

Hearing Date and Time: February 21, 2008 at 10:00 a.m. (ET)
Objection Deadline: February 18, 2008 at 5:00 p.m. (ET)

Ira S. Dizengoff (ID-9980)
David H. Botter (DB-2300)
AKIN GUMP STRAUSS HAUER & FELD LLP
590 Madison Avenue
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Proposed Counsel to the Official Committee of Unsecured
Creditors of Quebecor World (USA) Inc., et al.

**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

**NOTICE OF APPLICATION OF THE OFFICIAL
COMMITTEE OF UNSECURED CREDITORS OF
QUEBECOR WORLD (USA) INC., ET AL., TO RETAIN
AND EMPLOY AKIN GUMP STRAUSS HAUER & FELD LLP
AS COUNSEL, NUNC PRO TUNC TO JANUARY 31, 2008**

PLEASE TAKE NOTICE that a hearing on the attached Application of the Official Committee of Unsecured Creditors of Quebecor World (USA) Inc., et al. to Retain and Employ Akin Gump Strauss Hauer & Feld LLP as Counsel, nunc pro tunc to January 31, 2008 (the “Application”), filed by the Official Committee of Unsecured Creditors (the “Committee”) of Quebecor World (USA) Inc., et al. (collectively, the “Debtors”), will be held before the Honorable James M. Peck, United States Bankruptcy Judge, on February 21, 2008 at 10:00 a.m. (Eastern Time), or as soon thereafter as counsel may be heard, in the United States Bankruptcy

Court for the Southern District of New York, Alexander Hamilton Custom House, One Bowling Green, New York 10004-1408 (the “Bankruptcy Court”).

PLEASE TAKE FURTHER NOTICE that responses or objections, if any, to the Application must comply with the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, must be set forth in a writing describing the basis therefore and must be filed with the Court electronically in accordance with General Order M-242, as amended by General Order M-269, by registered users of the Court’s electronic case filing system (the User’s Manual for the Electronic Case Filing System can be found at www.nysb.uscourts.gov, the official website for the Bankruptcy Court) and, by all other parties in interest, on a 3-1/2 inch disk, preferably in Portable Document Format (PDF), Word Perfect or any other Windows-based word processing format (with a hard copy delivered directly to Chambers) and served upon each of the following: (i) proposed counsel to the Committee, Akin Gump Strauss Hauer & Feld LLP, 590 Madison Avenue, New York, New York 10022-2524, Attn.: Ira S. Dizengoff, Esq. and David H. Botter, Esq.; (ii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn.: Andrew D. Velez-Rivera, Esq.; (iii) attorneys for Debtors, Arnold & Porter LLP, 399 Park Avenue, New York, New York 10022-4690, Attn.: Michael J. Canning, Esq.; (iv) counsel to the agent for the post-petition lenders, Shearman & Sterling LLP, 599 Lexington Avenue, New York, New York 10022, Attn.: Douglas P. Bartner, Esq.; (v) counsel to the agent for the pre-petition lenders, Latham & Watkins, LLP, Sears Tower, Suite 5800, 233 South Wacker Drive, Chicago, Illinois 60606, Attn.: Richard A. Levy, Esq.; and (vi) counsel to the monitor appointed in the Debtors’ Canadian proceedings, Allen & Overy LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn.: Ken Coleman, Esq., so as to be received not later than 5:00 p.m. (Eastern

Time) on February 18, 2008. Only those responses and objections, if any, made in writing and timely filed and received will be considered at the hearing. Any such response must state with specificity the reason or reasons why the relief requested in the Application should not be granted.

Dated: New York, New York
February 8, 2008

AKIN GUMP STRAUSS HAUER & FELD LLP

/s/ Ira S. Dizengoff

Ira S. Dizengoff (ID-9980)
David H. Botter (DB-2300)
590 Madison Avenue
New York, New York 10022-2524
(212) 872-1000

Proposed Counsel to the Official Committee of
Unsecured Creditors of Quebecor World (USA) Inc.,
et al.

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In re

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**APPLICATION OF THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF QUEBECOR WORLD (USA) INC., ET AL.
TO RETAIN AND EMPLOY AKIN GUMP STRAUSS HAUER & FELD LLP
AS COUNSEL, NUNC PRO TUNC TO JANUARY 31, 2008**

The Official Committee of Unsecured Creditors (the “Committee”) of Quebecor World (USA) Inc., et al. (collectively, the “Debtors”) respectfully submits this application (the “Application”), pursuant to sections 1103(a) and 328(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), for entry of an order authorizing the Committee to retain and employ Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”) as its counsel in connection with the Debtors’ chapter 11 cases, nunc pro tunc to January 31, 2008. In support of its Application, the Committee respectfully represents as follows:

BACKGROUND

1. On or about January 21, 2008 (the “Petition Date”), each of the Debtors filed with this Court a voluntary petition for relief under chapter 11 of the Bankruptcy Code.

2. Since the Petition Date, the Debtors have continued in possession of their property and have continued to operate and manage their businesses as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. On January 23, 2008, the Court entered an order jointly administering these chapter 11 cases pursuant to Bankruptcy Rule 1015(b) for procedural purposes only.

3. On January 20, 2008, the Debtors’ corporate parent, Quebecor World Inc., together with each of the Debtors, commenced a proceeding before the Superior Court, Commercial Division, for the Judicial District of Montreal (the “Canadian Proceeding”) for a plan of compromise or arrangement under the Canadian Companies’ Creditors Arrangement Act (“CCAA”). Each of the Debtors was joined in the Canadian Proceeding in order that each Debtor may obtain the protection of a stay under the CCAA as well as under the Bankruptcy Code.

4. On January 31, 2008 (the “Committee Formation Date”), pursuant to section 1102 of the Bankruptcy Code, the United States Trustee for the Southern District of New York appointed the Committee. The Committee currently consists of seven members.¹ On the Committee Formation Date, pursuant to section 1103(a) of the Bankruptcy Code, the Committee selected Akin Gump to serve as counsel to the Committee.

¹ The Committee is comprised of the following entities: Abitibi Consolidated Sales Corp.; Cellmark Paper, Inc.; International Paper Company; MEGTEC Systems Inc.; Pension Benefit Guaranty Corporation; The Bank of New York Mellon; and Wilmington Trust Company.

