

IN RE: QUEBECOR WORLD (USA) INC., ET AL.
 Name of Debtor:
QUEBECOR WORLD (USA) INC.


08-10152 (JMP)
 Case Number:
08-10152 (JMP)

This Space is For Court Use Only
 Your claim is scheduled by the Debtor as:
 F- TRADE PAYABLE

NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.

CLASSIFICATION	AMOUNT
UNSECURED	194,365.78

Name and Address of Creditor (the person or other entity to whom the debtor owes money or property). If address is incorrect, please insert correct address.
 USBC - SOUTHERN DISTRICT OF NY
 QUEBECOR WORLD (USA), INC. ET AL
 CHAPTER 11 CASE NO.: 08-10152 (JMP)
 CLAIM NUMBER: **05950**


 007892P001-1245A-94
 GCIU EMPLOYEE RETIREMENT FUND
 13191 CROSSROADS PARKWAY N SUITE 205
 CITY OF INDUSTRY CA 91746-3434

UNRECORDED
 COURT FILED
 RE: 47
 Disputed

If there is an amount shown, you have a claim scheduled by the Debtor as shown. IF YOU AGREE WITH THE AMOUNT SCHEDULED BY THE DEBTOR AND HAVE NO OTHER CLAIMS AGAINST THE DEBTOR, YOU DO NOT NEED TO FILE THIS PROOF OF CLAIM, EXCEPT AS FOLLOWS: If the amount shown is DISPUTED, UNLIQUIDATED, or CONTINGENT, a proof of claim MUST be filed in order to recover any distributions in respect to your claim. If you have already filed your proof of claim with the Bankruptcy Court, you do not need to file again.

Name and address where notices should be sent: same as above
 Telephone number: 562-463-5010

Check this box to indicate that this claim amends a previously filed claim.
 Court Claim Number: _____
 (If known)

Name and address where payment should be sent (if different from above): same as above
 Telephone number: same as above

Filed on: _____

1. Amount of Claim as of Date Case Filed: \$ 1,045,531.75
 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.
 If all or part of your claim is entitled to priority, complete item 5.
 Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
 Check this box if you are the debtor or trustee in this case.

2. Basis for Claim: withdrawal liability
 (See instruction #2 on reverse side.)

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

3. Last four digits of any number by which creditor identifies debtor: 2758
3a. Debtor may have scheduled account as: _____
 (See instruction #3a on reverse side.)

- Specify the priority of the claim.
- Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).
 - Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4).
 - Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5).
 - Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507(a)(7).
 - Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8).
 - Other - Specify applicable paragraph of 11 U.S.C. §507(a)(_____).

4. Secured Claim (See instruction #4 on reverse side.)
 Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.
Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe:
Value of Property: \$ _____ **Annual Interest Rate** _____ %
Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ _____ **Basis for perfection:** _____
Amount of Secured Claim: \$ _____ **Amount Unsecured:** \$ _____

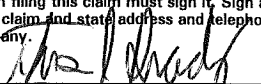
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.
7. Documents: Attached redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.
 If the documents are not available, please explain:
Acknowledgment of filing of Claim: To receive acknowledgment of your filing, enclose a stamped self-addressed envelope and a copy of this proof of claim.
THE ORIGINAL OF THIS PROOF OF CLAIM MUST BE SENT SO THAT IT IS RECEIVED ON OR BEFORE THE BAR DATE SPECIFIED IN THE ENCLOSED NOTICE.

IF PROOF OF CLAIM IS SENT BY MAIL, SEND TO:
 DONLIN, RECANO & COMPANY, INC.
 AS AGENT FOR THE USBC - SOUTHERN DISTRICT OF NEW YORK
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 P.O. BOX 2062, MURRAY HILL STATION
 NEW YORK, NY 10156

IF PROOF OF CLAIM IS SENT BY OVERNIGHT COURIER, SEND TO:
 DONLIN, RECANO & COMPANY, INC.
 AS AGENT FOR THE USBC - SOUTHERN DISTRICT OF NEW YORK
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 419 PARK AVENUE SOUTH, SUITE 1206
 NEW YORK, NY 10016

IF PROOF OF CLAIM IS SENT BY HAND DELIVERY, DELIVER TO:
 DONLIN, RECANO & COMPANY, INC.
 AS AGENT FOR THE USBC - SOUTHERN DISTRICT OF NEW YORK
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 419 PARK AVENUE SOUTH, SUITE 1206
 NEW YORK, NY 10016
 OR
 UNITED STATES BANKRUPTCY COURT
 SOUTHERN DISTRICT OF NEW YORK
 CLERK'S OFFICE
 RE: QUEBECOR WORLD (USA) INC., ET AL., CLAIMS PROCESSING
 ONE BOWLING GREEN, ROOM 534
 NEW YORK, NY 10004-1408

Date: 11/25/08
 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Thomas J. Brady - Attorney

FOR COURT USE ONLY
 Amount entitled to priority:
 \$ _____
**Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.*

TIME PAYMENT SCHEDULE
 (Withdrawal Liability - 2004 WD)

