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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 K. NORDEN IN SUPPORT OF MOTION OF THE
DEBTORS PURSUANT TO 11 U.S.C. § 365 TO ASSUME AN EXECUTORY
CONTRACT FOR PRINTING SERVICES, AS AMENDED, WITH CIRCUIT CITY
STORES, INC.**

I, Laura K. Norden, declare as follows in support of the Debtors' motion (the "Motion") for the entry of an order authorizing Debtors to assume an executory contract for printing services, as amended, with Circuit City Stores, Inc. ("Circuit City").

1. I am Assistant General Counsel and Assistant Corporate Secretary 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").

2. The agreement that is the subject of the Motion is a Printing Agreement between QWUSA and Circuit City dated September 1, 2003, as modified on a number of occasions

through letters of agreement between the Debtors and Circuit City dated March 28, 2005, June 30, 2006 and May 21, 2007 (as so amended, the "Printing Agreement"). The term of the Printing Agreement currently expires on February 28, 2010.

3. QWUSA provides Circuit City with printing services for Circuit City's retail insert program. Retail inserts are printed for distribution on a weekly basis at the Debtors' facilities in Fernley, Nevada; Mt. Morris, Illinois; Augusta, Georgia; Depew, New York; and Memphis, Tennessee.

4. Under the Printing Agreement, QWUSA and certain of its affiliates provide all labor, equipment, utilities, facilities and materials (other than paper) necessary to complete the printing work, as well as other production services and preparation for mailing and delivery of the retail inserts and the gift guides.

5. Recently, the Debtors and Circuit City have agreed upon the terms of a letter of agreement, dated June 2, 2008 (the "LOA") further amending the Printing Agreement in order to address Circuit City's current printing needs and to set forth terms on which the Debtors may obtain additional printing volume from Circuit City in the future.

6. The Debtors have a substantial presence in the retail insert printing industry in general, and their business relationship with Circuit City is substantial and longstanding. Specifically, the Debtors have provided printing services to Circuit City since 2001, and the Printing Agreement generates in excess of \$15 million in net sales per year. Likewise, Circuit City depends on the Debtors to provide substantially all of Circuit City's retail insert and gift guide printing requirements. To the extent that Circuit City does not currently utilize the Debtors for certain of its printing requirements, the Debtors believe that assumption of the Printing Agreement will facilitate their ability to obtain additional business from Circuit City in the

future. Accordingly, in order to remain a leader in the retail insert business sector, and to maintain the confidence of Circuit City as a large and valued customer, the Debtors have a strong business interest in assuming the Printing Agreement, as amended by the LOA.

7. Circuit City has expressed to the Debtors that it is very important to Circuit City in providing certainty as to their ongoing printing needs that the Debtors assume the Printing Agreement at the present time. Circuit City is one of the Debtors' major and valued customers, and the Printing Agreement provides substantial annual revenues to the Debtors. Assumption of the Printing Agreement, as amended by the LOA, will provide both the Debtors and Circuit City with additional assurance that their longstanding relationship will continue.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on June 9, 2008.

/s/ Laura K. Norden

Laura K. Norden