

**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' SEVENTIETH OMNIBUS OBJECTION TO CLAIMS (SEEKING TO
EXPUNGE CERTAIN NO LIABILITY 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. On the 22nd day of December, I caused a true and accurate copy of the:
 - i) "Notice of the Reorganized Debtors' Seventieth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability 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' Seventieth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims)", along with the relevant exhibits (Docket No. 4786) (the "Seventieth Omnibus Objection"),

to be served via First Class U.S. Mail upon each of the claimants listed in Exhibit 2, attached hereto.

4. On the 22nd day of December 2011, I caused a true and accurate copy of the:
- i) "Notice of the Reorganized Debtors' Seventieth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims)" (Docket No. 4787); and the
 - ii) "Seventieth Omnibus Objection",
- to be served via electronic mail upon each of the parties listed in Exhibit 3, and via First Class U.S. Mail upon each of the parties listed in Exhibit 4, attached hereto.
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 27th day of December 2011 at New York, New York.

By Sung Jae Kim
Sung Kim

Sworn before me this
27th day of December 2011

Robert Rotman
Notary Public

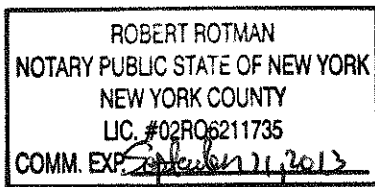


EXHIBIT 1

**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' SEVENTIETH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY
CLAIMS)**

TO:

945
HB3 INC
ATTN: ISABEL R. HARRIS, PRESIDENT
20151 GILBERT RD
SUITE C5
BIG RAPIDS, MI 49307

Claim Number(s):

796

The Reorganized Debtors have filed the *Reorganized Debtors' Seventieth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability 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/or 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 **January 17, 2012, 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 JANUARY 24, 2012 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: December 22, 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

000945P002-1245A-335
HB3 INC
ATTN: ISABEL R. HARRIS, PRESIDENT
20151 GILBERT RD
SUITE C5
BIG RAPIDS MI 49307

001655P005-1245A-335
IL- DEPARTMENT OF REVENUE
C/O BANKRUPTCY UNIT
ATTN: RICHARD VEIN, REVENUE TAX SPECIALIST
100 W. RANDOLPH STREET, #7-400
CHICAGO IL 60601

001056P002-1245A-335
KEY CONTAINER CORP
ATTN: DOMENIC LAPATI, CONTROLLER
21 CAMPBELL STREET
PO BOX 2370
PAWTUCKET RI 02861

069871P002-1245A-335
MD- COMPTROLLER OF TREASURY
ATTN: MARY T. CARR, REVENUE SPECIALIST
STATE OFFICE BUILDING
301 WEST PRESTON STREET
ROOM 409
BALTIMORE MD 21201

005990P002-1245A-335
MS- STATE TAX COMMISSION
C/O BANKRUPTCY SECTION
ATTN: BRENDA T. CARTER
P.O. BOX 22808
JACKSON MS 39225-2808

069867P001-1245A-335
NY- DEPARTMENT OF LABOR
C/O UNEMPLOYMENT INSURANCE DIVISION
ATTN: LISA PEARSON, TAX COMPLIANCE AGENT
GOVERNOR W. AVERELL HARRIMAN STATE
OFFICE BUILDING CAMPUS, BLDG 12, RM 256
ALBANY NY 12240

069875P001-1245A-335
OH- REGIONAL INCOME TAX AGENCY
C/O LEGAL DEPT
ATTN: J. CAMISKA
PO BOX 470537
BROADVIEW HEIGHTS OH 44147

033024P002-1245A-335
OK- OKLAHOMA EMPLOYMENT SECURITY COMMISSION
ATTN: OESC- LEGAL DEPT.
P.O. BOX 53039
OKLAHOMA CITY OK 73152

Page # : 1 of 1

12/23/2011 03:30:20 PM

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TN- FRANCES HARRELL, TRUSTEE
SULLIVAN COUNTY
P.O. BOX 550
BLOUNTVILLE TN 37617

005887P002-1245A-335
CA- EMPLOYMENT DEVELOPMENT DEPARTMENT
C/O BANKRUPTCY GROUP MIC 92E
ATTN: E. OKUSU, TAX COMPLIANCE SUPERVISOR
P.O. BOX 826880
SACRAMENTO CA 94280-0001

071246P002-1245A-335
CA- EMPLOYMENT DEVELOPMENT DEPARTMENT
C/O SPECIAL PROCEDURES SECTIONS
ATTN: KAREN FICKERT, TAX COMPLIANCE SPVR.
P.O. 826880, MIC 92E
SACRAMENTO CA 94280-0001

