

**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 NATHALIE BERNIER IN SUPPORT OF THE APPLICATION
AUTHORIZING THE RETENTION OF KPMG LLP (CANADA) AS TAX
CONSULTANTS TO THE DEBTORS NUNC PRO TUNC TO APRIL 7, 2008
PURSUANT TO BANKRUPTCY CODE SECTIONS 327(a) AND 328(a)**

I, Nathalie Bernier, being duly sworn, state that the following is true and correct to the best of my knowledge, information and belief:

1. I am a Chartered Accountant and a partner of KPMG LLP (Canada) ("KPMG Canada"), a professional services firm. KPMG Canada is the Canadian member firm of KPMG International, a Swiss cooperative. I submit this Declaration (the "Declaration") pursuant to 11 U.S.C. §§ 327(a), 328(a), Fed. R. Bank. P. 2014 and 2106 and Local Rules of Bankruptcy Procedure for the United States Bankruptcy Court for the Southern District of New York (the "Local Rules") 2014 and 2016-1 in support of the Application to Employ KPMG LLP (Canada) as Tax Consultants to the Debtors Nunc Pro Tunc to April 7, 2008 Pursuant to Bankruptcy Code Sections 327(a) and 328(a) (the "Application"), filed contemporaneously herewith by the above-captioned debtors and debtors-in-possession (collectively, the "Debtors"). Except as indicated, I have personal knowledge of the matters set forth herein.¹

¹ Certain of the disclosures herein relate to matters within the personal knowledge of other professionals at KPMG Canada and are based on information provided by them.

Qualification of Professionals

2. KPMG Canada is a firm of Chartered accountants as defined under the Chartered Accounts Act, 1956 (Ontario), and equivalent legislation in each of the Provinces of Canada in which KPMG Canada carries on business.

3. The Debtors have selected KPMG Canada to perform tax consulting services because of the firm's extensive experience and knowledge in the fields of taxation, accounting, auditing and tax advisory services for large sophisticated companies, and its familiarity with the Debtors' businesses and tax affairs.

4. KPMG Canada has been engaged to provide, among other things, tax consulting services to the Debtors and their non-Debtor affiliates for more than twenty-five years. By virtue of its prior engagements, KPMG Canada is familiar with the books, records, financial information and other data maintained by the Debtors and is qualified to perform the work required in these cases. As a result of the foregoing, retaining KPMG Canada is an efficient and cost effective manner in which the Debtors may obtain the requisite services.

Services to be Rendered

5. Subject to approval of the Application, pursuant to the engagement letter (the "Engagement Letter")² annexed as Exhibit C to the Application, KPMG Canada will provide tax consulting services as deemed appropriate and feasible by KPMG Canada and the Debtors in order to advise the Debtors in the course of these chapter 11 cases, including, but not limited to, with respect to the Internal Revenue Service examination for the 2005, 2006 and 2007 tax years (the "IRS Examination"), and performance of such other tax consulting services as may be necessary or desirable, to the extent permitted under professional standards, and as agreed to

² The Engagement Letter attached to the Application has not yet been countersigned by the Debtors. To the extent the terms and conditions of such Engagement Letter materially change, the Debtors have agreed to file a supplement to the Application prior to the hearing respecting the Application.

between the Debtors and KPMG Canada.³ With respect to the IRS Examination, KPMG Canada will comply with KPMG LLP (US)'s tax return standards for the tax years included in such IRS Examination.⁴

6. KPMG will work with the Debtors and other tax providers retained by the Debtors in these cases to help ensure that the services to be provided to the Debtors by KPMG Canada are not duplicative of those efforts provided by any other professionals retained by the Debtors.

7. KPMG Canada is a Canadian leader in delivering audit, tax and advisory services. KPMG Canada has significant experience serving companies with complex business challenges as tax consultants as well as auditors and business advisors.