JURISDICTION AND VENUE

5. This Court has jurisdiction to consider this Application pursuant to 28 U.S.C. §§ 157 and 1334. Venue is proper in this district pursuant to 28 U.S.C. §§ 1408 and 1409. This Application is a core proceeding pursuant to 28 U.S.C. § 157(b). The statutory predicates for the relief requested in this Application are sections 328(a) and 1103(a) of the Bankruptcy Code.

RELIEF REQUESTED

6. Pursuant to sections 1103(a) and 328(a) of the Bankruptcy Code, the Committee seeks to employ and retain the law firm of Akin Gump as its counsel, effective as of January 31, 2008, in connection with the Debtors' chapter 11 cases.

RETENTION OF AKIN GUMP

7. The Committee respectfully submits that it is necessary and appropriate for it to employ and retain Akin Gump to provide, among other things, the following services:

- (a) advise the Committee with respect to its rights, duties and powers in these chapter 11 cases;
- (b) assist and advise the Committee in its consultations with the Debtors relative to the administration of these chapter 11 cases;
- (c) assist the Committee in analyzing the claims of the Debtors' creditors and the Debtors' capital structure and in negotiating with holders of claims and equity interests;
- (d) assist the Committee in its investigation of the acts, conduct, assets, liabilities and financial condition of the Debtors and of the operation of the Debtors' businesses;
- (e) assist the Committee in its analysis of, and negotiations with, the Debtors or any third party concerning matters related to, among other things, the assumption or rejection of certain leases of non-residential real property and executory contracts, asset dispositions, financing of other transactions and the terms of one or more plans of reorganization for the Debtors and accompanying disclosure statements and related plan documents;
- (f) assist and advise the Committee as to its communications to the general creditor body regarding significant matters in these chapter 11 cases;

- (g) represent the Committee at all hearings and other proceedings before this Court and other courts;
- (h) review and analyze applications, orders, statements of operations and schedules filed with the Court and advise the Committee as to their propriety, and to the extent deemed appropriate by the Committee support, join or object thereto;
- (i) advise and assist the Committee with respect to any legislative, regulatory or governmental activities;
- (j) assist the Committee in preparing pleadings and applications as may be necessary in furtherance of the Committee's interests and objectives;
- (k) assist the Committee in its review and analysis of the Debtors' various commercial agreements;
- (l) assist the Committee in developing and implementing protocols for the coordination of these chapter 11 cases with the restructuring cases filed on behalf of the Debtors in Canada, and coordinating with counsel in those cases;
- (m) prepare, on behalf of the Committee, any pleadings, including without limitation, motions, memoranda, complaints, adversary complaints, objections or comments in connection with any of the foregoing;
- (n) investigate and analyze any claims against the Debtors' non-debtor affiliates; and
- (o) perform such other legal services as may be required or are otherwise deemed to be in the interests of the Committee in accordance with the Committee's powers and duties as set forth in the Bankruptcy Code, Bankruptcy Rules or other applicable law.

8. The Committee believes that Akin Gump possesses extensive knowledge and expertise in the areas of law relevant to these chapter 11 cases, and that Akin Gump is well qualified to represent the Committee in these chapter 11 cases. In selecting counsel, the Committee sought attorneys with considerable experience in representing unsecured creditors' committees in chapter 11 reorganization cases and other debt restructurings. Akin Gump has such experience, as Akin Gump is currently representing and has represented official creditors' committees in many significant chapter 11 reorganizations, including the following chapter 11

cases: In re Allegiance Telecom, Inc.; In re American Commercial Lines LLC; In re ATA Holdings Corp.; In re Calpine Corp., In re Collins & Aikman Corporation; In re Delta Air Lines, Inc.; In re Exide Technologies, Inc.; In re Flag Telecom Holdings Limited; In re Globalstar, LP; In re Hayes Lemmerz, Inc.; In re Heilig Meyers Company; In re Kaiser Aluminum Corporation; In re Lernout & Hauspie Speech Products, N.V.; In re Loral Space & Communications Ltd.; In re LTV Steel Company, Inc.; In re Magellan Health Services, Inc.; In re Pegasus Satellite Television, Inc.; In re Polaroid Corporation; In re Propex Inc.; In re Solutia Inc.; In re Tower Automotive, Inc.; In re Venture Holdings Company, LLC; In re Verado Holdings, Inc.; In re WorldCom, Inc.; and In re XO Communications, Inc.

9. Because of the extensive legal services that may be necessary in these chapter 11 cases, and the fact that the full nature and extent of such services are not known at this time, the Committee believes that the employment of Akin Gump to provide the services described above is appropriate and in the best interests of the Debtors' estates and their creditors.

10. The Committee requests that all fees and related costs and expenses incurred by the Committee on account of services rendered by Akin Gump in these cases be paid as administrative expenses of the estates pursuant to sections 328, 330(a), 331, 503(b) and 507(a)(1) of the Bankruptcy Code. Subject to this Court's approval, Akin Gump will charge for its legal services on an hourly basis in accordance with its ordinary and customary hourly rates in effect on the date such services are rendered, subject to sections 328(a) and 330 of the Bankruptcy Code. The current hourly rates charged by Akin Gump for professionals and paraprofessionals employed in its offices are provided below:

<u>Billing Category</u>	<u>Range</u>
Partners	\$460-\$1,050
Special Counsel and Counsel	\$250-\$810
Associates	\$175-\$580
Paraprofessionals	\$75-\$250

These hourly rates are subject to periodic adjustments (typically in December of each year) to reflect economic and other conditions. Akin Gump will maintain detailed records of actual and necessary costs and expenses incurred in connection with the legal services described above.

Akin Gump reserves its right to file an application for an allowance of an enhanced fee award at the end of this proceeding, subject to the discretion of the Committee.