PYMT NO.	DUE DATE	DATE PAID	CHECK NUMBER	AMOUNT DUE	AMOUNT PAID	BATCH NUMBER	BALANCE DUE
TOTAL AMOUNT DUE							\$2,600,458.00
1	Dec-06	12/28/06	1577058	(97,182.89)	97,182.89		2,503,275.10
2	Jan-07	01/19/07	1586625	(97,182.89)	97,182.89		2,406,092.21
3	Feb-07	02/07/07		(97,182.89)	97,182.89		2,308,909.32
4	Mar-07	03/08/07		(97,182.89)	97,182.89		2,211,726.43
5	Apr-07	04/06/07	1619113	(97,182.89)	97,182.89		2,114,543.54
6	May-07	05/10/07	1636593	(97,182.89)	97,182.89		2,017,360.65
7	Jun-07	06/14/07	1654788	(97,182.89)	97,182.89		1,920,177.76
8	Jul-07	07/16/07	1662390	(97,182.89)	97,182.89	3015	1,822,994.87
9	Aug-07	08/06/07	1679831	(97,182.89)	97,182.89	3044	1,725,811.98
10	Sep-07	sent 9/10/07	1696106	(97,182.89)	97,182.89		1,628,629.09
11	Oct-07	10/04/07	1703486	(97,182.89)	97,182.89		1,531,446.20
12	Nov-07	11/07/07	1716329	(97,182.89)	97,182.89	3165	1,434,263.31
13	Dec-07	12/06/07	1728517	(97,182.89)	97,182.89	3203	1,337,080.42
14	Jan-08	01/04/08	1742870	(97,182.89)	97,182.89	3240	1,239,897.53
15	Feb-08	01/24/08	1753454	(97,182.89)	97,182.89	3265	
		02/19/08	1755137	(97,182.89)	97,182.89	3299	1,142,714.64
16	Mar-08	02/19/08	1755136	(97,182.89)	97,182.89	3299	1,045,531.75
17	Apr-08			(97,182.89)			0.00
18	May-08			(97,182.89)			0.00
19	Jun-08			(97,182.89)			0.00
20	Jul-08			(97,182.89)			0.00
21	Aug-08			(97,182.89)			0.00
22	Sep-08			(97,182.89)			0.00
23	Oct-08			(97,182.89)			0.00
24	Nov-08			(97,182.89)			0.00
25	Dec-08			(97,182.89)			0.00
26	Jan-09			(97,182.89)			0.00
27	Feb-09			(97,182.89)			0.00
28	Mar-09			(97,182.89)			0.00
29	Apr-09			(24,702.92)			0.00

Ck #1753451 Stopped
 Ck #1755137 Replacment

WD Liab Amount & Interest: (2,648,640.95) 1,554,926.24

GCIU-Employer Retirement Fund
(Formerly IP&GCU-Employer Retirement Fund)

***Newspaper, Commercial Printing, and Printing
Specialties & Paper Products Industries***

Administrative Office
Telephone • (562) 463-5010 • (800) 322-1489

AUG - 7 2006

July 28, 2006

Crossroads Press
c/o Quebecor World, Inc.
2701 South Banker
Effingham, IL 62401

CERTIFIED MAIL

Re: Notice of Failure to Pay Withdrawal Liability and Demand for Cure
Crossroads Press

Dear Gentlemen:

Please allow this letter to serve as a notice of failure to pay withdrawal liability and demand for cure in accordance with Section 4219(c)(5) of the Employee Retirement Income Security Act ("ERISA").

By letter dated May 12, 2006, the GCIU-Employer Retirement Fund ("Fund") provided a formal notice of withdrawal liability and demand for payment. The letter enclosed a payment schedule. No payments have been received.

Please be advised if payment in accordance with the schedule is not made in full within 60 days of your receipt of this letter, Crossroads Press will be in default of its withdrawal liability assessment. Should that occur, the entire assessment and interest shall be immediately due.

This notice and demand for cure is intended as notice and demand to Crossroads Press and all commonly controlled entities as provided by ERISA Section 4001(b)(1) and the regulations promulgated thereunder.

Thank you for your attention to this issue. Should you have any questions or comments, please do not hesitate to contact me.

Sincerely,



Mathew J. Wenner
Administrator

MJW:jtk

GCIU–Employer Retirement Fund

(Formerly IP&GCU–Employer Retirement Fund)

Newspaper, Commercial Printing, and Printing

Specialties & Paper Products Industries

Administrative Office

Telephone • (562) 463-5010 • (800) 322-1489

May 12, 2006

Crossroads Press
c/o Quebecor World, Inc.
2701 South Banker
Effingham, IL 62401

Re: Notice of 2004 Partial Withdrawal Liability
and Demand for Payment

Gentlemen:

We understand that Crossroads Press – Effingham, IL withdrew from participation in the GCIU-Employer Retirement Fund (“Fund”) in November 2004. We also note that Crossroads Press is part of a control group owned by Quebecor World, Inc.

Since Crossroads Press is part of a larger participating group, the withdrawal is considered a “partial” withdrawal from the Fund as defined by Section 4205 (a) (2) of the Employee Retirement Income Security Act (“ERISA”). Please allow this letter to serve as a formal notice of withdrawal liability and demand for payment as required by ERISA Section 4219.

In accordance with ERISA and the Fund’s Withdrawal Liability Procedures, the Fund’s actuaries have determined that the withdrawal liability attributable to Crossroads Press is \$2,600,458. Detail regarding the calculation is set forth on Exhibit 1 enclosed with this letter. A payment schedule as required by ERISA Section 4219(c) is set forth on Exhibits 2 and 3 enclosed with this letter. Demand is hereby made that Crossroads Press pay the withdrawal liability assessment.

Exhibit 2 shows the calculation of the monthly payment amount as well as the starting and ending payment dates. Exhibit 3 shows the monthly payment schedule and the outstanding balance of the withdrawal liability throughout the payment period. Based on the payment schedule, the entire withdrawal liability assessment is now due. Interest will accrue on all outstanding amounts if payments due are not received within 60 days of this letter.

