

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

August 10, 2011

Ms. Lucie Paquet
Human Resources, Quad Graphics
999 De Maisonneuve West, Suite 1100
Montreal, Quebec
H3A 3L4

Re: Notice of 2009 Partial Withdrawal Liability and Demand for Payment
QuadGraphics – Memphis, TN (9290/A)

Dear Ms. Paquet:

We understand that the Paperhandler and Pressmen's group of QuadGraphics – Memphis, TN (9290/A) withdrew from participation in the GCIU-Employer Retirement Fund ("Fund") effective July 2009 and November 2009, respectively. We also note that QuadGraphics – Memphis, TN is part of a larger controlled group owned by QuadGraphics.

Since QuadGraphics – Memphis, TN 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 QuadGraphics with regard to the above withdrawal is \$1,381,981 as of January 1, 2010. Detail regarding the calculation is set forth on Exhibits 1 and 1P enclosed with this letter. A payment schedule as required by ERISA Section 4219(c) is set forth on Exhibit 2. Demand is hereby made that QuadGraphics pay the withdrawal liability assessment.

You may either make payment in accordance with the enclosed monthly payment schedule or in a lump sum. Exhibit 2 shows the calculation of the monthly payment amount as well as the starting and ending payment dates.

If you choose to make scheduled monthly payments, your first payment must include a retroactive payment for all months between January 2010 and your initial payment amount. Interest will accrue on all outstanding amounts if payments due are not received within 60 days of this letter.

Ms. Lucie Paquet
Quad Graphics
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You may also choose to make a lump sum, present value payment. The present value of 240 monthly payments of \$4,705.75 is \$753,556 (rather than the full assessment of \$1,381,981. Please be advised that QuadGraphics can elect to pay the present value of the withdrawal liability assessment by remitting payment in the amount of \$753,556 within 60 days from the date of this letter.

If you choose to make monthly payments, you may still satisfy your obligation with a lump sum payment at a future date. The present value will be calculated based on remaining payments at that time.

Please be advised that by accepting payment in the form of a lump sum, the Fund is in no way waiving its rights and obligations under ERISA Sections 4041A and 4219(c)(1) to reassess withdrawal liability to Quad Graphics in the event of a "mass withdrawal."

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.

Finally, please note that this notice of assessment is based on the Fund's understanding that QuadGraphics 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.

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

Sincerely,


Mathew J. Wenner
Administrator

MJW:jtk
Enclosures

Exhibit 1

**GCIU - Employer Retirement Fund
Withdrawal Liability for 2009 Withdrawals
Calculation Details for Complete Withdrawal**

Employer : Quad Graphics: Memphis

(1) Input Data for Plan

(a) Plan Year End	(b) UVB as of year end	(c) Initial UVB Pool	(d) Reallocated UVB during year
12/31/2006	497,927,455	497,927,455	N/A
12/31/2007	532,740,964	59,709,882	672,172
12/31/2008	983,980,380	479,121,282	6,091,905

- (b) Unfunded Vested Benefits as of the end of the Plan Year, reduced by outstanding expected withdrawal liability payments for withdrawals prior to 2006.
- (c) Excess of UVB over the sum of unamortized UVB pools for prior years, determined as of plan year end.
- (d) Amounts determined during the year by the plan sponsor to be uncollectible or unassessable for withdrawals in 2006 and later.

(2) Input Data for Employer and Plan

(a) Plan Year End	(b) Employer	Contributions during the year			
		(c) All Employers	(d) Pre 2007 Withdrawn Employers	(e) Pre 2008 Withdrawn Employers	(f) Pre 2009 Withdrawn Employers
12/31/2002	2,506,163	23,327,969	1,695,247	N/A	N/A
12/31/2003	2,409,243	22,900,347	1,068,060	1,531,814	N/A
12/31/2004	2,380,789	24,202,951	1,867,330	2,331,665	2,985,675
12/31/2005	2,031,533	23,235,380	1,842,352	2,269,779	2,875,245
12/31/2006	1,883,395	22,899,552	2,051,609	2,476,837	2,977,986
12/31/2007	2,204,855	22,954,629	N/A	2,995,303	3,289,173
12/31/2008	2,551,803	20,606,125	N/A	N/A	1,370,268

- (b) Contributions for employer under controlled group definition, including all locations. Calculation will change if other participating locations of the employer are later identified.
- (c) As reported on the IRS Form 5500, Schedule B.
- (d) Includes all withdrawal liability payments, and contributions from employers that withdrew in a complete withdrawal before the year indicated.

