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**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 THE DEBTORS' MOTION
FOR ENTRY OF AN ORDER PURSUANT TO §365(d)(4) OF THE BANKRUPTCY
CODE EXTENDING TIME FOR THE DEBTORS TO ASSUME OR REJECT
UNEXPIRED LEASES OF NONRESIDENTIAL REAL PROPERTY**

I, Jeremy Roberts, declare as follows in support of the Debtors' Motion for Entry of an Order Pursuant to §365(d)(4) of the Bankruptcy Code Extending Time for the Debtors to Assume or Reject Unexpired Leases of Nonresidential Real Property (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, real estate holdings, business and financial affairs, books and records.

2. In connection with the conduct of their businesses, certain of the Debtors are lessees or sublessees under approximately 50 unexpired leases and subleases of nonresidential real property (collectively, the “Unexpired Leases”). The Unexpired Leases primarily relate to the Debtors’ plants, warehouse and storage facilities, and distribution facilities.

3. The Debtors operate at approximately 96 locations throughout the United States, and lease a large number of the premises that are used to operate their businesses.

4. Since the Petition Date, the Debtors have been called upon to respond to numerous complex issues to stabilize their operations and ensure the viability of their businesses, including, among other things, obtaining final approval of a secured postpetition financing facility; maintaining relations with customers, employees and vendors; reviewing the Debtors obligations under dozens of leases of real and personal property; working to prepare each of the Debtors’ schedules of assets and liabilities and statements of financial affairs; responding to various information and due diligence requests from the Creditors’ Committee and other creditor groups; and obtaining Court approval of emergency relief requested in the first day motions. The Debtors will continue to spend considerable time and resources in the near future toward related tasks so as to ensure that the restructuring process moves forward in an efficient manner.

5. The Debtors are still analyzing all of their leases, and do not expect to be ready to make final decisions concerning all of the Unexpired Leases by May 20, 2008. In connection with the analysis of their real estate issues, the Debtors sought, and on April 1, 2008, were granted by this Court, authority to retain and employ Prime Locations, LLC, George Comfort & Sons, Inc. and the Core Network (collectively, “RE Consultants”), to provide real estate consulting services to the Debtors. As part of their real estate consulting services, the RE Consultants are in the process of preparing an analysis of all the Debtors’ Unexpired Leases.

The requested extension of the Deadline will allow time for (i) the preparation of this analysis, and the Debtors' review thereof once completed; (ii) consultation with the Creditors' Committee, the *ad hoc* noteholder group, the prepetition bank group, and other key creditor constituencies regarding the results of said analysis; (iii) discussions with lessors concerning possible renegotiation of over market rental rates and other material terms of the Unexpired Leases; and (iv) consideration of the possible assumption, rejection or sale for value of the Unexpired Leases.

6. Given the potential importance of the Unexpired Leases to the Debtors' overall business structure and future operations, the Debtors believe that the decision to assume or reject these leases must be made, to the fullest extent possible, consistent with the strategies and initiatives being developed as part of the Debtors' business and restructuring plan. The Debtors are in the early process of developing that plan, and until the process is farther along, the Debtors cannot make an adequately informed evaluation of all of the Unexpired Leases.

7. If the Debtors are forced to make a decision to assume or reject all of the Unexpired Leases within the next few weeks, the Debtors run the risks associated with prematurely making decisions with respect to the Unexpired Leases, before a thorough analysis has been completed. Additional time will allow the Debtors to thoroughly assess their real estate needs more fully in the context of their reorganization, thereby mitigating the risk of making premature and/or uninformed decisions.

8. The Debtors submit that it would be imprudent to make decisions with respect to the assumption and rejection of the Unexpired Leases prior to the current Deadline, and that just cause exists to extend the Deadline by an additional 90 days.

9. Pending the Debtors' election to assume or reject each of the Unexpired Leases, the Debtors will continue to perform all of their obligations arising under the Unexpired Leases from and after the Petition Date in a timely fashion.

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

Executed on April 7, 2008.

Jeremy Roberts
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