



Seward Consulting Ltd.

Suite 1812, 10025 - 102A Avenue, Edmonton, Alberta, Canada T5J 2Z2
Tel: (780) 448-0745 Fax: (780) 425-0465

TITLE: RESPONSE TO OBJECTION REGARDING QUEBECOR CHAPTER 11 CASE NO. 08-10152 (JMP), AND THE REORGANIZED DEBTORS' FIFTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN LATE FILED CLAIMS), CONCERNING SEWARD CONSULTING LTD'S CLAIM #9130 (\$1725.50)

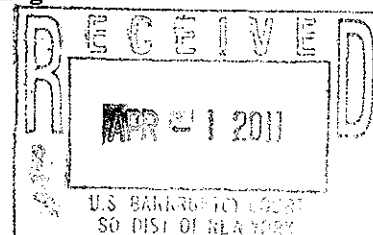
DATE OF OBJECTION: MARCH 28, 2011

NAME OF CLAIMANT: SEWARD CONSULTING LTD, ATTN: VAUGHN SEWARD

CLAIM REF NUMBER: CLAIM #9130

BASIS FOR CLAIM AMOUNT: Unpaid Invoices for IT consulting and support totaling \$1725.50:

Inv. 13591, 2007-09-30,	\$637.50
Inv. 13596, 2007-10-31,	\$705.50
Inv. 13612, 2007-11-30,	\$323.00
Inv. 13629, 2007-12-31,	\$59.50



REASONS WHY THE COURT SHOULD NOT SUSTAIN THE OBJECTION:

We were informed that we needed to file our claim in Canada (see attached letter from Ernst & Young, dated September 29, 2008). However, on January 5, 2009, after the claim deadline in the US had passed, our Canadian contact (Ernst & Young) informed us that they believed we probably needed to file our claim with the US Court. We therefore filed immediately with the US court. Through the claims process, in good faith, we attempted to submit our claim as required; however, our claim was deemed late. We therefore petition to Court not to sustain the objection and accept our claim (see attached information).

The following is a more detailed description of what happened:

1. We were informed that since our invoices were to "Quebecor World, Inc." of Effingham, IL, but the associated P/O was from Quebecor's head office in Montreal we might have to file "in Canada". We were therefore put contact with Ernst & Young and began following the Canadian claim process through them (see attached letter from them, dated Sep 29, 2008)
2. In August, 2008, we checked the Ernst & Young website and found that there had been a stay to September 30, 2008 and again later to December 14, 2008. In following up with Ernst & Young in early December, 2008, to find out what process that we needed to follow with them, they eventually informed us on January 5, 2009 that the claim deadline was December 5, 2008, and that we probably needed to make the claim in the US Court.
3. We immediately contacted Donlin, Recano & Company and they directed us to submit our claim which we did on January 5, 2009 (Claim #9130).

Sincerely,

Vaughn Seward
President

**INSTRUCTION LETTER FOR THE CLAIMS PROCEDURE OF
QUEBECOR WORLD INC. ("QWI")**

A. – Claims Procedure

By order of the Honourable Robert Mongeon j.s.c. dated September 29, 2008 (the "Claims Procedure Order") under the *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), a copy of which is attached, QWI has been authorized to conduct a claims procedure for the identification, resolution and barring of claims against QWI (the "Claims Procedure").

This letter provides instructions for completing the Proof of Claim form attached hereto. For your information, there is currently no proposed plan of compromise or arrangement (the "Plan") under the CCAA. If you file a Proof of Claim in accordance with the instructions below, you shall be notified once a Plan has been filed. Defined terms herein or in the Proof of Claim form which are not defined herein or in the Proof of Claim form shall have the meaning ascribed thereto in the Claims Procedure Order.

The Claims Procedure is intended for any Person with any Claim against QWI of any kind or nature whatsoever, other than an Excluded Claim against QWI, arising prior to January 21, 2008, unliquidated, contingent or otherwise and any Claim arising on or after January 21, 2008 that arose further to any Person receiving a written notice advising such Person to file a Proof of Claim as a result of the repudiation, termination or restructuring of any contract, lease, employment agreement or other agreement ("Restructuring Claim"). Please review the enclosed material for the complete definition of Claim, Restructuring Claim and Excluded Claim.

If you have any questions regarding the Claims Procedure, please contact Ernst & Young Inc., the Court-appointed Monitor, at the address provided below.

