

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)

Jointly Administered

Honorable James M. Peck

**AFFIDAVIT OF SERVICE REGARDING REORGANIZED DEBTORS’  
SEVENTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS (SEEKING  
TO EXPUNGE CERTAIN NO LIABILITY CLAIMS)**

STATE OF NEW YORK     )  
  ) ss:  
COUNTY OF NEW YORK    )

I, Sung Kim declare:

1. I am over the age of 18 years and not a party to the within action.
2. I am employed by Donlin, Recano & Company, Inc., 419 Park Avenue South, Suite 1206, New York, NY 10016.
3. On the 15<sup>th</sup> day of January, 2013, I caused a true and accurate copy of the:
  - i) “Notice of the Reorganized Debtors’ Seventy-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims)” *personalized to indicate the name, address and claim number(s) respective of the claimant’s claim(s) subject to objection*, a form of which is set forth in Exhibit 1, attached hereto; and the
  - ii) “Reorganized Debtors’ Seventy-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims)”, along with the relevant exhibits (Docket No. 4979) (the “Seventy-Eighth Omnibus Objection”),

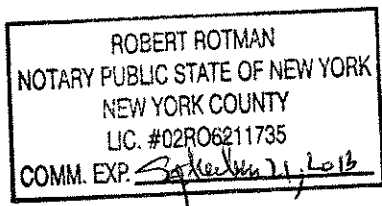
to be served via First Class U.S. Mail upon each of the claimants listed in Exhibit 2, attached hereto.

4. On the 15<sup>th</sup> day of January, 2013, I caused a true and accurate copy of the:
- i) "Reorganized Debtors' Seventy-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims)" (Docket No. 4980); and the
  - ii) "Seventy-Eighth Omnibus Objection",
- to be served via electronic mail upon each of the parties listed in Exhibit 3, and via First Class U.S. Mail upon each of the parties listed in Exhibit 4, attached hereto.
5. Said documents were securely enclosed in postage prepaid envelopes and delivered to an office of the United States Postal Service for delivery by First Class Mail.
6. I declare under penalty of perjury that the foregoing is true and correct. Executed this 17<sup>th</sup> day of January, 2013 at New York, New York.

By *Sung Jae Kim*  
Sung Kim

Sworn before me this  
17<sup>th</sup> day of January, 2013

*Robert Rotman*  
Notary Public



**EXHIBIT 1**

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re	Chapter 11
Quebecor World (USA) Inc., et al.,	Case No. 08-10152 (JMP)
Debtors.	Jointly Administered
	Honorable James M. Peck

**NOTICE OF THE REORGANIZED DEBTORS' SEVENTY-EIGHTH OMNIBUS  
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY  
CLAIMS)**

**TO:**  
39269  
AR- DEPT. OF FINANCE AND ADMINISTRATION  
C/O OFFICE OF REVENUE LEGAL COUNSEL  
ATTN: DAVID B. KAUFMAN, ESQ.  
P.O. BOX 1272, ROOM 2380  
LITTLE ROCK, AR 72203-1272

Claim Number(s):  
2120.01

The Reorganized Debtors have filed the *Reorganized Debtors' Seventy-Eighth Omnibus Objection to Claims (Seeking to Expunge Certain No Liability Claims)* (the "Objection"),<sup>1</sup> a copy of which is attached hereto. The Reorganized Debtors have received one or more proof of claim forms filed on your behalf (the "Claim" or "Claims") and by this Objection seek to disallow and/or expunge one or more of your Claims listed above.

---

<sup>1</sup> Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Objection.

The Objection is filed pursuant to the Order Authorizing the (a) Establishment of Claims Allowance, Objection, Claims Resolution and Settlement Procedures and (b) Extension of the 503(b)(9)/Reclamation Claims Objection Deadline (the "Claims Procedure Order") and the Procedures attached thereto (the "Claims Procedures") (Docket No. 1978). Copies of the Claims Procedure Order and the Claims Procedures are available for inspection on the Claims Agent's internet website at <http://www.qwusadocket.com> or by contacting the Claims Agent, in writing, at Donlin Recano & Company, 419 Park Avenue South, Suite 1206, New York, NY 10016.

Representatives of the Reorganized Debtors will be available to discuss and potentially resolve the Objection to your proof of claim without the need for you to file a response or attend a hearing. To facilitate such a discussion, you may contact a representative of the Reorganized Debtors at 866-605-6273 within fourteen (14) calendar days after the date on which this Notice was served. The Reorganized Debtors' representative will be available to handle factual inquiries regarding the Objection. Legal matters, however, will be referred to the Reorganized Debtors' attorneys. When you contact the Reorganized Debtors, please have your proof(s) of claim and claim number(s) available.

Your discussions with the Reorganized Debtors' representative or the Reorganized Debtors' attorneys may result in an agreement to settle the Objection. If you do not reach an agreement with the Reorganized Debtors before the deadline of **February 4, 2013, at 4:00 p.m. (Eastern Time) (the "Response Deadline")** to file a response to the Objection (a "Response"), and you wish to file a Response, you must file such Response in compliance with the procedures set forth below. Contacting the Reorganized Debtors' representative or the Reorganized Debtors' attorneys prior to the Response Deadline will not satisfy the requirement that you must either reach an agreement with the Reorganized Debtors before the Response Deadline, or, if you so elect, file a Response and attend the hearing as discussed below.

**Responses, if any, must be filed on or before the Response Deadline** with the United States Bankruptcy Court for the Southern District of New York, Alexander Hamilton U.S. Custom House, Courtroom 601, One Bowling Green, New York, New York 10004. At the same time, you must also serve a copy of the Response upon counsel for the Reorganized Debtors, listed below, and counsel for the Joint Claims Oversight Committee, Paul, Weiss, Rifkind, Wharton & Garrison LLP, 1285 Avenue of the Americas, New York, New York 10019 (Attn: Andrew N. Rosenberg, Esq. and Elizabeth R. McColm, Esq.) so that the Response is received on or before the Response Deadline.

Responses to the Objection must comply with the procedures set forth in the Claims Procedures and include: (a) an appropriate caption, including the title and date of the Objection to which the Response is directed; (b) the name of the Claimant, the reference number of the Proof of Claim or 503(b)(9) Claim listed above and as identified on the claims register maintained on the Debtors' case information website (located at <http://www.qwusadocket.com>), and a description of the basis for the amount of the Claim; (c) a concise statement setting forth the reasons why the Court should not sustain the Objection, including, but not limited to, the specific factual and legal bases upon which you rely in opposing the Objection; (d) copies of any documentation and other evidence upon which you will rely in opposing the Objection at a hearing; (e) sworn affidavits or declarations conforming to 28 U.S.C. 1746 of persons with personal knowledge of any new facts relied upon to support the Response; and (f) the name, address, telephone number and facsimile number of a person authorized to reconcile, settle or otherwise resolve the Claim or Claims on your behalf. If you cannot timely provide such documentation, declarations and/or other evidence, you should provide a detailed explanation in the Response as to why it was not possible to timely provide such documentation, declarations and/or other evidence.