Please be advised that any request for review or objection to the assessment pursuant to ERISA Section 4219(b)(2), must be made within 90 days of receipt of this notice and demand. Please also note the time restrictions imposed by ERISA Section 4221 regarding arbitration apply to this withdrawal liability assessment and demand. This letter is intended as notice of withdrawal liability and demand for payment to all commonly controlled entities as provided by ERISA Section 4001(b)(1) and the regulations promulgated thereunder.


Crossroads Press
May 12, 2006
Page 2

Please note that this notice of assessment is based on the Fund's understanding that Crossroads Press – Elk Grove Village, IL does not have any other contributing affiliates to the Plan other than those noted within the attached exhibits. If the Fund's understanding is not correct, you must notify the Fund immediately with the names and addresses of these other contributing employer groups so that the Fund can review the information for a possible correction to this assessment.

Finally, subsequent to the calculation and payment of the partial withdrawal liability effectuated by the closure of Quebecor Printing – Eagle in Kansas City, the Fund learned that two other participating employers, Dittler Brothers (Oakwood, GA) and Downey Press (Waukeg, IA) were part of Quebecor World's control group. As such, the two companies' contribution histories were not included in Quebecor Printing – Eagle's partial withdrawal liability calculation. The Fund's actuaries have recalculated the partial withdrawal liability assessment against Quebecor Printing – Eagle utilizing Dittler Bros and Downey Press's contribution histories and have advised that an additional \$1,914 is owed by Quebecor World as a result of the withdrawal. Demand is hereby made that Quebecor World pay the additional withdrawal liability assessment for Quebecor Printing – Eagle.

Should you have any questions or comments, please do not hesitate to contact us.

Sincerely,


Mathew J. Wenner
Administrator

MJW:jtk
Enclosures

**GCIU - Employer Retirement Fund
Withdrawal Liability for 2004 Withdrawals
Calculation Details for Complete Withdrawal**

(1) Input Data for Employer

(a) Name		CROSSROADS PRESS
(b) Contributions*	1999	\$ 2,729,792
	2000	2,425,448
	2001	2,619,369
	2002	2,507,300
	2003	2,408,514
	Total	\$ 12,690,423

(2) Input Data for Plan

(a) December 31, 2003 Market Value of Assets	\$ 1,283,885,769
(b) December 31, 2003 Vested Benefit Liability	\$ 1,378,801,879
(c) Outstanding Claims for Withdrawal Liability for Withdrawals before 2003 which can Reasonably be Expected to be Collected	\$ 343,489
(d) Total Contributions for all Employers 1999 - 2003	\$ 119,286,289
(e) Contributions Received 1999 - 2003 for Prior Years, and not Already Included in Total	\$ -
(f) Contributions for 1999 - 2003 from Employers who Withdrew from Plan before 2004	\$ 7,544,226

(3) Withdrawal Liability Calculation

(a) December 31, 2003 Unfunded Vested Benefits ((2b) - (2a) - (2c))	\$ 94,572,621
(b) Adjusted Total Plan Contributions 1999 - 2003 ((2d) + (2e) - (2f))	\$ 111,742,063
(c) Unfunded Vested Benefits Assessment Percentage ((1b) / (3b))	11.35689%
(d) Preliminary Withdrawal Liability Assessment ((3a) * (3c))	\$ 10,740,509
(e) Reduction for De Minimis Rule under ERISA Section 4209 Up to \$50,000, reduced to \$0 as (3d) increases from \$100,000 to \$150,000	\$ -
(f) Net Withdrawal Liability ((3d) - (3e))	\$ 10,740,509

* Contributions for employer under controlled group definition, including all locations.
Calculation will change if other participating locations of the employer are later identified.

**GCIU - Employer Retirement Fund
Withdrawal Liability for 2004 Withdrawals
Calculation for Partial Withdrawal**

Employer: CROSSROADS PRESS

(1) Calculation Procedures for Partial Withdrawal Liability

- (a) Calculate withdrawal liability assuming a complete withdrawal. Adjust for De Minimis Rule under ERISA 4209, if applicable.
- (b) Calculate average contribution base units (contributory shifts), for 5-year averaging period:
 - (i) For a partial withdrawal due to cessation of employer's obligation in 2004, the 5-year averaging period is 1999 - 2003
 - (ii) For a partial withdrawal due to a 70% contribution decline in 2004, the 5-year averaging period is 1997 - 2001
- (c) Calculate contribution base units for the year following the year of partial withdrawal - i.e. 2005, for partial withdrawals in 2004
- (d) Calculate fraction = $(1 - X/Y)$, where
 - X = Contribution base units for the year following the year of partial withdrawal, defined in (1c) above
 - Y = Average contribution base units for the 5-year averaging period, defined in (1b) above
- (e) Partial withdrawal liability =

Liability for complete withdrawal, defined in (1a) above,

multiplied by,

$(1-X/Y)$ fraction, defined in (1d) above, but not less than zero

(2) Calculation of Partial Withdrawal Liability*

(a) Withdrawal liability assuming a complete withdrawal:	\$ 10,740,509
(b) Average contribution base units (contributory shifts), for 1999 - 2003:	405,801
(c) Contribution base units for 2005:	300,840
(d) $(1 - X/Y)$:	0.2587
(e) Preliminary partial withdrawal liability:	\$ 2,778,060
(f) Credit for prior 2002 partial withdrawal liability assessment:	\$ 177,602
(g) Partial withdrawal liability:	\$ 2,600,458

- * Calculation is based on data for employer under controlled group definition, including all known locations. Calculation will change if other participating locations of the employer are later identified.