(3) Determination of Allocated Liability by Plan Year

(a) Plan Year End	(b) Unamortized Percent	(c) Unamortized UVB Pool	(d) Unamortized Reallocated Pool	Contributions during prior five year period			
				(e) Employer	(f) All Employers	(g) Withdrawn Employers	(h) Allocated Liability
12/31/2006	90%	448,134,710	0	11,211,123	116,568,199	8,524,598	46,501,471
12/31/2007	95%	56,724,388	638,563	10,909,815	116,192,859	11,605,398	5,983,692
12/31/2008	100%	479,121,282	6,091,905	11,052,375	113,898,637	13,498,367	53,413,782
Sum		983,980,380	6,730,468				105,898,945

- (b) 5% of original amount amortized each year.
- (c) Unamortized portion of the Initial UVB Pool: (b) x Initial UVB Pool for the year.
- (d) Unamortized portion of the Reallocated UVB: (b) x Reallocated UVB for the year.
- (e) - (g) Sum of amounts from current plan year and 4 prior plan years.
- (h) Calculated as [(c) + (d)] x (e) / [(f) - (g)]

(4) Withdrawal Liability Calculation

(a) Preliminary Withdrawal Liability Assessment: sum of 3h	\$ 105,898,945
(b) Reduction for De Minimis Rule under ERISA Section 4209 Up to \$50,000, reduced to \$0 as (3a) increases from \$100,000 to \$150,000	\$
(c) Net Withdrawal Liability ((4a) - (4b))	\$ 105,898,945

Exhibit 1P

**GCIU - Employer Retirement Fund
Withdrawal Liability for 2009 Withdrawals
Calculation for Partial Withdrawal**

Employer: Quad Graphics: Memphis

(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 2009, the 5-year averaging period is 2004 - 2008
 - (ii) For a partial withdrawal due to a 70% contribution decline in 2009, the 5-year averaging period is 2002 - 2006
- (c) Calculate contribution base units for the year following the year of partial withdrawal - i.e. 2010, for partial withdrawals in 2009
- (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:	\$ 105,898,945
(b) Average contribution base units (contributory shifts), for 2004 - 2008:	333,738
(c) Contribution base units for 2010:	329,383
(d) $(1 - X/Y)$:	0.01305
(e) Partial withdrawal liability:	\$ 1,381,981

* 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.

Exhibit 2

**GCIU - Employer Retirement Fund
Withdrawal Liability for 2009 Withdrawals
Calculation and Schedule for Withdrawal Payments**

(1) Input Data for Employer

		Quad Graphics: Memphis	
(a) Name		\$	1,381,981
(b) Partial Withdrawal Liability Assessment			432,912.05
(c) Contribution Base Units (Shifts)	1999		388,276.75
	2000		427,022.09
	2001		410,987.74
	2002		378,727.09
	2003		356,249.28
	2004		301,986.78
	2005		278,782.89
	2006		330,286.53
	2007		401,383.91
	2008		
	2009		
(d) Contribution Rate per Shift Highest of any Group, by Year	2000	\$	8.53
	2001		8.89
	2002		9.07
	2003		9.00
	2004		9.83
	2005		10.00
	2006		10.00
	2007		10.00
	2008		10.20
	2009		10.40

(2) Calculation of Monthly Payment Amount

(a) Highest 3-Year Average Contribution Base Units, in 10 Years Preceding Year of Withdrawal		416,070
(b) Highest Contribution Rate per Shift, in 10 Years Ending with Year of Withdrawal		\$ 10.40
(c) Partial Withdrawal Liability Fraction		0.01305
(d) Annual Payment Amount ((2a) * (2b) * (2c))		\$ 56,469.02
(e) Monthly Payment Amount ((2d) / 12)		\$ 4,705.75