11. The names, positions and current hourly rates of the Akin Gump attorneys currently expected to have primary responsibility for providing services to the Committee are as follows: Ira S. Dizengoff (Partner- Financial Restructuring Department) - \$825/hour; David H. Botter (Partner – Financial Restructuring Department) - \$775/hour; Shuba Satyaprasad (Counsel – Financial Restructuring Department) - \$580/hour; Alexis Freeman (Counsel – Financial Restructuring Department) - \$530/hour; Ryan C. Jacobs (Associate – Financial Restructuring Department) - \$500/hour; Joanna F. Newdeck (Associate – Financial Restructuring Department) - \$460/hour; Christina M. Moore (Associate – Financial Restructuring Department) - \$410/hour; and Brad M. Kahn (Associate – Financial Restructuring Department) - \$325/hour. In addition to the financial restructuring lawyers named above, it will be necessary, during the course of these cases, for other Akin Gump professionals in other legal disciplines to provide services to the Committee.

12. Upon information and belief, Akin Gump does not represent and does not hold any interest adverse to the Debtors’ estates or their creditors in the matters upon which Akin Gump is to be engaged, except to the extent set forth in the declaration of Ira S. Dizengoff,

attached hereto as “Exhibit B.” However, Akin Gump is a large firm with a national and international practice, and may represent or may have represented certain of the Debtors’ creditors, equity holders, related parties or other parties in interest in matters unrelated to these cases.

13. A draft of this Application was provided to the Office of the United States Trustee for the Southern District of New York prior to its filing.

WAIVER OF MEMORANDUM OF LAW

14. Because the relevant facts and law are detailed herein, the Committee respectfully requests that the Court waive the requirement that the Committee file a separate memorandum of law in support of the Application, but the Committee reserves the right to file a brief in reply to any objection to this Application.

NOTICE

15. This Application has been served on (i) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004, Attn.: Andrew D. Velez-Rivera, Esq.; (ii) attorneys for Debtors, Arnold & Porter, 399 Park Avenue, New York, New York 10022-4690, Attn.: Michael J. Canning, Esq.; (iii) counsel to the agent for the post-petition lenders, Shearman & Sterling LLP, 599 Lexington Avenue, New York, New York 10022, Attn.: Douglas P. Bartner, Esq.; (iv) counsel to the agent for the pre-petition lenders, Latham & Watkins, LLP, Sears Tower, Suite 5800, 233 South Wacker Drive, Chicago, Illinois 60606, Attn.: Richard A. Levy, Esq.; (v) counsel to the monitor appointed in the Debtors’ Canadian proceedings, Allen & Overy LLP, 1221 Avenue of the Americas, New York, New York 10020, Attn.: Ken Coleman, Esq.; and (vi) all parties required to receive notice pursuant to Bankruptcy Rule 2002.

NO PRIOR REQUEST

16. No prior application for the relief sought in this Application has been made to this or any other court in connection with these chapter 11 cases.

WHEREFORE, the Committee requests that an Order, substantially in the form annexed hereto as Exhibit "A", be entered authorizing the Committee to retain Akin Gump as its counsel in these cases, nunc pro tunc to January 31, 2008, and providing the Committee such other and further relief as the Court may deem just, proper and equitable.

Dated: New York, New York
February 8, 2008

**THE OFFICIAL COMMITTEE OF UNSECURED
CREDITORS OF QUEBECOR WORLD (USA) INC.,
ET AL.**

By: Abitibi Consolidated Sales Corp., solely in its capacity as Co-Chair of the Committee and not in its individual capacity,

By: /s/ Madeleine Fequeire
Name: Madeleine Fequeire
Title: Director, Credit

Wilmington Trust Company, solely in its capacity as Co-Chair of the Committee and not in its individual capacity,

By: /s/ Suzanne J. MacDonald
Name: Suzanne J. MacDonald
Title: Vice-President

EXHIBIT A

**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

**ORDER AUTHORIZING THE OFFICIAL COMMITTEE
OF UNSECURED CREDITORS OF QUEBECOR WORLD (USA) INC., ET AL.,
TO RETAIN AND EMPLOY AKIN GUMP STRAUSS HAUER & FELD LLP AS
COUNSEL, NUNC PRO TUNC TO JANUARY 31, 2008**

Upon the application dated February 8, 2008 (the “Application”) of the Official Committee of Unsecured Creditors (the “Committee”) of Quebecor World (USA) Inc., et al. (collectively the “Debtors”) for an order, pursuant to sections 328(a) and 1103(a) of title 11 of the United States Code (the “Bankruptcy Code”) and Rule 2014 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), authorizing the Committee to retain and employ the law firm of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), nunc pro tunc to January 31, 2008, and upon the Declaration of Ira S. Dizengoff, Esq., a member of the firm of Akin Gump, dated February 8, 2008 (the “Dizengoff Declaration”); and it appearing that the partners, counsel and associates of Akin Gump who will perform services on behalf of the Committee in these chapter 11 cases are duly qualified to practice before this Court; and the Court finding, based on the representations made in the Application and the Dizengoff Declaration, that Akin Gump does not represent any interest adverse to the Committee and/or the Debtors’ estates with respect to the matters upon which it is to be engaged, that it is a “disinterested person,” as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, that its employment is necessary and, in

the best interests of the Committee and the Debtors' estates; and finding that adequate notice of the Application having been given; and it appearing that no other notice need be given; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED, that the Application is approved in its entirety; and it is further

ORDERED, that in accordance with sections 1103(a) and, with respect to Akin Gump's hourly rates, 328(a) of the Bankruptcy Code and Bankruptcy Rule 2014(a), the Committee is hereby authorized and empowered to employ and retain the firm of Akin Gump as its counsel, nunc pro tunc to January 31, 2008, to represent it in these cases under chapter 11 of the Bankruptcy Code and such retention is hereby approved; and it is further

ORDERED that Akin Gump shall be compensated in accordance with the procedures set forth in sections 330 and 331 of the Bankruptcy Code, such Bankruptcy Rules and Local Bankruptcy Rules as may then be applicable from time to time, and such procedures as may be fixed by order of this Court.

Dated: _____, 2008
New York, New York

HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE

EXHIBIT B

**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

DECLARATION OF IRA S. DIZENGOFF

IRA S. DIZENGOFF, hereby declares:

1. I am an attorney at law admitted to practice before the state courts of New York and New Jersey, the United States District Courts for the Eastern and Southern Districts of New York, and the United States District Court for the District of New Jersey. I am a member of the firm of Akin Gump Strauss Hauer & Feld LLP (“Akin Gump”), which firm maintains offices at 590 Madison Avenue, New York, New York 10022.

