06-1225892
Quebecor World UP/Graphics Inc., f/k/a UP/Graphics Inc.	10 Park Lane, Providence, RI 02907	08-10161	52-1968294
Quebecor World Great Western Publishing Inc., f/k/a Great Western Publishing Inc.	1850 East Watkins, Phoenix, AZ 8888 Box Springs Blvd, Riverside, CA 787 S. Wanamaker Ave., Ontario, CA	08-10162	86-0627645
Quebecor World DB Acquisition Corp., f/k/a DB Acquisition Corp.	3101 McCall Dr., Atlanta GA 3915 Old Mundy Mill Road, Oakwood, GA	08-10163	58-2194548
Quebecor World Loveland Inc., f/k/a Quebecor Printing Loveland Inc.	102 W, 4 <sup>th</sup> St., Ste C, Loveland, CO 380 West 37 <sup>th</sup> St., Loveland, CO	08-10164	26-0114071
QW Memphis Corp., f/k/a QP Memphis Corp.  *Assumed name on file in Tennessee-Quebecor Printing Memphis Corp.	1201 Wiley St. East, Schaumburg, IL 404 N. Wesley Avenue, Mt. Morris, IL 34 McLeland Rd., St Cloud, MN 660 Mayhew Lake Road N.E., St-Cloud, MN 1009 East Coast St., Dyersburg, TN 1665 Old Columbia Highway, Dickson, TN 2030 Sylvan Road, Dyersburg, TN 1009 East Court St, Dyersburg, TN 4000 Highway 51 North, Covington, TN 451 International Blvd (Arcata Blvd), Clarksville, TN 828 East Holmes Road, Memphis, TN 931 Thun Rd., Clarksville, TN	08-10165	62-1784291
Quebecor World Arcata Corp., f/k/a Arcata Corporation	2475 George Urban Blvd., Depew, NY 14043	08-10166	94-2819499
Quebecor World Systems Inc., f/k/a World Color Systems Inc.	1010 Foster Avenue, Bensenville, IL 120 N. Frontage Rd., Altamont, IL 145 East Algonquin Rd., Arlington Hights, IL 2000 Arthur Avenue, Elk Grove, IL	08-10167	52-2134859
Quebecor World Retail Printing Corp., f/k/a Retail Printing Corporation	50 John Hancock Rd., Taunton, MA	08-10168	04-2686705
Quebecor World Printing (USA) Corp., f/k/a Quebecor Printing (USA) Corp.	990 Washington St., Dedham, MA	08-10169	06-1247571
The Webb Company	1200 Niccum Avenue, Effingham, IL 1201 Wiley St. East, Schaumburg, IL 404 N. Wesley Avenue, Mt. Morris, IL 34 McLeland Rd., St Cloud, MN 660 Mayhew Lake Road N.E., St-Cloud, MN 1009 East Coast St., Dyersburg, TN 1665 Old Columbia Highway, Dickson, TN 2030 Sylvan Road, Dyersburg, TN 1009 East Court St, Dyersburg, TN 4000 Highway 51 North, Covington, TN 451 International Blvd (Arcata Blvd), Clarksville, TN 828 East Holmes Road, Memphis, TN 931 Thun Rd., Clarksville, TN	08-10170	41-0602400
Quebecor World Taconic Holdings Inc., f/k/a Taconic Holdings Inc.	*31 Edwin Road, South Windsor, CT John Fitch Blvd., South Windsor, CT 160 Century Lane, Winchester, VA 255 Tyson Drive, Winchester, VA	08-10171	54-1720875
WCZ, LLC	197 North State Street, North Haven, CT	08-10172	52-2134843
Quebecor World Nevada Inc., f/k/a Quebecor Printing Nevada Inc.	2200 East Newlands Drive, Fernley, NV	08-10173	75-1387472
Quebecor World Lease GP	291 State Street, North Haven, CT	08-10174	20-5721244
WCP-D, Inc.	217 Griffith Road, Carroll, IA	08-10175	06-1547496
Quebecor World Krueger Acquisition Corp., f/k/a Krueger Acquisition Corp.	2601 Commerce Drive, Jonesboro, AR 4708 Krueger Drive, Jonesboro, AR 6555 Hwy. 1 South, Jonesboro, AR 12821 West Bluemond Rd., Brookfield, WI N. Parkway, Brookfield, WI	08-10176	51-0320682
Quebecor World Book Services LLC, f/k/a World Color Book Services, Inc.	119 Crossfield Dr., Versailles, KY 1558 Old Frankfort Pike, Lexington, KY 440 Greendale Rd., Lexington, KY 100 US Bypass 60, Versailles, KY 1133 County Street, Taunton, MA	08-10177	10-0006753
Quebecor World Dubuque Inc., f/k/a Quebecor Printing Dubuque Inc.	2460 Kerper Blvd., Dubuque, IA 2530 Kerper Blvd., Dubuque, IA	08-10178	36-4067254
Quebecor World Pendell Inc., f/k/a Quebecor Printing Pendell Inc.	1700 James Savage Road, Midland, MI	08-10179	38-1432749
Quebecor World Fairfield Inc., f/k/a Quebecor Printing Fairfield Inc.	100 North Miller Street, Fairfield, PA 871 Baker Rd., Martinsburg, WV	08-10180	62-0947197
Quebecor World Nevada II LLC	2200 Newlands Dr. E., Fernley, NV 89408	08-10181	06-1617622
QW New York Corp., f/k/a Q.P. New York Corp.	124 Taylor Rd., Depew, NY 2475 George Urban Blvd., Depew, NY	08-10182	16-1507534