**GCIU - Employer Retirement Fund
Withdrawal Liability for 2004 Withdrawals
Calculation and Schedule for Withdrawal Payments**

(1) Input Data for Employer

(a) Name		CROSSROADS PRESS
(b) Partial Withdrawal Liability Assessment		\$ 2,600,458
(c) Contribution Base Units (Shifts)	1994	409,222.62
	1995	418,894.57
	1996	411,743.09
	1997	458,235.17
	1998	461,483.44
	1999	432,900.72
	2000	388,274.10
	2001	424,410.32
	2002	408,008.21
	2003	375,413.28
(d) Contribution Rate per Shift	1995	\$ 7.47
Highest of any Group, by Year	1996	7.83
	1997	8.18
	1998	8.53
	1999	8.53
	2000	8.53
	2001	8.89
	2002	9.07
	2003	9.00
	2004	10.00

(2) Calculation of Monthly Payment Amount

(a) Highest 3-Year Average Contribution Base Units, in 10 Years Preceding Year of Withdrawal		450,873
(b) Highest Contribution Rate per Shift, in 10 Years Ending with Year of Withdrawal		\$ 10.00
(c) Partial Withdrawal Liability Fraction		0.2587
(d) Annual Payment Amount ((2a) * (2b) * (2c))		\$ 1,166,194.69
(e) Monthly Payment Amount ((2d) / 12)		\$ 97,182.89

(3) Duration of Monthly Payments

(a) Interest Rate		8.00%
(b) Number of Years for Full Annual Payment in Amortization of Withdrawal Liability Assessment ((1b) amortized with payments of (2d) at 8.0% interest, excluding partial years, limit 20 years)		2
(c) Unamortized Amount at the Beginning of the Final Payment Year ((1b) increased with interest to final payment year, less full annual payments accumulated with interest)		\$ 413,434.48
(d) Number of Full Monthly Payments in Final Year		4
(e) Total Number of Full Monthly Payments ((3b)*12 + (3d))		28
(f) Initial Payment Date		January 1, 2005
(g) Final Payment at Full Monthly Amount		April 1, 2007
(h) Final Payment Date		May 1, 2007
(i) Payment Amount at Final Payment Date		\$ 24,702.92

Exhibit 3

GCIU - Employer Retirement Fund
Amortization Schedule of Withdrawal Liability
Payments and Outstanding Balance

Employer: CROSSROADS PRESS
 Withdrawal Liability: \$ 2,600,458.00
 Withdrawal Liability calculated as of: 01/01/2005
 Assumed First Payment Date: 01/01/2005
 Monthly Payment: \$ 97,182.89
 Final Payment: \$ 24,702.92
 Annual Interest Rate: 8.00%
 Final Payment Date: 05/01/2007

Outstanding balance reflects interest from January 1, 2005 forward.

In each calendar year, payments made during that year are treated as if made on January 1 of that year for purposes of calculating the outstanding balance.

Payment Date	Outstanding Balance before Payment	Payment	Payment Date	Outstanding Balance before Payment	Payment
01/01/2005	\$ 2,600,458.00	\$ 97,182.89			
02/01/2005	2,519,381.26	97,182.89			
03/01/2005	2,437,153.56	97,182.89			
04/01/2005	2,353,763.47	97,182.89			
05/01/2005	2,269,199.41	97,182.89			
06/01/2005	2,183,449.74	97,182.89			
07/01/2005	2,096,502.70	97,182.89			
08/01/2005	2,008,346.43	97,182.89			
09/01/2005	1,918,968.97	97,182.89			
10/01/2005	1,828,358.26	97,182.89			
11/01/2005	1,736,502.13	97,182.89			
12/01/2005	1,643,388.30	97,182.89			
01/01/2006	1,549,004.39	97,182.89			
02/01/2006	1,461,162.56	97,182.89			
03/01/2006	1,372,126.26	97,182.89			
04/01/2006	1,281,883.74	97,182.89			
05/01/2006	1,190,423.18	97,182.89			
06/01/2006	1,093,714.71	97,182.89			
07/01/2006	996,531.82	97,182.89			
08/01/2006	899,348.93	97,182.89			
09/01/2006	802,166.04	97,182.89			
10/01/2006	704,983.15	97,182.89			
11/01/2006	607,800.26	97,182.89			
12/01/2006	510,617.37	97,182.89			
01/01/2007	413,434.48	97,182.89			
02/01/2007	316,251.59	97,182.89			
03/01/2007	219,068.70	97,182.89			
04/01/2007	121,885.81	97,182.89			
05/01/2007	24,702.92	24,702.92			