**A HEARING ON THE OBJECTION WILL BE HELD ON FEBRUARY 14, 2013  
AT 10:00 A.M. (EASTERN TIME) BEFORE THE HONORABLE JAMES M. PECK IN  
THE UNITED STATES BANKRUPTCY COURT FOR THE SOUTHERN DISTRICT OF  
NEW YORK, ALEXANDER HAMILTON U.S. CUSTOM HOUSE, COURTROOM 601,  
ONE BOWLING GREEN, NEW YORK, NEW YORK 10004.**

**IF YOU FAIL TO SERVE AND FILE A RESPONSE IN ACCORDANCE WITH  
THIS NOTICE AND THE CLAIMS PROCEDURES, THE COURT MAY GRANT THE  
RELIEF REQUESTED IN THE OBJECTION WITHOUT FURTHER NOTICE OR  
HEARING. PARTIES SERVING AND FILING A RESPONSE ARE REQUIRED TO  
ATTEND THE HEARING (IN THE ABSENCE OF AN AGREEMENT BETWEEN YOU  
AND THE REORGANIZED DEBTORS PROVIDING OTHERWISE), AND FAILURE  
TO APPEAR MAY RESULT IN THE OBJECTION BEING GRANTED UPON  
DEFAULT.**

Dated: January 15, 2013  
New York, New York

Respectfully submitted,

ARNOLD & PORTER LLP  
399 Park Avenue  
New York, NY 10022-4690  
Telephone: (212) 715-1781  
Facsimile: (212) 715-1399

COUNSEL FOR REORGANIZED DEBTORS

**EXHIBIT 2**



039269P001-1245A-361  
AR- DEPT. OF FINANCE AND ADMINISTRATION  
C/O OFFICE OF REVENUE LEGAL COUNSEL  
ATTN: DAVID B. KAUFMAN, ESQ.  
P.O. BOX 1272, ROOM 2380  
LITTLE ROCK AR 72203-1272

006989P002-1245A-361  
ATHENS PAPER  
ATTN: SHYLAN VORDERBERG, CREDIT MANAGER  
1898 ELM TREE DRIVE  
NASHVILLE TN 37210

006764P002-1245A-361  
CO- DEPARTMENT OF REVENUE  
C/O BANKRUPTCY UNIT  
ATTN: WAYNE LINGK, BANKRUPTCY SUPERVISOR  
1375 SHERMAN STREET, ROOM 504  
DENVER CO 80261

006764S001-1245A-361  
CO- DEPARTMENT OF REVENUE  
C/O BANKRUPTCY UNIT  
ATTN: TIMOTHY CALAHAN, BANKRUPTCYSUPERVISOR  
1375 SHERMAN STREET, ROOM 504  
DENVER CO 80261

005767P001-1245A-361  
MA - DEPARTMENT OF REVENUE  
ATTN: STEPHEN KOBIALKA, TAX SUPERVISOR  
P.O. BOX 9564  
BOSTON MA 02114-9564

005328P001-1245A-361  
MO- DEPARTMENT OF REVENUE  
ATTN: DEB BUSCHMAN, AGENT  
P.O. BOX 475  
JEFFERSON CITY MO 65105

005990P002-1245A-361  
MS- STATE TAX COMMISSION  
C/O BANKRUPTCY SECTION  
ATTN: BRENDA T. CARTER  
P.O. BOX 22808  
JACKSON MS 39225-2808

005881P001-1245A-361  
PA- DEPT OF REVENUE  
C/O BANKRUPTCY DIVISION  
ATTN: JAMES M. FOSTER, CHIEF  
P.O. BOX 280946  
HARRISBURG PA 17128-0946

**EXHIBIT 3**

000106P001-1245S-357  
ALLEN & OVERY LLP  
ATTN: KEN COLEMAN  
1221 AVENUE OF THE AMERICAS  
NEW YORK NY 10020  
KEN.COLEMAN@ALLENVERY.COM

000121P001-1245S-357  
ARNOLD & PORTER LLP  
ATTN: JOEL GROSS  
555 TWELFTH STREET, NW  
WASHINGTON DC 20004-1206  
QUEBECORSERVICE@APORTER.COM

000414P002-1245S-357  
ASK LLP  
ATTN: KARA E. CASTEEL  
2600 EAGAN WOODS DRIVE  
SUITE 400  
ST. PAUL MN 55121  
KCASTEEL@ASKLLP.COM

000409P002-1245S-357  
ASK LLP  
ATTN: ALEX GOVZE, ESQ.  
2600 EAGAN WOODS DRIVE  
SUITE 400  
ST. PAUL MN 55121  
agovze@askllp.com

000411P002-1245S-357  
ASK LLP  
ATTN: GARY D. UNDERDAHL, ESQ.  
2600 EAGAN WOODS DRIVE  
SUITE 400  
ST. PAUL MN 55121  
gunderdahl@askllp.com

000412P002-1245S-357  
ASK LLP  
ATTN: JOSEPH L. STEINFELD, JR. ESQ.  
2600 EAGAN WOODS DRIVE  
SUITE 400  
ST. PAUL MN 55121  
jsteinfeld@askllp.com

000422P001-1245S-357  
ASSISTANT ATTORNEY GENERAL  
ATTN: CHARLES A. GRUBE  
1275 WEST WASHINGTON STREET  
PHOENIX AZ 85007-2926  
CHARLES.GRUBE@AZAG.GOV

000421P001-1245S-357  
ASSISTANT ATTORNEY GENERAL  
BANKRUPTCY & COLLECTIONS DIVISION  
ATTN: JASON A. STARKS  
PO BOX 12548  
AUSTIN TX 78711-2548  
JASON.STARKS@OAG.STATE.TX.US

000423P001-1245S-357  
ASSISTANT ATTORNEY GENERAL  
ATTN: ROBERT P. VENTRELLA  
1275 WEST WASHINGTON STREET  
PHOENIX AZ 85007-2926  
ROBERT.VENTRELLA@AZAG.GOV

000176P002-1245S-357  
Airgas, Inc.  
Mr. David Boyle  
259 Radnor-Chester Road, Suite 100  
P.O. Box 6675  
Radnor PA 19087-8675  
David.boyle@airgas.com

000281P001-1245S-357  
Akin Gump Strauss Hauer & Feld LLP  
Sarah Link Schultz  
1700 Pacific Avenue, Suite 4100  
Dallas TX 75201  
sschultz@akingump.com

000194P003-1245S-357  
Akin Gump Strauss et al.  
David H. Botter  
One Bryant Park  
New York NY 10036  
dbotter@akingump.com

000193P003-1245S-357  
Akin Gump Strauss et al.  
Ira S. Dizengoff  
One Bryant Park  
New York NY 10036  
idizengoff@akingump.com

000335P001-1245S-357  
Alabama Department of Revenue  
Mark Griffin  
Assistant Counsel  
P.O. Box 320001  
Montgomery AL 36132-0001  
mark.griffin@revenue.alabama.gov

000123P002-1245S-357  
Arent Fox LLP  
Robert M. Hirsh  
1675 Broadway  
New York NY 10119  
hirsh.robert@arentfox.com

000339P002-1245S-357  
Arizona Attorney General  
Bankruptcy & Collection Enforcement  
Attn: April J. Theis  
1275 West Washington  
Phoenix AZ 85007  
april.theis@azag.gov

000207P001-1245S-357  
Arnold & Porter LLP  
Charles A. Malloy  
555 Twelfth Street, N.W.  
Washington DC 20004  
CHARLES\_MALLOY@APORTER.COM

000208P001-1245S-357  
Arnold & Porter LLP  
Rosa J. Evergreen  
555 Twelfth Street, N.W.  
Washington DC 20004  
ROSA\_EVERGREEN@APORTER.COM

000255P001-1245S-357  
Arnold M. Flank, Esq  
555 Skokie Blvd.  
Suite 500  
Northbrook IL 60062  
amfgoblue@aol.com

000342P001-1245S-357  
Assistant Attorney General  
Denise Mondell  
P.O. Box 120  
55 Elm Street, Fourth Floor  
Hartford CT 06141-0120  
Denise.Mondell@po.state.ct.us

000315P004-1245S-357  
Assistant Attorney General  
Bankruptcy & Collections Division  
Attn: Jay W. Hurst  
P. O. Box 12548  
Austin TX 78711-2548  
jay.hurst@oag.state.tx.us

000336P001-1245S-357  
Assistant Attorney General  
The State of New York  
Neal S. Mann  
120 Broadway - 24th Floor  
New York NY 10271  
neal.mann@oag.state.ny.us

000389P001-1245S-357  
BARNES & THORNBURG LLP  
PAULA JACOBI  
ONE NORTH WACKER DRIVE  
SUITE 4400  
CHICAGO IL 60606  
pjacobi@btlaw.com

000390P002-1245S-357  
BARNES & THORNBURG LLP  
ATTN: WILLIAM M. MCERLEAN  
ONE NORTH WACKER DRIVE  
SUITE 4400  
CHICAGO IL 60606  
wmcerclean@btlaw.com

000408P001-1245S-357  
BRADLEY ARANT ET AL. LLP  
ATTN: WILLIAM L. NORTON III, ESQ.  
1600 DIVISION STREET, SUITE 700  
NASHVILLE TN 37203  
bnorton@babc.com