Debtor Name	Address	Case Number	EID Number
Quebecor World Mt. Morris II LLC, f/k/a Quebecor Printing Mt. Morris II Inc.	404 N. Wesley Ave., Mount Morris, IL 61054	08-10183	01-0548472
Quebecor World Atglen Inc., f/k/a Quebecor Printing Atglen Inc.	20127 South St., Franklin, KY 300 Brown Road, Franklin, KY 765 Industrial No., Franklin, KY 2305 Bowling Green Rd., Franklin, KY 4581 Lower Valley Road, Route 372, Atglen, PA	08-10184	23-2463532
Quebecor World Hazleton Inc., f/k/a Quebecor Printing Hazleton Inc.	1103 Country Club Drive, Hazleton, PA RR#1, Box 4092, Route 924 S., Hazleton, PA 2100 Manchester Rd., Wheaton, IL	08-10185	04-2978117
Quebecor World Atlanta II LLC	3101 McCall Dr., Atlanta, GA 30340	08-10186	01-0562796
Quebecor World Memphis LLC, f/k/a Quebecor Printing Memphis Inc.	1201 Wiley St. East, Schaumburg, IL 404 N. Wesley Avenue, Mt. Morris, IL 34 McLeland Rd., St Cloud, MN 660 Mayhew Lake Road N.E., St-Cloud, MN 1009 East Coast St., Dyersburg, TN 1665 Old Columbia Highway, Dickson, TN 2030 Sylvan Road, Dyersburg, TN 1009 East Court St., Dyersburg, TN 4000 Highway 51 North, Covington, TN 451 International Blvd (Arcata Blvd), Clarksville, TN 828 East Holmes Road, Memphis, TN 931 Thun Rd., Clarksville, TN	08-10187	22-2347131
Quebecor World Magna Graphic Inc., f/k/a Magna Graphic Inc.	2512 Palumbo Dr., Lexington, KY 2528 Palumbo Dr., Lexington, KY 100 US Bypass 60, Versailles, KY	08-10188	61-0524785
Quebecor World Dallas, L.P., f/k/a Quebecor Printing Dallas, L.P.	4800 Spring Valley Road, Dallas, TX 13766 Bethany Road, Dallas, TX	08-10189	75-2679248
Quebecor World Lincoln Inc., f/k/a Quebecor Printing Lincoln Inc.	1000 W Commerce Way, Lincoln, NE 1580 Lincoln Air Park, West Lincoln, NE 1601 Pioneers Blvd., Lincoln, NE 3700 N.W. 12 <sup>th</sup> Street, Lincoln, NE	08-10190	91-1751756
Quebecor World Olive Branch Inc., f/k/a Quebecor Printing Olive Branch Inc.	8649 Hacks Cross Rd., Olive Branch, MS	08-10191	72-1343195
Quebecor World Petty Printing Inc., f/k/a Quebecor Petty Printing Inc.	1200 Niccum Avenue, Effingham, IL	08-10192	37-0746135
Quebecor World RAI Inc., f/k/a RAI, Inc.	2601 Commerce Drive, Jonesboro, AR 4708 Krueger Drive, Jonesboro, AR 6555 Hwy. 1 South, Jonesboro, AR 12821 West Bluemond Rd., Brookfield, WI N. Parkway, Brookfield, WI	08-10193	39-0410530
