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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 OF THE
DEBTORS FOR ENTRY OF AN ORDER AUTHORIZING QUEBECOR WORLD (USA)
INC. TO ENTER INTO AND PERFORM OBLIGATIONS UNDER A CUSTOMER
CONTRACT WITH SIMON & SCHUSTER, INC.**

I, Jeremy Roberts, declare as follows in support of the Debtors' motion (the "Motion") for the entry of an order authorizing Debtors to enter into and perform obligations under a customer contract with Simon & Schuster, Inc.

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.

2. For many years, Simon & Schuster has been one of the Debtors' largest customers. On May 5, 2008, QWUSA reached agreement on a long term contract extension with Simon & Schuster. The new Manufacturing Agreement (the "Agreement") runs through 2015 and, at current levels, will see QWUSA print and bind more than 100 million high quality hard cover and soft cover consumer books a year for Simon & Schuster at QWUSA's six book plants in the United States.

3. QWUSA entered into the Agreement based on the determination of its management, in the exercise of their business judgment, that this Agreement was very much in the best interests of the Debtors and their estates. In announcing the Agreement, Kevin J. Clarke, President of the Quebecor World Book and Directory Group stated that "Simon & Schuster and Quebecor World share a long history of successful partnership in the production of quality adult and children's trade books and mass market paperbacks. We are delighted that this relationship is being extended and are committed to continuing to deliver innovative and superior products and service to Simon & Schuster."

4. Although the negotiation and execution of the Agreement was done in the ordinary course of the Debtors' business, Simon & Schuster requested, in view of the size and scope of its agreement, that the Debtors obtain Court approval of the Agreement. The Agreement provides that Simon & Schuster may terminate the Agreement if such Court approval is not obtained.

5. The specific terms of the Agreement are confidential business terms. However, the Debtors will make those terms and the Agreement itself available to the Creditors' Committee, the Ad-Hoc Group of Noteholders, and the Administrative Agent for the Debtors' Prepetition Lenders.

6. The Debtors have determined in the exercise of their business judgment that entry into the Agreement is in their best interests and will have positive impacts on their business operations. The Agreement maintains a critically important relationship with one of the leading publishers in the United States for the next seven years and the Debtors have determined that the contract will provide QWUSA with substantial revenue and earnings. It contains pricing and other terms which are fair and reasonable in the industry and in light of the size and other circumstances of this agreement.

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

Executed on May 12, 2008.

/s/ Jeremy Roberts
Jeremy Roberts