000375P001-1245S-357  
BROUSE MCDOWELL  
KATE M. BRADLEY  
388 S. MAIN STREET  
SUITE 500  
AKRON OH 44311  
kbradley@brouse.com

000385P001-1245S-357  
BARR & FORMAN LLP  
GRAHAM H. STIEGLITZ  
171 17TH STREET, N.W.  
SUITE 1100  
ATLANTA GA 30363  
gstiegli@burr.com

000172P003-1245S-357  
Barack Ferrazzano et al.  
Kimberly J. Robinson, Esq.  
200 West Madison Street  
Suite 3900  
Chicago IL 60606  
kim.robinson@bfkn.com

## Exhibit Pages

Page # : 2 of 7

01/15/2013 05:12:23 PM

000136P003-1245S-357  
Barrack Ferrazzano et al.  
William J. Barrett, Esq.  
200 West Madison Street  
Suite 3900  
Chicago IL 60606  
William.barrett@bfkn.com

000283P002-1245S-357  
Bennett Jones LLP  
Kevin J. Zych  
Suite 3400, 1 First Canadian Place  
100 King Street West  
Toronto Ontario M5X 1A4  
Canada  
zychk@bennettjones.ca

000278P001-1245S-357  
Bolen Robinson & Ellis LLP  
Timothy J. Tighe, Jr.  
202 South Franklin  
2nd Floor  
Decatur IL 62523  
ttighe@brelaw.com

000323P003-1245S-357  
Buchalter Nemer, PC  
Shawn M. Christianson, Esq.  
55 Second Street, 17th Floor  
San Francisco CA 94105-3493  
schristianson@buchalter.com

000116P002-1245S-357  
City of Farmers Branch  
c/o Elizabeth Banda  
Perdue, Brandon, Fielder,  
Collins & Mott, L.L.P.  
P.O. Box 13430  
Arlington TX 76094-0430  
ebcalvo@pbfcm.com

000290P002-1245S-357  
Cohn Whitesell & Goldberg LLP  
Daniel C. Cohn, Esq.  
101 Arch Street  
Suite 1605  
Boston MA 02110  
cohn@cwgl1.com

000398P001-1245S-357  
DECAILLY, P.A.  
PAUL DECAILLY  
3111 W. DR. MLK JR, BLVD.  
SUITE 100  
TAMPA FL 33607  
ATTORNEY@PDLAW.NET

000301P001-1245S-357  
Bartlett Hackett Feinberg P.C.  
Frank F. McGuinn, Esq.  
155 Federal Street, 9th Floor  
Boston MA 02110  
ffm@bostonbusinesslaw.com

000191P002-1245S-357  
Bialson, Bergen & Schwab  
Lawrence Schwab  
2600 El Camino Real  
Suite 300  
Palo Alto CA 94306  
lschwab@bbslaw.com

000269P001-1245S-357  
Borges & Associates, LLC  
Wanda Borges, Esq.  
575 Underhill Blvd.  
Suite 110  
Syosset NY 11791  
borgeslawfirm@aol.com

000393P001-1245S-357  
CAMPEAU GOODSELL SMITH, L.C.  
WILLIAM J. HEALY  
440 N. 1ST STREET, # 100  
SAN JOSE CA 95112  
whealy@campeaulaw.com

000294P001-1245S-357  
Cohen, Weiss and Simon LLP  
Bruce H. Simon, Esq.  
330 West 42nd Street  
New York NY 10036  
bsimon@cwsnny.com

000229P001-1245S-357  
Connell Foley LLP  
Stephen V. Falanga  
85 Livingston Avenue  
Roseland NJ 07068  
sfalanga@connellfoley.com

000348P001-1245S-357  
David Shaiken LLC  
David M. S. Shaiken, Esq.  
45 Hartford Turnpike  
P.O. Box 2421  
Vernon CT 06066  
dshaiken@davidshaiken.com

000150P001-1245S-357  
Benanti & Associates  
Jane W. Arnone, Esq.  
350 Bedford Street  
Suite 201  
Stamford CT 06901  
benanti\_associates@msn.com

000263P001-1245S-357  
Blakeley & Blakeley LLP  
Ronald A. Clifford  
1000 Quail Street  
Suite 200  
Newport Beach CA 92660  
rclifford@bandblaw.com

000337P001-1245S-357  
Brown & Connery, LLP  
Donald K. Ludman, Esq.  
6 North Broad Street, Suite 100  
Woodbury NJ 08096  
dludman@brownconnery.com

000418P001-1245S-357  
COLLINS & FELDMAN  
ATTN: ILENE J. FELDMAN  
325 REEF ROAD  
SUITE 105  
FAIRFIELD CT 06824  
COLLINSFELDMAN@AOL.COM

000295P001-1245S-357  
Cohen, Weiss and Simon LLP  
David R. Hock, Esq.  
330 West 42nd Street  
New York NY 10036  
dhock@cwsnny.com

000112P002-1245S-357  
Contrarian Capital Mgmt., L.L.C.  
Jonathan Neiss  
411 West Putnam Avenue  
Suite 425  
Greenwich CT 06830  
jneiss@contrariancapital.com

000168P001-1245S-357  
Day Pitney LLP  
Herbert K. Ryder  
P.O. Box 1945  
Morristown NJ 07962-1945  
hryder@daypitney.com

000282P002-1245S-357  
Bennett Jones LLP  
S. Richard Orzy  
Suite 3400, 1 First Canadian Place  
100 King Street West  
Toronto Ontario M5X 1A4  
Canada  
orzyr@bennettjones.ca

000262P002-1245S-357  
Blakeley & Blakeley LLP  
Scott E. Blakeley  
1000 Quail Street  
Suite 200  
Newport Beach CA 92660  
seb@bandblaw.com

000298P001-1245S-357  
Bryan Cave LLP  
Michelle McMahon, Esq.  
1290 Avenue of the Americas  
New York NY 10104  
Michelle.McMahon@bryancave.com

000222P001-1245S-357  
Cadwalader Wickersham & Taft  
Gregory M. Petrick  
One World Financial Center  
New York NY 10281  
gregory.petrick@cwt.com

000160P001-1245S-357  
Cohen, Weiss and Simon LLP  
Richard M. Sletzer  
330 West 42nd Street  
New York NY 10036  
rsletzer@cwsnny.com

000292P002-1245S-357  
Corzin, Sanislo & Ufholz, LLC  
Harold A. Corzin  
304 N. Cleveland-Massillon Rd  
Akron OH 44333  
hcorzin@csu-law.com

000185P001-1245S-357  
Day Pitney LLP  
Richard M. Meth, Esq.  
P.O. Box 1945  
Morristown NJ 07962-1945  
rmeth@daypitney.com

## Exhibit Pages

000210P002-1245S-357  
Diserio Martin O'Connor et al.  
Scott M. Harrington, Esq.  
One Atlantic Street  
Stamford CT 06901  
sharrington@dmoc.com

000239P001-1245S-357  
Downey Brand LLP  
R. Dale Ginter  
555 Capital Mall  
10th Floor  
Sacramento CA 95814  
dginter@downeybrand.com

000404P001-1245S-357  
ELMER J. GEORGE  
105 W. MAIN STREET  
LEBANON KY 40033  
ejgeorge@windstream.net

000155P002-1245S-357  
Empire Blue Cross Blue Shield  
Louis Benza, Esq.  
15 Metro Tech Center  
6th Floor  
Brooklyn NY 11201  
louis.benza@empireblue.com

000344P001-1245S-357  
FOLEY & LARDNER LLP  
John A. Simon  
One Detroit Center  
500 Woodward Ave. Suite 2700  
Detroit MI 48226-3489  
jsimon@foley.com

000384P001-1245S-357  
FOX ROTHSCHILD LLP  
RAYMOND M. PATELLA  
1301 ATLANTIC AVENUE  
MIDTOWN BLDG, STE 400  
ATLANTIC CITY NJ 08401  
rpatella@foxrothschild.com

000345P001-1245S-357  
Foley & Lardner LLP  
Joanne Lee, Esq.  
321 N Clark Street, Suite 2800  
Chicago IL 60654  
jlee@foley.com