All notices and enquiries with respect to the Claims Procedure should be addressed to:

Ernst & Young Inc., Court-appointed Monitor of Quebecor World Inc. *et al.*

By Mail:

Ernst & Young Inc.
C.P. 4500, succ. B
Montréal, Québec
H3B 5J3

Attention: QWI claims

By Courier:

Ernst & Young Inc.
800, Boul. René-Lévesque West
Suite 1900
Montréal, Québec
H3B 1X9

Attention: QWI claims

Telephone: (514) 879-8107

United States Bankruptcy Court
for the Southern District of New York
Alexander Custom House, Courtroom 601,
One Bowling Green, New York
New York, NY 10004

RESPONSE TO OBJECTION (ADDITIONAL INFORMATION) RE:

CHAPTER 11 RE QUEBECOR WORLD (USA) INC. ET AL.
Case No. 08-10152 (JMP)

CLAIM #9130 BY:
Seward Consulting Ltd.
Attn: Vaughn Seward
10025 - 102A Ave, Suite 1812
Edmonton, AB T5N 0W1

AND:

**OBJECTION OF THE REORGANIZED DEBTORS' TENTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN LATE FILED CLAIMS)**

Filed on November 20, 2009 by Michael J. Canning, Counsel for the Reorganized Debtors

December 8, 2009

Name of Claimant: Seward Consulting Ltd. (Vaughn Seward, President)
Reference number of the Proof of Claim: #9130

The amount of the claim is \$1725.50 which is based on the following unpaid invoices for computer systems work performed by Seward Consulting Ltd. for Quebecor World, Inc. of Effingham, IL:

Invoice 13591; October 3, 2007; \$637.50
Invoice 13596; November 1, 2007; \$705.50
Invoice 13612; November 30, 2007; \$323.00
Invoice 13629; December 31, 2007; \$59.50

Further to our Response to Objection, dated December 7, 2009 (mailed separately), we attach an email copy of a message from Steve Bilbrey, of WorldColor (formerly Quebecor World Inc.) dated December 8, 2009. His statement verifies that we provided the computer systems work corresponding to the invoices in question. Please accept this as **additional information** relating to our claim (#9130) and our Response to Objection (dated December 7, 2009).

Sincerely,

Vaughn Seward
President, Seward Consulting Ltd.

Re: Emailing: Quebecor Ch11 Invoices Original.pdf

Subject: Re: Emailing: Quebecor Ch11 Invoices Original.pdf
From: steve.bilbrey@worldcolor.com
Date: Tue, 8 Dec 2009 09:37:24 -0600
To: vaughn@sewardconsulting.com
CC: sandy.wieneke@worldcolor.com, Ruth.Moehring@worldcolor.com

Vaughn,

I acknowledge that Seward Consulting did perform the support services for us on the 4 invoices for September 2007 (inv # 13591, amt \$637.50), October 2007 (inv # 13596, amt \$705.50), November 2007 (inv # 13612, amt \$323.00) and December 2007 (inv # 13629, amt \$59.50).

Steve Bilbrey • Sr. Systems Analyst, Corporate IT • Worldcolor
1200 Niccum Avenue • Effingham, IL 62401 • Tel 217-540-6803 • Fax
217-540-6845 • steve.bilbrey@worldcolor.com • worldcolor.com

(Embedded image moved to file: pic12911.gif)

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"Vaughn H.
Seward"
<vaughn@sewardconsulting.com>

12/04/2009 10:25
AM

Please respond to
vaughn@sewardconsulting.com

To
Steve Bilbrey
<Steve.Bilbrey@quebecorworld.com>

cc

Subject
Emailing: Quebecor Ch11 Invoices
Original.pdf

Steve,

Attached are the invoices in question relating to our Chapter 11 claim.
As discussed, can you please reply ASAP as to legitimacy of these invoices.

Thanks,

Vaughn Seward, B.Sc., I.S.P., ITCP
Seward Consulting Ltd.
(780) 702-5117

(See attached file: Quebecor Ch11 Invoices Original.pdf)

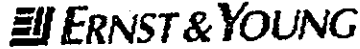
2009-12-08 10:57

Re: Emailing: Quebecor Ch11 Invoices Original.pdf

WORLDCOLOR

pic12911.gif	Content-Type: image/gif
	Content-Encoding: base64

Quebecor Ch11 Invoices Original.pdf	Content-Type: application/pdf
	Content-Encoding: base64



Ernst & Young Inc.
 Adresse postale / Mailing Address
 C.P. 4503, succ. B
 Montréal (Québec) H3B 5J3
 Téléphone : 514 975-6060

1, Place Ville Marie
 Bureau 2100
 Montréal (Québec) H3B 3M9
 Télécopieur : 514 395-4933

890, boulevard René-Lévesque, Ouest
 Bureau 1900
 Montréal (Québec) H3B 1X9
 Télécopieur : 514 819 2600

January 21, 2008

To the Creditors of Quebecor World Inc. *et al*

RE: Proceedings under the *Companies' Creditors Arrangement Act*

Quebecor World Inc. ("Quebecor World") and certain of its U.S. subsidiaries as listed on the attached schedule (the "U.S. Subsidiaries") were subject to an application to the Quebec Superior Court (the "Quebec Court") pursuant to the *Companies' Creditors Arrangement Act* ("CCAA"). Concurrent with the commencement of the CCAA proceedings, the U.S. Subsidiaries were also subject to an application to the United States Bankruptcy Court in Southern Judicial District of New York pursuant to Chapter 11 of the *United States Bankruptcy Code*.

