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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 PURSUANT TO 11 U.S.C. §§ 363 AND 365 FOR AUTHORITY
TO ENTER INTO AMENDMENT TO PRINTING AGREEMENT WITH
BED BATH & BEYOND, INC. AND TO ASSUME
THE PRINTING AGREEMENT AS AMENDED**

I, Jeremy Roberts, declare as follows in support of the Motion of the Debtors Pursuant to 11 U.S.C. §§ 363 and 365 for Authority to Enter into Amendment to Printing Agreement with Bed Bath & Beyond, Inc. (“Bed Bath & Beyond”) and to Assume the Printing Agreement as thereby Amended (the “Motion”):

1. I am Executive Vice President 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. In this capacity, I am generally familiar with the Debtors' day-to-day operations, business and financial affairs, books and records.

3. This Motion relates to a printing agreement, dated as of May 27, 1997, between Bed Bath & Beyond and Quebecor World Printing (USA) Corp. (previously known as Quebecor Printing (USA) Corp.) for the production of the direct mail/insert catalog circulars and other similar products, as amended by amendments dated March 20, 2003, January 5, 2005, and September 20, 2006 (collectively, the "Printing Agreement").

4. Bed Bath & Beyond is a chain of retail stores, operating under the names of Bed Bath & Beyond, Christmas Tree Shops, Harmon, Harmon Face Values and buybuy BABY. It sells a wide assortment of merchandise, including domestic merchandise and home furnishings, as well as food, giftware, health and beauty care items and infant and toddler merchandise.

5. The Printing Agreement is presently scheduled to expire at the end of December 2008. The parties have negotiated an amendment to the Printing Agreement (the "Amendment"), set forth in a letter agreement, which makes certain modifications to the contract terms relating to pricing and other matters, and extends the Printing Agreement for three years, until December 31, 2011.

6. The Amendment requires that the Debtors seek this Court's approval to assume the Printing Agreement, as amended. Bed Bath & Beyond has conditioned its entry into the Amendment, and the extension of the term of the Printing Agreement on the Debtors' assumption of the Printing Agreement, as amended, because of its expressed need for certainty that its printing needs will be met on a going forward basis.

7. As the Debtors have performed all of their obligations under the Printing Agreement, and are fully in compliance therewith, the Debtors do not have any cure payments or

other obligations to satisfy in connection with the assumption of the Printing Agreement, as amended by the Amendment.

8. The Debtors have determined that entry into the Amendment is in their best interests, and will have a positive impact on their business operations. The Amendment maintains and extends an important relationship with a leading retailer, and the Debtors have determined that it will provide QW Printing with substantial revenue and earnings. The Amendment contains terms which are fair and reasonable.

9. The Debtors have met the requirements for assumption of the Printing Agreement, as amended. First, assumption of the Printing Agreement is a sound exercise of the Debtors' business judgment. The Debtors have a longstanding relationship with Bed Bath & Beyond, which is a valued customer of the Debtors. Moreover, the Printing Agreement provides substantial annual revenues to the Debtors.

10. Assuming the Printing Agreement, as amended by the Amendment, will provide both the Debtors and Bed Bath & Beyond with additional assurance that their longstanding relationship will continue as contemplated by the Printing Agreement. Further, there are no defaults under the Printing Agreement that are required to be cured in connection with the assumption.

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

Executed on September 8, 2008.

/s/ Jeremy Roberts
Jeremy Roberts