Sec. 1, 2006 -

GCIU - Employer Retirement Fund
Withdrawal Liability Calculation
Backup Data

Exhibit 4

CROSSROADS PRESS

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Contributions (Data Provided)												
2758 CROSSROADS PRESS	607,407.00	701,677.83	685,461.00	692,664.00	684,052.00	762,141.00	770,632.00	712,936.00	578,216.00	454,416.00	278,984.00	-
2758N CROSSROADS PRESS	20,792.04	31,014.02	30,898.56	29,680.56	32,064.00	38,844.00	30,608.00	25,176.00	18,408.00	20,520.00	13,968.00	240.00
7024 QUEBECOR PRINTING EAGLE INC	77,399.00	80,108.00	91,763.00	127,990.40	151,537.66	160,701.22	170,361.48	163,606.89	45,374.21	-	-	-
9828 QUEBECOR PRINTING - ST PAUL	220,044.50	200,765.50	227,038.00	218,974.00	251,640.00	273,127.50	98,824.00	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE INC	283,045.54	287,687.04	286,501.04	278,921.50	269,754.07	216,521.37	786.81	-	-	-	-	-
3076 QUEBECOR PRINTING GLEN BURNIE	244,842.00	244,125.00	197,526.00	217,646.02	202,730.00	4,130.00	3,640.00	2,905.00	1,820.00	1,820.00	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	-	-	-
1542 DITTLER BROS., INC	85,488.08	89,349.40	118,016.46	141,461.46	141,158.22	144,342.24	141,916.32	177,720.30	214,758.90	238,898.97	239,299.68	223,704.48
1542A DITTLER BROS., INC	4,402.26	3,847.02	4,679.88	5,032.26	12,038.22	13,818.26	16,017.92	17,042.00	16,138.80	17,035.40	16,138.80	15,511.18
1542B DITTLER BROTHERS, INC	3,807.36	3,807.36	3,807.36	4,784.30	446.94	-	-	-	-	-	-	-
2750 QUEBECOR PRINTING MT MORRIS	134,700.00	132,975.25	138,451.50	164,556.00	253,948.50	195,867.00	188,896.50	181,191.00	172,558.75	158,442.00	203,084.25	201,031.00
2750A QUEBECOR PRINTING MT MORRIS	88,312.00	96,320.75	66,429.00	78,803.00	-	-	-	-	-	-	-	-
2750B QUEBECOR PRINTING MT MORRIS	68,416.00	71,258.50	86,611.50	94,225.50	101,110.50	108,891.00	108,243.00	109,898.50	119,973.25	120,509.50	124,719.00	121,091.00
2750C QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	30,939.46	32,713.92	27,455.30	-	-	-	-
2750D QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	29,648.73	31,513.43	55,065.86	137,511.83	145,359.51	141,307.33	144,195.00
2751 QUEBECOR PRINTING MT MORRIS	207,392.25	220,353.25	237,051.75	341,345.75	356,624.00	343,440.00	349,716.00	310,077.50	333,182.75	340,788.94	397,996.25	382,400.50
7481 DOWNEY PRINTING, INC	72,044.44	84,404.08	92,059.00	99,816.00	97,712.00	91,728.00	89,196.80	86,511.20	92,686.40	95,243.20	105,017.40	103,815.00
7481A DOWNEY PRINTING, INC	4,947.70	590.77	3,192.00	6,522.00	5,214.00	4,180.00	4,700.40	3,872.40	3,522.60	3,600.60	5,489.40	4,899.30
7481B DOWNEY PRINTING, INC	761.79	2,695.53	5,060.00	4,060.00	1,070.00	4,300.00	4,275.00	2,024.00	4,096.00	4,883.50	5,007.00	4,069.20
7481C DOWNEY PRINTING, INC	3,866.41	6,417.41	4,912.00	2,556.00	5,016.00	4,368.00	3,574.80	5,657.60	6,038.80	5,485.20	8,495.00	12,313.50
9290 QUEBECOR PRINTING MEMPHIS	92,540.06	99,002.50	90,265.00	84,462.00	98,962.50	110,488.50	164,080.00	188,743.00	201,735.00	201,807.00	183,924.00	186,450.00
9290A QUEBECOR PRINTING MEMPHIS	117,845.00	123,347.00	124,817.00	158,793.50	178,979.50	195,080.00	215,752.00	230,288.00	228,861.00	224,046.00	217,044.00	228,390.00
9574 QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	319,218.00	332,417.40	375,657.80	245,725.60	19,478.40
9574F QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	-	-	-	159,000.00	376,293.60
Total	2,336,055.43	2,479,746.21	2,494,540.05	2,753,494.25	2,842,056.11	2,729,792.28	2,425,448.18	2,619,388.55	2,507,299.69	2,408,513.62	2,345,199.71	2,023,892.16

