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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 SEAN M. TWOMEY IN SUPPORT OF MOTION OF THE
DEBTORS PURSUANT TO 11 U.S.C. §§ 363 AND 365 FOR AUTHORITY TO
ENTER INTO SECOND AMENDMENT TO A MANUFACTURING AGREEMENT
BETWEEN QUEBECOR WORLD (USA) INC. AND YELLOW BOOK USA, INC.
AND TO ASSUME THE MANUFACTURING AGREEMENT AS AMENDED**

I, Sean M. Twomey, declare under penalty of perjury as follows:

1. I am Executive Vice President for Market Development for the Quebecor World Publishing Services Group 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. I submit this Declaration in support of the Debtors' Motion Pursuant to 11 U.S.C. §§ 363 and 365 for Authority to Enter Into Second Amendment to a Manufacturing Agreement between Quebecor World (USA) Inc. and Yellow Book USA, Inc. and to assume the Manufacturing Agreement as Amended (the "Motion").

3. QWUSA is party to a Manufacturing Agreement between QWUSA and Yellow Book USA, Inc. ("Yellow Book") executed on August 2, 2005 and amended on March 29, 2007 (collectively, the "Manufacturing Agreement").

4. Yellow Book is the largest independent publisher of yellow pages directories, which it distributes in 48 states and the District of Columbia. The Manufacturing Agreement currently provides for QWUSA to print the total volume of Yellow Book's work, on terms and conditions set forth in the Manufacturing Agreement, through early 2017. The parties and certain of their predecessors in interest have performed under various agreements since 1995.

5. In order to respond to new printing requirements by Yellow Book, the parties have discussed and agreed to certain additional modifications to the Manufacturing Agreement to meet their respective business needs. These modifications are set forth in Amendment No. 2 to the Manufacturing Agreement (the "Second Amendment") dated August 15, 2008 which will, among other things, extend the term of the Manufacturing Agreement. Many terms and conditions of the Manufacturing Agreement and the Second Amendment constitute confidential business information of the Debtors and Yellow Book, the public disclosure of which may have a negative impact on their respective business operations in light of the competitive nature of the printing industry.



6. The Debtors have determined that entry into the Second Amendment is in their best interests and will have a positive impact on their business operations. The Second Amendment maintains, expands and extends a critically important relationship with the leading publisher of yellow pages directories, and the Debtors have determined that the Second Amendment will provide QWUSA with substantial revenue and earnings over the extended term of the Manufacturing Agreement. In addition, the Second Amendment contains terms which are fair and reasonable in light of the economic magnitude of the Manufacturing Agreement and its importance to Yellow Book and the Debtors.

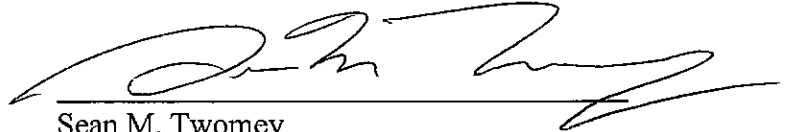
7. In order to satisfy Yellow Book with respect to obtaining all of the requisite approvals of the Debtors' entry into the Second Amendment, and in light of the importance of the Second Amendment to the Debtors' ongoing business relationship with Yellow Book and the significance of certain terms and conditions of the Second Amendment, the Debtors have determined that it is advisable to obtain court approval of their entry into the Second Amendment and assumption of the Manufacturing Agreement, as amended.

8. The Debtors have performed all of their obligations under the Manufacturing Agreement, and are not in default thereunder, and the Debtors do not have any cure payments or obligations to satisfy in connection with the assumption of the Manufacturing Agreement, as amended by the Second Amendment. Assumption of the Manufacturing Agreement, as amended by the Second Amendment, will provide the Debtors with additional assurance that their longstanding relationship with Yellow Book will continue as contemplated by the Manufacturing Agreement.

A handwritten signature in black ink, consisting of a stylized, cursive 'M' followed by a flourish.

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

Executed on October 6, 2008.



Sean M. Twomey