

Jay Hurst
Assistant Attorney General
Bankruptcy & Collection Division
P. O. Box 12548
Austin, TX 78711-2548
Telephone: (512) 475-4861
Jay.hurst@oag.state.tx.us

ATTORNEYS FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

-----X	:	CHAPTER 11
In re:	:	Case No. 08-10152 (JMP)
Quebecor World (USA) Inc., <u>et al.</u>	:	Jointly Administered
Debtors	:	Honorable James M. Peck
-----X	:	

NOTICE OF ISSUANCE OF SUBPOENA DUCES TECUM
FOR THE PRODUCTION OF DOCUMENTS

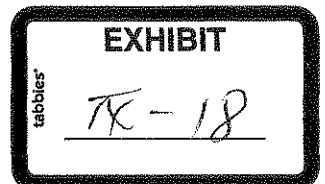
The Texas Comptroller of Public Accounts ("Comptroller"), through the Texas Attorney General's Office, serves this Notice of Issuance of Subpoena Duces Tecum for the Production of Documents. A copy of the subpoena is attached hereto.

Dated: May 12, 2011

Respectfully submitted,

By: /s/ Jay W. Hurst
JAY W. HURST
Assistant Attorney General
Bankruptcy & Collections Division
P. O. Box 12548
Austin, TX 78711-2548
Telephone: (512) 475-4861
Facsimile: (512) 482-8341

ATTORNEYS FOR THE TEXAS
COMPTROLLER OF PUBLIC ACCOUNTS



CERTIFICATE OF SERVICE

I, Jay Hurst, Assistant Attorney General for the State of Texas, do hereby certify that on the 12th day of May, 2011, a true and correct copy of this Notice of Issuance of Subpoena Duces Tecum has been sent to the Debtors, by and through their attorneys of record, via email and first class U.S. mail postage prepaid, to: Arnold & Porter LLP, 399 Park Avenue, New York, New York 10022-4690 Attn: Michael J. Canning and Charles Malloy. Email to: michael.canning@aporter.com, charles.malloy@aporter.com, and april.theis@azag.gov and first class U.S. mail postage prepaid, to: Arizona Attorney General's Office, 1275 W. Washington, Phoenix, Arizona 85007 Attn: April Theis.

/s/ Jay W. Hurst
Jay W. Hurst

B256 (Form 256 - Subpoena in a Case under the Bankruptcy Code) (12/07)

UNITED STATES BANKRUPTCY COURT

Western District of Texas

In re Quebecor World (USA) Inc., et al
Debtor

SUBPOENA IN A CASE UNDER
THE BANKRUPTCY CODE

Case No. * 08-10152 -JMP
(Southern District of New York)
Chapter 11

To: Justin Gannon
Grant Thornton LLP
100 Congress Avenue, Suite 2000
Austin, Texas 78701

YOU ARE COMMANDED to appear in the United States Bankruptcy Court at the place, date, and time specified below to testify in the above case.

PLACE OF TESTIMONY	COURTROOM
	DATE AND TIME

YOU ARE COMMANDED to appear at the place, date, and time specified below to testify at the taking of a deposition in the above case.

PLACE OF DEPOSITION	DATE AND TIME
---------------------	---------------

YOU ARE COMMANDED to produce and permit inspection and copying of the following documents or objects at the place, date, and time specified below (list documents or objects):
See Exhibit A

PLACE	DATE AND TIME
300 West 15th Street, 8th Floor, Austin, Texas 78701	5/25/2011 at 10:00 am

YOU ARE COMMANDED to permit inspection of the following premises at the date and time specified below.

PREMISES	DATE AND TIME
----------	---------------

Any organization not a party to this proceeding that is subpoenaed for the taking of a deposition shall designate one or more officers, directors, or managing agents, or other persons who consent to testify on its behalf, and may set forth, for each person designated, the matters on which the person will testify. Rule 30(b)(6), Federal Rules of Civil Procedure, made applicable in bankruptcy cases and proceedings by Rules 1018, 7030, and 9014, Federal Rules of Bankruptcy Procedure.

ISSUING OFFICER SIGNATURE AND TITLE	DATE
Jason Starks, Assistant Attorney General, State of Texas, Attorney for Texas Comptroller	5/12/2011

ISSUING OFFICER'S NAME, ADDRESS, AND PHONE NUMBER
Jason Starks, 300 West 15th Street, 8th Floor, Austin, Texas 78701/512-475-4867

* If the bankruptcy case is pending in a district other than the district in which the subpoena is issued, state the district under the case number.

PROOF OF SERVICE

SERVED	DATE	PLACE	
SERVED ON (PRINT NAME)		MANNER OF SERVICE	
SERVED BY (PRINT NAME)		TITLE	

DECLARATION OF SERVER

I declare under penalty of perjury under the laws of the United States of America that the foregoing information contained in the Proof of Service is true and correct.

