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Hearing Date: May 22, 2008 at 10:00a.m.
Objection Deadline: May 15, 2008

Attorneys for Creditor
Merced Irrigation District

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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QUEBECOR WORLD (USA) INC., et al., : Chapter 11

Debtor(s). : Case Nos. 08-10152 (JMP)
 : (Jointly Administered)
 :
 : Honorable James M. Peck
 :
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DECLARATION OF CINDY ARDISON

I, Cindy Ardison, declare under penalty of perjury as follows:

1. I am a person over the age of 18 and am capable of testifying to the matters contained herein of my own personal knowledge or in my capacity as custodian of records as set forth below.


2. I am an employee of the Merced Irrigation District ("Merced"). My business address is 744 West 20th Street, P.O. Box 2288, Merced, Ca. 95344-0288. My job title with Merced is Planning Analyst and my job duties include load and revenue forecasting, rate design and power supply analysis. I also work closely with the customer service department at the District to ensure the accuracy of our customer billing. As part of my job duties I am Merced's custodian of records kept by Merced in its ordinary course of business with respect to the

Quebecor matters and the exhibits attached hereto.

3. Merced is a public entity and is the electricity provider to Quebecor's plant located in Merced, California ("Merced Facility") which is described in Paragraph 38.b. of Mr. Jeremy Roberts' Declaration filed on January 22, 2008 [Docket No. 26] as Quebecor's second largest facility in the United States and the largest printing facility on the West Coast. Quebecor owes Merced \$663,494.66 for prepetition electric service of which \$245,436.80 is owed for electricity provided between January 1 through January 20, 2008, the 20 days immediately preceding the Petition filing. Another \$418,057.86 is owed for December 2007 electricity. See the attached invoice.

I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge that I could competently testify thereto before this court.

DATED: April 14, 2008


Cindy Ardison