

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Chapter 11

Quebecor World (USA) Inc., et al.,

Case No. 08-10152 (JMP)

Debtors.

Jointly Administered

Honorable James M. Peck

**AFFIDAVIT OF SERVICE REGARDING REORGANIZED  
DEBTORS' SEVENTY-FIRST OMNIBUS OBJECTION TO CLAIMS  
(SEEKING TO EXPUNGE CERTAIN SUPERSEDED CLAIMS  
AND/OR TRANSFERRED 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 22<sup>nd</sup> day of December, I caused a true and accurate copy of the:
  - i) "Notice of the Reorganized Debtors' Seventy-First Omnibus Objection to Claims (Seeking to Expunge Certain Superseded Claims and/or Transferred Claims)" *personalized to indicate the name, address and claim number(s) respective of the claimant's claim(s) subject to objection*,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  - ii) "Reorganized Debtors' Seventy-First Omnibus Objection to Claims (Seeking to Expunge Certain Superseded Claims and/or Transferred Claims)", along with the relevant exhibits (Docket No. 4788) (the "Seventy-First Omnibus Objection"),

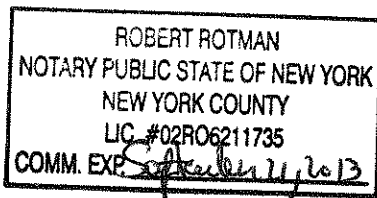
to be served via First Class U.S. Mail upon each of the claimants listed in Exhibit 2, attached hereto.

4. On the 22<sup>nd</sup> day of December 2011, I caused a true and accurate copy of the:
- i) "Notice of the Reorganized Debtors' Seventy-First Omnibus Objection to Claims (Seeking to Expunge Certain Superseded Claims and/or Transferred Claims)" (Docket No. 4789); and the
  - ii) "Seventy-First 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 27<sup>th</sup> day of December 2011 at New York, New York.

By Sting Jae Kim  
Sting Kim

Sworn before me this  
27<sup>th</sup> 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' SEVENTY-FIRST  
OMNIBUS OBJECTION TO CLAIMS (SEEKING TO EXPUNGE  
CERTAIN SUPERSEDED AND/OR TRANSFERRED CLAIMS)**

**TO:**

5767

MA - DEPARTMENT OF REVENUE  
ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR  
P.O. BOX 9564  
BOSTON, MA 02114-9564

Claim Number(s):

828.01, 828.02

The Reorganized Debtors have filed the *Reorganized Debtors' Seventy-First Omnibus Objection to Claims (Seeking to Expunge Certain Superseded and/or Transferred Claims)* (the "Objection"),<sup>1</sup> 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.

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<sup>1</sup> 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 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,

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Facsimile: (212) 715-1399

COUNSEL FOR REORGANIZED DEBTORS

**EXHIBIT 2**



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Page # : 1 of 1

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