Quebecor World Waukee Inc., f/k/a Downey Printing/Waukee, Inc.	400 Deming Avenue, Waukee, IA	08-10194	42-1338348
Quebecor World Eusey Press Inc., f/k/a Quebecor Printing Eusey Press	25 Mohawk Dr., Leominster, MA 27 Nashua St., Leominster, MA 90 Pleasant Street, West Bridgewater, MA Pleasant Street, West Bridgewater, MA	08-10195	04-2306481
Quebecor Printing Aviation Inc.	291 State Street, North Haven, CT	08-10196	04-3453521
Quebecor World Century Graphics Corporation, f/k/a Century Graphics Corporation	31 Edwin Road, South Windsor, CT John Fitch Blvd., South Windsor, CT 160 Century Lane, Winchester, VA 255 Tyson Drive, Winchester, VA	08-10197	72-0570364
Quebecor World Dallas II Inc., f/k/a Quebecor Printing Dallas II Inc.	4800 Spring Valley Rd., Dallas, TX 75244 13766 Bethany Road, Dallas, TX	08-10198	75-2679247
Quebecor World Dittler Brothers Inc., f/k/a Dittler Brothers, Incorporated	3101 McCall Dr., Atlanta, GA 3915 Old Mundy Mill Road, Oakwood, GA	08-10199	68-0525668
Quebecor World Infniti Graphics Inc., f/k/a Infniti Graphics, Inc.	96 Phoenix Avenue, Enfield, CT	08-10200	06-0887276
Quebecor World KRI Inc., f/k/a KRI, Inc.	4301 Evans Lock Road, Evans, GA 2787 South Harper Road, Corinth, MI 6700 Red Oak Blvd., Ste., Charlotte, NC	08-10201	51-0288571
Quebecor World Logistics Inc., f/k/a World Color Logistics, Inc.	2100 Atlas Road, Richmond, CA 5148 Kennedy Rd., Ste., Forest Park, GA 1130 Thorndale Ave., Bensenville, IL 1000 Remington Blvd, Suite 300, Bolingbrook, IL 1201 Kirk St., Elk Grove, IL 1290 Remington Blvd (from 9450 Srgo Drive), Bolingbrook, IL 9450 Srgo Dr., McCook, IL 802 E. Grand River, Brighton, MI 3918 Olympic Ct., Columbia, MO 399 Mill Rd., Edison, NJ 6204 N. Marine Dr., Portland, OR 4219 Air Trans Dr., Memphis, TN 12915 Agency, San Antonio, TX	08-10202	06-1576329
Quebecor World Mid-South Press Corporation, f/k/a Mid-South Press Corporation	2616 Brick Church Pike, Nashville, TN 2618 Brick Church Pike, Nashville, TN 2947 Brick Church Pike, Nashville, TN 410 Brick Church Park Dr., Nashville, TN	08-10203	62-0883392
Quebecor World Lease LLC	291 State Street, North Haven, CT	08-10204	87-0785367