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Shirt Rate (Data Provided)												
2758 CROSSROADS PRESS	7.00	7.00	7.00	7.00	7.25	8.00	8.00	8.00	8.00	8.00	8.00	-
2758N CROSSROADS PRESS	6.08	7.00	7.00	7.00	7.10	7.38	7.38	7.38	7.38	7.38	7.38	7.38
7024 QUEBECOR PRINTING EAGLE INC	7.29	7.47	7.47	8.18	8.53	8.53	8.53	8.89	9.07	-	-	-
9828 QUEBECOR PRINTING - ST PAUL	6.50	6.50	7.00	7.00	7.50	7.50	8.00	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE INC	6.82	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	6.92	-
3076 QUEBECOR PRINTING GLEN BURNIE	6.00	6.75	6.75	6.75	7.00	7.00	7.00	7.00	7.00	7.00	7.00	-
3076P QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	-	-	-
1542 DITTLER BROS., INC	6.24	6.57	6.86	7.00	7.00	7.00	7.00	7.50	7.50	7.75	8.00	8.00
1542A DITTLER BROS., INC	1.83	1.83	1.83	2.10	2.56	3.02	3.48	3.95	4.14	4.14	4.14	4.14
1542B DITTLER BROTHERS, INC	1.83	1.83	1.83	2.10	2.29	-	-	-	-	-	-	-
2750 QUEBECOR PRINTING MT MORRIS	4.50	4.19	4.50	4.50	4.50	4.50	4.50	4.88	5.19	5.63	5.94	6.38
2750A QUEBECOR PRINTING MT MORRIS	4.00	4.19	4.50	4.50	-	-	-	-	-	-	-	-
2750B QUEBECOR PRINTING MT MORRIS	4.00	4.19	4.50	4.50	4.50	4.50	4.50	4.88	5.19	5.63	5.94	6.38
2750C QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	4.09	4.09	4.32	-	-	-	-
2750D QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	4.29	4.29	4.82	5.19	5.63	5.94	6.37
2751 QUEBECOR PRINTING MT MORRIS	3.75	3.75	3.75	3.88	4.00	4.00	4.00	4.38	4.69	5.13	5.44	5.88
7481 DOWNEY PRINTING, INC	6.00	6.84	7.83	8.00	8.00	8.00	8.00	8.00	8.00	8.00	9.00	9.00
7481A DOWNEY PRINTING, INC	5.00	5.84	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	7.00	7.00
7481B DOWNEY PRINTING, INC	4.00	4.84	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	6.00	6.00
7481C DOWNEY PRINTING, INC	3.00	3.84	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	5.00	5.00
9290 QUEBECOR PRINTING MEMPHIS	6.42	6.92	7.00	7.00	7.42	7.92	8.00	8.83	9.00	9.00	9.83	10.00
9290A QUEBECOR PRINTING MEMPHIS	6.50	7.00	7.00	7.42	7.92	8.00	8.00	8.83	9.00	9.00	9.83	10.00
9574 QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	4.20	4.20	4.90	5.60	5.60
9574F QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	-	-	-	3.33	5.33
Total (calculated)	5.71	5.92	6.06	6.01	6.16	6.31	6.25	6.17	6.15	6.42	6.66	6.73
Highest Rate	7.29	7.47	7.83	8.18	8.53	8.53	8.53	8.89	9.07	9.00	9.83	10.00

	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
Contribution Base Units (Shifts = Contributions/Shift Rate)												
2758 CROSSROADS PRESS	86,772.43	100,239.69	97,923.00	98,952.00	94,352.00	95,267.63	95,329.00	89,117.00	72,277.00	56,802.00	34,873.00	-
2758N CROSSROADS PRESS	3,419.74	4,430.48	4,413.98	4,239.99	4,518.43	5,260.13	4,144.83	3,409.25	2,492.75	2,778.75	1,891.50	32.52
7024 QUEBECOR PRINTING EAGLE INC	10,617.15	10,723.96	12,284.20	15,846.75	17,765.26	18,839.53	19,972.04	18,403.47	5,002.67	-	-	-
9828 QUEBECOR PRINTING - ST PAUL	33,853.00	30,887.00	32,434.00	31,282.00	33,552.00	36,417.00	12,353.00	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE INC	40,884.36	41,554.79	41,383.48	40,288.66	38,964.48	31,275.31	113.62	-	-	-	-	-
3076 QUEBECOR PRINTING GLEN BURNIE	40,807.00	36,166.67	28,218.00	31,120.86	28,961.43	590.00	520.00	415.00	260.00	260.00	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	-	-	-
1542 DITTLER BROS., INC	13,700.01	13,589.60	17,203.57	20,208.78	20,165.46	20,620.32	20,273.76	23,696.04	28,634.52	30,825.67	29,912.46	27,963.06
1542A DITTLER BROS., INC	2,405.61	2,102.20	2,557.31	2,396.31	4,701.65	4,575.58	4,602.85	4,314.43	3,898.26	4,114.83	3,899.26	3,746.66
1542B DITTLER BROTHERS, INC	2,080.52	2,080.52	2,080.52	2,278.24	195.17	-	-	-	-	-	-	-
2750 QUEBECOR PRINTING MT MORRIS	33,675.00	31,736.34	30,767.00	36,568.00	56,433.00	43,526.00	41,977.00	37,129.30	33,248.31	28,142.45	34,189.27	31,509.56
2750A QUEBECOR PRINTING MT MORRIS	22,078.00	23,001.97	14,762.00	17,734.00	-	-	-	-	-	-	-	-
2750B QUEBECOR PRINTING MT MORRIS	16,604.00	17,006.80	19,247.00	20,939.00	22,469.00	24,198.00	24,054.00	22,543.28	23,127.37	21,404.88	20,996.46	18,979.78
2750C QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	7,564.66	7,998.51	8,355.39	-	-	-	-
2750D QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	6,911.13	7,345.79	11,424.45	26,495.54	25,818.74	23,789.11	22,636.58
2751 QUEBECOR PRINTING MT MORRIS	55,304.60	58,760.87	63,213.80	88,089.23	89,156.00	85,860.00	87,429.00	70,874.86	71,078.99	66,430.59	73,161.08	65,034.10
7481 DOWNEY PRINTING, INC	12,007.41	12,339.78	11,757.22	12,477.00	12,214.00	11,466.00	11,149.60	10,813.90	11,585.80	11,905.40	11,568.60	11,535.00
7481A DOWNEY PRINTING, INC	989.54	101.16	532.00	1,087.00	869.00	236.00	783.40	645.40	587.10	600.10	784.20	699.90
7481B DOWNEY PRINTING, INC	190.45	556.93	1,012.00	812.00	214.00	860.00	855.00	404.80	819.20	976.70	834.50	678.20
7481C DOWNEY PRINTING, INC												

