

**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 ORDINARY COURSE PROFESSIONAL**

The undersigned hereby declares, under penalty of perjury, as follows:

1. I, Robert J. Smith, am a partner of Morgan, Lewis & Bockius LLP (“Morgan Lewis”), which maintains offices at the address and phone number listed below:

Morgan, Lewis & Bockius LLP  
1111 Pennsylvania Avenue, N.W.  
Washington, D.C. 20004  
Phone No. (202) 739-3000

2. This Declaration is submitted in connection with an order of the United States Bankruptcy Court for the Southern District of New York authorizing the debtors and debtors-in-possession in the above-captioned chapter 11 case (the “Debtors”) to retain, employ and pay certain professionals in the ordinary course of business during the pendency of the Debtors’ chapter 11 cases (the “OCP Order”).

3. Since the date that the Debtors’ Chapter 11 cases were commenced (the “Petition Date”), the Debtors have requested that Morgan Lewis provide services (or continue to provide services) to the Debtors, and Morgan Lewis has agreed to provide such services. Accordingly, Morgan Lewis is filing this Declaration pursuant to the OCP Order.

4. Morgan Lewis, through me, and other partners, associates or employees of the Morgan Lewis, has provided, or plans to provide, the following services to the Debtors from and after the Petition Date: the prosecution and defense of employment law matters, the provision of labor, employment and employee benefits advice, and the provision of government contract compliance advice and counsel.

5. To the best of my knowledge, information and belief, formed after due inquiry, except as specifically set forth herein, (a) Morgan Lewis does not currently provide services to any party in any matter related to the Debtors and (b) Morgan Lewis does not represent or hold an interest adverse to the Debtors. Morgan Lewis represents BNP Paribas (Canada) and BNP Paribas, Dublin Branch, (collectively, "BNP Paribas") in connection with the Debtors' chapter 11 cases. Morgan Lewis has obtained written waivers from the Debtors and BNP Paribas in connection with this representation.

6. Morgan Lewis may provide services to certain creditors of the Debtors or other parties in matters unrelated to the Debtors, but Morgan Lewis' work for these clients will not include the provision of services on any matters relating to the Debtors' Chapter 11 cases.

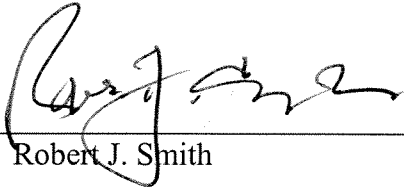
7. Morgan Lewis is owed approximately \$101,479.94 on account of services rendered and expenses incurred prior to the Petition Date in connection with the Morgan Lewis' employment by the Debtors.

8. Morgan Lewis further states that it has not shared, has not agreed to share, nor will it agree to share any compensation received in connection with these Chapter 11 cases with any party or person, although such compensation may be shared with any member or partner of, or any person employed by Morgan Lewis.

9. If at any time during its employment by the Debtors, Morgan Lewis discovers any facts bearing on the matters described herein, Morgan Lewis will supplement the information set forth in this Declaration.

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

Executed on FEB 15, 2008

  
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Robert J. Smith