The Quebec Court made an order (the "Initial CCAA Order") on January 21, 2008 granting Quebecor World and the U.S. Subsidiaries protection from their creditors while they restructure their affairs under the CCAA. The Initial CCAA Order appointed Ernst & Young Inc. (the "Monitor") as Monitor of the property and business of Quebecor World and the U.S. Subsidiaries in the CCAA proceedings.

A copy of the Initial CCAA Order is available on the Monitor's website at www.ey.com/ca/QuebecorWorld. If you are unable to access the Initial CCAA Order from the website, please contact our offices at (866) 516-0910 to arrange for delivery of a copy of the Initial CCAA Order.

Yours very truly,

ERNST & YOUNG INC.
 in its capacity as Court appointed Monitor of
 Quebecor World Inc. *et al*

• Called back - 2008-02-06 (log).
 1 month to determine
 • Apr 4: extension was granted
 to May 12.
 • & again to July 25?

2008-08-08 → Ext. SEP. 30



■ Ernst & Young Inc.
Adresse postale / Mail Address:
C.P. 4500, succ. B
Montréal (Québec) H3B 5J3
Téléphone : 514 977-6060

■ 1, Place Ville Marie
Bureau 2100
Montréal (Québec) H3B 3M9
Télécopieur : 514 395-4933

■ 800, boul. René-Lévesque Ouest
Bureau 1900
Montréal (Québec) H3B 1X9
Télécopieur : 514 879 2600

Le 21 janvier 2008

Aux créanciers de Quebecor World Inc. et al

Objet: Procédure en vertu de la *Loi sur les arrangements avec les créanciers des compagnies*

Quebecor World Inc. («Quebecor World») et certaines de ses filiales américaines énumérées à l'annexe jointe (les «filiales américaines») ont fait l'objet d'une demande à la Cour supérieure du Québec (le «tribunal du Québec») en vertu de la *Loi sur les arrangements avec les créanciers des compagnies* («LACC»). Parallèlement à l'institution de la procédure en vertu de la LACC, les filiales américaines ont également fait l'objet d'une demande à la United States Bankruptcy Court du Southern Judicial District of New York en vertu du chapitre 11 du *United States Bankruptcy Code*.

Le 21 janvier 2008, le tribunal du Québec a rendu une ordonnance (l'«ordonnance initiale en vertu de la LACC») mettant Quebecor World et les filiales américaines à l'abri de leurs créanciers pendant la réorganisation de leurs affaires en vertu des dispositions de la LACC. Dans l'ordonnance initiale en vertu de la LACC, Ernst & Young Inc. (le «contrôleur») a été nommée contrôleur des affaires et finances de Quebecor World et des filiales américaines dans le cadre de la procédure en vertu de la LACC.

Une copie de l'ordonnance initiale en vertu de la LACC est disponible sur le site Web du contrôleur à l'adresse www.ey.com/ca/QuebecorWorld. Si vous ne pouvez y accéder, veuillez nous téléphoner au 866-516-0910 pour obtenir une copie de l'ordonnance initiale en vertu de la LACC.

Recevez nos salutations distinguées.

ERNST & YOUNG INC.
ès qualité de contrôleur nommé par le tribunal de
Quebecor World Inc. et al

United States Bankruptcy Court
Re: Quebecor World (USA) Inc., et. al, Claims Processing
419 Park Avenue South, Suite 1206
New York, NY 10016

January 5, 2009

To whom it may concern:

Please accept our attached claim regarding the debtor "Quebecor World (USA) Inc.", case number 08-10152 (JMP).

This claim is being made now due to confusion over where/how a claim was to be filed as outlined in the following:

1. We were informed that since our invoices were to "Quebecor World, Inc." of Effingham, IL, but the associated P/O was from their head office in Montreal we might have to file "in Canada". We were therefore put in contact with Earnst & Young and had been following the Canadian claim process through them.
2. In August, 2008 we checked the Earnst & Young website and found that there had been an stay to September 30, 2008 and again later to December 14, 2008. We therefore began trying to contact Earnst & Young in early December to find out what process we needed to follow and they finally were able to contact us today, January 5, 2009. They informed us that the claim deadline was December 5, 2008. After further discussion with them we discovered we probably need to make the claim with Donlin, Recano & Company, "in the USA".

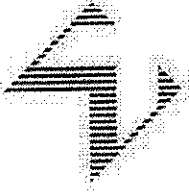
We immediately contacted Donlin, Recano & Company and they directed us to submit the attached claim with this letter of explanation. If there is any further information required, please contact me at 780-702-5117.

Sincerely,



Vaughn Seward
President, Seward Consulting Ltd.

2009-1-13 : Tina. Claims # 9130. (received)
2009-4-3 : Vm.



Seward Consulting Ltd.

Suite 1812, 10025 - 102A Avenue NW, Edmonton, Alberta, Canada T5J 2Z2
Tel: 780-448-0745 Fax: 780-425-0465 Web: www.sewardconsulting.com

United States Bankruptcy Court
Re: Quebecor World (USA) Inc., et. al, Claims Processing
419 Park Avenue South, Suite 1206
New York, NY 10016

January 5, 2009

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We immediately contacted Donlin, Recano & Company and they directed us to submit the attached claim with this letter of explanation. If there is any further information required, please contact me at 780-702-5117.