(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)		20
(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)		\$ -
(d) Number of Full Monthly Payments in Final Year		-
(e) Total Number of Full Monthly Payments ((3b)*12 + (3d))		240
(f) Initial Payment Date		January 1, 2010
(g) Final Payment at Full Monthly Amount		December 1, 2029
(h) Final Payment Date		-
(i) Payment Amount at Final Payment Date		\$ -

EXHIBIT 3

OCU - Employer Retirement Fund
Withdrawal Liability Calculation
Backup Data

Good Graphics: Memphis

	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
Contributions (Data Provided)													
8290 WORLD COLOR - MEMPHIS	96,882.00	110,488.00	164,080.00	188,742.00	201,735.00	281,282.00	188,134.00	158,200.00	158,200.00	153,740.00	168,745.00	48,333.00	-
8290A WORLD COLOR - MEMPHIS	178,878.00	195,080.00	215,732.00	230,381.00	238,861.00	284,268.00	217,053.00	228,430.00	180,330.00	-	-	-	-
2758 CROSSROADS PRESS	694,052.00	762,141.00	770,832.00	712,538.00	570,214.00	454,616.00	278,864.00	-	-	-	-	-	-
2758A CROSSROADS PRESS	32,864.00	31,844.00	30,830.00	25,178.00	18,008.00	20,520.00	13,968.00	-	-	-	-	-	-
7024 QUEBECCO PRINTING EAGLE INC	181,527.86	160,701.22	170,381.48	163,605.89	45,574.21	-	-	-	-	-	-	-	-
9828 QUEBECCO PRINTING - ST. PAUL	251,840.00	272,187.00	88,834.00	-	-	-	-	-	-	-	-	-	-
7891 QUEBECCO PRINTING SAN JOSE, INC.	288,754.07	216,235.27	786.61	-	-	-	-	-	-	-	-	-	-
3076 QUEBECCO PRINTING GLEN BURNIE	292,730.00	-	3,640.00	2,905.00	1,820.00	-	-	-	-	-	-	-	-
1542 WORLD COLOR - ATLANTA	141,139.22	144,342.84	141,819.32	177,250.20	213,021.75	238,888.67	238,235.68	223,704.48	212,283.26	233,825.51	190,208.14	194,132.50	135,111.33
1542A WORLD COLOR - ATLANTA	12,038.22	13,616.20	18,877.52	17,822.00	18,138.00	17,635.40	16,138.40	15,511.98	16,844.24	21,184.38	20,596.42	18,611.85	20,546.37
1542B WORLD COLOR - ATLANTA	-	-	-	-	-	-	-	-	-	-	-	-	-
2001 WORLD COLOR - FERNLEY	-	-	-	-	-	-	-	-	-	20,878.00	21,903.50	19,851.42	18,176.63
2001A WORLD COLOR - FERNLEY	-	-	-	-	-	-	-	-	-	281,258.00	281,690.25	268,221.92	285,117.84
2750 WORLD COLOR - MT. MORRIS	253,868.00	195,867.00	188,895.00	181,181.00	172,554.75	158,442.00	283,064.25	301,831.00	222,391.00	218,257.00	213,097.49	251,312.90	285,895.91
2750A QUEBECCO PRINTING MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750B WORLD COLOR - MT. MORRIS	101,110.00	108,861.00	108,343.00	108,888.50	118,073.25	120,508.00	124,719.00	121,081.00	98,263.00	97,831.00	69,531.52	113,454.78	121,377.60
2750C QUEBECCO PRINTING MT. MORRIS	-	30,338.40	32,719.32	27,453.00	-	-	-	-	-	-	-	-	-
2750D WORLD COLOR - MT. MORRIS	-	28,648.73	31,613.43	65,685.86	137,511.83	145,928.50	144,195.00	121,504.00	114,582.50	115,882.80	115,882.80	48,587.40	-