000417P001-1245S-357  
GOTTEN, WILSON, SAVORY & BEARD, PLLC  
ATTN: RUSSELL W. SAVORY  
88 UNION AVENUE, 14TH FLOOR  
MEMPHIS TN 38103  
RUSSELL.SAVORY@GWSBLAW.COM

000238P001-1245S-357  
Gibbons P.C.  
David N. Crapo, Esq.  
One Gateway Center  
Newark NJ 07102-5310  
dcrapo@gibbonslaw.com

000237P001-1245S-357  
Gibbons P.C.  
Karen A. Giannelli, Esq.  
One Gateway Center  
Newark NJ 07102-5310  
kgiannelli@gibbonslaw.com

000355P001-1245S-357  
Glenn M. Reisman, Esq.  
Two Corporate Drive  
Suite 234  
Shelton CT 06484  
Glenn.Reisman@ge.com

000232P001-1245S-357  
Greenberg Traurig LLP  
Diane E. Vuocolo, Esq.  
2700 Two Commerce Square  
2001 Market Street  
Philadelphia PA 19103  
vuocolod@gtlaw.com

000268P001-1245S-357  
Gust Rosenfeld P.L.C.  
Madeleine C. Wanslee  
201 E. Washington Street  
Suite 800  
Phoenix AZ 85004-2327  
mwanslee@gustlaw.com

000313P001-1245S-357  
Hill Wallack LLP  
Thomas W. Halm, Jr.  
202 Carnegie Center  
Princeton NJ 08543-5226  
twh@hillwallack.com

000306P001-1245S-357  
Hodgson Russ LLP  
Garry M. Graber, Esq.  
60 East 42nd Street  
37th Floor  
New York NY 10165-0150  
GGraber@HodgsonRuss.com

000173P001-1245S-357  
Hogan & Hartson LLP  
Scott A. Golden  
875 Third Avenue  
New York NY 10022  
sagolden@hhlaw.com

000270P001-1245S-357  
Holland & Knight LLP  
Barbara R. Parlin, Esq.  
195 Broadway  
24th Floor  
New York NY 10007  
barbara.parlin@hklaw.com

000276P002-1245S-357  
Hughes Hubbard & Reed LLP  
Daniel S. Lubell, Esq.  
One Battery Park Plaza  
New York NY 10004  
lubell@hugheshubbard.com

000277P001-1245S-357  
Hughes Hubbard & Reed LLP  
Jeffrey S. Margolin, Esq.  
One Battery Park Plaza  
New York NY 10004  
margolin@hugheshubbard.com

000304P001-1245S-357  
Hughes Hubbard & Reed LLP  
Attn: Daniel H. Slate, Esq.  
350 South Grand Avenue  
Los Angeles CA 90071-3442  
slate@hugheshubbard.com

000349P001-1245S-357  
Iowa Department of Revenue  
John Waters  
Collections Section  
P.O. Box 10457  
Des Moines IA 50306  
IDRFBankruptcy@idrf.state.ia.us

000320P001-1245S-357  
Jackson Walker L.L.P.  
Bruce J. Ruzinsky  
1401 McKinney Street, Suite 1900  
Houston TX 77010  
bruzinsky@jw.com

000322P001-1245S-357  
Jackson Walker L.L.P.  
Heather M. Forrest  
901 Main Street, Suite 6000  
Dallas TX 75202  
hforrest@jw.com

000338P001-1245S-357  
Katten Muchin Rosenman LLP  
Kenneth E. Noble, Esq.  
575 Madison Avenue  
New York NY 10022  
Kenneth.noble@kattenlaw.com

000115P002-1245S-357  
Kelley Drye & Warren LLP  
Craig A. Wolfe, Esq.  
101 Park Avenue  
New York NY 10178  
bankruptcydepartment2@kelleydrye.com

000189P002-1245S-357  
Kennedy, Covington, et al.  
Lawrence E. Behning  
The Hearst Tower  
214 N. Tryon Street, Suite 4700  
Charlotte NC 28202  
lbehning@kennedycovington.com

000164P001-1245S-357  
King & Spalding LLP  
Sarah Robinson Borders  
1180 Peachtree Street  
Atlanta GA 30309  
sborders@kslaw.com

000296P001-1245S-357  
Kizer, Hood & Morgan, L.L.P.  
Chantel K. Adams  
2111 Quail Run Drive  
Baton Rouge LA 70808  
cadams@khmlp.com

000318P001-1245S-357  
Kohner, Mann & Kailas, SC.  
Samuel C. Wisotzkey, Esq.  
Washington Building Barnabas Business Center  
4650 North Port Washington Road  
Milwaukee WI 53212-1059  
swisotzkey@kmksc.com

000103P001-1245S-357  
LUSKIN, STERN & EISLER LLP  
ATTN: RICHARD STERN  
330 MADISON AVENUE  
SUITE 3400  
NEW YORK NY 10017  
RSTERN@LSE-LAW.COM

000113P003-1245S-357  
Latham & Watkins LLP  
Richard A. Levy  
Sears Tower  
233 S. Wacker Drive  
Suite 5800  
Chicago IL 60606  
richard.levy@lw.com

000218P001-1245S-357  
Lovells LLP  
Robin E. Keller, Esq.  
590 Madison Avenue  
New York NY 10022  
robin.keller@lovells.com

000195P002-1245S-357  
Lowenstein Sandler PC  
Kenneth A. Rosen, Esq.  
65 Livingston Avenue  
Roseland NJ 07068  
krosen@lowenstein.com

000388P001-1245S-357  
MCNEES WALLACE ET AL.  
CLAYTON W. DAVIDSON  
100 PINE STREET  
P.O. BOX 1166  
HARRISBURG PA 17108-1166  
cdavidson@mwn.com

000314P001-1245S-357  
Meyer Suozzi English & Klein, P.C.  
Alan E. Marder  
990 Stewart Avenue, Suite 300  
P.O. Box 9194  
Garden City NY 11530-9194  
amarder@msek.com

000107P004-1245S-357  
Krugliak, Wilkins, Griffiths et al.  
Sam O. Simmerman  
4775 Munson Street, N.W.  
P.O. Box 36963  
Canton OH 44735-6963  
sosimmerman@kwgd.com

000383P001-1245S-357  
LUTZ CORNETET MEYER & RUSH  
KARI YEOMANS  
123 BOGGS LANE  
CINCINNATI OH 45246  
kyeomans@lcmrlaw.com

000113P002-1245S-357  
Law Offices of  
Gabriel Del Virginia  
Attn: Gabriel Del Virginia, Esq.  
641 Lexington Avenue  
21st Floor  
New York NY 10022  
gabriel.delvirginia@verizon.net

000198P001-1245S-357  
Lowenstein Sandler PC  
Bruce S. Nathan, Esq.  
65 Livingston Avenue  
Roseland NJ 07068  
bnathan@lowenstein.com

000196P001-1245S-357  
Lowenstein Sandler PC  
Sharon L. Levine, Esq.  
65 Livingston Avenue  
Roseland NJ 07068  
slevine@lowenstein.com

000378P001-1245S-357  
MENN LAW FIRM. LTD.  
ROBERT N. DUIMSTRA  
2501 E. ENTERPRISE AVENUE  
P.O. BOX 785  
APPLETON WI 54912-0785  
robert-duimstra@mennlaw.com

000243P001-1245S-357  
Miller & Martin PLLC  
Nicholas W. Whittenburg  
Volunteer Building  
832 Georgia Ave., Suite 1000  
Chattanooga TN 37402  
nwwhittenburg@millermartin.com

000102P001-1245S-357  
LUSKIN STERN & EISLER LLP  
ATTN: MICHAEL LUSKIN  
330 MADISON AVENUE  
SUITE 3400  
NEW YORK NY 10017  
MLUSKIN@LSE-LAW.COM

000396P001-1245S-357  
LYONS & CONE, PLC  
JIM LYONS  
P.O. BOX 7044  
JONESBORO AR 72403  
JLYONS@LECLAW.COM

000153P002-1245S-357  
Linebarger Goggan Blair et al.  
Elizabeth Weller  
2323 Bryan Street  
Suite 1600  
Dallas TX 75201  
dallas.bankruptcy@publicans.com

000328P001-1245S-357  
Lowenstein Sandler PC  
Jeffrey A. Kramer, Esq.  
65 Livingston Avenue  
Roseland NJ 07068  
jkramer@lowenstein.com