Disinterestedness and Eligibility

8. Based upon information supplied by the Debtors' counsel to KPMG Canada as of March 12, 2008, KPMG Canada reviewed its client database to identify any connection or relationship with entities in the following categories:

- a. The Debtor and Affiliated Debtors;
- b. The Debtors' Shareholder;
- c. The Debtors' Officers and Directors;
- d. Professionals retained in these cases;
- e. Financing Providers;
- f. Indenture Trustees;
- g. Other General Unsecured Creditors on the top 60 Consolidated Creditor List;
- h. U.S. Bankruptcy Judges in the Southern District of New York;

³ Any additional engagement letters entered into by the parties will be filed with the Bankruptcy Court.

⁴ Those standards are included in the Engagement Letter.

i. United States Trustee, Assistant United States Trustees and other professionals in the Office of the United States Trustees; and

j. Major Unions.

The names provided to KPMG Canada by Debtors' counsel are set forth in Appendix 1 hereto.

9. KPMG Canada's review consisted of queries of an internal computer database containing names of individuals and entities that are present or recent and former clients of KPMG Canada in order to identify potential relationships.⁵ This database includes engagement activity from May 2, 2005 forward. A summary of those current potential relationships that KPMG Canada was able to identify using its reasonable efforts is reflected in Appendix 2 attached hereto. On an ongoing basis, KPMG Canada will conduct further reviews of its professional contacts as it becomes aware of new parties of interest, as is stated below.

10. To the best of my knowledge and based upon the results of the relationship search described above and disclosed herein, if the Application is approved, KPMG Canada will neither hold nor represent an interest adverse to the Debtors that would impair KPMG Canada's ability to objectively perform professional services for the Debtors in accordance with section 327(a) of the Bankruptcy Code.

11. To the best of my knowledge, upon approval of the Application, KPMG Canada will be a "disinterested person" as that term is defined in section 101(14) of the Bankruptcy Code, as modified by section 1107(b) of the Bankruptcy Code, in that KPMG Canada:

⁵ As set forth in paragraph 18, KPMG Canada is the Canadian member firm of KPMG International, a Swiss cooperative of independent member firms. While KPMG Canada is a separate and distinct legal entity from all other members firms of KPMG International, in an attempt to identify conflicts among or between KPMG International member firms, KPMG International has a global conflict internal computer database related to engagement activity or potential engagement activity of such member firms since May 2, 2005 that allows KPMG International member firms to identify potential conflicts between other KPMG International member firms. Financial information pertaining to engagement activity is the proprietary and confidential information of each individual member firm and KPMG Canada does not have any legal right to access, or if accessed, disclose such information relating to other KPMG International member firms. Appendix 2 contains a list of the relationships or potential relationships of all KPMG International member firms (as opposed to solely KPMG Canada) and one or more of the parties listed on Appendix 2.

- (a) will not be a creditor, equity security holder or insider of the Debtors;
- (b) is not and was not, within two years before the date of filing of the Debtors' chapter 11 petitions, a director, officer, or employee of the Debtors; and
- (c) will not have an interest materially adverse to the interest of the Debtors' estates or of any class of creditors or equity security holders, by reason of any direct or indirect relationship to, connection with, or interest in, the Debtors, or for any other reason.

12. Upon approval of the Application, KPMG Canada will not be a "creditor" of any of the Debtors within the meaning of section 101(10) of title 11 of the Bankruptcy Code.

13. To the best of my knowledge, except as set forth herein and in Appendix 2, (a) KPMG Canada has no connections with the creditors, other parties-in-interest, or the respective attorneys and accountants listed in Appendix 1; (b) and the KPMG Canada partners and professionals working on this matter are not relatives of the United States Trustee for the Southern District of New York (the "U.S. Trustee") or any person employed in the Office of the U.S. Trustee, or any United States Bankruptcy Judge of the Southern District of New York.