2750E WORLD COLOR - MT. MORRIS	356,624.00	343,440.00	348,718.00	310,877.50	333,182.75	340,788.94	397,868.25	342,400.50	339,616.00	347,777.80	340,698.28	386,606.05	448,828.05
6130 WORLD COLOR - VERSAILLES	-	-	-	-	-	-	-	-	-	230,108.88	104,118.03	100,702.05	100,702.05
6130A WORLD COLOR - VERSAILLES	-	-	-	-	-	-	-	-	-	-	-	-	-
7481 WORLD COLOR - WAUKEE	57,712.00	61,728.00	68,138.00	65,511.20	82,868.40	85,243.20	105,017.40	100,243.80	98,504.40	108,025.20	108,025.20	150,754.07	175,627.58
7481A WORLD COLOR - WAUKEE	5,214.00	4,116.00	4,704.40	3,872.40	3,522.60	3,900.00	5,489.40	4,899.20	3,627.70	5,980.10	16,004.10	13,210.58	4,758.41
7481B WORLD COLOR - WAUKEE	1,670.00	4,300.00	4,275.00	2,024.00	4,888.00	4,863.00	5,007.00	4,068.00	7,216.00	16,484.00	8,891.00	5,833.24	2,643.62
7481C WORLD COLOR - WAUKEE	5,016.00	4,388.00	3,574.60	5,657.80	5,657.80	5,885.20	4,455.00	12,513.50	19,777.00	11,771.50	8,791.50	6,730.03	3,508.27
8574 WORLD COLOR - DICKSON	-	-	-	318,218.00	332,417.40	376,857.80	345,818.00	18,878.20	20,720.00	21,941.00	18,764.24	22,552.10	18,416.93
8574F WORLD COLOR - DICKSON	-	-	-	-	-	1,134.00	159,448.00	378,293.40	341,552.00	348,854.00	386,701.18	317,215.06	303,058.08
Total	2,842,056.11	2,729,792.28	2,423,448.18	2,619,368.56	2,506,162.54	2,400,042.62	2,580,768.71	2,091,533.48	1,883,294.80	2,204,885.14	2,251,603.38	2,323,862.51	2,147,849.38
Slit Rate (Data Provided)													
8290 WORLD COLOR - MEMPHIS	7.42	7.92	8.00	8.83	8.00	8.00	8.83	10.00	10.00	10.00	10.00	10.40	10.40
8290A WORLD COLOR - MEMPHIS	7.28	8.00	8.00	8.00	8.00	8.00	8.67	10.00	10.00	10.00	10.00	10.00	10.00
2758 CROSSROADS PRESS	1.25	8.00	8.00	8.00	8.00	8.00	8.00	-	-	-	-	-	-
2758A CROSSROADS PRESS	7.10	7.38	7.38	7.38	7.38	7.38	7.38	7.38	-	-	-	-	-
7024 QUEBECCO PRINTING EAGLE INC	8.53	8.53	8.53	8.99	8.97	-	-	-	-	-	-	-	-
9828 QUEBECCO PRINTING - ST. PAUL	7.58	7.58	8.00	-	-	-	-	-	-	-	-	-	-
7891 QUEBECCO PRINTING SAN JOSE, INC.	6.88	6.88	6.92	-	-	-	-	-	-	-	-	-	-
3076 QUEBECCO PRINTING GLEN BURNIE	7.00	7.00	7.00	7.00	7.00	7.00	-	-	-	-	-	-	-
1542 WORLD COLOR - ATLANTA	7.00	7.00	7.00	7.50	7.50	7.75	8.00	8.00	8.06	8.22	8.39	8.49	8.27
1542A WORLD COLOR - ATLANTA	4.28	3.82	3.48	3.95	4.14	4.14	4.14	4.14	4.50	5.06	5.06	5.06	5.06
1542B WORLD COLOR - ATLANTA	2.28	-	-	-	-	-	-	-	-	-	-	-	-
2001 WORLD COLOR - FERNLEY	-	-	-	-	-	-	-	-	-	6.00	6.17	6.32	6.68
2001A WORLD COLOR - FERNLEY	-	-	-	-	-	-	-	-	-	6.00	6.17	6.32	6.68
2750 WORLD COLOR - MT. MORRIS	4.50	4.50	4.50	4.88	5.19	5.63	5.94	6.38	6.50	6.50	6.59	6.69	7.28
2750A QUEBECCO PRINTING MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750B WORLD COLOR - MT. MORRIS	4.50	4.50	4.50	4.88	5.19	5.63	5.94	6.38	6.50	6.50	6.59	6.69	7.28
2750C QUEBECCO PRINTING MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750D WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750E WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750F WORLD COLOR - MT. MORRIS	4.00	4.00	4.00	4.28	4.69	5.13	5.44	5.88	6.00	6.00	6.07	6.17	6.73
