

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399
Michael J. Canning (MC 8060)

*Counsel for the Debtors
and Debtors-in-Possession*

**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 DEBTORS' FIRST
OMNIBUS MOTION PURSUANT TO SECTION 365 OF THE BANKRUPTCY CODE
AND BANKRUPTCY RULE 6006 FOR AN ORDER AUTHORIZING THE REJECTION
OF CERTAIN UNEXPIRED LEASES**

I, Jeremy Roberts, declare as follows in support of the Debtors' First Omnibus Motion Pursuant to section 365 of the Bankruptcy Code and Bankruptcy Rule 6006 for an Order Authorizing the Rejection of Certain Unexpired Leases (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. Since the Petition Date, the Debtors have been involved in an ongoing review of their executory contracts and unexpired leases to identify those contracts and leases that, in the Debtors' business judgment, are not necessary to their ongoing business operations or restructuring efforts. As a result of their review to date, the Debtors have determined that the Leases identified on Exhibit B to the Motion are not necessary to their ongoing business operations or restructuring efforts and should be rejected in order to prevent the Debtors from incurring any additional postpetition obligations thereunder.

3. The continued payment of rent under the Leases is economically burdensome and would constitute an unnecessary drain on the assets of the Debtors' estates. In particular, the monthly base rent under the Leases aggregate more than approximately \$40,000 and the annual base rent under the Leases aggregate more than approximately \$483,100.

4. Based on a review of the Leases, the Debtors have determined that the Leases are not necessary to their continued business operations and that continuing to incur obligations under the Leases would provide no corresponding benefit to the Debtors' bankruptcy estates.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Executed on March 10th, 2008.



Jeremy Roberts