000204P001-1245S-357  
Luskin, Stern & Eisler LLP  
Trevor Hoffman, Esq.  
330 Madison Avenue  
34th Floor  
New York NY 10017  
mluskin@lse-law.com

000387P001-1245S-357  
MEYERS LAW GROUP, P.C.  
MERLE C. MEYERS, ESQ.  
44 MONTGOMERY STREET  
SUTIE 1010  
SAN FRANCISCO CA 94104  
mmeyers@mlg-pc.com

000130P003-1245S-357  
Mirick, O'Connell, et al.  
Robert B. Gibbons  
100 Front Street  
Worcester MA 01608-1477  
bankrupt@modl.com

000104P001-1245S-357  
LUSKIN STERN & EISLER LLP  
ATTN: PATRICK GARTLAND  
330 MADISON AVENUE  
SUITE 3400  
NEW YORK NY 10017  
PGARTLAND@LSE-LAW.COM

000124P002-1245S-357  
Latham & Watkins LLP  
Peter P. Knight  
Sears Tower  
233 S. Wacker Drive  
Suite 5800  
Chicago IL 60606  
peter.knight@lw.com

000217P001-1245S-357  
Lovells LLP  
Christopher R. Donoho III, Esq.  
590 Madison Avenue  
New York NY 10022  
chris.donoho@lovells.com

000197P001-1245S-357  
Lowenstein Sandler PC  
John K. Sherwood, Esq.  
65 Livingston Avenue  
Roseland NJ 07068  
jsherwood@lowenstein.com

000327P001-1245S-357  
Luskin, Stern & Eisler LLP  
Patrick Gartland  
330 Madison Avenue  
New York NY 10017  
pgartland@lse-law.com

000209P001-1245S-357  
McGuireWoods LLP  
John H. Maddock III  
One James Center  
901 East Cary Street  
Richmond VA 23219  
jmaddock@mcguirewoods.com

000129P003-1245S-357  
Mirick, O'Connell, et al.  
Paul W. Carey  
100 Front Street  
Worcester MA 01608-1477  
pwc Carey@modl.com

000156P003-1245S-357  
Moore & Van Allen PLLC  
David B. Wheeler, Esq.  
40 Calhoun Street, Suite 300  
P.O. Box 22828  
Charleston SC 29413-2828  
davidwheeler@mvalaw.com

000419P002-1245S-357  
NEIGER LLP  
JONATHAN S. BODNER  
EDWARD E. NEIGER  
317 MADISON AVENUE  
NEW YORK NY 10017  
JBODNER@NEIGERLLP.COM

000394P001-1245S-357  
OFFIT KURMAN, P.A.  
THOMAS W. REPCZYNSKI  
4800 MONTGOMERY LANE  
NINTH FLOOR  
BETHESDA MD 20814  
TREPCZYNSKI@OFFITKURMAN.COM

000221P001-1245S-357  
Osler, Hoskin & Harcourt LLP  
Steven G. Golick  
1 First Canadian Place  
100 King Street West  
Toronto, Ontario M5X 1B8  
CANADA  
sgolick@osler.com

000170P001-1245S-357  
Pension Benefit Guaranty Corp.  
Joseph M. Krettek  
Office of the Chief Counsel  
1200 K Street, N.W.  
Suite 340  
Washington DC 20005  
krettek.joseph@pbgc.gov

000377P001-1245S-357  
RENDIGS FRY KIELY & DENNIS LLP  
MICHAEL J. CHAPMAN  
ONE WEST FOURTH STREET  
SUITE 900  
CINCINNATI OH 45202  
mchapman@rendigs.com

000374P001-1245S-357  
RUDY GASSERT YETKA et al.,  
JOHN M. GASSERT  
813 CLOQUET AVENUE  
CLOQUET MN 55720  
jgassert@cloquetlaw.com

000154P001-1245S-357  
Morrison Cohen LLP  
Michael R. Dal Lago, Esq.  
909 Third Avenue  
New York NY 10022  
bankruptcy@morrisoncohen.com

000324P003-1245S-357  
New Jersey Attorney Generals Office  
Gabriel I. Chacon  
Deputy Attorney General of New Jersey  
R.J. Hughes Justice Complex  
P.O. Box 106  
Trenton NJ 08625-0106  
gabriel.chacon@dol.lps.state.nj.us

000125P003-1245S-357  
OGILVY RENAULT LLP  
ATTN: DERRICK TAY  
ROYAL BANK PLAZA, SOUTH TOWER  
200 BAY STREET, SUITE 3800  
TORONTO ONTARIO M5J 2Z4  
CANADA  
DTAY@OGILVYRENAULT.COM

000220P001-1245S-357  
Osler, Hoskin & Harcourt LLP  
Tracy C. Sandler  
1 First Canadian Place  
100 King Street West  
Toronto, Ontario M5X 1B8  
CANADA  
tsandler@osler.com

000284P001-1245S-357  
Pension Benefit Guaranty Corporation  
Michael C. Miller, Esq  
1200 K Street, N.W., Suite 340  
Washington DC 20005  
miller.michael@pbgc.gov

000122P001-1245S-357  
RICHARDS, KIBBE & ORBE LLP  
ATTN: MICHAEL FRIEDMAN  
ONE WORLD FINANCIAL CENTER  
NEW YORK NY 10281-1003  
MFRIEDMAN@RKOLLP.COM

000286P002-1245S-357  
Ravich Meyer Kirkman et al.  
Michael F. McGrath  
4545 IDS Center  
80 South Eighth Street  
Minneapolis MN 55402  
mfmcgrath@ravichmeyer.com

000224P001-1245S-357  
Munsch Hardt Koft & Harr  
Joe E. Marshall  
3800 Lincoln Plaza  
500 N. Akard Street  
Dallas TX 75201-6659  
jmarshall@munsch.com

000275P001-1245S-357  
O'Neill Cannon et al.  
Seth E. Dizard  
111 East Wisconsin Ave.  
Suite 1400  
Milwaukee WI 53202-4870  
seth.dizard@wilaw.com

000330P001-1245S-357  
ORRICK HERRINGTON & SUTCLIFFE LLP  
Raniero D'Aversa, Jr., Esq.  
666 Fifth Avenue  
New York NY 10103-0001  
rdaversa@orrick.com

000407P001-1245S-357  
PICCIONE, KEELEY & ASSOCIATES LTD.  
ATTN: PATRICK C. KEELEY  
122C SOUTH COUNTY FARM ROAD  
WHEATON IL 60187-4594  
pkeeley@pkalaw.com

000343P001-1245S-357  
Pepper Hamilton LLP  
Leon R. Barson  
3000 Two Logan Square  
18th and Arch Streets  
Philadelphia PA 19103  
barsonl@pepperlaw.com

000372P001-1245S-357  
ROBERT S. OVOIAN  
BBO # 381055  
120 NORTH MAIN STREET  
SUITE 306  
ATTLEBORO MA 02703  
robert.ovoian@verizon.net

000257P001-1245S-357  
Richards Kibbe & Orbe LLP  
Craig A. Newman  
One World Financial Center  
New York NY 10281  
rkoquebec@rkollp.com

000300P001-1245S-357  
Murtha Cullina LLP  
Robert A. White, Esq.  
CityPlace I - 185 Asylum Street  
Hartford CT 06103-3469  
rwhite@murthalaw.com

000258P001-1245S-357  
O. Allan Fridman, Esq.  
555 Skokie Boulevard  
Suite 500  
Northbrook IL 60062  
afridman@tds.net

000316P001-1245S-357  
Office of the Attorney General of Pennsylvania  
Christopher R. Momjian  
Senior Deputy Attorney General  
21 S. 12th Street, 3rd Floor  
Philadelphia PA 19107-3603  
crmomjian@attorneygeneral.gov

000234P002-1245S-357  
Paul Weiss Rifkind Wharton  
Alan W. Kornberg  
1285 Avenue of the Americas  
New York NY 10019-6064  
AKORNBURG@PAULWEISS.COM

000317P001-1245S-357  
Pierce Atwood LLP  
Keith J. Cunningham, Esq.  
One Monument Square  
Portland ME 04101  
kcunningham@pierceatwood.com