6130 WORLD COLOR - VERSAILLES	-	-	-	-	-	-	-	-	-	-	-	-	-
6130A WORLD COLOR - VERSAILLES	-	-	-	-	-	-	-	-	-	-	-	-	-
7481 WORLD COLOR - WAUKEE	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
7481A WORLD COLOR - WAUKEE	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00	6.00
7481B WORLD COLOR - WAUKEE	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00	5.00
7481C WORLD COLOR - WAUKEE	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00	4.00
8574 WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574F WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
Total (calculated)	6.18	6.31	6.25	6.13	6.10	6.38	6.73	6.78	6.78	6.78	6.78	6.78	6.52
Highest Rate	8.53	8.53	8.53	8.83	8.83	8.83	10.00	10.00	10.00	10.00	10.00	10.40	10.40
Contribution Base Units (SMA - Contributions/Slit Rate)													
8290 WORLD COLOR - MEMPHIS	13,537.28	13,859.57	20,510.00	21,378.28	22,415.00	22,258.00	20,257.78	16,674.00	15,820.00	15,674.00	16,861.25	4,743.58	-
8290A WORLD COLOR - MEMPHIS	22,345.50	24,285.80	24,588.00	28,783.50	28,607.63	28,828.25	24,517.27	22,843.00	19,033.00	19,774.00	18,622.55	5,066.62	-
2758 CROSSROADS PRESS	94,352.00	95,267.83	86,328.00	89,117.00	72,277.00	56,802.00	34,873.00	-	-	-	-	-	-
2758A CROSSROADS PRESS	4,516.06	5,263.41	4,147.43	3,411.38	2,684.31	2,780.49	1,892.68	32.58	-	-	-	-	-
7024 QUEBECCO PRINTING EAGLE INC	17,782.28	18,838.53	18,972.04	18,033.47	5,002.87	-	-	-	-	-	-	-	-
9828 QUEBECCO PRINTING - ST. PAUL	33,522.86	36,417.00	12,253.00	-	-	-	-	-	-	-	-	-	-
7891 QUEBECCO PRINTING SAN JOSE, INC.	38,981.38	31,286.22	114.67	-	-	-	-	-	-	-	-	-	-
3076 QUEBECCO PRINTING GLEN BURNIE	28,914.43	890.00	520.00	415.00	-	800.00	800.00	-	-	-	-	-	-
1542 WORLD COLOR - ATLANTA	20,165.46	20,620.32	20,273.78	23,694.04	28,882.00	34,825.67	33,912.46	27,863.00	26,235.39	28,411.36	23,634.45	14,821.02	14,575.12
1542A WORLD COLOR - ATLANTA	4,701.82	4,575.58	4,622.85	4,314.43	3,888.26	4,118.83	3,658.26	3,746.68	3,553.10	4,182.68	4,052.85	3,572.23	3,817.41
1542B WORLD COLOR - ATLANTA	165.17	-	-	-	-	-	-	-	-	-	-	-	-
2001 WORLD COLOR - FERNLEY	-	-	-	-	-	-	-	-	-	-	-	-	-
2001A WORLD COLOR - FERNLEY	-	-	-	-	-	-	-	-	-	-	-	-	-
2750 WORLD COLOR - MT. MORRIS	16,433.00	41,536.00	41,577.00	37,129.30	33,948.31	24,142.45	34,189.27	31,503.56	24,214.00	23,578.00	22,985.44	37,585.44	38,472.00
2750A QUEBECCO PRINTING MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750B WORLD COLOR - MT. MORRIS	22,468.00	24,196.00	24,054.00	22,520.19	21,116.23	21,494.88	20,896.46	18,879.78	15,272.00	15,054.00	15,187.16	18,988.76	18,848.85
2750C QUEBECCO PRINTING MT. MORRIS	-	7,884.68	7,988.51	6,252.39	-	-	-	-	-	-	-	-	-
2750D WORLD COLOR - MT. MORRIS	-	6,911.13	7,345.79	11,424.43	26,485.5								

