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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 JEREMY ROBERTS IN SUPPORT OF DEBTORS’  
MOTION FOR ENTRY OF AN ORDER AUTHORIZING FURTHER  
EXTENSION OF TIME TO FILE SCHEDULES OF ASSETS AND LIABILITIES  
AND STATEMENTS OF FINANCIAL AFFAIRS**

I, Jeremy Roberts, declare as follows in support of the Debtors’ Motion for Entry of an Order Authorizing Further Extension of Time to File Schedules of Assets and Liabilities and Statements of Financial Affairs (the “Motion”):

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”). In this capacity, I am generally familiar with the Debtors’ day-to-day operations, business and financial affairs, books and records.

2. In the Motion, the Debtors seek an extension of the time within which they are required to file their schedules of assets and liabilities, schedules of current income and expenditures, schedules of executory contracts and unexpired leases and statements of financial affairs (collectively, the “Schedules and Statements”). Specifically, the Debtors request an additional 90 days from the current March 6, 2008 deadline, so that the Schedules and Statements would be due by June 4, 2008.

3. Since the January 21, 2008 Petition Date, the Debtors’ employees, management and professionals have devoted a substantial portion of their resources to responding to the many exigencies incident to the commencement of a chapter 11 case of this size and complexity. Since January 23, 2008, the date the Debtors’ initial extension of time to file the Schedules and Statements was granted, the Debtors’ employees, management and professionals have been absorbed in numerous tasks related to the chapter 11 process and the operation of their business, including:

- Conducting meetings with and providing information to key creditor constituencies, including the Creditors’ Committee, prepetition lenders and bondholders;
- Negotiating with the Debtors’ prepetition and postpetition lenders, the Creditors’ Committee, other creditor constituencies and parties in interest regarding the terms of a final order authorizing the Debtors to obtain postpetition financing;
- Negotiating with the Debtors’ insurers;
- Responding to numerous objections to the Debtors’ proposal of adequate assurance to utility providers in order to ensure uninterrupted utility service to the Debtors;

- Addressing daily operational issues including inquiries from, and negotiations with, customers, vendors, utility providers, shipping companies and warehouses;
- Enforcing the Debtors' rights under the automatic stay;
- Seeking relief authorizing the Debtors to pay and honor certain prepetition obligations to employees and salespeople for commissions;
- Coordinating with the Debtors' Canadian affiliates, Canadian professionals and the Canadian Court regarding the Canadian Proceeding and the implementation of a cross-border insolvency protocol;
- Reviewing in excess of 90 reclamation claims that have been filed since the Petition Date;
- Initiating a review of the Debtors' obligations under executory contracts and unexpired leases of real and personal property;
- Participation in four hearings before the court, including an emergency hearing and a hearing on final authorization to obtain postpetition financing to be held on March 6, 2008;
- Obtaining emergency relief in the form of authorization to assume certain executory contracts with the Debtors' freight forwarding stations and pay certain prepetition claims in connection therewith; and
- Working to resolve numerous day-to-day operational issues that arise in connection with the commencement of a chapter 11 cases by a multi-billion dollar business.

4. I am familiar with the scope and complexity of the Debtors' operations, the manner in which the Debtors manage their businesses and the effort needed to gather and review

the information necessary to prepare Schedules and Statements for each of the 53 Debtors and, accordingly, I believe an extension of the deadline to file the Schedules and Statements is necessary. On a consolidated bases, the Debtors' records reflect that as many as approximately 22,000 parties may potentially hold claims, and it is an extensive undertaking to gather all of information related to all of the creditors and the nature of any claims they may hold against the Debtors. In addition, although these Chapter 11 Cases are being jointly administered for procedural purposes, the Debtors consist of 53 distinct entities, many of which are themselves complex businesses that operate multiple facilities. Each Debtor has a unique collection of creditors; some creditors may have claims against more than one Debtor while others do not. Furthermore, the conduct and operation of the Debtors' business operations is a combination of certain centralized management operations and individual creditor and vendor transactions that occur at the operating level at the Debtors' numerous facilities.

5. The Debtors have undertaken a review of their books and records and have begun to assemble the information necessary to prepare the Schedules and Statements. Due to the complexity of the Chapter 11 Cases, the nature of the Debtors' business, limited staff available to perform the required internal review of the Debtors' business and affairs and the other matters incident to the commencement of these cases, I believe that 45 days to file the Schedules and Statements is not sufficient. The Debtors' work to date on the Schedules and Statements, together with the expectation that other pressing matters are certain to arise in the near future, leads me to conclude that it will not be possible to complete the Schedules and Statements within the current deadline.

6. At this juncture, I believe that a further extension of 90 days from March 6, 2008 is necessary for Debtors to continue the process of preparing the Schedules and Statements.

