

**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

**ORDER AUTHORIZING THE DEBTORS TO ENTER INTO  
ADDITIONAL ENGAGEMENT LETTER WITH KPMG LLP (U.S.) AS  
CONTEMPLATED BY THE DEBTORS' INITIAL APPLICATION TO  
RETAIN KPMG LLP (U.S.) AS TAX COMPLIANCE AND TAX  
CONSULTING ADVISORS TO THE DEBTORS AND DEBTORS IN  
POSSESSION**

This matter is before the Court on the application (the "Application")<sup>1</sup> of the above-captioned debtors and debtors in possession (the "Debtors"), for entry of an order authorizing the Debtors to enter into an additional Engagement Letter with KPMG LLP ("KPMG US") to provide transfer pricing services to the Debtors, as contemplated by the Debtors' April 7, 2008 Application to Employ KPMG LLP (US) *nunc pro tunc* to April 7, 2008 as Tax Compliance and Tax Consulting Advisors Pursuant to Sections 327(a) and 328(a) of the Bankruptcy Code (Docket No. 514) (the "Initial Application"), which was approved by this Court by Order dated April 17, 2008 (Docket No. 569); and upon the Supplemental Declaration of Robert Clair, wherein it appears that KPMG US does not hold or represent any interest materially adverse to the Debtors, any creditors of the Debtors, or any other party in interest with respect to the matters upon which KPMG US is to be engaged; and this Court having determined that the approval of the Debtors' entry into the Engagement Letter with KPMG US is in the best interests of the Debtors, the Debtors' estates, creditors and equity security holders; and notice of presentment of

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<sup>1</sup> Capitalized terms not otherwise defined herein shall have the meanings ascribed to them in the

the Application having been given to all parties entitled to receive notice; and it appearing that no other or further notice of the Application need be given; and after due deliberation and sufficient cause appearing therefore;

It is ORDERED, ADJUDGED, AND DECREED THAT:

1. The Application is GRANTED as set forth herein.
2. KPMG US is found to be a “disinterested person” as contemplated under sections 101(14), 327 and 1107 of the Bankruptcy Code
3. Pursuant to sections 327(a) and 328 of title 11 of the United States Code, 11 U.S.C. §§ 101-1330, as amended (the “Bankruptcy Code”) and Rule 2014(a) of the Federal Rules of Bankruptcy (the “Bankruptcy Rules”) and Rule 2014-1 of the Local Bankruptcy Rules for the United States Bankruptcy Court for the Southern District of New York (the “Local Rules”) the Debtors are authorized to enter into the Engagement Letter with KPMG US, and KPMG US is authorized to perform the services described in the Application and set forth in the Engagement Letter, *nunc pro tunc* to August 25, 2008, to the extent applicable.
4. KPMG US shall be compensated in accordance with the standards and procedures set forth in sections 328, 330 and 331 of the Bankruptcy Code and all applicable Bankruptcy Rules, Local Rules, guidelines established by the Office of the United States Trustee, and orders of this Court, including the Court’s Order establishing procedures for monthly compensation and reimbursement of expenses.
5. Notwithstanding anything to the contrary in the Bankruptcy Code, the Bankruptcy Rules, the Local Rules and any orders of this Court or any guidelines regarding the submission and approval of fee applications, KPMG US and its

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Application.

professionals shall only be required to maintain time records for services rendered postpetition in half-hour (0.5) increments.

6. The terms and conditions of the Engagement Letter are hereby approved, and the Debtors are authorized to perform all acts necessary to enter into the Engagement Letter.

7. Nothing in this Order shall restrict or limit the right of the Debtors to apply to the Court to alter or expand the scope of services to be provided by KPMG US.

8. This Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order.

9. The requirement under Local Rule 9013-1(b) for the service and filing of a separate memorandum of law is deemed satisfied by the Application.

Dated: New York, New York  
October 10, 2008

*s/ James M. Peck*  
UNITED STATES BANKRUPTCY JUDGE