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**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 JEREMY ROBERTS IN SUPPORT OF THE MOTION OF THE
DEBTORS FOR ENTRY OF AN ORDER AUTHORIZING THE DEBTORS TO PAY
AND HONOR CERTAIN PREPETITION CLAIMS FOR COMMISSIONS**

I, Jeremy Roberts, declare under penalty of perjury as follows:

1. I am Senior Vice President, Corporate Finance and Treasurer of Quebecor World (USA) Inc. (“QWUSA”), a corporation organized under the laws of the State of Delaware and one of the above-captioned debtors and debtors-in-possession (collectively, the “Debtors”).

2. In this capacity, I am generally familiar with the Debtors’ day-to-day operations, employee retention, business and financial affairs, books and records. I submit this declaration in support of the Debtors’ Motion for Entry of an Order Authorizing the Debtors to Pay and Honor Certain Prepetition Claims for Commissions.

3. The Debtors have ascertained that 59 sales employees are owed prepetition accrued commissions that were, in fact, scheduled to be paid as of February 1, 2008. This group of 59 sales employees represents slightly less than one-half of the total group of sales employees who are owed prepetition sales commissions for 2007 sales, with the balance of the sales commissions due to the remaining sales employees payable in late March.

4. The total amount of commissions due to the 59 individuals to be paid as of February 1st was \$1,792,993. Of this amount, \$ 1,234,641 reflects amounts in excess of \$10,950 per employee, with the proposed prepetition payments per employee ranging from \$933 to \$117,868. Needless to say, the larger payments are being made to individuals who generated the most business for the Debtors during the applicable time period.

5. The Debtors will make available to the Office of the United States Trustee and counsel to the Official Committee of Unsecured Creditors a schedule showing for each employee scheduled to receive sales commissions on February 1, 2008 the amount of such payment and the amount of additional compensation previously received by such employee on account of 2007.

6. Retention is a critical issue in this transition period and to the ultimate success of the Debtors' reorganization. The commissions to these sales employees (the "Commissioned Employees") are already past due. If the Debtors are unable to immediately make payment to the Commissioned Employees, the Debtors are gravely concerned that such employees may seek alternative employment, which would seriously hamper any reorganization efforts.

7. The Debtors' sales representatives are compensated primarily on a commission basis, and are paid such commissions only when the payment for the account (i.e., the sale) is actually received by the Company; thus, the Debtors pay commissions to their sales representatives anywhere from 30-90 days after the sale actually occurred. Accordingly, the

Commissioned Employees may go for long periods without receiving commissions, at which point they may be entitled to several months worth of commissions.

8. ~~The amount owed to the Commissioned Employees and the nature of the of the~~ relief requested is due to multiple factors: (1) these Commissioned Employees are primarily or exclusively paid through sales commissions; (2) sales commissions are often at their highest at the end of the year, and the Commissioned Employees thus rely on these year end payments as a significant portion of their annual compensation; and (3) these Commissioned Employees are critical to the success of the reorganization of the Debtors' businesses.

9. The sales employees' commissions can be quite cyclical, with the highest commissions often generated in the last quarter of the year. ~~Indeed, November and December~~ historically represent high sales volume months for the Debtors as a result of the significant amount of printing that occurs around the holidays. Therefore, many of the Commissioned Employees rely heavily on the commissions generated over the fourth quarter of the year, and those commissions for the fourth quarter of 2007 have not yet been paid. Failure to pay these commissions when due may undermine these sales employee confidence in the Debtors' prospects, and may cause these sales employees to seek employment with competitors, thereby risking the Debtors' critical customer relationships.

10. High performing professional sales employees are in great demand in this particular industry, and, as noted above, the Commissioned Employees have developed relationships that are essential to the success of the Debtors' businesses. Accordingly, the retention of the Debtors' sales employees is fundamental to the success of the Debtors' restructuring efforts, and timely payment of their commissions is critical to their retention.

11. Although the bulk of the prepetition commissions represent amounts in excess of \$10,950 per employee, payment of these compensation amounts is critical to the viability, morale

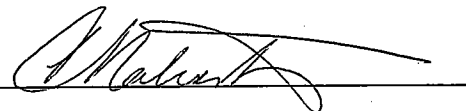
and motivation of the Debtors' sales force, and the strong performance of the Debtors' sales force is absolutely essential to the success of the Debtors' businesses. The Debtors believe that if they are unable to honor the commitment to pay these accrued commissions, employee dedication and loyalty would be jeopardized at a time when employee support is most critical.

12. Many of the Debtors' employees sought to be compensated herein can easily find other jobs, and the Debtors believe that the reorganization will be jeopardized if the compensation owed is not paid, as many of the employees may seek other employment if they are not given the security of receiving their sales commissions.

13. The Commissioned Employees are absolutely essential to the orderly and successful reorganization of the Debtors' businesses and financial affairs. They have an intimate knowledge of the Debtors' customer base, and any deterioration in their morale at this critical time would undoubtedly impact the Debtors adversely, as well as the value of their assets and businesses, and ultimately their ability to reorganize. If these Commissioned Employees were to seek other employment, the Debtors would not only lose valuable employees but also valuable business relationships with these employees customers. The Debtors believe that obvious harm will occur if highly valued Commissioned Employees do not receive their expected compensation in a timely manner.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: February ¹⁴ 11 2008



Jeremy Roberts