



Iowa Department of Revenue

Director: Courtney M. Kay-Decker
Hoover State Office Building
Des Moines, Iowa 50319
www.iowa.gov/tax

September 23, 2011

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

Re: WCP-D Inc; Chapter 11; Case no. 08-10175

Dear Sir or Madam:

The Iowa Department of Revenue deems the following claim satisfied with this letter as evidence:
Claim No. 815 dated April 28th, 2008 in the amount of \$200.48.

Amy Reichenbacker
515-281-6763
Iowa Department of Revenue
Revenue Examiner
Bankruptcy Unit
Hoover State Office Building
Des Moines, IA 50319

Copy to:
Michael J Canning, Esq
Arnold & Porter LLP
399 Park Ave
New York, NY 10022-4690

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