071304P001-1245A-335
CA- EMPLOYMENT DEVELOPMENT DEPARTMENT
C/O SPECIAL PROCEDURES SECTION
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P.O. BOX 826880, MIC 92E
SACRAMENTO CA 94280-0001

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GA- DEPARTMENT OF REVENUE
C/O COMPLIANCE DIVISION
ATTN: BANKRUPTCY SECTION
P.O. BOX 161108
ATLANTA GA 30321

000445P002-1245A-335
GRAFIKAMERICA INC
ATTN: MATTHEW BOWMAN, CONTROLLER
1285 WEST KING STREET
PO BOX 2771
YORK PA 17405

070590P001-1245A-335
GRAPHIC COMMUNICATIONS (LOCAL 527-M)
CONFERENCE OF THE INT'L BROTHERHOOD
OF TEAMSTERS, LOCAL 527-M
P.O. BOX 2481
JONESBORO GA 72402

070590S001-1245A-335
GRAPHIC COMMUNICATIONS CONFERENCE
OF THE BROTHERHOOD OF TEAMSTERS LOCAL 527-M
C/O O'DONNELL, SCHWARTZ & ANDERSON
ATTN: PETER J. LEFF, ESQ.
1300 L STREET, N.W. STE. 1200
WASHINGTON DC 20005

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ATTN: RICHARD VEIN, REVENUE TAX SPEC.
100 W. RANDOLPH ST., #7-400
CHICAGO IL 60601

069277P003-1245A-335
IL- DEPT. OF EMPLOYMENT SECURITY
C/O ATTORNEY GENERAL SECTION
33 SOUTH STATE STREET, 9TH FLOOR
CHICAGO IL 60603

005767P001-1245A-335
MA - DEPARTMENT OF REVENUE
ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR
P.O. BOX 9564
BOSTON MA 02114-9564

027797P002-1245A-335
MEMBERS OF BARGAINING UNIT
DISTRICT COUNCIL 3, GCC, IBT
ATTN: ISRAEL CASTRO
659 SOUTH 8TH STREET
LOUISVILLE KY 40203

005328P001-1245A-335
MO- DEPARTMENT OF REVENUE
ATTN: DEB BUSCHMAN, AGENT
P.O. BOX 475
JEFFERSON CITY MO 65105

005908P001-1245A-335
NJ- DEPARTMENT OF LABOR AND WORKFORCE
DEVELOPMENT, DIVISION OF EMPLOYER ACCOUNTS
LEGAL PROCESSES
P.O. BOX 379
TRENTON NJ 08625-0379

005946P003-1245A-335
NJ- DEPARTMENT OF TREASURY
C/O DIVISION OF TAXATION
ATTN: MICHAEL READING, AUTHORIZED AGENT
P.O. BOX 245
TRENTON NJ 08625-0245

005890P007-1245A-335
NJ- DEPT. OF LABOR AND WORKFORCE DEVELOPMENT
C/O DIVISION OF EMPLOYER ACCOUNTS
ATTN: STANLEY DAVIS, CHIEF, CONTRIBUTORS SVC.
P.O. BOX 379
TRENTON NJ 08625-0379

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NJ- DEPT. OF LABOR AND WORKFORCE DEVELOPMENT
C/O OFFICE OF THE ATTORNEY GENERAL OF NJ
RICHARD J. HUGHES COMPLEX
P.O. BOX 106
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NY- DEPARTMENT OF LABOR
C/O UNEMPLOYMENT INSURANCE DIVISION
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ROSKAM AUTOMATIC MACHINERY, INC.
ATTN: CAROLYNE SUE ROSKAM, VICE PRESIDENT
PO BOX 1000
PINSON AL 35126

005284P002-1245A-335
VERIZON
C/O BANKRUPTCY DEPARTMENT
ATTN: BETTY HUDSON
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VERIZON WIRELESS NORTHEAST
ATTN: DIANE LEWIS, BANKRUPTCY ADMIN.
P.O. BOX 3397
BLOOMINGTON IL 61701

EXHIBIT 3

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Harold A. Corzin
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orzycr@bennettjones.ca

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Bolen Robinson & Ellis LLP
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Decatur IL 62523
ttighe@brelaw.com

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Buchalter Nemer, PC
Shawn M. Christianson, Esq.
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San Francisco CA 94105-2126
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City of Farmers Branch
c/o Elizabeth Banda
Perdue, Brandon, Fielder,
Collins & Mott, L.L.P.
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Arlington TX 76094-0430
ebcalvo@pbfc.com

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Daniel C. Cohn, Esq.
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