14. KPMG Canada has in the past been retained by, and likely in the future will provide services for, certain creditors of the Debtors, other parties-in-interest, and their respective attorneys and accountants in matters unrelated to such parties' claims against the Debtors or interests in these chapter 11 cases. KPMG Canada currently performs, may perform or has previously performed services for the parties listed in Appendix 2, however, except as disclosed herein, such services, are unrelated to the Debtors or these cases. KPMG Canada has not provided, and will not provide, any professional services to any of the creditors, other parties-in-interest, or their respective attorneys and accountants with regard to any matter related to these chapter 11 cases. As set forth below, however, KPMG Canada is currently engaged by Quebecor World Inc. ("QWI"), the Canadian parent company of the Debtors, which is a borrower under the Debtors' debtor in possession financing facility.

15. None of the services that KPMG Canada currently provides to the potential parties in interest listed on Appendix 2, regardless of the size or significance of the client involved,⁶ would compromise in any way KPMG Canada's ability to provide services to the Debtors outlined in the Application to which this declaration relates, nor will KPMG Canada agree at any point in the future to provide services to any party that could compromise its ability to serve the Debtors in this matter.

16. As a result of the long history between KPMG Canada, on the one hand, and QWI and its affiliates, on the other hand, and upon information and belief, in order to simplify billing matters for QWI and its affiliates, the majority of the engagements have been between KPMG Canada and QWI for services provided on behalf of itself or an affiliate of QWI. As set forth above, KPMG Canada currently is engaged by QWI, and other affiliates of QWI (Canadian affiliates as well as other non-Debtor affiliates). At the time the Debtors filed for bankruptcy protection, KPMG Canada was owed approximately C\$3 million⁷ for services rendered to QWI and non-Debtor affiliates as well as joint engagements among the Debtors, QWI and KPMG Canada. As a result, KPMG Canada is a creditor of QWI in the Canadian insolvency proceedings.⁸ KPMG Canada also performs services unrelated to the Debtors and these chapter 11 cases for non-Debtor QWI affiliates in Europe and Latin America, and is paid in the ordinary course of business for such services.

⁶ Of the KPMG Canada clients identified on Appendix 2 as creditors and other parties in interest, only QWI represents equal or greater than 1% of the annual revenues of KPMG Canada. QWI accounted for approximately 1.04% of total FY 2007 revenues.

⁷ As of the date hereof, the exchange rate was \$1 to C\$1.0089.

⁸ Under applicable Canadian law, although KPMG Canada is retained by QWI, KPMG Canada is permitted to assert claims against QWI related to unpaid work performed prior to QWI filing its insolvency proceedings in Canada.

17. Further, prior to the Debtors filing for bankruptcy protection, KPMG Canada had been engaged directly by QWI on behalf of one or more of the Debtors as well as jointly with one or more of the Debtors and/or one or more non-Debtor affiliates to perform services for the Debtors. KPMG Canada is owed in the aggregate approximately C\$600,000 in connection with such engagements, of which approximately C\$100,000 relates to engagements where one or more of the Debtors was the sole engaging party. If KPMG Canada's retention is approved by this Court, KPMG Canada will waive the right to collect from the Debtors any pre-petition fees (approximately C\$100,000) owed by one or more of the Debtors. If, however, QWI or another non-Debtor affiliate was a party to a signed engagement letter with KPMG Canada (even if such engagement letter was signed jointly by a US Debtor), KPMG Canada will seek to collect such outstanding amounts from non-Debtor affiliates, including QWI in its insolvency proceedings. Any such payments will be from QWI, not from assets of the Debtors estates.

18. KPMG Canada is the Canadian member firm of KPMG International, a Swiss cooperative of independent member firms, each a separate legal entity, located worldwide. Client services are provided by member firms of KPMG International or by other independent firms licensed by member firms to use the KPMG name. Member firms generally are locally owned and are responsible for their own liabilities. In connection with engagements related to U.S. tax services, KPMG Canada's past practice has been to sub-contract with KPMG LLP (US) ("KPMG US") to perform a majority of the work for which KPMG Canada was engaged. KPMG Canada directly paid KPMG US for such services and such payment was not dependent upon whether QWI and/or its affiliates paid KPMG Canada. In connection with such services performed by KPMG US for KPMG Canada prior to the commencement of the Debtors' bankruptcy cases, approximately \$380,000 remains outstanding to KPMG US. However, if

KPMG Canada's and KPMG US's retention applications in these chapter 11 cases are approved by the Court, KPMG US has agreed to waive approximately \$100,000 of the amount outstanding from KPMG Canada. With respect to the remaining amounts owed by KPMG Canada to KPMG US, KPMG Canada will pay KPMG US if and to the extent KPMG Canada collects amounts owed under the KPMG US inter-member firm agreements from QWI (or a non-Debtor Canadian affiliate) in the Canadian insolvency proceedings.