2. I am familiar with the matters set forth herein and make this declaration (the “Declaration”) in support of the Application of the Official Committee of Unsecured Creditors (the “Committee”) of Quebecor World (USA) Inc. (“QWUSA”) and certain of its direct and indirect subsidiaries (collectively with QWUSA, the “Debtors”) seeking approval to retain and employ Akin Gump, nunc pro tunc to January 31, 2008, as counsel to the Committee (the “Application”).

3. On January 31, 2008 (the “Committee Formation Date”), pursuant to section 1102 of title 11 of the United States Code (the “Bankruptcy Code”), the United States Trustee for the Southern District of New York appointed the Committee. The Committee currently consists of seven members: Abitibi Consolidated Sales Corp.; Cellmark Paper, Inc.; International Paper

Company; MEGTEC Systems Inc.; Pension Benefit Guaranty Corporation; The Bank of New York Mellon; and Wilmington Trust Company. On the Committee Formation Date, the Committee selected Akin Gump to serve as counsel to the Committee pursuant to section 1103(a) of the Bankruptcy Code.

4. I am not, nor is Akin Gump, an insider of the Debtors. Except as set forth below, neither Akin Gump nor I hold directly any claim, debt or equity security of the Debtors.

5. To the best of my knowledge and information, no member of Akin Gump has been, within two years from the date of the filing of the Debtors' petitions, a director, officer or employee of the Debtors as specified in subparagraph (C) of 11 U.S.C. § 101(14).

6. Akin Gump does not have an interest materially adverse to the interests of the Debtors' estates or of any class of creditors or equity security holders of the Debtors, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, as specified in subparagraph (C) of Bankruptcy Code section 101(14), or for any other reason.

7. Akin Gump does not currently represent the Debtors or to the best of my knowledge and information, any of their related parties, affiliates, partners, or subsidiaries, and Akin Gump will not undertake the representation of the Debtors or related entities during this engagement. Moreover, Akin Gump will not undertake the representation of any party other than the Committee in connection with the Debtors' chapter 11 proceedings.

8. To the best of my knowledge and information, Akin Gump neither holds nor represents any interest adverse to the Committee, the Debtors, their creditors or other parties in interest or their respective attorneys in these chapter 11 cases. Based upon information available to me, I believe that Akin Gump is a "disinterested person" within the meaning of the Bankruptcy Code.

9. In preparing this Declaration, through my colleagues, I submitted to Akin Gump's computerized client and conflict database (the "Conflict Database") the names set forth in a list of parties identified in the Debtors' application to retain Arnold & Porter LLP ("A&P") as counsel to the Debtors (the "A&P Application"), and additional parties identified by Akin Gump, which included: (i) the Debtors, their affiliates and subsidiaries; (ii) the Debtors' major shareholders; (iii) directors and officers of the Debtors; (iv) the Debtors' proposed professionals; (v) the Debtors' financing providers; (vi) the indenture trustees for the Debtors' publicly issued notes; (vii) the Debtors' 60 largest unsecured creditors and other general unsecured creditors; (viii) United States Bankruptcy Judges in the Southern District of New York; (ix) representatives of the Office of the United States Trustee for the Southern District of New York; (x) the Debtors' major unions; (xi) members of the Committee and their proposed professionals; and (xii) parties who have filed a notice of appearance in these cases as of January 31, 2008. A copy of the list of the parties searched by Akin Gump is annexed hereto as Schedule 1 (collectively, the "Searched Parties"). With the exception of sub-categories (xi) and (xii) listed above, the entities listed in Schedule 1 were identified in the A&P Application.

10. The Conflict Database maintained by Akin Gump is designed to include every matter on which the firm is now and has been engaged, by which entity the firm is now or has been engaged and, in each instance, the identity of related parties and adverse parties and certain of the attorneys in the firm that are knowledgeable about the matter. It is the policy of Akin Gump that no new matter may be accepted or opened within the firm without completing and submitting to those charged with maintaining the computer Conflict Database the information necessary to check each such matter for conflicts, including the identity of the prospective client, the matter, and related and adverse parties. Accordingly, Akin Gump maintains and

systematically updates this system in the regular course of business of the firm, and it is the regular practice of the firm to make and maintain these records.

Representation of Parties in Interest¹

11. Set forth in Schedule 2 annexed hereto, is a listing of those Searched Parties that Akin Gump either (i) currently represents (the “Current Clients”) in matters wholly unrelated to the Debtors’ chapter 11 cases, or (ii) has in the past represented in matters wholly unrelated to the Debtors’ chapter 11 cases. In connection with the services to be rendered to the Committee, Akin Gump will not commence a cause of action against any Current Client with respect to the Debtors’ chapter 11 cases, unless Akin Gump receives a waiver from the Current Client allowing Akin Gump to commence such an action. In connection with these chapter 11 cases, to the extent any causes of action are commenced by or against any Current Client, and a waiver letter is not obtained permitting Akin Gump to participate in such action, the Committee will use conflicts counsel to represent the interests of the unsecured creditors.

12. Set forth in Schedule 3 annexed hereto, is a listing of those parties from Schedule 1 (Searched Parties) that are currently or have in the past been adverse to clients of Akin Gump in matters wholly unrelated to these chapter 11 cases.

Connections with Parties Representing 1% or More of Akin Gump’s Revenues for 2005, 2006 or 2007

13. At the inception of each engagement for which a declaration is required pursuant to Federal Rule of Bankruptcy Procedure 2014, Akin Gump reviews the information relating to the parties involved in a bankruptcy case to determine whether any such party, together with its known related entities, were clients of Akin Gump and as a result made payments to Akin Gump for services rendered in the calendar year prior to the date of review that in the aggregate for

¹ Akin Gump does not act as general counsel to any of the parties in interest or related entities described herein.

each such party exceeds 1% of Akin Gump's total revenues for such calendar year. In connection with this Declaration, Akin Gump has reviewed similar information for the years 2005, 2006 and 2007.