EXHIBIT B

COPY

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

UNITED STATES BANKRUPTCY COURT

Southern District of New York

PROOF OF CLAIM

Name of Debtor: Quebecor World (USA) Inc., et al.,

Case Number: 08-10152(JMP)

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.

Name of Creditor (the person or other entity to whom the debtor owes money or property): Les Constructions Beauce-Atlas Inc.

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent: Les Constructions Beauce-Atlas Inc. c/o Goetz Fitzpatrick LLP, One Penn Plaza, Suite 4401, New York, NY 10119

Court Claim Number: (If known)

Telephone number: (212) 695-8100

Filed on:

Name and address where payment should be sent (if different from above):

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:

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 53,000.00

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.

If all or part of your claim is entitled to priority, complete item 5.

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.

Specify the priority of the claim.

2. Basis for Claim: goods sold/services perfd. (See instruction #2 on reverse side.)

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

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).

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.

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe:

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: \$

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).

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

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.)

Amount entitled to priority:

\$

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

\*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.

If the documents are not available, please explain:

FOR COURT USE ONLY

Date: 09/16/2008

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.

John B. Simoni, Esq., Attorney and Agent

SEP 19 2008

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.

EXHIBIT C

UNITED STATES BANKRUPTCY COURT Southern District of New York

AMENDED PROOF OF CLAIM

Name of Debtor: Quebecor World (USA) Inc., et al.,

Case Number: 08-10-02 (MP)

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.

Name of Creditor (the person or other entity to whom the debtor owes money or property): Les Constructions Beauce-Atlas Inc.

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent:

Les Constructions Beauce-Atlas Inc. c/o Goetz Fitzpatrick LLP, One Penn Plaza, Suite 4401, New York, NY 10119

Court Claim Number: (If known)

Telephone number: (212) 695-8100

Filed on:

Name and address where payment should be sent (if different from above):

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:

Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$ 53,000.00 (canadian dollars)

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.

If all or part of your claim is entitled to priority, complete item 5.

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.

Specify the priority of the claim.

2. Basis for Claim: goods sold/services perfd. (See instruction #2 on reverse side.)

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

3. Last four digits of any number by which creditor identifies debtor:

3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

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).

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.

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe:

Value of Property: \$ Annual Interest Rate %

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).

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ Basis for perfection:

Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).

Amount of Secured Claim: \$ Amount Unsecured: \$

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

Amount entitled to priority:

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.

\*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.

If the documents are not available, please explain:

Date: 10/02/2008

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.

John B. Simoni, Esq., Attorney and Agent

RECEIVED 2008 OCT - 2 AM 10: 21 BANKRUPTCY COURT / DRC

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

Chapter 11

In re

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

Case No. 08-10152(JMP)  
Jointly Administered

Debtors.

Honorable James M. Peck

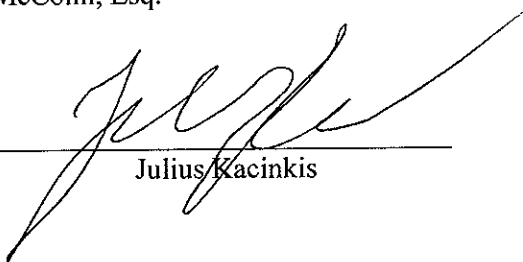
**AFFIDAVIT OF SERVICE**

I, Julius Kacinkis, being duly sworn, say: I am not a party to the action, am over 18 years of age and reside at Fort Lee, New Jersey. On December 13, 2010, I served the within **Declaration in Opposition to Reorganized Debtors' Thirty-Fourth Omnibus Objection to Claims (Seeking to Expunge Certain Canadian Claims) dated November 19, 2010 by HAND**

**DELIVERY**, to:

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, New York 10022

PAUL, WEISS, RIFKIND, WHARTON & GARRISON LLP  
1285 Avenue of the Americas  
New York, New York 10019  
Attention: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.

  
\_\_\_\_\_  
Julius Kacinkis

Sworn to before me on this  
13<sup>th</sup> day of December 2010

  
\_\_\_\_\_  
Notary Public

DAWN E. GENTZ  
Notary Public, State of New York  
No. 01GE4995117  
Qualified in Nassau County  
Commission Expires April 20, 2014