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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 LAURA NORDEN IN SUPPORT OF DEBTORS' MOTION
FOR AN ORDER UNDER 11 U.S.C. §§ 105 AND 363 AND FEDERAL RULE OF
BANKRUPTCY PROCEDURE 9019 AUTHORIZING ENTRY INTO
LAND SALE AGREEMENTS WITH COMMONWEALTH OF THE
PENNSYLVANIA DEPARTMENT OF TRANSPORTATION**

I, Laura K. Norden, declare under penalty of perjury as follows:

1. I am Assistant General Counsel and Assistant Corporate Secretary of Quebecor World (USA) Inc., 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"). I am also the Assistant Corporate Secretary of Quebecor World Hazelton

Inc. (“QW Hazelton”), a corporation organized under the laws of the State of Pennsylvania and also one of the Debtors.

2. I submit this Declaration in support of the Debtors’ Motion for an Order Under 11 U.S.C. §§ 105 and 363 and Federal Rule of Bankruptcy Procedure 9019 Authorizing Entry Into Land Sale Agreements with the Commonwealth of Pennsylvania Department of Transportation.

3. QW Hazelton owns and operates a printing facility in Hazelton, Luzerne County, Pennsylvania. The total land owned at the Hazelton facility is 19.93 acres.

4. The Commonwealth of Pennsylvania Department of Transportation (“PennDOT”) has apprised QW Hazelton that PennDOT needs to acquire certain of the Debtors’ property for the purposes of improving a State road, known as State Route 924, Section 305. PennDOT has filed with the Recorder of Deeds a statement of its authority to take the property through condemnation. Rather than obtain this property interest through a formal eminent domain action, PennDOT has proposed that it acquire the property by agreement in lieu of condemnation.

5. PennDOT and QW Hazelton have entered into two agreements. The first, an Agreement of Sale (Fee Simple) attached as Exhibit B to the Motion, provides for the transfer to PennDOT of .71 acres of land. The second agreement, attached as Exhibit C to the Motion, called Temporary Easement for Construction Purposes, grants PennDOT an easement on another .69 acres which will be impacted temporarily during the construction phase of the project.

6. PennDOT and the Debtors have agreed on a compensation package for the Debtors of \$60,300.00. Of this amount, \$52,050.00 is for the sale of the .71 acres and \$8,250.00 is for the temporary construction easement on the .69 acres. This compensation package was based on a professional appraisal of the subject property undertaken for PennDOT in accordance with the Uniform Standards of Professional Appraisal Practice.

7. The Debtors have determined in their business judgment that this is a reasonable and appropriate transaction and in the interests of Debtors and their estates, for several reasons. First, the .71 acres needed by the PennDOT is not necessary to the Debtors' ongoing business needs or their reorganization, as no business is presently conducted on that property. Second, PennDOT would be entitled to take the property through its eminent domain authorities (with payment of fair compensation), and the proposed agreement avoids the burden and expense to all parties of such a process. Third, the compensation being paid to the Debtors is fair and appropriate, based on an appraisal done for PennDOT, and in line with property values in the area. The book value of the .71 acres of land, reflecting Debtors' acquisition cost, is \$12,718.

I declare under penalty of perjury that the forgoing is true and correct to the best of my knowledge, information and belief.

Dated:
June 9, 2008

/s/ Laura K. Norden
Laura K. Norden