19. The Application seeks to retain KPMG Canada. By separate application filed simultaneously with the Application, the Debtors are seeking to retain KPMG US to perform separate and distinct work than as set forth in the Engagement Letter. KPMG International member firms enjoy the benefit of being able to provide clients with a global consistent set of multidisciplinary financial and accounting services by using the services of such member firms when such use would maximize efficiencies and costs for the client. Thus, notwithstanding the separate engagements, from time to time, KPMG Canada intends to permit certain KPMG Canada tax professionals, who either previously have worked for the Debtors or who have a particular expertise respecting the engagement, to assist KPMG US in connection with KPMG US's engagement by the Debtors. The use of such professionals will allow KPMG US to maximize resources and minimize costs to the Debtors' estates. KPMG Canada will be paid by KPMG US directly for the use of its tax professionals through a KPMG inter-member firm agreement. To the best of my knowledge, the KPMG Canada tax professionals identified to date that will work with KPMG US on such engagement, do not hold or represent any interest adverse to the estates. In addition, if the Bankruptcy Court authorizes and approves the retention of KPMG Canada, both KPMG International member firms will work together and with the Debtors to help ensure that services to be provided do not overlap.

20. In addition to the foregoing, from time to time, KPMG Canada may consult with independent contractors, such as software providers, as well as certain tax professionals from member firms of KPMG International (including KPMG US) when necessary to the performance of its professional duties and services to the Debtors, including to maximize efficiencies and minimize costs to the Debtors. KPMG Canada will not make a profit from such the use of such professionals.

21. KPMG Canada cannot assure that an engagement will not be accepted by a foreign member firm of KPMG International for another party that may bear upon KPMG Canada's engagement by the Debtors or be adverse to the Debtors. However, to the extent KPMG Canada is aware of such engagement and believes such engagement may bear upon KPMG Canada's engagement by the Debtors or be adverse to the Debtors, KPMG Canada will file a supplemental declaration with the Court. KPMG International member firms perform services for non-Debtor affiliates of the Debtors and such KPMG International member firms may be owed funds from such non-Debtor affiliates.

22. As part of its practice, KPMG Canada appears in many cases, proceedings, and transactions involving many different law firms, financial consultants, and investment bankers in matters unrelated to these chapter 11 cases. KPMG Canada has not identified any material relationships or connections with any law firm, financial consultant, or investment banker involved in these chapter 11 cases that would cause it to be adverse to the Debtors, the Debtors' estates, any creditor or any other parties-in-interest. Additionally, KPMG Canada's policies and client letters of engagement both include provisions for confidentiality of client and engagement information, which apply to all KPMG Canada client relationships.

23. If and when additional information becomes available with respect to any other relationships which may exist between KPMG Canada, foreign member firms of KPMG International, or their partners and professionals and the Debtors, creditors or any other parties-in-interest which may affect these cases, supplementary declarations describing such information shall be filed with the Bankruptcy Court.

Professional Compensation

24. Subject to Bankruptcy Court approval and in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, applicable U.S. Trustee guidelines, and the Local Rules, KPMG Canada will seek payment for compensation on an hourly basis, plus reimbursement of actual and necessary expenses incurred by KPMG Canada.