Sincerely,

Vaughn Seward
President, Seward Consulting Ltd.

UNITED STATES BANKRUPTCY COURT SOUTHERN DISTRICT OF NEW YORK

IN RE: QUEBECOR WORLD (USA) INC., ET AL.
 Name of Debtor: QUEBECOR WORLD (USA) INC.
 Case Number: 08-10152 (JMP)

PROOF OF CLAIM

This Space is For Court Use Only
 Your claim is scheduled by the Debtor as:
 F- TRADE PAYABLE

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.

CLASSIFICATION	AMOUNT
UNSECURED	1,402.50

Name and Address of Creditor (the person or other entity to whom the debtor owes money or property). If address is incorrect, please insert correct address.



008439P001-1245A-94
 SEWARD CONSULTING LTD
~~10025-102A AVENUE SUITE 1700~~ 10025-102A Avenue SUITE 1812
 EDMONTON AB T5J 2Z2 CANADA
 10025-102A Ave Suite 1812

Disputed

If there is an amount shown, you have a claim scheduled by the Debtor as shown. IF YOU AGREE WITH THE AMOUNT SCHEDULED BY THE DEBTOR AND HAVE NO OTHER CLAIMS AGAINST THE DEBTOR, YOU DO NOT NEED TO FILE THIS PROOF OF CLAIM, EXCEPT AS FOLLOWS: If the amount shown is DISPUTED, UNLIQUIDATED, or CONTINGENT, a proof of claim MUST be filed in order to recover any distributions in respect to your claim. If you have already filed your proof of claim with the Bankruptcy Court, you do not need to file again.

Name and address where notices should be sent:
 Seward Consulting LTD, 10025-102A Avenue, Suite 1812, Edmonton, AB T5J 2Z2 CANADA

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

Telephone number: 780-702-5117

Court Claim Number: _____
 (if known)

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

Filed on: _____

Telephone number:

1. Amount of Claim as of Date Case Filed: \$ 1,725.50
 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.

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.

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.

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

2. Basis for Claim: Services Performed
 (See instruction #2 on reverse side.)

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.

3. Last four digits of any number by which creditor identifies debtor: 1066
 3a. Debtor may have scheduled account as: _____
 (See instruction #3a on reverse side.)

Specify the priority of the claim.

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.
 Nature of property or right of setoff: Real Estate Motor Vehicle Other
 Describe: _____ Annual interest rate _____ %
 Value of Property: \$ _____
 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: \$ _____

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

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).

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

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

7. Documents: Attached redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or 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.)

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).

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

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

If the documents are not available, please explain:
 Acknowledgment of filing of Claim: To receive acknowledgment of your filing, enclose a stamped self-addressed envelope and a copy of this proof of claim.

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

THE ORIGINAL OF THIS PROOF OF CLAIM MUST BE SENT SO THAT IT IS RECEIVED ON OR BEFORE THE BAR DATE SPECIFIED IN THE ENCLOSED NOTICE.

IF PROOF OF CLAIM IS SENT BY MAIL, SEND TO:
 DORLIK, RECAKO & COMPANY, INC.
 AS AGENT FOR THE USBC - SOUTHERN DISTRICT OF NEW YORK
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 P.O. BOX 2082, MURRAY HILL STATION
 NEW YORK, NY 10158

IF PROOF OF CLAIM IS SENT BY HAND DELIVERY, DELIVER TO:
 DORLIK, RECAKO & COMPANY, INC.
 AS AGENT FOR THE USBC - SOUTHERN DISTRICT OF NEW YORK
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 418 PARK AVENUE SOUTH, SUITE 1209
 NEW YORK, NY 10018

IF PROOF OF CLAIM IS SENT BY OVERNIGHT COURIER, SEND TO:
 DORLIK, RECAKO & COMPANY, INC.
 AS AGENT FOR THE USBC - SOUTHERN DISTRICT OF NEW YORK
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 418 PARK AVENUE SOUTH, SUITE 1209
 NEW YORK, NY 10018

UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK
 CLERK'S OFFICE
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 ONE BOWLING GREEN, ROOM 634
 NEW YORK, NY 10004-1400

Please see instructions on reverse side.

Amount entitled to priority:
 \$ _____

*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.

Date:
 2009-1-5

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.
 Vanya Luod

FOR COURT USE ONLY

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form (If not already filled in)

Name of Debtor and Case Number:

A complete list of Debtors with corresponding case numbers is enclosed. You **MUST** fill in the specific Debtor name and bankruptcy case number against which your claim is being asserted. If you are asserting claims against more than one Debtor, you **MUST** file a separate proof of claim for each Debtor.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claims:

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien

documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a):

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:

An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

7. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing.

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing.

Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgment of filing of Claim

To receive acknowledgment of your filing, you may either enclose a stamped self-addressed envelope and a copy of this proof of claim or you may access the Claims Agent's website (www.donlinrecano.com) to view your filed proof of claim.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

2007-Oct-01	2007-Sep-30	13591 Quebecor	Migr Supp. 2007-Sep	643.88	643.88 psd
2007-Oct 2007-Nov-01	2007-Oct-31	13596 Quebecor	Migr Supp. 2007-Oct	705.50	705.50 psd
2007-Nov 2007-Dec-03	2007-Nov-30	13612 Quebecor	Migr Supp. 2007-Nov	323.00	323.00 psd
2007-Dec 2008-Jan-04	2007-Dec-31	13629 Quebecor	Migr Supp. 2007-Dec	323.00	323.00 psd

637.50
 59.50
 = 1725.50



Seward Consulting Ltd.

1700, 10025 - 102A Ave
Edmonton, AB T5J 2Z2
Tel: (780) 448-0745 Fax: (780) 425-0465

Invoice

Date	Invoice #
2007-Oct-03	13591

Bill To:

Quebecor World, Inc.
Attn: John Meinhart
1200 Niccum Avenue
Effingham, IL 62401

Contract #	P.O. No.	Terms
n/a	C16124	

Description	Amount
Project: QWMS Migration Support Period: 2007-Sep 7.5 hrs @ \$85.00/hr	637.50
Total	US\$637.50

4

As of: 2007-Sep-30

Seward Consulting Ltd.

Client: Quebecor World

Purchase Order: C16124

Project: QWMS Migration Support

Period: 2007-Jan-01 to 2007-Sep-30

Migration Project:

Date	Item	Allotted Hours	Migrator Support (Vaughn)	JA Support (Bob)	JA Support (John)	Total Monthly Support	Support Remaining	To be Invoiced	SCL Inv. #	Comments
2007-01-01	Hours carried from P/O C15924	16.4				0.0	16.4	16.4		
2007-05-03	Support 50 hrs @ \$85/hr (\$4250)	50.0				0.0	66.4	16.4		P/O C16124
2007-01-31	Support hrs for Jan, 2007		3.8	0.9		4.7	61.7	11.7		
2007-02-31	Support hrs for Feb, 2007					0.0	61.7	11.7		
2007-03-31	Support hrs for Mar, 2007			21.1		21.1	40.6	9.4		
2007-04-30	Support hrs for Apr, 2007			1.7		1.7	38.9	11.1		
2007-05-31	Support hrs for May, 2007		1.4	4.4		5.8	33.1	16.9	13532	For 16.9 hrs (to May)
2007-06-30	Support hrs for June, 2007			1.2	0.4	1.6	31.5	1.6		
2007-07-31	Support hrs for July, 2007			1.5		1.5	30.0	3.1	13568	For 3.1 hrs (Jun-Jul)
2007-08-31	Support hrs for August, 2007		0.6	1.5		2.1	27.9	2.1	13581	For 2.1 hrs (Aug)
2007-09-30	Support hrs for September, 2007			7.5		7.5	20.4	7.5	13591	For 7.5 hrs (Sep)
Total Migration Project To-date:		66.4	5.8	39.8	0.4	46.0	20.4			

Seward Consulting Ltd.

Client: Quebecor
 Project: JA
 Code: JA-QW
 Analyst: Robert Thwaites
 Period: 2007/Sep

Date	Day	Mon	Tue	Wed	Thu	Fri	Sat	Sun	Total
2007/Sep/01	Sat								0.0
2007/Sep/02	Sun								0.0
2007/Sep/03	Mon								0.0
2007/Sep/04	Tue								0.0
2007/Sep/05	Wed								0.0
2007/Sep/06	Thu								0.0
2007/Sep/07	Fri								0.0
2007/Sep/08	Sat								0.0
2007/Sep/09	Sun								0.0
2007/Sep/10	Mon								0.0
2007/Sep/11	Tue					0.5			0.5
2007/Sep/12	Wed					0.3			0.3
2007/Sep/13	Thu								0.0
2007/Sep/14	Fri					2.2			2.2
2007/Sep/15	Sat								0.0
2007/Sep/16	Sun								0.0
2007/Sep/17	Mon					2.1			2.1
2007/Sep/18	Tue								0.0
2007/Sep/19	Wed								0.0
2007/Sep/20	Thu								0.0
2007/Sep/21	Fri					0.4			0.4
2007/Sep/22	Sat								0.0
2007/Sep/23	Sun								0.0
2007/Sep/24	Mon								0.0
2007/Sep/25	Tue								0.0
2007/Sep/26	Wed								0.0
2007/Sep/27	Thu					0.5			0.5
2007/Sep/28	Fri					1.5			1.5
2007/Sep/29	Sat								0.0
2007/Sep/30	Sun								0.0
2007/Oct/01	Mon								0.0

Total Hours: 0.0 0.0 1.7 4.3 1.5 7.5

Tasks

- 1 - Query about handling of Devices by Location in Import/Export - resulted in support case 577
- 2 - Query about deleted jaexec list record with job directory still present - case 578
- 3 - Query about export of param table entries for group/program - Case 582



Seward Consulting Ltd.

