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

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

**DECLARATION OF DORON GROSMAN IN SUPPORT OF THE MOTION OF THE  
DEBTORS FOR ENTRY OF AN ORDER AUTHORIZING THE DEBTORS TO PAY  
AND HONOR CERTAIN PREPETITION CLAIMS FOR SALES BROKERS  
COMMISSIONS**

I, Doron Grosman, declare under penalty of perjury as follows:

1. I am President of the Magazine Division of Quebecor World (USA) Inc., 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’ employees, sales brokers, and the role of marketing and sales to the Debtors’ businesses. 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 Sales Brokers Commissions.

3. The Debtors employ sales brokers, in the normal course of their business, for certain segments of the Debtors' businesses. The Debtors' sales brokers are compensated 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 brokers anywhere from 30-90 days after the sale actually occurred.

4. The Debtors have determined that there approximately 36 brokers who are or will likely be due commissions based on prepetition activities. The total amount expected to be owing for these commissions is \$705,775. There could be some variation in the final total based on payments from customers, but it is not anticipated that the final total will be materially higher than this amount.

5. To the extent that certain sales brokers are owed amounts in excess of \$10,950, the larger payments are being made to sales brokers who generated the most business for the Debtors during the applicable time period. Payment of these commission amounts is critical to the strong performance of the Debtors, and retention of these sales brokers is absolutely essential to the success of the Debtors' businesses.

6. It is crucial to the Debtors' sales and marketing effort that the Debtors maintain a strong and loyal team of sales brokers. Thus, it is extremely important that these commission payments be made to these important sales brokers on a timely basis, as their continued performance is critical to the ultimate success of the Debtors' reorganization.

7. High performing sales brokers are in great demand in this particular industry, and the sales brokers have developed relationships that are essential to the success of the Debtors' businesses. Accordingly, the retention of the Debtors' sales brokers is fundamental to the success of the Debtors' restructuring efforts, and timely payment of their commissions is critical to their retention.

8. The Debtors believe that if they are unable to honor the commitment to pay these accrued commissions, the dedication and loyalty of their sales brokers would be jeopardized at a time when such support is most critical.

9. The sales brokers are absolutely essential to the orderly and successful reorganization of the Debtors' businesses and financial affairs. They have 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 sales brokers were to seek to terminate their agreements with the Debtors, or were to fail to provide the level of attention and service which the Debtors depend upon, the adverse effects on the Debtors' operation would be substantial.

Dated: February 25th,2008

/s/ Doron Grosman

Doron Grosman