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GCU - Employer Retirement Fund
Withdrawal Liability Calculation
Backup Data

Quad Graphics: Memphis

Hours (Data Provided)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
8230 WORLD COLOR - MEMPHIS	125,704.00	144,067.00	220,983.00	273,492.00	293,534.00	282,511.00	284,225.00	257,916.00	198,233.00	176,732.00	122,018.00	51,475.00	
8230A WORLD COLOR - MEMPHIS	813,238.00	248,182.00	271,274.00	251,293.00	336,051.00	300,682.00	326,028.00	282,573.80	213,578.00	210,371.00	143,049.00	32,829.00	
8230B WORLD COLOR - MEMPHIS	721,383.00	720,447.00	718,297.00	672,606.00	542,894.00	428,178.00	260,776.00	260.00	-	-	-	-	-
8230C CROSSROADS PRESS	31,862.00	31,263.00	30,208.00	25,072.00	16,408.00	20,046.00	13,876.00	-	-	-	-	-	-
7034 QUEBECOR PRINTING EAGLE INC	182,294.00	181,238.00	180,282.00	174,933.00	160,211.00	-	-	-	-	-	-	-	-
9626 QUEBECOR PRINTING - ST. PAUL	317,898.00	326,876.00	300,211.00	3,320.00	2,000.00	2,000.00	-	-	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE, INC.	204,025.00	220,166.00	1,597.00	-	-	-	-	-	-	-	-	-	-
3076 QUEBECOR PRINTING GLEN BURNIE	204,541.00	4,080.00	4,180.00	-	-	-	-	-	-	-	-	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	204,541.00	4,080.00	4,180.00	-	-	-	-	-	-	-	-	-	-
1542 WORLD COLOR - ATLANTA	209,820.00	176,650.00	160,813.00	129,227.00	252,280.00	303,657.00	277,967.00	240,428.00	228,004.00	220,798.00	177,805.00	120,827.00	125,672.00
1542A WORLD COLOR - ATLANTA	45,318.00	35,576.00	48,794.00	47,835.00	45,118.00	41,843.00	38,399.00	36,071.00	34,034.00	35,529.00	32,462.00	23,676.00	25,665.00
1542B WORLD COLOR - ATLANTA	2,247.00	-	-	-	-	-	-	-	-	-	-	-	-
8041 WORLD COLOR - FENLEY	-	-	-	-	-	-	-	-	-	-	27,958.00	28,400.00	25,138.00
8041A WORLD COLOR - FENLEY	-	-	-	-	-	-	-	-	-	-	27,958.00	28,400.00	25,138.00
8041B WORLD COLOR - FENLEY	-	-	-	-	-	-	-	-	-	-	27,958.00	28,400.00	25,138.00
8041C WORLD COLOR - FENLEY	-	-	-	-	-	-	-	-	-	-	27,958.00	28,400.00	25,138.00
2750 WORLD COLOR - MT. MORRIS	474,236.00	346,793.00	334,812.00	302,243.00	281,676.00	227,220.00	228,291.00	260,111.00	304,738.00	293,866.00	125,823.00	122,270.00	127,280.00
2750A WORLD COLOR - MT. MORRIS	474,236.00	346,793.00	334,812.00	302,243.00	281,676.00	227,220.00	228,291.00	260,111.00	304,738.00	293,866.00	125,823.00	122,270.00	127,280.00
2750B WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750C WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750D WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750E WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750F WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750G WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750H WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750I WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750J WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750K WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750L WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750M WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750N WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750O WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750P WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750Q WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750R WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750S WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750T WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750U WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750V WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750W WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750X WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750Y WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
2750Z WORLD COLOR - MT. MORRIS	-	-	-	-	-	-	-	-	-	-	-	-	-
6130 WORLD COLOR - VERSAILLES	89,804.00	85,906.00	82,842.00	81,126.00	87,000.00	88,415.00	86,920.00	84,683.00	80,840.00	78,554.00	85,083.00	124,448.00	123,500.00
6130A WORLD COLOR - VERSAILLES	89,804.00	85,906.00	82,842.00	81,126.00	87,000.00	88,415.00	86,920.00	84,683.00	80,840.00	78,554.00	85,083.00	124,448.00	123,500.00
7481 WORLD COLOR - WAUKEE	6,582.00	1,748.00	5,801.00	4,842.00	4,478.00	4,277.00	3,930.00	3,968.00	3,988.00	4,220.00	4,120.00	4,373.00	4,257.00
7481A WORLD COLOR - WAUKEE	6,582.00	1,748.00	5,801.00	4,842.00	4,478.00	4,277.00	3,930.00	3,968.00	3,988.00	4,220.00	4,120.00	4,373.00	4,257.00
7481B WORLD COLOR - WAUKEE	1,565.00	6,382.00	6,343.00	3,336.00	6,159.00	7,492.00	6,964.00	4,900.00	8,198.00	19,785.00	10,800.00	6,048.00	6,455.00
7481C WORLD COLOR - WAUKEE	9,045.00	8,129.00	6,814.00	10,817.00	11,401.00	10,428.00	12,887.00	17,908.00	20,281.00	17,230.00	12,045.00	9,441.00	8,455.00
7481D WORLD COLOR - WAUKEE	-	-	-	-	-	-	-	-	-	-	-	-	-
8574 WORLD COLOR - DICKSON	-	-	-	637,786.00	664,521.00	644,182.00	393,122.00	25,741.00	30,354.00	32,394.00	26,715.00	32,637.00	27,280.00
8574A WORLD COLOR - DICKSON	-	-	-	637,786.00	664,521.00	644,182.00	393,122.00	25,741.00	30,354.00	32,394.00	26,715.00	32,637.00	27,280.00
8574B WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574C WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574D WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574E WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574F WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574G WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574H WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574I WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574J WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574K WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574L WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574M WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574N WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574O WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574P WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574Q WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574R WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574S WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574T WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574U WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574V WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574W WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574X WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574Y WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
8574Z WORLD COLOR - DICKSON	-	-	-	-	-	-	-	-	-	-	-	-	-
Total	3,735,127.00	3,467,608.00	3,151,738.00	3,563,082.00	3,444,548.00	3,248,842.00	3,109,824.00	2,674,088.00	2,401,740.00	2,261,227.00	3,076,857.00	3,000,877.00	2,587,254.00