25. KPMG Canada has agreed to be compensated for professional services rendered at a discount from KPMG Canada's normal and customary rates. Specifically, for this engagement, KPMG Canada's customary hourly rates have been reduced by 35% - 50% and are consistent with (or lower than) the rates charged in other matters of this type by the professionals assigned to this engagement and are outlined in the Application for the employment of KPMG Canada. In the normal course of KPMG Canada's business, the hourly rates are subject to periodic increase. To the extent such hourly rates are increased, KPMG Canada requests that, with respect to the work to be performed after such increase, the rates listed below be amended to reflect the increase.

26. The discounted hourly rates for tax consulting services to be rendered by KPMG Canada and applicable herein are as follows:

Partner/Director	\$520
Senior Principal	\$470
Senior Manager	\$395
Manager	\$213
Tax Associate	\$162

27. KPMG Canada also will seek reimbursement for reasonable necessary expenses incurred in connection with the Debtors' chapter 11 cases, which shall include travel, lodging, meals, and other out-of-pocket expenses incurred in providing professional services.

28. KPMG Canada also will seek reimbursement for Goods and Service Tax (Canada) as well as Quebec Sales Tax. Such taxes will be computed and shown separately on KPMG Canada's invoices in order to provide the Debtors with information required to claim an input tax credit, if applicable.

29. KPMG Canada intends to apply to the Court for the allowance of compensation for professional services rendered and reimbursement of expenses incurred in accordance with the applicable provisions of the Bankruptcy Code, the Bankruptcy Rules, and Local Rules.

30. KPMG Canada has agreed to accept as compensation such sums as may be allowed by the Bankruptcy Court. KPMG Canada understands that interim and final fee awards are subject to approval by the Bankruptcy Court.

31. KPMG Canada received \$104,630⁹ from the Debtors in the ordinary course of business during the ninety (90) day period prior to the date on which these chapter 11 cases were commenced.

⁹ KPMG Canada paid KPMG US \$30,000 of the amount received.

32. Except as set forth in paragraphs 17 through 20, to the best of my knowledge, (a) no commitments have been made or received by KPMG Canada, nor any employee thereof, with respect to compensation or payment in connection with these cases other than in accordance with the provisions of the Bankruptcy Code, and (b) KPMG Canada has no agreement with any other entity to share with such entity any compensation received by KPMG Canada in connection with these chapter 11 cases.

33. The Engagement Letter provides that KPMG Canada will not be indemnified for damages to the extent finally determined to have resulted from the fault or negligence of KPMG Canada. Although not reflected in the Engagement Letter, KPMG Canada agrees that in no event shall KPMG be indemnified in these chapter 11 cases if the Debtors or a representative of the estate assert a claim for, and a court determines by final order that such claim arose out of, KPMG's own bad-faith, self-dealing, breach of fiduciary duty (if any), gross negligence or willful misconduct.

34. The Engagement Letter also provides that the Debtors or KPMG Canada may terminate the engagement at any time by giving written notice to the other party of not less than thirty (30) calendar days before the effective date of termination. In addition, the terminating party shall provide the Court, the U.S. Trustee, the Creditors' Committee and the Fee Review Committee (if any) with ten (10) business days' notice of termination. The provisions of the Engagement Letter relating to indemnification, fees and expenses will remain operative and in full force and effect regardless of any termination or expiration of the Engagement Letter and shall survive completion of the Debtors' bankruptcy, whether through a confirmed plan or reorganization, liquidation of the Debtors' assets under chapter 11 or 7 of the Bankruptcy Code, or otherwise.

35. As stated in the Engagement Letter, KPMG Canada has acknowledged that the Bankruptcy Court must approve its fees in order to be compensated. In that regard, KPMG Canada intends to file applications with the Court for allowance of compensation and reimbursement of expenses in accordance with the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any order of this Court establishing procedures for monthly compensation and reimbursement of expenses for professionals. KPMG Canada will submit time records in a summary format which shall set forth a description of the services rendered by each restructuring professional and the amount of time spent on each date, in half-hour (.5) increments, by each such individual in rendering services on behalf of the Debtors.

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

Executed this 7th day of April, 2008.