1700, 10025 - 102A Ave
Edmonton, AB T5J 2Z2
Tel: (780) 448-0745 Fax: (780) 425-0465

Invoice

Date	Invoice #
2007-Nov-01	13596

Bill To:

Quebecor World, Inc.
Attn: John Meinhart
1200 Niccum Avenue
Effingham, IL 62401

Contract #	P.O. No.	Terms
n/a	C16124	15 Days

Description	Amount
Project: QWMS Migration Support Period: 2007, October, 8.3 hrs @ \$85.00/hr	705.50
Total	US\$705.50

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As of: 2007-Oct-31

Seward Consulting Ltd.

Client: Quebecor World
 Purchase Order: C16124
 Project: QWMS Migration Support
 Period: 2007-Jan-01 to 2007-Oct-31

Migration Project:

Date	Item	Allotted Hours	Migrator Support (Vaughn)	JA Support (Bob)	JA Support (John)	Total Monthly Support	Support Remaining	To be Invoiced	SCL Inv. #	Comments
2007-01-01	Hours carried from P/O C15924	16.4				0.0	16.4	-16.4		
2007-05-03	Support 50 hrs @ \$85/hr (\$4250)	50.0				0.0	66.4	-16.4		P/O C16124
2007-01-31	Support hrs for Jan, 2007		3.8	0.9		4.7	61.7	-11.7		
2007-02-31	Support hrs for Feb, 2007					0.0	61.7	-11.7		
2007-03-31	Support hrs for Mar, 2007			21.1		21.1	40.6	9.4		
2007-04-30	Support hrs for Apr, 2007			1.7		1.7	38.9	11.1		
2007-05-31	Support hrs for May, 2007		1.4	4.4		5.8	33.1	16.9	13532	For 16.9 hrs (to May)
2007-06-30	Support hrs for June, 2007			1.2	0.4	1.6	31.5	1.6		
2007-07-31	Support hrs for July, 2007			1.5		1.5	30.0	3.1	13568	For 3.1 hrs (Jun-Jul)
2007-08-31	Support hrs for August, 2007		0.6	1.5		2.1	27.9	2.1	13581	For 2.1 hrs (Aug)
2007-09-30	Support hrs for September, 2007			7.5		7.5	20.4	7.5	13591	For 7.5 hrs (Sep)
2007-10-31	Support hrs for October, 2007			8.3		8.3	12.1	8.3	13596	For 8.3 hrs (Oct)
Total Migration Project To-date:		66.4	5.8	48.1	0.4	54.3				
							12.1			

Seward Consulting Ltd.

Client: Quebecor
 Project: JA
 Code: JA-QW
 Analyst: Robert Thwaites
 Period: 2007/Oct

Date	W/day	Proj	User	Task 1	Task 2	Task 3	Task 4	Task 5	Task 6	Task 7	Day	Total		
2007/Oct/01	Mon											0.0		
2007/Oct/02	Tue											0.0		
2007/Oct/03	Wed											0.0		
2007/Oct/04	Thu											0.0		
2007/Oct/05	Fri											0.0		
2007/Oct/06	Sat											0.0		
2007/Oct/07	Sun											0.0		
2007/Oct/08	Mon			0.5								0.5		
2007/Oct/09	Tue				0.2							0.2		
2007/Oct/10	Wed											0.0		
2007/Oct/11	Thu											0.0		
2007/Oct/12	Fri											0.0		
2007/Oct/13	Sat											0.0		
2007/Oct/14	Sun											0.0		
2007/Oct/15	Mon											0.0		
2007/Oct/16	Tue											0.0		
2007/Oct/17	Wed											0.0		
2007/Oct/18	Thu					0.3						0.3		
2007/Oct/19	Fri											0.0		
2007/Oct/20	Sat											0.0		
2007/Oct/21	Sun											0.0		
2007/Oct/22	Mon											0.0		
2007/Oct/23	Tue						1.3	0.6				1.9		
2007/Oct/24	Wed											0.0		
2007/Oct/25	Thu								4.7			4.7		
2007/Oct/26	Fri											0.0		
2007/Oct/27	Sat											0.0		
2007/Oct/28	Sun											0.0		
2007/Oct/29	Mon											0.0		
2007/Oct/30	Tue									0.7		0.7		
2007/Oct/31	Wed											0.0		
Total Hours:				0.0	0.0	0.5	0.2	0.3	1.3	0.6	4.7	0.7	0.0	8.3

Tasks

- 1- Status update on case 581
- 2 - Powerhouse usage question "send-1,4" versus "send-1/4"
- 3- Review of job-exec-id rollover 999999 to 1
- 4- Problem identified with JA batcher hanging - case 603
- 5- Discussion with Steve regarding case 603
- 6- Discussion with Steve and research resulting in case 604
- 7- Prepare write up on how to use line continuation in JA



Seward Consulting Ltd.

