

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' FIFTIETH
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN LATE
FILED 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. I caused a true and accurate copy of the:
 - i) "Notice of the Reorganized Debtors' Fiftieth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed 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' Fiftieth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed Claims)", along with the relevant exhibits (Docket No. 4451) (the "Fiftieth Omnibus Objection"),

to be served via First Class U.S. Mail upon each of the claimants listed in Exhibit 2, attached hereto, on the 12th day of March 2011.

4. I caused a true and accurate copy of the:
- i) "Notice of the Reorganized Debtors' Fiftieth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed Claims)" (Docket No. 4452), and the
 - ii) "Fiftieth Omnibus Objection",

to be served via electronic mail upon each of the parties listed in Exhibit 3 on the 11th day of March 2011, and via First Class U.S. Mail upon each of the parties listed in Exhibit 4, attached hereto, on the 12th day of March 2011.

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 16th day of March 2011 at New York, New York.

By Sung Jae Kim
Sung Kim

Sworn before me this
16th day of March 2011

Robert Rotman
Notary Public

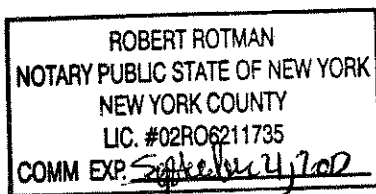


EXHIBIT 1

Hearing Date and Time: April 12, 2011 at 10:00 a.m.

Response Deadline: April 4, 2011 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'
FIFTIETH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN LATE FILED CLAIMS)**

TO:

5887

CA- EMPLOYMENT DEVELOPMENT DEPARTMENT

C/O BANKRUPTCY GROUP MIC 92E

ATTN: E. OKUSU, TAX COMPLIANCE SUPERVISOR

P.O. BOX 826880

SACRAMENTO, CA 94280-0001

Claim Number(s):

9126.01, 9126.02, 9190.01, 9190.02

The Reorganized Debtors have filed the *Reorganized Debtors' Fiftieth Omnibus Objection to Claims (Seeking to Expunge Certain Late Filed 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 expunge one or more of your Claims listed above.

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

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 **April 4, 2011, 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 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 APRIL 12, 2011 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: March 11, 2011
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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03/15/2011 04:23:36 PM

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ELK GROVE VILLAGE IL 60007-2421

007705P002-1245A-296
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LOMBARD IL 60148-6135

010630P002-1245A-296
CLOUGH TRUCKING COMPANY
ATTN: MARIE CLOUGH
564 OLD COUNTRY ROAD
DIX HILLS NY 11746-4744

023352P002-1245A-296
CSRA ANALYTICAL LABORATORIES INC
ATTN: CHRISTOPHER W. JETER, CEO
1005 EMMETT ST # D
AUGUSTA GA 30903

000686P002-1245A-296
CUSTOM MACHINE & WELDING
ATTN: DEAN DURAND, PRESIDENT
1026 ATOMIC ROAD
NORTH AUGUSTA SC 29841

012122P002-1245A-296
EAST COAST NEWSPAPERS INC.
THE ISLAND PACKET
ATTN: CYNTHIA TAULBEE, VP FINANCE
P.O. BOX 5727
HILTON HEAD ISLAND SC 29938

007899P003-1245A-296
GENERAL NEWSPRINT
ATTN: JOHN SENICK, V.P.
888 WEST CROWTHER
PLACENTIA CA 92870-0000

007188P001-1245A-296
INSERTS USA INC
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CHICAGO IL 60632

012730P001-1245A-296
LAWSON ENTERPRISES
777 SOUTH MAIN ROAD
MOUNTAIN TOP PA 18707

074765P001-1245A-296
MD- DEPT. OF LABOR, LICENSING, AND REGULATION
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071023P001-1245A-296
OH- DEPT OF JOB & FAMILY SERVICES
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PO BOX 182404
COLUMBUS OH 43218-2404

009153P002-1245A-296
PAPER CUTTERS INC.
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GREENVILLE SC 29617

005086P002-1245A-296
PITNEY BOWES GLOBAL FINANCIAL SERVICES
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SHELTON CT 06484-4361

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EXHIBIT 3

Quebecor World (USA) Inc.
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Exhibit Page

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Quebecor World (USA) Inc.
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Exhibit Page

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