

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK
MANHATTAN DIVISION

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

Case Number: 08-10152

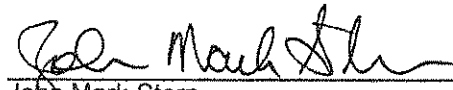
**SECOND AMENDED PROOF OF CLAIM FOR CIVIL PENALTIES - GENERAL UNSECURED
CLAIM**

Name of Creditor: State of Texas

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

1. BASIS FOR CLAIM: Civil Penalties for transacting business in Texas without a certificate of authority. Texas Business Organizations Code § 9.052
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: 01/01/2001 to 01/21/2008
4. CLASSIFICATION OF CLAIM: General Unsecured claim
5. TOTAL AMOUNT OF CLAIM: \$28,615,028.19
6. THIS IS AN ESTIMATED CLAIM. This claim is estimated due to the Debtors' failure to obtain proper certificates of authority to transact business in Texas, non-filing of required tax returns and failure to provide the Comptroller with adequate documentation of business conducted in Texas. This claim may be amended.
7. CREDITS: 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: 6/2/2011



John Mark Stern
Assistant Attorney General

Mail Payment to: Texas Attorney General's Office
Bankruptcy - Collections Division
PO Box 12548
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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.

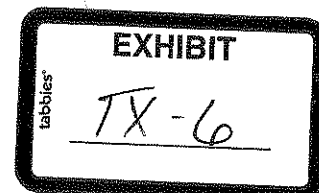


EXHIBIT A

Quebecor Entities - Civil Penalties Claim

Name	Case Number
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 Publishing	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