

**RETURN TO THE UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

DATE: July 27, 2011

TO: LIQUIDITY SOLUTIONS, INC. MATERIAL HANDLING EQUIPMENT CO.
ONE UNIVERSITY PLAZA 3725 GETWELL COVE
SUITE 312 MEMPHIS, TN 38118
HACKENSACK, NJ 07601

FROM: Lillian Jordan, Supervisor
Operations Department
Donlin, Recano & Company, Inc.
419 Park Avenue South, Suite 1206
New York, NY 10016

RE: DEBTOR: **QUEBECOR WORLD (USA), INC.**
 CASE NO. **08-10152**

NOTICE OF DEFECTIVE TRANSFER:

DOCKET #4647

DATE 7/13/11

TRANSFEROR: MATERIAL HANDLING EQUIPMENT CO.

The Notice of Transfer as presented is defective for the reason(s) below:

- **NAME OF TRANSFEROR DIFFERENT THAN NAME ON CLAIM**
- **INCORRECT DEBTOR AND CASE NUMBER**

If you should have any questions, please contact me at (212) 481-1411.

Thank you.

LJ:tlc
Attachment(s)