14. Akin Gump's revenues for services rendered on behalf of the parties in interest identified in Schedule 2 aggregate, with respect to each such party in interest, less than 1% of Akin Gump's annual revenues in each of calendar years 2005, 2006 and 2007.

Connections with Members of the Committee and its Proposed Professionals

15. Akin Gump serves as counsel to informal and official committees of creditors in many restructurings and/or chapter 11 cases. Of the current Committee members, Pension Benefit Guaranty Corporation, The Bank of New York and Wilmington Trust Company, have in the past served and/or currently serve as members of informal and/or official creditors' committees that are represented by Akin Gump. In addition, certain professionals retained by the Debtors and proposed to be retained by the Committee are involved in many cases in which Akin Gump serves as counsel to informal and/or official committees.

16. Akin Gump has in the past represented and currently represents Abitibi Consolidated Sales Corp., International Paper Company and The Bank of New York Mellon on matters wholly unrelated to the Debtors' chapter 11 cases. In addition, Akin Gump has in the past represented Pension Benefit Guaranty Corporation and Wilmington Trust Company on matters wholly unrelated to the Debtors' chapter 11 cases.

17. Finally, Akin Gump has in the past and currently represents Jefferies & Company Inc., proposed investment banker to the Committee, and Osler, Hoskin & Harcourt LLP, proposed Canadian counsel to the Committee, and in the past has represented Lowenstein Sandler P.C., proposed conflicts counsel to the Committee, each on matters wholly unrelated to the Debtors' chapter 11 cases.

**Searched Parties Which Currently Serve or Have Served
on Informal and/or Official Creditors' Committees Represented By
Akin Gump During the Period January 1, 2005 through the Present**

18. Set forth in Schedule 4 annexed hereto is a list of those Searched Parties that currently serve or have served on informal and/or official creditors' committees represented by Akin Gump during the period January 1, 2005 through the present.

Other Connections and General Disclosures

19. Akin Gump is counsel to Scott Cable Communications, Inc. ("Scott Cable") in connection with Scott Cable's chapter 11 case pending in the United States Bankruptcy Court for the District of Connecticut. Craig Lifland, the son of the Honorable Burton R. Lifland, is local counsel to Scott Cable in its chapter 11 case.

20. In the past, Peter Hardin, the son of the Honorable Adlai S. Hardin, was employed as a part-time law clerk in Akin Gump's Washington, D.C. office.

21. Akin Gump may have represented in the past and/or may currently represent or in the future represent entities (other than parties in the attached schedules) not currently known to Akin Gump in matters wholly unrelated to the Debtors' chapter 11 cases who may be parties in interest in these cases. To the extent that Akin Gump discovers any such information or needs to update the information disclosed herein, Akin Gump will disclose such information by filing a supplemental declaration pursuant to Bankruptcy Rule 2014.

22. On February 4, 2008, Akin Gump solicited information by firm wide email from

its partners, associates and staff to determine if any person employed by Akin Gump holds any of the Debtors' common equity or notes. To the best of my knowledge and information based on the responses received to the foregoing information request no member or employee of Akin Gump holds any of the Debtors' common equity or notes. It is possible that a professionally managed retirement plan on behalf of Akin Gump employees or members of a 401(k) type plan may hold equity interests or other securities of the Debtors but it is unknown to me at this time.

23. None of Akin Gump's representations of creditors or other parties in interest who are involved in these chapter 11 cases comprise a material component of Akin Gump's practice, nor does Akin Gump currently represent such parties on any issue relating to these chapter 11 cases. To the best of my knowledge, the standard articulated by courts of the Second Circuit regarding the appointment of counsel by a creditors' committee has been met by Akin Gump in these cases. One bankruptcy court explains that counsel to a creditors' committee, which owes a fiduciary duty both to the committee and to the individual creditors that the committee represents, may not represent any other entity having an interest adverse to the individual creditors. In re Mesta Machine Company, 67 B.R. 151 (Bankr. W.D. Pa. 1986). For the reasons stated herein, Akin Gump represents no interests adverse to the Debtors' individual creditors or the Committee and, therefore, is capable of fulfilling its fiduciary duty.

24. Akin Gump is willing to be retained by the Committee as its counsel and will make appropriate applications to this Court for compensation and reimbursement of out-of-pocket expenses, all in accordance with the provisions of the Bankruptcy Code, the Bankruptcy Rules, the Local Rules for the United States Bankruptcy Court for the Southern District of New York and any orders of this Court. Akin Gump will bill at its standard hourly rates which currently are \$460-\$1,050 for partners, \$250-\$810 for special counsel and counsel, \$175-\$580

for associates, and \$75-\$250 for paraprofessionals. The current hourly rates for the Akin Gump professionals with primary responsibility for this matter are:

- (a) Ira S. Dizengoff (Partner – Financial Restructuring Department), \$825/hour;
- (b) David H. Botter (Partner – Financial Restructuring Department), \$775/hour;
- (c) Shuba Satyaprasad (Counsel – Financial Restructuring Department), \$580/hour;
- (d) Alexis Freeman (Counsel – Financial Restructuring Department), \$530/hour;
- (e) Ryan C. Jacobs (Associate – Financial Restructuring Department), \$500/hour;
- (f) Joanna F. Newdeck (Associate – Financial Restructuring Department), \$460/hour;
- (g) Christina M. Moore (Associate – Financial Restructuring Department), \$410/hour;
and
- (h) Brad M. Kahn (Associate – Financial Restructuring Department), \$325/hour.

The foregoing hourly rates are subject to periodic increase (typically in December of each year) in the normal course of Akin Gump's business. Other attorneys and paralegals will, from time to time, assist in the representation of the Committee in connection with these cases at Akin Gump's standard hourly rates in effect for those personnel. The hourly rates set forth above are Akin Gump's standard hourly rates for work of this nature. These rates are set at a level designated to fairly compensate Akin Gump for the work of its attorneys and paralegals and to cover fixed and routine overhead expenses. Akin Gump operates in a complicated, national marketplace for legal services in which rates are driven by multiple factors relating to the individual lawyer, his or her area of specialization, the firm's expertise, performance and reputation, the nature of the work involved and other factors. Because the sub-markets for legal services are fragmented and are affected by a variety of individualized and interdependent factors, Akin Gump rates for certain individual attorneys may vary as a function of the type of

matter, geographic factors, the nature of certain long-term client relationships, and various factors, including those enumerated above. Akin Gump specifically reserves its right to file an application for an allowance of an enhanced fee award at the end of this proceeding, subject to the discretion of the Committee.