Exhibit 4

GCIU - Employer Retirement Fund
Withdrawal Liability Calculation
Backup Data

CROSSROADS PRESS

Hours (Data Provided)	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004	2005
2758 CROSSROADS PRESS	747,417.00	761,905.00	744,313.00	754,725.00	721,585.00	720,447.00	728,267.00	672,605.00	542,684.00	428,178.00	269,770.00	-
2758N CROSSROADS PRESS	27,360.00	35,936.00	35,312.00	34,144.00	31,862.00	31,365.00	30,208.00	25,072.00	18,408.00	20,040.00	13,616.00	280.00
7024 QUEBECOR PRINTING EAGLE INC	89,875.00	89,126.00	139,549.00	160,179.00	182,394.00	191,239.00	193,282.00	174,035.00	42,142.00	-	-	-
9826 QUEBECOR PRINTING - ST. PAUL	320,329.00	299,608.00	314,433.00	289,776.00	317,689.00	336,679.00	106,041.00	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE, INC	313,896.00	318,747.00	314,833.00	305,938.00	294,203.00	230,196.00	1,697.00	-	-	-	-	-
3078 QUEBECOR PRINTING GLEN BURNIE	326,124.00	288,296.00	230,538.00	233,241.00	204,541.00	4,080.00	4,160.00	3,320.00	2,080.00	2,080.00	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	-	-	-
1542 DITTLER BROS., INC.	115,838.00	129,377.00	158,534.00	190,860.00	200,650.00	176,420.00	189,813.00	199,327.00	262,380.00	303,857.00	277,967.00	240,428.00
1542A DITTLER BROS., INC.	21,552.00	19,755.00	23,758.00	22,363.00	45,316.00	35,576.00	48,784.00	47,835.00	45,118.00	41,843.00	38,389.00	36,071.00
1542B DITTLER BROTHERS, INC.	20,511.00	22,160.00	23,818.00	23,466.00	2,247.00	-	-	-	-	-	-	-
2750 QUEBECOR PRINTING MT MORRIS	253,276.00	241,123.00	249,661.00	315,563.00	474,236.00	348,793.00	334,912.00	302,343.00	261,670.00	227,220.00	288,291.00	280,111.00
2750A QUEBECOR PRINTING MT MORRIS	171,349.00	180,028.00	120,293.00	151,757.00	-	-	-	-	-	-	-	-
2750B QUEBECOR PRINTING MT MORRIS	120,561.00	124,844.00	143,844.00	162,436.00	173,023.00	181,189.00	178,002.00	166,046.00	170,601.00	159,013.00	165,931.00	165,960.00
2750C QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	51,229.00	54,875.00	43,936.00	-	-	-	-
2750D QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	50,448.00	53,599.00	83,859.00	189,277.00	187,916.00	177,541.00	177,996.00
2751 QUEBECOR PRINTING MT MORRIS	450,883.00	464,233.00	479,285.00	653,316.00	641,369.00	622,492.00	634,241.00	512,220.00	507,853.00	482,365.00	548,576.00	515,888.00
7481 DOWNNEY PRINTING, INC	89,539.00	91,858.00	85,758.00	84,510.00	89,808.00	85,906.00	82,842.00	81,156.00	87,004.00	89,415.00	88,850.00	84,643.00
7481A DOWNNEY PRINTING, INC	7,380.00	807.00	7,391.00	7,466.00	7,333.00	7,479.00	5,801.00	4,842.00	4,476.00	4,547.00	5,933.00	5,289.00
7481B DOWNNEY PRINTING, INC	1,442.00	4,088.00	7,367.00	5,303.00	1,565.00	6,392.00	6,343.00	3,036.00	6,158.00	7,442.00	6,364.00	4,800.00
7481C DOWNNEY PRINTING, INC	9,574.00	12,208.00	9,127.00	4,247.00	9,045.00	8,128.00	6,614.00	10,617.00	11,401.00	10,428.00	12,597.00	17,908.00
9290 QUEBECOR PRINTING MEMPHIS	141,699.00	132,040.00	111,122.00	110,623.00	125,704.00	144,087.00	220,883.00	273,499.00	290,524.00	289,511.00	284,225.00	257,684.00
9290A QUEBECOR PRINTING MEMPHIS	166,875.00	161,013.00	158,732.00	203,932.00	213,328.00	243,193.00	271,374.00	321,565.00	338,051.00	350,662.00	326,029.00	292,481.00
9574 QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	637,769.00	664,521.00	644,165.00	-	-
9574F QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	-	-	-	238,593.00	564,444.00

Average Hours per Shift (Reasonableness check, = Hours/Shifts)