Nathalie Bernier

NATHALIE BERNIER

APPENDIX 1

Debtor and Affiliated Debtors

Quebecor World (USA) Inc.
Quebecor Printing Aviation Inc.
Quebecor Printing Holding Company
Quebecor World Arcata Corp.
Quebecor World Atglen Inc.
Quebecor World Atlanta II LLC
Quebecor World Book Services LLC
Quebecor World Buffalo Inc.
Quebecor World Capital Corporation
Quebecor World Capital II GP
Quebecor World Capital II LLC
Quebecor World Century Graphics Corporation
Quebecor World Dallas II Inc.
Quebecor World Dallas, L.P.
Quebecor World DB Acquisition Corp.
Quebecor World Dittler Brothers Inc.
Quebecor World Dubuque Inc.
Quebecor World Eusey Press Inc.
Quebecor World Fairfield Inc.
Quebecor World Great Western Publishing Inc.
Quebecor World Hazleton Inc.
Quebecor World Infiniti Graphics Inc.
Quebecor World Johnson & Hardin Co.
Quebecor World KRI Inc.
Quebecor World Krueger Acquisition Corp.
Quebecor World Lease GP
Quebecor World Lease LLC
Quebecor World Lincoln Inc.
Quebecor World Logistics Inc.
Quebecor World Loveland Inc.
Quebecor World Magna Graphic Inc.
Quebecor World Memphis LLC
Quebecor World Mid-South Press Corporation
Quebecor World Mt. Morris II LLC
Quebecor World Nevada II LLC
Quebecor World Nevada Inc.
Quebecor World Northeast Graphics Inc.
Quebecor World Olive Branch Inc.
Quebecor World Pendell Inc.
Quebecor World Petty Printing Inc.
Quebecor World Printing (USA) Corp.

Quebecor World RAI Inc.
Quebecor World Retail Printing Corporation
Quebecor World San Jose Inc.
Quebecor World Systems Inc.
Quebecor World Taconic Holdings Inc.
Quebecor World UP / Graphics Inc.
Quebecor World Waukee Inc.
QW Memphis Corp.
QW New York Corp.
The Webb Company
WCP-D, Inc.
WCZ, LLC

Shareholder

Quebecor World, Inc.

Officers and Directors

Michèle Bolduc
Kevin J. Clarke
Philippe Cloutier
Marie-É. Chlumecky
Gregg Gavin
Doron D. Grosman
Gregory Harrison
Brian Freschi
Francis B. Jacobs II
Sandra Luby
Jacques Mallette
David McCarthy
Brad Nathan
Laura Norden
Jeremy Roberts
John Ross
Mario Saucier
Robert Stepusin
Joan Yori

Professionals

Arnold & Porter LLP
Ernst & Young
Ogilvy Renault
UBS Financial Advisors

KPMG LLP
Morgan Stanley
Donlin, Recano & Company

Financing Providers

Royal Bank of Canada
ABN AMRO Bank N.V.
Bank of America, N.A., Canada Branch
Bank of America, N.A.
BNP Paribas (Canada)
BNP Paribas, Dublin Branch
Citibank, N.A. Canadian Branch
Citibank, N.A.
The Bank of Nova Scotia (Canada)
The Bank of Nova Scotia (New York)
The Toronto-Dominion Bank
Toronto Dominion (Texas) LLC
Bank of Montreal (Canada)
Bank of Montreal (USA)
Congress Financial Corporation (Canada)
Wachovia Bank, National Association
Canadian Imperial Bank of Commerce
CIBC Inc. (USA)
National Bank of Canada
Nordea Bank Finland PLC, New York Branch
Bank of Tokyo-Mitsubishi (Canada)
The Bank of Tokyo-Mitsubishi, Ltd. New York Branch
JP Morgan Chase Bank, N.A. Toronto Branch
JP Morgan Chase Bank, N.A.
Societe Generale (Canada)
Societe Generale (New York)
Sampo Bank PLC
Credit Suisse

