

ARNOLD & PORTER LLP
399 Park Avenue
New York, New York 10022-4690
Telephone: (212) 715-1000
Facsimile: (212) 715-1399
Michael J. Canning
Joel M. Gross

*Counsel for the Debtors
and Debtors-in-Possession*

**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 THE DEBTORS' MOTION
FOR AN ORDER ESTABLISHING PROCEDURES GOVERNING THE COMPROMISE
AND SETTLEMENT OF SMALL DEBTS OWED TO THE DEBTORS**

I, Laura K. Norden, declare as follows in support of the Debtors' motion (the "Motion") for the entry of an order authorizing the Debtors to establish procedures for the compromise and settlement of certain small debts owed to the Debtors.

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").

2. The Debtors have thousands of customers, the vast majority of which pay the invoices they receive timely and fully. However, from time to time, there are customers who fail

to pay their invoices, even after a significant period of time has elapsed, often times asserting that they are unable to pay what they owe because of adverse financial developments within their company.

3. When non-payment occurs, the Debtors first monitor and seek collection on their outstanding accounts receivable through their internal Client Financial Services Group. If those measures do not succeed, the Debtors then utilize commercial collection agencies to collect on past-due debts. Often these collection agencies retain attorneys (“Collection Counsel”) to represent the Debtors on a contingency fee basis to pursue judicial collection efforts.

4. Since the commencement of these Cases, the Debtors have continued their efforts to collect on past due accounts receivables. To that end, the collection agencies and Collection Counsel have continued to proceed to file and litigate claims on behalf of the Debtors. It is often in the Debtors’ best interests to negotiate a fair and reasonable compromise of the past-due debts.

5. In the ordinary course of their business, the Debtors deal with the collection of past due debts owed to them on a regular basis and frequently negotiate settlements surrounding these debts. The negotiation of these settlements is handled in the ordinary course by the collection agencies and Collection Counsel, with substantial input and final approval from the Debtors’ employees in the Client Financial Services Group.

6. The Debtors seek to establish procedures that will allow the Debtors to resolve these outstanding debts without the need to bring potentially dozens of ordinary and consensual resolutions of such debts before the Court for approval.

7. The Debtors seek authority to resolve and compromise, in the exercise of their business judgment, any debt arising from any unpaid account receivable where the amount of the debt is less than \$500,000, without the need for review by the Court or any other parties in

interest, unless the Debtors determine that such review is appropriate based on the circumstances of the particular claim.

8. The Debtors also request authority to pay Collection Counsel in accordance with the terms of their contingency fee arrangements without the need for further Court review or the need for Collection Counsel to be included on the Ordinary Course Professional list established in these Cases.

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

Executed on June 9, 2008.

/s/ Laura K. Norden
Laura K. Norden