2758 CROSSROADS PRESS	8.51	7.80	7.60	7.63	7.65	7.58	7.56	7.55	7.51	7.54	7.74	-
2758N CROSSROADS PRESS	8.00	8.11	8.00	8.05	7.05	5.96	7.29	7.35	7.38	7.21	7.20	8.61
7024 QUEBECOR PRINTING EAGLE INC	8.47	8.31	11.36	10.24	10.27	10.15	9.68	9.48	8.42	-	-	-
9826 QUEBECOR PRINTING - ST. PAUL	9.46	9.70	9.69	9.26	9.47	9.25	8.58	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE, INC	7.68	7.87	7.61	7.59	7.55	7.36	14.94	-	-	-	-	-
3076 QUEBECOR PRINTING GLEN BURNIE	7.99	7.97	8.17	7.49	7.06	6.92	8.00	8.00	8.00	8.00	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	-	-	-
1542 DITTLER BROS., INC.	8.46	9.51	9.22	9.44	9.95	8.56	9.36	8.41	9.16	9.86	9.29	8.60
1542A DITTLER BROS., INC.	8.96	9.40	9.29	9.33	9.64	7.78	10.60	11.09	11.57	10.17	9.85	9.63
1542B DITTLER BROTHERS, INC.	9.86	10.65	11.45	10.30	11.51	-	-	-	-	-	-	-
2750 QUEBECOR PRINTING MT MORRIS	7.52	7.60	8.11	8.63	8.40	7.97	7.98	8.14	7.87	8.07	8.43	8.89
2750A QUEBECOR PRINTING MT MORRIS	7.76	7.83	8.15	8.56	-	-	-	-	-	-	-	-
2750B QUEBECOR PRINTING MT MORRIS	7.26	7.34	7.47	7.76	7.70	7.49	7.40	7.37	7.38	7.43	7.90	8.74
2750C QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	6.77	6.88	6.91	-	-	-	-
2750D QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	7.30	7.30	7.34	7.14	7.28	7.46	7.86
2751 QUEBECOR PRINTING MT MORRIS	8.15	7.90	7.58	7.42	7.19	7.25	7.25	7.23	7.14	7.26	7.50	7.93
7481 DOWNNEY PRINTING, INC	7.46	7.44	7.29	6.77	7.35	7.49	7.43	7.50	7.51	7.51	7.44	7.34
7481A DOWNNEY PRINTING, INC	7.46	7.98	7.13	6.87	7.55	7.41	7.40	7.50	7.62	7.58	7.57	7.56
7481B DOWNNEY PRINTING, INC	7.57	7.34	7.28	6.53	7.31	7.43	7.42	7.50	7.52	7.62	7.63	7.23
7481C DOWNNEY PRINTING, INC	7.42	7.30	7.43	6.85	7.21	7.44	7.40	7.51	7.55	7.60	7.41	7.27
9290 QUEBECOR PRINTING MEMPHIS	9.83	9.22	8.62	9.17	9.42	10.32	10.77	12.80	12.96	12.91	15.19	13.82
9290A QUEBECOR PRINTING MEMPHIS	9.20	9.14	8.90	9.52	9.54	9.97	10.06	12.33	13.29	14.09	14.77	12.81
9574 QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	8.39	8.40	8.40	8.41	8.51
9574F QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	-	-	-	8.00	8.00

Hours per Shift (History provided)

2758 CROSSROADS PRESS	-	-	-	-	-	-	-	-	-	7.50	7.50	-
2758N CROSSROADS PRESS	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
7024 QUEBECOR PRINTING EAGLE INC	-	-	-	-	-	-	-	-	-	-	-	-
9826 QUEBECOR PRINTING - ST. PAUL	-	-	-	-	-	-	-	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE, INC	-	-	-	-	-	-	-	-	-	-	-	-
3076 QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	8.00	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	-	-	-	-	-	-	-	-	-	-	-	-
1542 DITTLER BROS., INC.	-	-	-	-	-	-	-	-	-	8.00	8.00	8.00
1542A DITTLER BROS., INC.	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
1542B DITTLER BROTHERS, INC.	-	-	-	-	-	-	-	-	-	-	-	-
2750 QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	-	-	-	-	8.00	8.00	8.00
2750A QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	-	-	-	-	-	-	-
2750B QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
2750C QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	-	-	-	-	-	-	-
2750D QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	-	-	-	-	-	-	-
2751 QUEBECOR PRINTING MT MORRIS	-	-	-	-	-	-	-	-	-	12.00	12.00	12.00
7481 DOWNNEY PRINTING, INC	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
7481A DOWNNEY PRINTING, INC	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
7481B DOWNNEY PRINTING, INC	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
7481C DOWNNEY PRINTING, INC	-	-	-	-	-	-	-	-	-	7.50	7.50	7.50
9290 QUEBECOR PRINTING MEMPHIS	-	-	-	-	-	-	-	-	-	8.00	8.00	8.00
9290A QUEBECOR PRINTING MEMPHIS	-	-	-	-	-	-	-	-	-	8.00	8.00	8.00
9574 QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	-	-	8.00	8.00	8.00
9574F QUEBECOR WORLD DICKSON	-	-	-	-	-	-	-	-	-	-	12.00	12.00

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THOMAS J. BRADY
(admitted California only)

RICHARD P. DONALDSON
Retired

November 25, 2008

Donlin, Recano & Company, Inc.
As Agent for the USBC - Southern District of New York
Re: Quebecor World (USA) Inc., ET AL, Claims Processing
P.O. Box 2062, Murray Hill Station
New York, NY 10156

Re: Quebecor World (USA) Inc.; Case #08-10152(JMP)

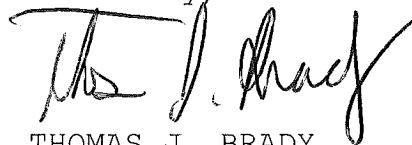
To Whom It May Concern:

This office represents the GCIU-Employer Retirement Fund ("Fund").

Enclosed please find the original and one copy of the Fund's Proof of Claim and attached documents for filing in the above-referenced matter. Kindly send us a conformed copy of the Proof of Claim in the enclosed stamped self-addressed return envelope.

Should you have any questions or comments, please do not hesitate to call.

Sincerely,



THOMAS J. BRADY

TJB:l

Enclosures

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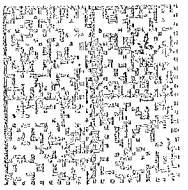
TO: Donlin, Recano & Co., Inc.
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Re: Quebecor World (USA) Inc.,
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New York, NY 10156

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