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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 MARIO R. D'ARIENZO IN SUPPORT OF THE DEBTORS'
SECOND MOTION FOR AN ORDER PURSUANT TO SECTION 365 OF THE
BANKRUPTCY CODE EXTENDING THE TIME WITHIN WHICH THE DEBTORS
MAY ASSUME OR REJECT CERTAIN UNEXPIRED LEASES OF NONRESIDENTIAL
REAL PROPERTY UPON CONSENT OF APPLICABLE LANDLORDS**

I, Mario R. D'Arienzo, declare under penalty of perjury as follows:

1. I am Vice President of Real Estate of Quebecor World Inc. ("QWI"), the parent company of the above-captioned debtors and debtors-in-possession (collectively, the "Debtors").
2. In this capacity, I am generally familiar with the Debtors' real estate holdings and acquisitions, and real estate leases.
3. In connection with the conduct of their businesses, certain of the Debtors are lessees or sublessees under approximately 44 unexpired leases and subleases of nonresidential real property (collectively, the "Leases"). The Leases primarily relate to the Debtors' plants, warehouse and storage facilities, and distribution facilities.

4. Since the Petition Date, the Debtors have initiated a comprehensive review of the Leases in order to determine which Leases, in the Debtors' business judgment, are necessary to their ongoing business operations and restructuring efforts, and which Leases should be rejected as unnecessary or burdensome.

5. To assist in this process, on April 1, 2008, the Debtors sought, and were granted by this Court, authority to retain and employ Prime Locations, LLC, George Comfort & Sons, Inc. and the CORE Network (collectively, the "Real Estate Consultants") to provide real estate consulting services in support of the Debtors' determination of which Leases should be assumed or rejected.

6. As part of their real estate consulting services, the Real Estate Consultants prepared an analysis of each of the Debtors' Leases, which analyses allowed the Debtors to: (i) thoroughly review all of the Leases; (ii) engage in discussions with certain lessors, as appropriate, regarding the possible renegotiation of the terms and conditions of their respective Leases; and (iii) fully consider the assumption or rejection of the Leases consistent with their reorganization objectives.

7. As a result of these efforts, the Debtors determined, in the exercise of their business judgment and to the extent possible at this early juncture of their Chapter 11 Cases, to pursue one of the following four options with respect to each of the Leases: (i) assume such Lease in its current form; (ii) amend such Lease on terms more advantageous to the Debtors and otherwise acceptable to the applicable lessor, and assume such Lease as so amended, (iii) reject such Lease as not necessary to the Debtors' reorganization; or (iv) enter into agreements with specific lessors to extend the deadline by which the Debtors must elect whether to assume or reject the Leases with such lessors.

8. There are currently four remaining Leases (the “Remaining Extended Deadline Leases”), for which the deadline for assumption or rejection is October 17, 2008. As of the date of this Motion, each of these Remaining Extended Deadline Leases remains in effect, and has not expired or been terminated according to its terms.

9. The Debtors are now seeking a further extension of the time to assume or reject the Remaining Extended Deadline Leases set forth on Exhibit B to the Motion because the Debtors are still determining whether the respective property is necessary to a successful reorganization of their affairs and/or the Debtors and the applicable lessors are engaged in discussions regarding certain modifications and amendments to the Remaining Extended Deadline Leases.

10. To provide additional time to review the Remaining Extended Deadline Leases and, where appropriate, to negotiate and document amendments thereto, the Debtors have obtained the written consent of the applicable lessors with respect to the Remaining Extended Deadline Leases set forth on Exhibit B to the Motion so as to further extend the deadline by which the Debtors must elect to either assume or reject such Remaining Extended Deadline Leases, in each case as set forth on Exhibit B to the Motion (the “Lease Extension Deadline”).

11. Prior to expiration of the Lease Extension Deadline applicable to each of the Remaining Extended Deadline Leases, the Debtors will continue to timely perform all of their obligations under such Remaining Extended Deadline Leases, as required by section 365(d)(3) of the Bankruptcy Code. Approval of the Lease Extension Deadline is appropriate and warranted.

I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: October 6, 2008

/s/ Mario R. D'Arienzo
Mario R. D'Arienzo