

**Exhibit C**

Objection Deadline: November 30, 2010 at 4:00 p.m. (prevailing Eastern Time)  
Hearing Date and Time: December 7, 2010 at 10:00 a.m. (prevailing Eastern Time)

MOSES & SINGER LLP  
Alan E. Gamza  
Christopher R. Gresh  
The Chrysler Building  
405 Lexington Avenue  
New York, New York 10174  
Tel: (212) 554-7800  
Fax: (212) 554-7700

*Counsel to Athens Paper Company, Inc.*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

-----X  
In re: : Chapter 11  
: :  
QUEBECOR WORLD (USA), et al., : Case No. 08-10152 (JMP)  
: :  
Debtors. : Jointly Administered  
: :  
-----X

**AFFIDAVIT OF HAROLD G. SPARKS IN SUPPORT OF MOTION OF  
ATHENS PAPER COMPANY, INC. FOR ORDER  
DEEMING 503(b)(9) CLAIMS TIMELY FILED**

STATE OF NEW YORK )  
 ) ss.:  
COUNTY OF NEW YORK )

HAROLD G. SPARKS, being duly sworn, deposes and says:

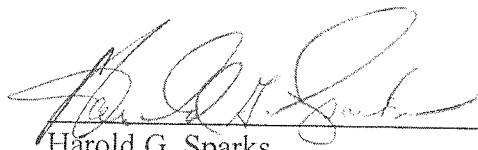
1. I am the Chief Financial Officer of Athens Paper Company, Inc. (“Athens”). I make this Affidavit in support of the motion of Athens for an order deeming its 503(b)(9) claims timely filed (the “Motion”).<sup>1</sup> I am fully familiar with and have personal knowledge of the facts and circumstances set forth herein, and such statements are true and correct to the best of my knowledge.

<sup>1</sup> Capitalized terms used herein but not defined herein shall have the meaning ascribed to them in the Motion.

2. I have reviewed the file that Athens has maintained that contains all pleadings received from the Debtors in connection with their chapter 11 cases. Such file does not include copies of the Case Management Order, the 503(b)(9) Order, or the Bar Date Order.

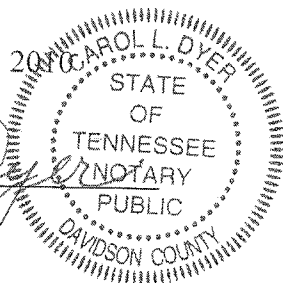
3. Moreover, I have no recollection of having seen any of these documents or having discussed the same with anyone else at Athens.

4. I do not believe that Athens ever received copies of any of these documents.

  
\_\_\_\_\_  
Harold G. Sparks  
Chief Financial Officer  
Athens Paper Company, Inc.

Sworn to before me this  
9<sup>th</sup> day of November, 2010

  
\_\_\_\_\_  
Notary Public



Dated: New York, New York  
November \_\_, 2010