1700, 10025 - 102A Ave
Edmonton, AB T5J 2Z2
Tel: (780) 448-0745 Fax: (780) 425-0465

Invoice

Date	Invoice #
2007-Nov-30	13612

Bill To:

Quebecor World, Inc.
Attn: John Meinhart
1200 Niccum Avenue
Effingham, IL 62401

Contract #	P.O. No.	Terms
n/a	C16124	

Description	Amount
Project: QWMS Migration Support Period: 2007-November 3.8 hrs @ \$85.00/hr	323.00
Total	US\$323.00

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Seward Consulting Ltd.

Client: Quebecor
 Project: JA
 Code: JA-QW
 Analyst: Robert Thwaites
 Period: 2007/Nov

Date	W/day	Mgmt	Interf.	1	2	3	4	Day	Total
2007/Nov/01	Thu			0.5					0.5
2007/Nov/02	Fri								0.0
2007/Nov/03	Sat								0.0
2007/Nov/04	Sun								0.0
2007/Nov/05	Mon								0.0
2007/Nov/06	Tue								0.0
2007/Nov/07	Wed			0.6					0.6
2007/Nov/08	Thu				1.0				1.0
2007/Nov/09	Fri								0.0
2007/Nov/10	Sat								0.0
2007/Nov/11	Sun								0.0
2007/Nov/12	Mon								0.0
2007/Nov/13	Tue					0.5			0.5
2007/Nov/14	Wed								0.0
2007/Nov/15	Thu								0.0
2007/Nov/16	Fri								0.0
2007/Nov/17	Sat								0.0
2007/Nov/18	Sun								0.0
2007/Nov/19	Mon								0.0
2007/Nov/20	Tue								0.0
2007/Nov/21	Wed								0.0
2007/Nov/22	Thu								0.0
2007/Nov/23	Fri								0.0
2007/Nov/24	Sat								0.0
2007/Nov/25	Sun								0.0
2007/Nov/26	Mon								0.0
2007/Nov/27	Tue						1.2		1.2
2007/Nov/28	Wed								0.0
2007/Nov/29	Thu								0.0
2007/Nov/30	Fri								0.0
2007/Dec/01	Sat								0.0

Total Hours: 0.0 0.0 0.5 0.6 1.0 0.5 1.2 3.8

Tasks

- 1- Complete technical briefing on how to use line continuation in JA
- 2- Phone discussion with Steve - Issues with migration of Version 1.6.9 from Mercury to Cronos
- 3- Review version 1.6.9 migration requirements for the move to production
- 4- Go ahead review for opportune mid-day migration of ver 1.6.9 to production.
- 5- Phone discussion with Steve - resolution of logging issues discovered in case 603, status update

Subject: PO request for Seward Consulting
From: John.Meinhart@quebecorworld.com
Date: Thu, 3 May 2007 05:56:57 -0500
To: Linda.St-Jean@Quebecorworldinc.com, Vaughn.Seward@sewardconsulting.com

Linda,
Please prepare a PO for Joe's approval based on the attached quote
(See attached file: Quote Seward Consulting.pdf)

This is for a 50 hour block of consulting hours consulting by Seward Consulting.
Seward Consulting is provides expertise in software tools used to migrate QWMS code from HP3000 to HP9000.
This is precautionary. During the move to the HP9000, these approved consulting hours will make Seward Consulting available to assist with unforeseen errors during a plant startup on the HP9000 platform.

T

Ship To:
Steve Bilbrey
1200 Niccum Ave.
Effingham, IL 62401

Bill To: John Meinhart

Vendor Contact:
Vaughn Seward
vaughn.seward@sewardconsulting.com
10025 - 102A Avenue NW, Suite 1700,
Edmonton, Alberta T5J 2Z2,
Tel: (780) 448-0745 -
FID#

GL Account Code:
101-50-79150

John Meinhart
Quebecor World, Inc
1200 Niccum Avenue
Effingham, IL 62401
Phone: 217-540-6801 Fax: 217-540-6845
John.Meinhart@quebecorworld.com

Quote Seward Consullting.pdf

Content-Type: application/pdf
Content-Encoding: base64



Seward Consulting Ltd.

10025 - 102A Avenue NW, Suite 1700, Edmonton, Alberta T5J 2Z2, Edmonton, Alberta T5J 2Z2
Tel: (780) 448-0745 Fax: (780) 425-0485
Website: www.sewardconsulting.com

John Meinhardt a
Quebecor World, Inc
2701 South Banker test
Effingham, IL, Usa 62401
Phone #: 217-540-2271

Account Manager: Vaughn

Quote # 001974

Vendor	Vendor Part #	Product Description	Unit	Qty	Price
Seward	M120070501	QWMS migration support: 50 hours @ \$85/hr (\$95 CDN @ 1:1176)			

- Terms and Conditions**
- 1) This quotation is good for thirty (30) days from the printed date.
 - 2) Prices are quoted in US dollars, and are subject to taxes if applicable.
 - 3) This quotation is based on a volume order. Prices are subject to change if the order is modified.
 - 4) Discounts are not granted on Seward services or product shipping.
 - 5) Product orders, training and installations are booked ONLY upon receiving one of the following:
 - a) Purchase Order
 - b) Official Letter of Authorization (OAC)
 - 7) Booking of training and installation requires at least 1-week prior notice.

