

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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In re : Chapter 11  
: :  
QUEBECOR WORLD (USA) INC., *et al.*, : Case No. 08-10152 (JMP)  
: : Jointly Administered  
Debtors. :  
: :  
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**AFFIDAVIT OF BRIAN LONG IN OPPOSITION TO REORGANIZED  
DEBTORS' ELEVENTH OMNIBUS CONVENIENCE CLAIMS MOTION  
(SEEKING TO ALLOW CERTAIN ELECTED CONVENIENCE CLAIMS)**

STATE OF NEW JERSEY            )  
COUNTY OF BURLINGTON        )

Brian Long, being duly sworn, says:

1. I am Chief Financial Officer of ACTEGA Kelstar, Inc. ("ACTEGA"). I make this affidavit upon personal knowledge, based on books and records of ACTEGA in my possession or subject to my control. If required, I will testify to the facts set forth herein.

2. I submit this Affidavit in opposition to the Reorganized Debtors' Eleventh Omnibus Convenience Claims Motion (Seeking To Allow Certain Elected Convenience Claims) (the "Motion") to treat ACTEGA's \$301,335.92 unsecured non-priority proof of claim (the "Claim") as an allowed \$2,500 Convenience Class Claim.

3. On or about May 27, 2009, Jason Krell, ACTEGA's former Controller, received the voting package for Debtors' Plan<sup>1</sup>, including ballots for Class 3 and Class 4 claims. The Class 3 ballot listed ACTEGA as holding one (1) claim in the amount of \$301,335.92. The Class 4 ballot listed ACTEGA as also holding one (1) claim in the amount of \$301,335.92.

<sup>1</sup> All capitalized terms not otherwise defined herein shall the meaning ascribed in Reorganized Debtors' Motion.

4. Mr. Krell, who left ACTEGA's employ in or about June 2009, filled out all the information on both ballots, checking Item 1 on both ballots to accept the Plan.


5. Mr. Krell also checked Item 2 on both ballots to accept the Convenience Class Option.

6. At the time ACTEGA received the ballots, and voted to accept the Plan, ACTEGA and its counsel had previously discussed that Debtors' Plan was to distribute anywhere from 14%-50% of ACTEGA's claim, relying on the projections stated in the Disclosure Statement accompanying the Plan. Using those estimates, ACTEGA stands to recover between \$42,187.03 and \$150,667.96 on its Claim upon Plan approval and allowance of ACTEGA's Claim. Relying on Debtors' estimated recovery projections, ACTEGA voted to accept the Plan.

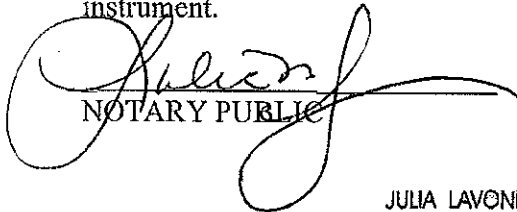
7. However, due to Mr. Krell's confusion and inexperience with bankruptcy matters, and the format and language of the ballots, he also erroneously checked to accept Convenience Class treatment of the Claim on both the Class 3 and Class 4 ballots. Due to my lack of experience in bankruptcy matters, I erroneously signed both ballots as ACTEGA's Chief Financial Officer, believing that ACTEGA was solely voting to accept the Plan, and that sometime after confirmation ACTEGA would receive the estimated distribution of between \$42,187.03 and \$150,667.96 on its Claim.

8. I never spoke or otherwise corresponded with ACTEGA's retained bankruptcy attorneys prior to signing the ballots and submitting them to Debtors' claims agent. Upon information and belief, Mr. Krell spoke with ACTEGA's bankruptcy attorneys once prior to filling out the ballots, but did not speak or otherwise correspond thereafter.

9. There is no business or practical purpose to explain why ACTEGA accepted the Convenience Class Option on both ballots, other than simple office error. The anticipated distribution on ACTEGA's Claim far exceeds the \$2,500 to be allowed as a Convenience Class Claim, and it was in ACTEGA's best business interests to not elect Convenience Class treatment. The erroneous acceptance of the Convenience Class treatment was simply an error due to Mr. Krell's and my lack of experience with bankruptcy cases and the Plan confirmation process, and a simple oversight caused by the checking of the wrong box on the ballots.

  
BRIAN LONG

On the 6<sup>th</sup> day of July, 2011 before me, the undersigned, a Notary Public in and for said State, personally appeared Brian Long, personally known to me or proved to me on the basis of satisfactory evidence to be the individual whose name is subscribed to the within instrument and acknowledged to me that he executed the same in his capacity, and that by his signature on the instrument, the individual, or entity upon behalf of which the individual acted, executed the instrument.

  
NOTARY PUBLIC

JULIA LAVONE MILLER  
NOTARY PUBLIC  
STATE OF NEW JERSEY  
MY COMMISSION EXPIRES AUGUST 07, 2013