25. It is Akin Gump's policy to charge its clients in all areas of practice for all other expenses incurred in connection with the client's case. The expenses charged to clients include, among other things, telephone and telecopier toll charges, photocopying charges, travel expenses, expenses for "working meals" and computerized research, as well as non-ordinary overhead expenses, such as secretarial overtime. Akin Gump will seek reimbursement for such expenses pursuant to, among other things, any applicable guidelines established by the Office of the United States Trustee for the Southern District of New York.

26. No agreement exists, nor will any be made, to share any compensation received by Akin Gump for its services with any other person or firm other than members of Akin Gump.

27. For the reasons stated herein, Akin Gump represents no interest adverse to the Debtors' individual creditors or the Committee and, therefore, is capable of fulfilling its fiduciary duty to the Committee and the unsecured creditors that the Committee represents.

I hereby declare under the penalty of perjury that the foregoing is true and correct.

Executed on February 8, 2008

/s/ Ira S. Dizengoff
Ira S. Dizengoff

SCHEDULE 1

Debtor and Affiliated Debtors

Quebecor World (USA) Inc.
Quebecor Printing Aviation Inc.
Quebecor Printing Holding Company
Quebecor World Arcata Corp.
Quebecor World Atlanta II LLC
Quebecor World Book Services LLC
Quebecor World Buffalo Inc.
Quebecor World Capital Corporation
Quebecor World Capital II GP
Quebecor World Capital II LLC
Quebecor World Century Graphics Corporation
Quebecor World Dallas II Inc.
Quebecor World Dallas, L.P.
Quebecor World DB Acquisition Corp.
Quebecor World Dittler Brothers Inc.
Quebecor World Dubuque Inc.
Quebecor World Eusey Press Inc.
Quebecor World Fairfield Inc.
Quebecor World Great Western Publishing Inc.
Quebecor World Hazleton Inc.
Quebecor World Infiniti Graphics Inc.
Quebecor World Johnson & Hardin Co.
Quebecor World KRI Inc.
Quebecor World Kruger Acquisition Corp.
Quebecor World Lease GP
Quebecor World Lease LLC
Quebecor World Lincoln Inc.
Quebecor World Logistics Inc.
Quebecor World Loveland Inc.
Quebecor World Magna Graphics Inc.
Quebecor World Memphis LLC
Quebecor World Mid-South Press Corporation
Quebecor World Mt. Morris II LLC
Quebecor World Nevada II LLC
Quebecor World Nevada Inc.
Quebecor World Northeast Graphics Inc.
Quebecor World Olive Branch Inc.
Quebecor World Pendell Inc.
Quebecor World Petty Printing Inc.
Quebecor World Printing (USA) Corp.
Quebecor World RAI Inc.
Quebecor World Retail Printing Corporation

Quebecor World San Jose Inc.
Quebecor World Systems Inc.
Quebecor World Taconic Holdings Inc.
Quebecor World UP / Graphics Inc.
Quebecor World Waukee Inc.
QW Memphis Corp.
QW New York Corp.
The Webb Company
WCP-D, Inc.
WCZ, LLC

Shareholder

Quebecor World, Inc.

Officers and Directors

Michèle Bolduc
Kevin J. Clarke
Philippe Cloutier
Marie-É. Chlumecky
Gregg Gavin
Doron D. Grosman
Gregory Harrison
Brian Freschi
Francis B. Jacobs II
Sandra Luby
Jacques Mallette
David McCarthy
Brad Nathan
Laura Norden
Jeremy Roberts
John Ross
Mario Saucier
Robert Stepusin
Joan Yori

Debtors' Professionals

Arnold & Porter LLP
Ernst & Young
Ogilvy Renault
UBS Financial Advisors
KPMG LLP
Morgan Stanley
Donlin, Recano & Company

Financing Providers

Royal Bank of Canada
ABN AMRO Bank N.V.
Bank of America, N.A., Canada Branch
Bank of America, N.A.
BNP Paribas (Canada)
BNP Paribas, Dublin Branch
Citibank, N.A. Canadian Branch
Citibank, N.A.
The Bank of Nova Scotia (Canada)
The Bank of Nova Scotia (New York)
The Toronto-Dominion Bank
Toronto-Dominion (Texas) LLC
Bank of Montreal (Canada)
Bank of Montreal (USA)
Congress Financial Corporation (Canada)
Wachovia Bank, National Association
Canadian Imperial Bank of Commerce
CIBC Inc. (USA)
National Bank of Canada
Nordea Bank Finland PLC, New York Branch
Bank of Tokyo-Mitsubishi (Canada)
The Bank of Tokyo-Mitsubishi, Ltd. New York Branch
JP Morgan Chase Bank, N.A. Toronto Branch
JP Morgan Chase Bank, N.A.
Societe Generale (Canada)
Societe Generale (New York)
Sampo Bank PLC
Credit Suisse
Credit Suisse Securities (USA) LLC
Morgan Stanley Senior Funding, Inc.

Indenture Trustees

Wilmington Trust Company
The Bank of New York

Other General Unsecured Creditors on the Top 60 Consolidated Creditor List

Abitibi Consolidated Sales
Cellmark Paper Inc
Midland Paper
Bowater Inc
AIG Credit Corp of Canada