000379P001-1245S-357  
RONALD HOROWITZ, ESQ.  
14 TINDALL ROAD  
TINDALL PROFESSIONAL PLAZA  
MIDDLETOWN NJ 07748  
ronhorowitz@verizon.net

000188P001-1245S-357  
Robert R. Ross  
3620 Hacks Cross Road  
Building B, 2nd Floor  
Memphis TN 38125  
rross@fedex.com

## Exhibit Pages

000200P001-1245S-357  
Russell R. Johnson III  
2258 Wheatlands Drive  
Manakin-Sabot VA 23103  
russj4478@aol.com

000361P001-1245S-357  
SABIN, BERMANT ET AL.  
ATTN: RICHARD M. CONSTANTINE, ESQ.  
FOUR TIMES SQUARE  
NEW YORK NY 10036-6526  
rconstantine@sbandg.com

000360P001-1245S-357  
SATTERLEE STEPHENS ET AL.  
ATTN: ABIGAIL SNOW, ESQ.  
230 PARK AVENUE  
NEW YORK NY 10169  
asnow@ssbb.com

000358P001-1245S-357  
SATTERLEE STEPHENS ET AL.  
ATTN: CHRISTOPHER R. BELMONTE, ESQ.  
230 PARK AVENUE  
NEW YORK NY 10169  
cbelmonte@ssbb.com

000359P001-1245S-357  
SATTERLEE STEPHENS ET AL.  
ATTN: PAMELA BOSSWICK, ESQ.  
230 PARK AVENUE  
NEW YORK NY 10169  
pbosswick@ssbb.com

00089P001-1245S-357  
SHEARMAN & STERLING LLP  
ATTN: DOUGLAS P. BARTNER, ESQ.  
599 LEXINGTON AVENUE  
NEW YORK NY 10022-6069  
dbartner@shearman.com

000397P001-1245S-357  
SHUMAKER LOOP & KENDRICK LLP  
DAVID M. GROGAN  
128 S. TRYON STREET  
SUITE 1800  
CHARLOTTE NC 28202  
DGROGAN@SLK-LAW.COM

000364P002-1245S-357  
STINSON MORRISON HECKER LLP  
ATTN: DARRELL W. CLARK  
1150 18TH STREET, NW  
SUITE 800  
Washington DC 20036-3816  
dclark@stinson.com

000395P001-1245S-357  
STITES & HARBISON, PLLC  
ERIKA R. BARNES  
401 COMMERCE STREET  
SUITE 800  
NASHVILLE TN 37219  
EBARNES@STITES.COM

000334P001-1245S-357  
STREUSAND & LANDON LLP  
Sabrina L. Streusand, Esq.  
816 Congress Avenue, Suite 1600  
Austin TX 78701  
Streusand@StreusandLandon.com

000386P001-1245S-357  
SUSSMAN SHANK LLP  
HOWARD M. LEVINE  
1000 SW BROADWAY  
SUITE 1400  
PORTLAND OR 97205  
howard@sussmanshank.com

000135P002-1245S-357  
Schnader Harrison Segal & Lewis LLP  
Matthew S. Tamasco  
140 Broadway  
Suite 3100  
New York NY 10005-1101  
mtamasco@schnader.com

000134P003-1245S-357  
Schnader Harrison Segal & Lewis LLP  
Nicholas J. LePore, III, Esq.  
1600 Market Street  
Suite 3600  
Philadelphia PA 19103-7286  
nlepore@schnader.com

000192P001-1245S-357  
Schoeman Updike & Kaufman  
Nancy A. Connery, Esq.  
60 East 42nd Street  
39th Floor  
New York NY 10165  
nconnery@schoeman.com

000260P001-1245S-357  
Sheppard Mullin Richter  
Malani J. Cademartori  
30 Rockefeller Plaza  
39th Floor  
New York NY 10112  
mcaudemartori@sheppardmullin.com

000231P001-1245S-357  
Shumaker Loop & Kendrick  
David A. Matthews  
128 S. Tryon Street  
Suite 1800  
Charlotte NC 28202  
dmatthews@slk-law.com

000175P001-1245S-357  
Smith, Katzenstein & Furlow  
Kathleen M. Miller  
800 Delaware Avenue, 7th Fl.  
P.O. Box 410  
Courier: 1901  
Wilmington DE 19899  
Kmillier@skfdelaware.com

000279P001-1245S-357  
Specialties Binding, Inc.  
c/o Golan & Christie LLP  
Attn: Caren A. Lederer  
70 West Madison  
Suite 1500  
Chicago IL 60602  
CALEDERER@GOLANCHRISTIE.COM

000187P001-1245S-357  
Stevens & Lee, P.C.  
Constantine D. Pourakis  
485 Madison Avenue  
20th Floor  
New York NY 10022  
cp@stevenslee.com

000240P002-1245S-357  
Stroock & Stroock & Lavan LLP  
Kristopher M. Hansen, Esq.  
180 Maiden Lane  
New York NY 10038  
khansen@stroock.com

000241P001-1245S-357  
Stroock & Stroock & Lavan LLP  
Sayan Bhattacharyya, Esq.  
180 Maiden Lane  
New York NY 10038  
sbhattacharyya@stroock.com

000382P001-1245S-357  
THE LAW OFFICE OF  
WILLIAM J. FACTOR, LTD  
ATTN: SARA E. LORBER  
1363 SHERMER ROAD  
SUITE 224  
NORTHBROOK IL 60062  
slorber@wfactorlaw.com

000381P001-1245S-357  
THE LAW OFFICE OF  
WILLIAM J. FACTOR, LTD.  
ATTN: WILLIAM J. FACTOR  
1363 SHERMER ROAD  
SUITE 224  
NORTHBROOK IL 60062  
wfactor@wfactorlaw.com

000392P001-1245S-357  
TODTMAN, NACHAMIE, et al.,  
JANICE B. GRUBIN  
425 PARK AVENUE  
NEW YORK NY 10022  
jgrubin@tnsj-law.com

000380P001-1245S-357  
TUCKER ARENSBERG, P.C.  
MICHAEL A. SHINER, ESQ.  
1500 ONE PPG PLACE  
PITTSBURGH PA 15222  
mshiner@tuckerlaw.com

000227P001-1245S-357  
The Walt Disney Company  
Alec M. Lipkind, Esq.  
Vice President, Counsel  
77 West 66th Street  
15th Floor  
New York NY 10023  
alec.lipkind@disney.com

000177P001-1245S-357  
Todd & Levi, LLP  
Attn: Jill Levi, Esq.  
444 Madison Avenue  
Suite 1202  
New York NY 10022  
jlevi@toddlevi.com

000002P001-1245S-357  
U.S. SECURITIES AND EXCHANGE COMMISSION  
NORTHEAST REGIONAL OFFICE  
3 WORLD FINANCIAL CENTER, RM 4300  
NEW YORK NY 10281-1022  
NEWYORK@SEC.GOV



Exhibit Pages

000431P001-1245S-357  
UNRUH, TURNER, BURKE & FREES  
ATTN: NANCY J. GLIDDEN, ESQ.  
P.O. BOX 515  
17 WEST GAY STREET  
WEST CHESTER PA 19381-0515  
NGLIDDEN@UTBF.COM

000353P001-1245S-357  
United States Department of Justice  
Donald G. Frankel  
Environment & Natural Resources Division  
Environmental Enforcement Section  
One Gateway Center, Suite 616  
Newton MA 02458  
donald.frankel@usdoj.gov

000166P001-1245S-357  
United Steelworkers  
Associate General Counsel  
David R. Jury  
Five Gateway Center  
Suite 807  
Pittsburgh PA 15222  
djury@usw.org

000272P001-1245S-357  
Vinson & Elkins L.L.P.  
Michael V. Rella, Esq.  
666 Fifth Avenue  
26th Floor  
New York NY 10103-0040  
mrella@velaw.com

000271P001-1245S-357  
Vinson & Elkins L.L.P.  
Steven M. Abramowitz, Esq.  
666 Fifth Avenue  
26th Floor  
New York NY 10103-0040  
sabramowitz@velaw.com

