

**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 ORDINARY COURSE PROFESSIONAL**

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

1. I am a member, partner or similar representative of the following firm (the “Firm”), which maintains offices at the address and phone number listed below:

Firm: Baker, Donelson, Bearman, Caldwell & Berkowitz, P.C.  
165 Madison Avenue, Suite 2000  
Memphis, TN 38103  
(901)-526-2000

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 the Firm provide services (or continue to provide services) to the Debtors, and the Firm has agreed to provide such services. Accordingly, the Firm is filing this Declaration pursuant to the OCP Order.

4. The Firm, through me, and other members, partners, associates or employees of the Firm, has provided, or plans to provide, the following services to the Debtors from and after the Petition Date: All work related to Payment in Lieu of Tax (“PILOT”) programs authorized by Tennessee law which programs are entered into by and between Debtor and various industrial development entities in Memphis, Tennessee, Covington, Tennessee, Clarksville, Tennessee, and Dyersburg, Tennessee. Such services include, but are not limited to, drafting leases, and lease agreements for real property and tangible personal property, promissory notes, deeds, bills of sale and conveyance and reconveyance documents to effect tax favored status for Debtor in regard to *ad valorem* property taxes. In addition, the Firm also performed employment related matter for the Debtor.

5. To the best of my knowledge, information and belief, formed after due inquiry, (a) the Firm does not currently provide services to any party in any matter related to the Debtors and (b) the Firm does not represent or hold an interest adverse to the Debtors.

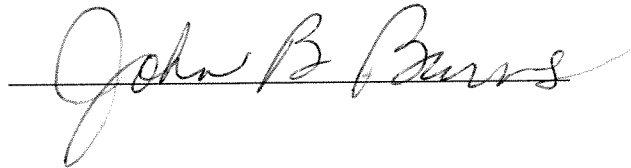
6. The Firm may provide services to certain creditors of the Debtors or other parties in matters unrelated to the Debtors, but the Firm’s work for these clients will not include the provision of services on any matters relating to the Debtors’ Chapter 11 cases.

7. The Firm is owed approximately \$37,947.67 on account of services rendered and expenses incurred prior to the Petition Date in connection with the Firm’s employment by the Debtors.

8. The Firm 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, the Firm.

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

I declare under penalty of perjury that the foregoing is true and correct. Executed on March 12, 2008.

A handwritten signature in cursive script, reading "John B. Burns", is written over a horizontal line.