Indenture Trustee

Wilmington Trust
The Bank of New York

Other General Unsecured Creditors on the Top 60 Consolidated Creditor List

Abitibi Consolidated Sales
Cellmark Paper Inc

Midland Paper
Bowater Inc.
AIG Credit Corp of Canada
Catalyst Paper Inc.
Graphic Communications
Norske Skog USA Inc.
Stora Enso North America
Packaging Corp of America
UPM Kymmeme Inc.
Myllykoski North America
Aaron Direct
Day International Inc.
NewPage Corporation
At Clayton Corp.
Roosevelt Paper Company
Horizon Paper Co.
Quebecor World Baird-Ward Inc. Retirement Plan
Quebecor World Buffalo Inc. Retirement Plan for Hourly Employees
Quebecor World Kingsport Inc. Pension Plan for Hourly Bargaining Unit Employees of
Kingsport, Hawkins, Sherwood and Distribution
Quebecor World Mt. Morris II Inc. Employees' Pension Plan
The Pension Plan for Hourly Employees of the Salem Gravure Division of Quebecor World
(USA) Inc.
Quebecor World Pension Plan
Millwood Inc.
Nippon Paper Industries USA Co.
Atmos Energy Marketing LLC
AEP Industries
Blue Heron Paper Company
HB Fuller Company
Xpedx
Clifford Paper
Tembec Enterprises Inc.
Verso Paper
Oji Paper Canada Ltd.
Federal Express
Rock Tenn Company
Stadacona Inc.
Preprint Logistics Management
Caraustar
Forbo Adhesives
Gould Paper Corporation
Goss International Americas
MEGTEC Systems Inc.
Georgia Power Co.
MSC Industrial Supply Co Inc.

Randstad Staffing Services
Applied Industrial
Merced Irrigation District
Motion Industries Inc
Hess Corporation
Sempra Energy Solutions
Suez Energy Resources NA

United States Bankruptcy Judges in the Southern District of New York

Judge Stuart M. Bernstein
Judge Prudence C. Beatty
Judge Robert D. Drain
Judge Robert G. Gerber
Judge Martin Glenn
Judge Arthur J. Gonzalez
Judge Allen L. Gropper
Judge Adlai S. Hardin
Judge Burton R. Lifland
Judge Cecelia G. Morris
Judge James M. Peck

United States Trustee

Diana G. Adams, United States Trustee
Linda A. Riffkin (Assistant US Trustee)
Tracy Hope Davis (Assistant US Trustee)
Susan Golden (Trial Attorney)
Nazar Khodorosvsky (Trial Attorney)
Alicia M. Leonhard (Trial Attorney)
Brian S. Masumoto (Trial Attorney)
Serene Nakano (Trial Attorney)
Marylou Martin (Trial Attorney)
Richard C. Morrissey (Trial Attorney)
Paul K. Schwartzberg (Trial Attorney)
Andy Velez-Rivera (Trial Attorney)
Greg M. Zipes (Trial Attorney)

Major Unions

International Brotherhood of Electrical Workers
International Brotherhood of Teamsters
International Association of Machinists

APPENDIX 2

Debtor and Affiliated Debtors

Quebecor World (USA) Inc.
Quebecor Printing Aviation Inc.
Quebecor Printing Holding Company
Quebecor World Arcata Corp.
Quebecor World Atglen Inc.
Quebecor World Atlanta II LLC
Quebecor World Book Services LLC
Quebecor World Buffalo Inc.
Quebecor World Capital Corporation
Quebecor World Capital II GP
Quebecor World Capital II LLC
Quebecor World Century Graphics Corporation
Quebecor World Dallas II Inc.
Quebecor World Dallas L.P.
Quebecor World DB Acquisition Corp
Quebecor World Dittler Brothers Inc.
Quebecor World Dubuque Inc
Quebecor World Eusey Press Inc.
Quebecor World Fairfield Inc
Quebecor World Great Western Publishing Inc.
Quebecor World Hazleton Inc.
Quebecor World Infiniti Graphics Inc.
Quebecor World Johnson & Hardin Co.
Quebecor World KRI Inc.
Quebecor World Kruger Acquisition Corp
Quebecor World Lease GP
Quebecor World Lease LLC
Quebecor World Lincoln Inc.
Quebecor World Logistics Inc.
Quebecor World Loveland Inc.
Quebecor World Magna Graphics Inc.
Quebecor World Memphis LLC
Quebecor World Mid-South Press Corporation
Quebecor World Mt. Morris II LLC
Quebecor World Nevada II LLC
Quebecor World Nevada Inc.
Quebecor World Northeast Graphics Inc.
Quebecor World Olive Branch Inc.
Quebecor World Pendell Inc.
Quebecor World Petty Printing Inc.
Quebecor World Printing (USA) Corp.
Quebecor World RAI Inc.