000391P001-1245S-357  
WARD AND SPIRES, LLC  
D. CLAY WARD  
445 WALKER STREET  
AUGUSTA GA 30901  
dclayward@gmail.com

000373P001-1245S-357  
WEBSTER SZANYI LLP  
DONALL O'CARROLL  
1400 LIBERTY BLDG.  
BUFFALO NY 14202  
docarroll@websterszanyi.com

000420P001-1245S-357  
WILLIAM B. CAREY  
P.O. BOX 207  
BERKELEY SPRINGS WV 25411  
CAREY-LAW@EARTHLINK.NET

000297P001-1245S-357  
Warner Norcross & Judd LLP  
Michael G. Cruse, Esq.  
2000 Town Center, Suite 2700  
Southfield MI 48075-1318  
mcruse@wnj.com

000137P003-1245S-357  
Warsaw Burstein Cohen et al.  
Slava Hazin, Esq.  
555 Fifth Avenue  
New York NY 10017  
shazin@wbsk.com

000162P001-1245S-357  
Weil, Gotshal & Manges LLP  
Marcia L. Goldstein, Esq.  
767 Fifth Avenue  
New York NY 10153-0119  
marcia.goldstein@weil.com

000219P002-1245S-357  
Wilmington Trust Company  
Suzanne J. MacDonald  
520 Madison Avenue  
33rd Floor  
New York NY 10022  
smacondald@wilmingtontrust.com

000285P002-1245S-357  
Wilson, Elser et al.  
Beata Shapiro, Esq.  
177 Broad Street  
6th Floor  
Stamford CT 06901  
beata.shapiro@wilsonelser.com

000259P001-1245S-357  
Winston & Strawn LLP  
Carey D. Schreiber  
200 Park Avenue  
New York NY 10166  
cschreiber@winston.com

000132P002-1245S-357  
Winston & Strawn LLP  
Daniel J. McGuire  
35 West Wacker Drive  
Chicago IL 60601  
dmcguire@winston.com

**EXHIBIT 4**

000182P002-1245S-357  
ABITIBI-CONSOLIDATED INC  
ATTN: MADELEINE FEQUIERE  
1155 METCALFE STREET  
SUITE 800  
MONTREAL, QUEBEC QC H3B 5H2  
CANADA

000416P001-1245S-357  
ACTON & SNYDER, LLP  
ATTN: STEVEN L. BLAKELY  
11 EAST NORTH STREET  
DANVILLE IL 61832

000413P002-1245S-357  
ASK LLP  
ATTN: KAREN M. SCHEIBE, ESQ.  
2600 EAGAN WOODS DRIVE  
SUITE 400  
ST. PAUL MN 55121

000415P004-1245S-357  
ASK LLP  
ATTN: CHRISTOPHER MOSENG  
2600 EAGAN WOODS DRIVE  
SUITE 400  
ST. PAUL MN 55121

000340P001-1245S-357  
Arizona Attorney General  
Robert R. Hall  
1275 West Washington  
Phoenix AZ 85007

000310P001-1245S-357  
Assistant Attorney General  
Juandisha M. Harris  
Cadillac Place, Ste. 10-200  
3030 W. Grand Blvd.  
Detroit MI 48202

000309P001-1245S-357  
Attorney General  
Michael A. Cox  
Cadillac Place, Ste. 10-200  
3030 W. Grand Blvd.  
Detroit MI 48202

000366P004-1245S-357  
BAKER DONELSON ET AL.,  
E. FRANKLIN CHILDRESS JR.  
165 MADISON AVENUE  
SUITE 2000  
MEMPHIS TN 38103

000265P001-1245S-357  
Baker & McKenzie LLP  
Lawrence P. Vonckx  
One Prudential Plaza, Ste 3500  
130 East Randolph Drive  
Chicago IL 60601

000273P001-1245S-357  
Baker & McKenzie LLP  
Bruce E. Lithgow  
One Prudential Plaza, Ste 3500  
130 East Randolph Drive  
Chicago IL 60601

000264P001-1245S-357  
Baker & McKenzie, LLP  
Carmen H. Lonstein  
One Prudential Plaza, Ste 3500  
130 East Randolph Drive  
Chicago IL 60601

000332P001-1245S-357  
Brown Rudnick LLP  
John C. Elstad, Esq.  
One Financial Center  
Boston MA 02111

000299P002-1245S-357  
Bryan Cave LLP  
Mark G. Stingley  
1200 Main Street  
Suite 3500  
Kansas City MO 64105

000307P002-1245S-357  
Bryan Cave LLP  
Cassandra L. Writz  
1200 Main Street  
Suite 3500  
Kansas City MO 64105

000184P002-1245S-357  
CELLMARK PAPER  
ATTN: DOMINICK J. MEROLE  
80 WASHINGTON STREET, STE. 1  
NORWALK CT 06854-3049

000244P001-1245S-357  
Cadwalader Wickersham & Taft  
J. David Leamon  
One World Financial Center  
New York NY 10281

000305P002-1245S-357  
Catalyst Pulp & Paper Sales, Inc.  
Attn: Stacey Pickett  
3600 Lysander Lane, 2nd Floor  
Richmond, British Columbia BC V7B 1C3  
Canada

000171P001-1245S-357  
Charles E. Boulbol, P.C.  
Charles E. Boulbol  
26 Broadway  
17th Floor  
New York NY 10004

000161P001-1245S-357  
Cohen, Weiss and Simon LLP  
Robin H. Gise  
330 West 42nd Street  
New York NY 10036

000356P002-1245S-357  
DELY, MOONEY & GLASTETTER, LLP  
Attn: Martin A. Mooney, Esq.  
8 Thurlow Terrace  
Albany NY 12203

000303P001-1245S-357  
Davidoff Malito & Hutcher LLP  
Ralph E. Preite, Esq.  
605 Third Avenue  
New York NY 10158

000167P001-1245S-357  
Day Pitney LLP  
Scott A. Zuber, Esq.  
P.O. Box 1945  
Morristown NJ 07962-1945

000246P001-1245S-357  
Dickie McCamey & Chilcote  
Samuel R. Grego, Esq.  
Two PPG Place  
Suite 400  
Pittsburgh PA 15222

000247P001-1245S-357  
Dickie McCamey & Chilcote  
W. Alan Torrance, Esq.  
Two PPG Place  
Suite 400  
Pittsburgh PA 15222

000403P001-1245S-357  
ELLENBERG, OGIER, ET AL., PC  
ATTN: BARBARA ELLIS-MONRO  
170 MITCHELL STREET, SW  
ATLANTA GA 30303

000357P001-1245S-357  
GEORGE MARTIN VIA  
104 SOUTH MAIN STREET  
BOONEVILLE MS 38829

000233P001-1245S-357  
Greenberg Traurig LLP  
Gino G. Tonetti, Esq.  
Met Life Building  
200 Park Avenue  
New York NY 10166

000333P002-1245S-357  
HODGSON RUSS LLP  
Stephen H. Gross, Esq.  
60 East 42nd Street, 37th Floor  
New York NY 10165-0150

000174P002-1245S-357  
Hogan & Hartson LLP  
Dena Copulsky Kaufman  
875 Third Avenue  
New York NY 10022

000004P001-1245S-357  
INTERNAL REVENUE SERVICE  
290 BROADWAY  
NEW YORK NY 10008

000183P001-1245S-357  
INTERNATIONAL PAPER COMPANY  
ATTN: STEVE K. DUNN  
6285 TRI-RIDGE BLVD.  
LOVELAND OH 45140

000346P001-1245S-357  
King & Spalding  
Attn: George B South III  
1185 Avenue of the Americas  
New York NY 10036-4003

000165P001-1245S-357  
King & Spalding LLP  
Michelle Carter  
1180 Peachtree Street  
Atlanta GA 30309

000352P001-1245S-357  
LATHAM & WATKINS LLP  
David S. Foster  
233 S. Wacker Drive, Suite 5800  
Chicago IL 60606

000399P001-1245S-357  
LAZARUS & LAZARUS, P.C.  
MICHAEL E. MURAV  
240 MADISON AVENUE  
8TH FLOOR  
NEW YORK NY 10016

000367P002-1245S-357  
LORI LAPIN JONES PLLC  
ATTN: LORI LAPIN JONES, ESQ.  
98 CUTTER MILL ROAD  
SUITE 201 NORTH  
GREAT NECK NY 11021

