

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
MANHATTAN DIVISION

In Re: QUEBECOR WORLD (USA) INC., et al.

Case Number: 08-10152


SECOND AMENDED PRIORITY PROOF OF CLAIM FOR SALES AND USE TAX

Name of Creditor: Texas Comptroller of Public Accounts on behalf of the State of Texas, Texas Municipalities, Texas Counties, Special Purpose Districts and/or Texas Metropolitan or Regional Transportation Authorities.

Send Notice to: Office of the Attorney General
Bankruptcy - Collections Division
PO Box 12548
Austin, TX 78711-2548

1. BASIS FOR CLAIM: Taxes, Penalties and Interest
 2. THIS IS A CONSOLIDATED/COMBINED CLAIM: This claim is filed as an amended consolidated or combined proof of claim pursuant to that certain Stipulation Between Debtors and the Texas Comptroller of Public Accounts signed and entered by the Court on July 30, 2009 (Docket No. 1853). The specific entities giving rise to the claim are those disclosed by the Debtors in their Motion to (A) Implement Procedures to Determine Prepetition and Postpetition Sales Tax Liabilities of Certain Debtors Pursuant to State and Local Voluntary Disclosure Procedures and (B) Determine the Amount of Prepetition and Postpetition Sales Tax Liability of Certain Debtors (Docket No. 1219). A list of the specific entities is attached hereto as Exhibit A. This consolidated proof of claim combines, but does not eliminate, the claims against each specific entity.
 3. DATE DEBT WAS INCURRED: 01/1/2001 TO 1/21/2008
 4. CLASSIFICATION OF CLAIM: Priority Tax Claim.
 5. TOTAL AMOUNT OF CLAIM AND REQUEST: \$28,615,028.19 (\$252,935.31 per month)
SALES AND USE TAX CH. 151 (321, 322, 323)
- | | | | |
|-----------|-----------------|----------------|----------------|
| | TAX | PENALTY | INTEREST |
| Liability | \$21,417,909.31 | \$2,086,716.31 | \$5,110,402.57 |
6. THIS IS AN ESTIMATED CLAIM. This claim is based on estimated liability due to the Debtors' failure to obtain proper certificates of authority to transact business in Texas, non-filing of required tax returns and/or filing of inaccurate tax returns and failure to provide the Comptroller with adequate documentation of business conducted in Texas. The amount of this claim may be amended higher or lower depending on additional information received concerning the extent of business conducted in Texas.
 7. CREDITS AND SETOFFS: The amount of all payments on this claim have been credited and deducted for the purpose of making this proof of claim. Creditor reserves all setoff rights under Texas law, including those arising from audits, credits, refunds, or payments due for goods and services provided to the State of Texas.

Date: 06/03/2011


 Lydia Hewett (512)463-4510
 Accounts Examiner
 Texas Comptroller of Public Accounts

Mail Payment to: Texas Attorney General's Office
Bankruptcy - Collections Division
PO Box 12548
Austin, TX 78711-2548

Penalty for presenting fraudulent claim: fine of up to \$5,000 or imprisonment for up to 5 years, or both. 18 U.S.C. secs 152 and 3571

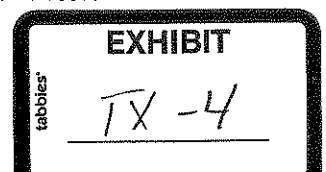


EXHIBIT A

Quebecor Entities – Sales/Use Tax Claim

Name	Case Number
Quebecor World (USA) Inc.	08-10152
Quebecor World Atglen Inc.	08-10184
Quebecor World Atlanta II Inc.	08-10186
Quebecor World Book Services LLC	08-10177
Quebecor World Century Graphics Corp.	08-10197
Quebecor World Dubuque Inc.	08-10178
Quebecor World Eusey Press Inc.	08-10195
Quebecor World Fairfield Inc.	08-10180
Quebecor World Great Western Pub. Inc.	08-10162
Quebecor World Hazleton Inc.	08-10185
Quebecor World Infiniti Graphics Inc.	08-10200
Quebecor World Johnson & Hardin Co.	08-10157
Quebecor World KRI Inc.	08-10201
Quebecor World Loveland Inc.	08-10164
Quebecor World Memphis Corp.	08-10165
Quebecor World Mid-South Press Corp.	08-10203
Quebecor World Mt. Morris II LLC	08-10183
Quebecor World Nevada Inc.	08-10173
Quebecor World New York Corp.	08-10182
Quebecor World Northeast Graphics Inc.	08-10160
Quebecor World Olive Branch Inc.	08-10191
Quebecor World Pendell Inc.	08-10179
Quebecor World Petty Printing Inc.	08-10192
Quebecor World RAI Inc.	08-10193
Quebecor World Retail Printing Corp.	08-10168
Quebecor World San Jose, Inc.	08-10194
Quebecor World Waukee Inc.	08-10194
Quebecor World WCP-D Inc.	08-10175

REVENUE ACCOUNTING DIVISION

BANKRUPTCY CLAIM WORKSHEET

Pre-Petition Post-Petition **CHAPTER 11**

Prepared by: LHEW467	Date: 6/3/2011
Case ID Number: 08-10152-JMP	
Bankrupt ID Number: 13711679020	
Bankruptcy Date: 1/21/2008	Julian/Calc date: 1/20/2008
Bar Date:	In-house Bar Date: 12/5/2008
Number - Court/District Name 206 SOUTHERN NEW YORK (MANH)	

Entity Name: QUEBECOR WORLD (USA) INC.		Bankrupt ID Number: 13711679020	
Address: 150 42ND ST		Bankruptcy Date: 1/21/2008	Julian/Calc date: 1/20/2008
City: NEW YORK	State: NY	Zip: 10034	List Number: 2104 035
Taxpayer Number: 13711679020		Number - Court/District Name 206 SOUTHERN NEW YORK (MANH)	

Tax ID: 26		Taxing Class: STATE		Liability Period: From: 1/1/2001 To: 1/21/2008			
PERIOD	BASIS	GROSS TAX	PAYMENTS	NET TAX	PENALTY	INTEREST	TOTAL
0101-0801	A	21,417,909.31	0.00	21,417,909.31	2,086,716.31	5,110,402.57	28,615,028.19
(consolidated returns)			0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
				0.00			0.00
NET TOTAL				21,417,909.31	2,086,716.31	5,110,402.57	28,615,028.19

Tax ID:		Taxing Class:		Liability Period: From: To:			
PERIOD	BASIS	GROSS TAX	PAYMENTS	NET TAX	PENALTY	INTEREST	TOTAL
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00
0	0			0.00			0.00
0	0			0.00			0.00
0	0			0.00			0.00
0	0			0.00			0.00
0	0			0.00			0.00
NET TOTAL				0.00	0.00	0.00	0.00

Comments:	2nd AMENDED PRIORITY PROOF OF CLAIM		
	Based on \$252,935.31 mo avg.		
Grand Total	\$28,615,028.19	Full Period: From	1/1/2001 Thru 1/21/2008