Quebecor World Retail Printing Corporation
Quebecor World San Jose Inc.
Quebecor World Systems Inc.
Quebecor World Taconic Holdings Inc.
Quebecor World UP / Graphics Inc.
Quebecor World Waukee Inc.
QW Memphis Corp.
QW New York Corp.
The Webb Company
WCP-D, Inc.
WCZ, LLC

Shareholder

Quebecor World, Inc.

Officers and Directors

Kevin J. Clarke
Gregory Harrison

Professionals

Ernst & Young
Ogilvy Renault
Morgan Stanley
UBS Financial Advisors

Financing Providers

Royal Bank of Canada
ABN Amro Bank N.V.
Bank of America, N.A., Canada Branch
Bank of America, N.A.
BNP Paribas (Canada)
BNP Paribas, Dublin Branch
Citibank, N.A. Canadian Branch
Citibank, N.A.
The Bank of Nova Scotia (Canada)
The Bank of Nova Scotia (New York)
The Toronto-Dominion Bank
Toronto-Dominion (Texas) LLC
Bank of Montreal (Canada)
Bank of Montreal (USA)
Congress Financial Corporation (Canada)
Wachovia Bank, National Association

Canadian Imperial Bank of Commerce
CIBC Inc. (USA)
National Bank of Canada
Bank of Tokyo-Mitsubishi (Canada)
The Bank of Tokyo-Mitsubishi, Ltd. New York Branch
JP Morgan Chase Bank, N.A. Toronto Branch
JP Morgan Chase Bank, N.A.
Societe General (Canada)
Societe General (New York)
Sampo Bank PLC
Credit Suisse
Credit Suisse Securities (USA) LLC
Morgan Stanley Senior Funding, Inc.

Indenture Trustee

Wilmington Trust
The Bank of New York

Other General Unsecured Creditors on the Top 60 Consolidated Creditor List

Abitibi Consolidated Sales
Cellmark Paper Inc.
Bowater Inc
AIG Credit Corp of Canada
Catalyst Paper Inc
Graphic Communications
Packaging Corp of America
Day International Inc
NewPage Corporation
Quebecor World Buffalo Inc. Retirement Plan for Hourly Employees
Quebecor World Kingsport Inc. Pension Plan for Hourly Bargaining Unit Employees of
Kingsport, Hawkins, Sherwood and Distribution
Quebecor World Mt. Morris II Inc. Employees' Pension Plan
Quebecor World Baird-Ward Inc. Retirement Plan
The Pension Plan for Hourly Employees of the Salem Gravure Division of Quebecor
World (USA) Inc.
Quebecor World Pension Plan
Nippon Paper Industries USA Co
Atmos Energy Marketing LLC
AEP Industries
Blue Heron Paper Company
HB Fuller Company
Xpedx
Tembec Enterprises Inc

Oji Paper Canada Ltd
Federal Express
Rock Tenn Company
Caraustar
Forba Adhesives
Goss International Americas
MEGTEC Systems Inc
Georgia Power Co
Randstad Staffing Services
Applied Industrial
Motion Industries Inc
Hess Corporation
Sempra Energy Solutions
Suez Energy Resources NA

Major Unions

International Brotherhood of Electrical Workers
International Brotherhood of Teamsters