000363P001-1245S-357  
LOUISIANA DEPT. OF REVENUE  
ATTN: FLORENCE BONACCORSO-SAENZ  
P.O. BOX 4064  
BATON ROUGE LA 70821-4064

000105P001-1245S-357  
LUSKIN STERN & EISLER LLP  
ATTN: TREVOR R. HOFFMANN  
330 MADISON AVENUE  
SUITE 3400  
NEW YORK NY 10017

000302P001-1245S-357  
Latham & Watkins LLP  
Erika Ruiz  
885 Third Avenue  
New York NY 10022

000319P001-1245S-357  
Latham & Watkins LLP  
Alice Burke  
233 S. Wacker Drive  
Chicago IL 60606

000362P001-1245S-357  
Latham & Watkins LLP  
Donald Schwartz  
Sears Tower, Suite 5800  
233 South Wacker Drive  
Chicago IL 60606

000199P001-1245S-357  
Lowenstein Sandler PC  
Kimberly R. Goldberg, Esq.  
65 Livingston Avenue  
Roseland NJ 07068

000099P002-1245S-357  
MAYER BROWN LLP  
RANIERO D'AVERSA, JR., Esq.  
1675 BROADWAY  
NEW YORK NY 10019

000100P002-1245S-357  
MAYER BROWN LLP  
ANDREW R. TAGGART, ESQ.  
1675 BROADWAY  
NEW YORK NY 10019

000181P001-1245S-357  
MEGTEC SYSTEMS, INC.  
ATTN: GREGORY R. LINN  
830 PROSPER ROAD  
DE PERE WI 54115

000267P001-1245S-357  
Mayer Brown LLP  
Antonia Golianopoulos, Esq.  
1675 Broadway  
New York NY 10019

000311P001-1245S-357  
Michigan Department of Treasury  
Michael A. Cox, Attorney General  
Cadillac Place, Ste. 10-200  
3030 W. Grand Blvd.  
Detroit MI 48202

000312P001-1245S-357  
Michigan Department of Treasury  
Juandisha M. Harris, Assistant Attorney General  
Cadillac Place, Ste. 10-200  
3030 W. Grand Blvd.  
Detroit MI 48202

000280P001-1245S-357  
Missouri Department of Revenue  
Stephen A. Ginther  
301 W. High Street, Room 670  
P.O. Box 475  
Jefferson City MO 65105-0475

000230P001-1245S-357  
Morrit Hock Hamroff  
Lee J. Mendelson  
400 Garden City Plaza  
Garden City NY 11530

000365P001-1245S-357  
OFFICE OF THE ATTY GENERAL  
STATE OF NEW YORK  
ATTN: LINDA E. WHITE  
MAIN PLACE TOWER  
350 MAIN STREET, SUITE 300A  
BUFFALO NY 14202

000001P001-1245S-357  
OFFICE OF THE UNITED STATES TRUSTEE  
33 WHITEHALL STREET  
21ST FLOOR  
NEW YORK NY 10004

000329P001-1245S-357  
ORRICK HERRINGTON & SUTCLIFFE LLP  
Weston T. Eguchi, Esq.  
666 Fifth Avenue  
New York NY 10103-0001

000179P001-1245S-357  
PENSION BENEFIT GUARANTY CORP.  
ATTN: SUZANNE KELLY  
1200 K STREET NW  
WASHINGTON DC 20005

000376P001-1245S-357  
PEPPEL, GOMES & MACINTOSH, P.C.  
KATHLEEN N. GOMES  
474 PERKINS EXTENDED  
SUITE 205  
MEMPHIS TN 38117

000402P001-1245S-357  
PHIL WATSON PC  
ATTN: FRANCIS HURLEY  
535 E. ARMY POST RD.  
DES MOINES IA 50315

000235P001-1245S-357  
Paul Weiss Rifkind Wharton  
Andrew N. Rosenberg  
1285 Avenue of the Americas  
New York NY 10019-6064

000236P001-1245S-357  
Paul Weiss Rifkind Wharton  
Elizabeth R. McColm  
1285 Avenue of the Americas  
New York NY 10019-6064

000287P001-1245S-357  
Peitzman, Weg & Kempinsky LLP  
Louis E. Kempinsky, Esq.  
10100 Santa Monica Boulevard  
Suite 1450  
Los Angeles CA 90067

000288P002-1245S-357  
Peitzman, Weg & Kempinsky LLP  
Jasmin Yang  
2029 Century Park East, Ste. 3100  
Century City CA 90067-3044

000228P001-1245S-357  
Peter Axelrod & Associates  
Osman Dennis  
260 Madison Avenue  
New York NY 10016

000119P002-1245S-357  
QUEBECOR WORLD (USA) INC.  
ATTN: MICHELE BOLDUC  
291 STATE STREET  
NORTH HAVEN CT 06473-2131

000350P002-1245S-357  
Riverside Claims LLC  
Neil Herskowitz  
P.O. BOX 626  
Planetarium Station  
New York NY 10024

000405P002-1245S-357  
SCHINDEL, FARMAN, ET AL.  
ATTN: IRA S. LIPSIOUS  
80-02 KEW GARDENS ROAD, SUITE 1030  
KEW GARDENS NY 11415

000401P001-1245S-357  
SHAFFERMAN & FELDMAN, LLP  
JOEL M. SHAFFERMAN  
286 MADISON AVENUE  
SUITE 502  
NEW YORK NY 10017

000158P001-1245S-357  
Shearman & Sterling LLP  
Justin C. Hewitt, Esq.  
599 Lexington Avenue  
New York NY 10022-6069

000205P001-1245S-357  
Societe Generale and  
Societe General (Canada)  
Mr. Robert H. Taplett  
1221 Avenue of the Americas  
New York NY 10020

000261P002-1245S-357  
Southwest Gas Corporation  
Sandra K. Carolina  
5241 Spring Mountain Road  
Las Vegas NV 89150

000180P001-1245S-357  
THE BANK OF NEW YORK MELLON  
ATTN: DAVID M. KERR  
101 BARCLAY STREET - 8 WEST  
NEW YORK NY 10286

000293P002-1245S-357  
Tennessee Dept. of Revenue  
Marvin E. Clements, Jr., Esq.  
c/o TN Attorney General's Office, Bankruptcy Divis  
P.O. Box 20207  
Nashville TN 37202-0207

000242P001-1245S-357  
Thompson O'Brien Kemp  
Ron C. Bingham, II, Esq.  
40 Technology Parkway South  
Suite 300  
Norcross GA 30092

000331P001-1245S-357  
Thompson, O'Brien, Kemp & Nasuti, P.C.  
Ted W. Hight III  
40 Technology Parkway South, Suite 300  
Norcross GA 30092

000202P001-1245S-357  
Togut, Segal & Segal LLP  
Lara Sheikh, Esq.  
One Penn Plaza  
Suite 3335  
New York NY 10119

000005P001-1245S-357  
U.S. DEPARTMENT OF JUSTICE  
950 PENNSYLVANIA AVENUE, NW  
WASHINGTON DC 20530-0001

000003P002-1245S-357  
US ATTORNEY'S OFFICE  
SDNY, CIVIL DIVISION  
86 CHAMBERS STREET  
3RD FLOOR  
NEW YORK NY 10007

000138P002-1245S-357  
US SECURITIES & EXCHANGE COMMISSION  
NORTHEAST REGIONAL OFFICE  
3 WORLD FINANCIAL CENTER  
ROOM 4300  
NEW YORK NY 10281

000190P001-1245S-357  
White and Williams LLP  
Karel S. Karpe, Esq.  
One Penn Plaza  
Suite 1801  
New York NY 10119

000152P001-1245S-357  
Willkie Farr & Gallagher LLP  
James O. Moore, Esq.  
787 Seventh Avenue  
New York NY 10019

000131P002-1245S-357  
Winston & Strawn LLP  
Terry John Malik  
35 West Wacker Drive  
Chicago IL 60601

000133P002-1245S-357  
Winston & Strawn LLP  
Mindy D. Cohn  
35 West Wacker Drive  
Chicago IL 60601