Average Hours per Shift (Reasonableness check - Hours/Shifts)	1998	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008	2009	2010
8230 WORLD COLOR - MEMPHIS	8.43	10.33	10.77	12.20	12.36	12.05	14.02	13.81	11.82	11.28	11.44	10.85	
8230A WORLD COLOR - MEMPHIS	9.53	9.87	10.06	11.17	11.82	12.31	13.30	12.81	11.22	10.63	11.29	10.42	
8230B WORLD COLOR - MEMPHIS	7.63	7.56	7.56	7.33	7.51	7.34	7.74	8.61	-	-	-	-	-
8230C CROSSROADS PRESS	7.06	6.96	7.28	7.25	7.28	7.21	7.19	-	-	-	-	-	-
7034 QUEBECOR PRINTING EAGLE INC	10.27	10.15	9.93	9.46	8.42	-	-	-	-	-	-	-	-
9626 QUEBECOR PRINTING - ST. PAUL	8.47	9.25	8.59	8.00	8.00	8.00	-	-	-	-	-	-	-
7691 QUEBECOR PRINTING SAN JOSE, INC.	7.53	7.36	14.93	-	-	-	-	-	-	-	-	-	-
3076 QUEBECOR PRINTING GLEN BURNIE	7.06	6.82	8.00	8.00	8.00	8.00	-	-	-	-	-	-	-
3076P QUEBECOR PRINTING GLEN BURNIE	8.05	8.26	8.36	8.61	8.21	8.88	8.29	8.60	8.04	8.12	7.53	8.55	8.31
1542 WORLD COLOR - ATLANTA	9.84	7.78	10.60	11.03	11.57	10.17	9.85	8.53	8.53	8.53	8.01	8.48	8.85
1542A WORLD COLOR - ATLANTA	9.84	7.78	10.60	11.03	11.57	10.17	9.85</						