

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK  
MANHATTAN DIVISION

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

Case Number: 08-10152

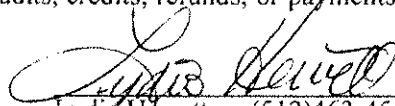
**SECOND AMENDED ADMINISTRATIVE EXPENSE PROOF OF CLAIM AND REQUEST  
FOR PAYMENT SALES AND USE TAX**

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: 01/22/2008 TO 7/21/2009
  4. CLASSIFICATION OF CLAIM: Administrative Expense claim. Payment of these taxes, penalties and interest is requested as an administrative expense pursuant to 11 U.S.C. § 503(b). Interest and penalties continue to accrue.
  5. TOTAL AMOUNT OF CLAIM AND REQUEST: \$4,742,416.84 (\$252,935.31/month)  
SALES AND USE TAX CH. 151 (321, 322, 323)
- |           | TAX            | PENALTY      | INTEREST     |
|-----------|----------------|--------------|--------------|
| Liability | \$3,953,788.77 | \$395,378.88 | \$393,249.19 |
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

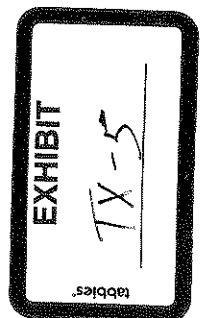


EXHIBIT A

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

Entity Name: <b>QUEBECOR WORLD (USA) INC.</b>				Bankrupt ID Number: <b>13711679020</b>	
Address: <b>150 42ND ST</b>				Bankruptcy Date: <b>1/21/2008</b>	
City: <b>NEW YORK</b>		State: <b>NY</b>	Zip: <b>10034</b>	List Number: <b>2104 035</b>	Julian/Calc date: <b>6/3/2011</b>
Taxpayer Number: <b>13711679020</b>			Number - Court/District Name <b>206 SOUTHERN NEW YORK (MANH)</b>		

Tax ID: 26		Taxing Class: STATE		Liability Period: From: 1/22/2008 To: 7/21/2009			
PERIOD	BASIS	GROSS TAX	PAYMENTS	NET TAX	PENALTY	INTEREST	TOTAL
0801-0907	A	4,782,602.59	828,813.82	3,953,788.77	395,378.88	393,249.19	4,742,416.84
(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
<b>NET TOTAL</b>				<b>3,953,788.77</b>	<b>395,378.88</b>	<b>393,249.19</b>	<b>4,742,416.84</b>

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
<b>NET TOTAL</b>				<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Comments: **2nd AMENDED ADMIN EXPENSE PROOF OF CLAIM AND REQUEST FOR PAYMENT**

Based on \$252,935.31 mo avg.

Grand Total	\$4,742,416.84	Full Period: From: 1/22/2008 Thru 7/21/2009
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