Catalyst Paper Inc
Graphic Communications
Norske Skog USA Inc
Stora Enso North America
Packaging Corp of America
UPM Kymmeme Inc
Myllykoski North America
Aaron Direct
Day International Inc
NewPage Corporation
At Clayton Corp
Roosevelt Paper Company
Horizon Paper Co
Quebecor World Baird-Ward Inc. Retirement Plan
Quebecor World Buffalo Inc. Retirement Plan for Hourly Employees
Quebecor World Kingsport Inc. Pension Plan for Hourly Bargaining Unit Employees of
Kingsport, Hawkins, Sherwood and Distribution
Quebecor World Mt. Morris II Inc. Employees' Pension Plan
The Pension Plan for Hourly Employees of the Salem Gravure Division of Quebecor World
(USA) Inc.
Quebecor World Pension Plan
Millwood Inc
Nippon Paper Industries USA Co
Atmos Energy Marketing LLC
AEP Industries
Blue Heron Paper Company
HB Fuller Company
Xpedx
Clifford Paper
Tembec Enterprises Inc
Verson Paper
Oji Paper Canada Ltd
Federal Express
Rock Tenn Company
Stadacona Inc
Preprint Logistics Management
Caraustar
Forba Adhesives
Gould Paper Corporation
Goss International Americas
MEGTEC Systems Inc
Georgia Power Co
MSC Industrial Supply Co Inc
Randstad Staffing Services
Applied Industrial
Merced Irrigation District

Motion Industries Inc
Hess Corporation
Sempra Energy Solutions
Suez Energy Resources NA

United States Bankruptcy Judges in the Southern District of New York

Judge Stuart M. Bernstein
Judge Prudence C. Beatty
Judge Robert D. Drain
Judge Robert G. Gerber
Judge Martin Glenn
Judge Arthur J. Gonzalez
Judge Allen L. Gropper
Judge Adlai S. Hardin
Judge Burton R. Lifland
Judge Cecelia G. Morris
Judge James M. Peck

United States Trustee's Office (SDNY)

Diana G. Adams, United States Trustee
Linda A. Riffkin (Assistant US Trustee)
Tracy Hope Davis (Assistant US Trustee)
Susan Golden (Trial Attorney)
Nazar Khodorosvsky (Trial Attorney)
Alicia M. Leonhard (Trial Attorney)
Brian S. Masumoto (Trial Attorney)
Serene Nakano (Trial Attorney)
Marylou Martin (Trial Attorney)
Richard C. Morrissey (Trial Attorney)
Paul K. Schwartzberg (Trial Attorney)
Andy Velez-Rivera (Trial Attorney)
Greg M. Zipes (Trial Attorney)

Major Unions

International Brotherhood of Electrical Workers
International Brotherhood of Teamsters
International Association of Machinists

Creditors' Committee Members and Proposed Professionals

Wilmington Trust Company
Pension Benefit Guaranty Corporation

The Bank of New York Mellon
MEGTEC Systems Inc.
Abitibi Consolidated Sales Corp.
International Paper Company
Cellmark Paper, Inc.
Mesirow Financial
Osler, Hoskin & Harcourt LLP
Lowenstein Sandler P.C.
Jefferies & Company Inc.

Parties Who Have Filed Notices of Appearance as of January 31, 2008

Millwood, Inc.
ABN AMRO Bank N.V.
Contrarian Capital Management
Hess Corporation
City of Farmers Branch
BP Canada Energy Marketing Corp.
BP Energy Company
IGI Resources, Inc.
Newpage Corporation
Royal Bank of Canada
Banc of America Leasing & Capital, LLC
BNP Paribas (Canada)
BNP Paribas, Dublin Branch
Ecological Fibers, Inc.
Goss International Corporation
Goss International Americas, Inc.
Forbo Adhesives, Inc.
Sappi Fine Paper North America
AEP Industries, Inc.
Corporate Property Associates 9, L.P.
City of Memphis, Dallas County
Empire HealthChoice assurance, Inc. d/b/a Empire Blue Cross Blue Shield
Scana Energy Marketing, Inc.
Credit Suisse
GATX Corporation
United Steelworkers
General Electric Capital Corp.
Agfa Corporation
agfa Inc.
Agfa-Gevaert N.V.
Muller Martini Corp.
Russell Reynolds Associates, Inc.
Motion Industries, Inc.
Bowater America Inc.

Bowater Inc.
Abitibi-Consolidated US Funding Corp.
Abitibi Consolidated Sales Corp.
Airgas, Inc.
WESCO Distribution, Inc.
Scana Energy Marketing, Inc.
Quebecor, Inc.

SCHEDULE 2
SEARCHED PARTIES THAT ARE FORMER OR CURRENT CLIENTS OF AKIN GUMP IN MATTERS WHOLLY UNRELATED TO THE DEBTORS' CHAPTER 11 CASES¹

(i) **Debtors and Debtors' Affiliates**

Akin Gump has not represented any of these companies.

(ii) **Shareholder**

Akin Gump has not represented Quebecor World, Inc.

(iii) **Officers and Directors**

Akin Gump has not represented any of these individuals.

(iv) **Debtors' Professionals**

Akin Gump has in the past represented and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Ernst & Young

UBS Financial Advisors

Morgan Stanley

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Arnold & Porter LLP

KPMG LLP

¹ The subheadings appearing on Schedule 2 correspond to the categories of parties listed on Schedule 1 and enumerated in paragraph 9 of the Dizengoff Declaration.

(v) **Financing Providers**

Akin Gump has in the past represented and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

ABN AMRO Bank N.V.	Bank of Montreal (Canada)
Bank of America, N.A., Canada Branch	JP Morgan Chase Bank, N.A., Toronto Branch
Bank of America, N.A.	JP Morgan Chase Bank, N.A.
Citibank, N.A.	Credit Suisse
National Bank of Canada	Credit Suisse Securities (USA) LLC
Bank of Montreal (USA)	Morgan Stanley Senior Funding, Inc.

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Royal Bank of Canada ²	Wachovia Bank, National Association
BNP Paribas (Canada)	Canadian Imperial Bank of Commerce
BNP Paribas, Dublin Branch	CIBC Inc. (USA)
The Bank of Nova Scotia (Canada)	Bank of Tokyo-Mitsubishi (Canada)
The Bank of Nova Scotia (New York)	The Bank of Tokyo-Mitsubishi, Ltd, New York Branch
The Toronto-Dominion Bank	Societe Generale (New York)
Toronto-Dominion (Texas) LLC	Societe Generale (Canada)
Congress Financial Corporation (Canada)	

(vi) **Indenture Trustees**

Akin Gump has in the past represented and currently represents The Bank of New York and/or certain related parties of The Bank of New York on matters wholly unrelated to the Debtors' chapter 11 cases.

Akin Gump has in the past represented Wilmington Trust Company and/or certain related parties of Wilmington Trust Company on matters wholly unrelated to the Debtors' chapter 11 cases.