Sub Total	\$225,000
Shipping	\$0,000
GST	\$0,000
PST	\$0,000
TOTAL	\$225,000

Tuesday, May 01, 2007

Please Fax Purchase Orders To Fax #: (780) 425-0485



Seward Consulting Ltd.

1700, 10025 - 102A Ave
Edmonton, AB T5J 2Z2
Tel: (780) 448-0745 Fax: (780) 425-0465

Invoice

Date	Invoice #
2007-Dec-31	13629

Bill To:

Quebecor World, Inc.
Attn: John Meinhart
1200 Niccum Avenue
Effingham, IL 62401

Contract #	P.O. No.	Terms
n/a	C16124	

Description	Amount
Project: QWMS Migration Support Period: Dec/2007 0.7 hrs @ \$85.00/hr	59.50
Total	US\$59.50

Seward Consulting Ltd.

Client: Quebecor
 Project: JA
 Code: JA-QW
 Analyst: Robert Thwaites
 Period: 2007/Dec

Date	W/day	Proj	User	Task	Task	Task	Task	Task	Day	Total
		Mgmt	Inter	1	2	3	4	5		
2007/Dec/01	Sat									0.0
2007/Dec/02	Sun									0.0
2007/Dec/03	Mon			0.7						0.7
2007/Dec/04	Tue									0.0
2007/Dec/05	Wed									0.0
2007/Dec/06	Thu									0.0
2007/Dec/07	Fri									0.0
2007/Dec/08	Sat									0.0
2007/Dec/09	Sun									0.0
2007/Dec/10	Mon									0.0
2007/Dec/11	Tue									0.0
2007/Dec/12	Wed									0.0
2007/Dec/13	Thu									0.0
2007/Dec/14	Fri									0.0
2007/Dec/15	Sat									0.0
2007/Dec/16	Sun									0.0
2007/Dec/17	Mon									0.0
2007/Dec/18	Tue									0.0
2007/Dec/19	Wed									0.0
2007/Dec/20	Thu									0.0
2007/Dec/21	Fri									0.0
2007/Dec/22	Sat									0.0
2007/Dec/23	Sun									0.0
2007/Dec/24	Mon									0.0
2007/Dec/25	Tue									0.0
2007/Dec/26	Wed									0.0
2007/Dec/27	Thu									0.0
2007/Dec/28	Fri									0.0
2007/Dec/29	Sat									0.0
2007/Dec/30	Sun									0.0
2007/Dec/31	Mon									0.0

Total Hours: 0.0 0.0 0.7 0.0 0.0 0.7

Tasks

- 1- Question regarding setup of job outputs - David Bays

Seward Consulting Ltd.

As of: 2007-Dec-31

Client: Quebecor World
 Purchase Order: C16124
 Project: QWMS Migration Support
 Period: 2007-Jan-01 to 2007-Dec-31

Migration Project:

Date	Item	Hours carried from P/O C15924	Alotted Hours	Migrator Support (Vaughn)	JA Support (Bob)	JA Support (John)	Total Monthly Support	Support Remaining	To be Invoiced	SCL Inv. #	Comments
2007-01-01	Hours carried from P/O C15924		16.4				0.0	16.4	-16.4		
2007-05-03	Support 50 hrs @ \$85/hr (\$4250)		50.0				0.0	66.4	-16.4		P/O C16124
2007-01-31	Support hrs for Jan, 2007			3.8	0.9		4.7	61.7	-11.7		
2007-02-31	Support hrs for Feb, 2007						0.0	61.7	-11.7		
2007-03-31	Support hrs for Mar, 2007				21.1		21.1	40.6	9.4		
2007-04-30	Support hrs for Apr, 2007				1.7		1.7	38.9	11.1		
2007-05-31	Support hrs for May, 2007			1.4	4.4		5.8	33.1	16.9	13532	For 16.9 hrs (to May)
2007-06-30	Support hrs for June, 2007				1.2	0.4	1.6	31.5	1.6		
2007-07-31	Support hrs for July, 2007				1.5		1.5	30.0	3.1	13568	For 3.1 hrs (Jun-Jul)
2007-08-31	Support hrs for August, 2007			0.6	1.5		2.1	27.9	2.1	13581	For 2.1 hrs (Aug)
2007-09-30	Support hrs for September, 2007				7.5		7.5	20.4	7.5	13591	For 7.5 hrs (Sep)
2007-10-31	Support hrs for October, 2007				8.3		8.3	12.1	8.3	13596	For 8.3 hrs (Oct)
2007-11-30	Support hrs for November, 2007				3.8		3.8	8.3	3.8	13612	For 3.8 hrs (Nov)
2007-12-31	Support hrs for December, 2007				0.7		0.7	7.6	0.7	13629	For .7 hrs (Dec)
Total Migration Project To-date:			66.4	5.8	51.9	0.4	58.1				