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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 MOTION PURSUANT TO  
SECTION 365 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULE 6006 FOR  
AN ORDER AUTHORIZING THE REJECTION OF AN UNEXPIRED LEASE OF  
REAL PROPERTY AT 4444 DELP STREET, MEMPHIS, TENNESSEE**

I, Jeremy Roberts, declare as follows in support of the Debtors' motion (the "Motion") for the entry of an order authorizing the rejection of an unexpired lease of real property located at 4444 Delp Street, Memphis, Tennessee.

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.