² Akin Gump currently represents RBC Capital Markets Corporation which, upon information and belief, is a separate legal entity of Royal Bank of Canada, on matters wholly unrelated to the Debtors' chapter 11 cases.

**(vii) Other General Unsecured Creditors
on the Top 60 Consolidated Creditor List**

Akin Gump has in the past represented and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Abitibi Consolidated Sales	Hess Corporation
AIG Credit Corp. of Canada	Sempra Energy Solutions

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Federal Express	Georgia Power Co.
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**(viii) United States Bankruptcy Judges
in the Southern District of New York**

Akin Gump has not represented any of these individuals.

(ix) United States Trustee's Office (SDNY)

Akin Gump has not represented any of these individuals.

(x) Major Unions

Akin Gump has in the past represented and currently represents the International Brotherhood of Teamsters ("IBT") and/or certain related parties of IBT on matters wholly unrelated to the Debtors' chapter 11 cases.

(xi) Creditors' Committee Members and Proposed Professionals

Akin Gump has in the past represented and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

The Bank of New York Mellon	International Paper Company
Abitibi Consolidated Sales	Osler, Hoskin & Harcourt LLP
Jefferies & Company Inc.	

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Wilmington Trust Company	Pension Benefit Guaranty Corporation
	Lowenstein Sandler P.C.

**(xii) Parties Who Have Filed Notices of
Appearance as of January 31, 2008**

Akin Gump has in the past represented and currently represents the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

ABN AMRO Bank N.V.	Empire Health Choice Assurance, Inc. d/b/a Empire Blue Cross Blue Shield
Hess Corporation	Credit Suisse
BP Canada Energy Marketing Corp.	General Electric Capital Corp.
BP Energy Company	Abitibi-Consolidated US Funding Corp.
Banc of America Leasing & Capital, LLC	Abitibi Consolidated Sales Corp.
Corporate Property Associates 9, L.P.	Airgas, Inc.

Akin Gump has in the past represented the following companies and/or certain related parties of such companies on matters wholly unrelated to the Debtors' chapter 11 cases:

Contrarian Capital Management	Agfa Corporation
Royal Bank of Canada	Agfa Inc.
BNP Paribas (Canada)	Agfa-Gevaert N.V
BNP Paribas, Dublin Branch	

SCHEDULE 3

PARTIES AND/OR RELATED PARTIES LISTED ON SCHEDULE 1 WHO ARE RECORDED IN THE CONFLICT DATABASE AS BEING CURRENTLY OR FORMERLY ADVERSE TO CLIENTS OF AKIN GUMP

ABN AMRO Bank N.V.
AEP Industries
Agfa Corporation
Agfa Inc.
Agfa-Gevaert N.V.
AIG Credit Corp of Canada
Airgas, Inc.
Arnold & Porter LLP
Banc of America Leasing & Capital, LLC
Bank of America, N.A.
Bank of America, N.A., Canada Branch
Bank of Montreal (Canada)
Bank of Montreal (USA)
Bank of Tokyo-Mitsubishi, Ltd., New York Branch
BNP Paribas (Canada)
BNP Paribas, Dublin Branch
Bowater America Inc.
Bowater Inc.
BP Canada Energy Marketing Corp.
BP Energy Company
Canadian Imperial Bank of Commerce
Caraustar
Cellmark Paper Inc.
CIBC Inc. (USA)
Citibank, N.A.
Citibank, N.A. Canadian Branch
City of Farmers Branch
City of Memphis, Dallas County
Congress Financial Corporation (Canada)
Contrarian Capital Management
Corporate Property Associates 9, L.P.
Credit Suisse
Credit Suisse Securities (USA) LLC
Day International Inc.
Empire HealthChoice Assurance, Inc. d/b/a
 Empire Blue Cross Blue Shield
Ernst & Young
Federal Express
GATX Corporation
General Electric Capital Corp.
Goss International Americas
Graphic Communications
HB Fuller Company
Hess Corporation
International Association of Machinists
International Brotherhood of Electrical Workers
International Brotherhood of Teamsters
International Paper Company
JP Morgan Chase Bank, N.A.
JP Morgan Chase Bank, N.A., Toronto Branch
KPMG LLP
Morgan Stanley
Morgan Stanley Senior Funding, Inc.
National Bank of Canada
Nordea Bank Finland PLC, New York Branch
Packaging Corp of America
Pension Benefit Guaranty Corporation
Quebecor World (USA) Inc.
Rock Tenn Company
Royal Bank of Canada
Russell Reynolds Associates, Inc.
Scana Energy Marketing
Sempra Energy Solutions
Societe Generale (Canada)
Societe Generale (New York)
The Bank of New York
The Bank of New York Mellon
The Bank of Nova Scotia (Canada)
The Bank of Nova Scotia (New York)
The Toronto-Dominion Bank
Toronto-Dominion (Texas) LLC
UBS Financial Advisors
United Steelworkers
Wachovia Bank, National Association
WESCO Distribution, Inc.
Wilmington Trust Company
Jefferies & Company Inc.

SCHEDULE 4

**PARTIES AND/OR RELATED PARTIES LISTED ON SCHEDULE 1
WHO ARE RECORDED IN THE CONFLICT DATABASE AS SERVING OR HAVING
SERVED ON OTHER INFORMAL AND/OR OFFICIAL CREDITORS'
COMMITTEES REPRESENTED BY AKIN GUMP**

ABN AMRO Bank N.V.
AIG Credit Corp. of Canada
Banc of America Leasing & Capital, LLC
Bank of America, N.A.
Bank of America, N.A., Canada Branch
The Bank of New York Mellon
Citibank, N.A.
Citibank, N.A., Canadian Branch
Contrarian Capital Management
Credit Suisse
Credit Suisse Securities, (USA) LLC

General Electric Capital Corp.
Hess Corporation
JP Morgan Chase Bank, N.A.
Morgan Stanley
Morgan Stanley Senior Funding, Inc.
Packaging Corp. of America
Pension Benefit Guaranty Corporation
UBS Financial Advisors
Wachovia Bank, National Association
Wilmington Trust Company
United Steelworkers