Executed on _____
DATE

SIGNATURE OF SERVER

ADDRESS OF SERVER

Rule 45, Federal Rules of Civil Procedure, Subdivisions (c), (d), and (e), as amended on December 1, 2007, made applicable in cases under the Bankruptcy Code by Rule 9016, Federal Rules of Bankruptcy Procedure:

(c) Protecting a Person Subject to a Subpoena.
 (1) **Avoiding Undue Burden or Expense; Sanctions.** A party or attorney responsible for issuing and serving a subpoena must take reasonable steps to avoid imposing undue burden or expense on a person subject to the subpoena. The issuing court must enforce this duty and impose an appropriate sanction — which may include lost earnings and reasonable attorney's fees — on a party or attorney who fails to comply.
 (2) **Command to Produce Materials or Permit Inspection.**
 (A) **Appearance Not Required.** A person commanded to produce documents, electronically stored information, or tangible things, or to permit the inspection of premises, need not appear in person at the place of production or inspection unless also commanded to appear for a deposition, hearing, or trial.
 (B) **Objections.** A person commanded to produce documents or tangible things or to permit inspection may serve on the party or attorney designated in the subpoena a written objection to inspecting, copying, testing or sampling any or all of the materials or to inspecting the premises — or to producing electronically stored information in the form or forms requested. The objection must be served before the earlier of the time specified for compliance or 14 days after the subpoena is served. If an objection is made, the following rules apply:
 (i) At any time, on notice to the commanded person, the serving party may move the issuing court for an order compelling production or inspection.
 (ii) These acts may be required only as directed in the order, and the order must protect a person who is neither a party nor a party's officer from significant expense resulting from compliance.
 (3) **Quashing or Modifying a Subpoena.**
 (A) **When Required.** On timely motion, the issuing court must quash or modify a subpoena that:
 (i) fails to allow a reasonable time to comply;
 (ii) requires a person who is neither a party nor a party's officer to travel more than 100 miles from where that person resides, is employed, or regularly transacts business in person — except that, subject to Rule 45(c)(3)(B)(iii), the person may be commanded to attend a trial by traveling from any such place within the state where the trial is held;
 (iii) requires disclosure of privileged or other protected matter, if no exception or waiver applies; or
 (iv) subjects a person to undue burden.
 (B) **When Permitted.** To protect a person subject to or affected by a subpoena, the issuing court may, on motion, quash or modify the subpoena if it requires:
 (i) disclosing a trade secret or other confidential research, development, or commercial information;
 (ii) disclosing an unretained expert's opinion or information that does not describe specific occurrences in dispute and results from the expert's study that was not requested by a party; or
 (iii) a person who is neither a party nor a party's officer to incur substantial expense to travel more than 100 miles to attend trial.
 (C) **Specifying Conditions as an Alternative.** In the circumstances described in Rule 45(c)(3)(B), the court may, instead of quashing or modifying a subpoena, order appearance or production under specified conditions if the serving party:
 (i) shows a substantial need for the testimony or material that cannot be otherwise met without undue hardship; and
 (ii) ensures that the subpoenaed person will be reasonably compensated.

(d) **Duties in Responding to a Subpoena.**
 (1) **Producing Documents or Electronically Stored Information.** These procedures apply to producing documents or electronically stored information:
 (A) **Documents.** A person responding to a subpoena to produce documents must produce them as they are kept in the ordinary course of business or must organize and label them to correspond to the categories in the demand.
 (B) **Form for Producing Electronically Stored Information Not Specified.** If a subpoena does not specify a form for producing electronically stored information, the person responding must produce it in a form or forms in which it is ordinarily maintained or in a reasonably usable form or forms.
 (C) **Electronically Stored Information Produced in Only One Form.** The person responding need not produce the same electronically stored information in more than one form.
 (D) **Inaccessible Electronically Stored Information.** The person responding need not provide discovery of electronically stored information from sources that the person identifies as not reasonably accessible because of undue burden or cost. On motion to compel discovery or for a protective order, the person responding must show that the information is not reasonably accessible because of undue burden or cost. If that showing is made, the court may nonetheless order discovery from such sources if the requesting party shows good cause, considering the limitations of Rule 26(b)(2)(C). The court may specify conditions for the discovery.
 (2) **Claiming Privilege or Protection.**
 (A) **Information Withheld.** A person withholding subpoenaed information under a claim that it is privileged or subject to protection as trial-preparation material must:
 (i) expressly make the claim; and
 (ii) describe the nature of the withheld documents, communications, or tangible things in a manner that, without revealing information itself privileged or protected, will enable the parties to assess the claim.
 (B) **Information Produced.** If information produced in response to a subpoena is subject to a claim of privilege or of protection as trial-preparation material, the person making the claim may notify any party that received the information of the claim and the basis for it. After being notified, a party must promptly return, sequester, or destroy the specified information and any copies it has; must not use or disclose the information until the claim is resolved; must take reasonable steps to retrieve the information if the party disclosed it before being notified; and may promptly present the information to the court under seal for a determination of the claim. The person who produced the information must preserve the information until the claim is resolved.
 (e) **Contempt.**
 The issuing court may hold in contempt a person who, having been served, fails without adequate excuse to obey the subpoena. A nonparty's failure to obey must be excused if the subpoena purports to require the nonparty to attend or produce at a place outside the limits of Rule 45(c)(3)(A)(i).

EXHIBIT A

NOTICE CONCERNING SUBPOENA DUCES TECUM FOR THE
PRODUCTION OF DOCUMENTS

This Subpoena Duces Tecum for the Production of Documents has been served on you by Jay Hurst (512-475-4861) and Jason Starks (512-475-4867), Assistant Attorneys General, Texas Attorney General's Office, 300 W. 15th Street, Austin, Texas 78701. You may contact these individuals to discuss any matters concerning this Subpoena Duces Tecum for the Production of Documents.

DEFINITIONS AND INSTRUCTIONS

1. "Quebecor" refers to the Debtors in the instant bankruptcy case and where applicable, its agents, representatives, officers, directors, employees, partners, corporate parent, subsidiaries, affiliates, predecessors or successor entities.
2. "Grant Thornton" refers to Grant Thornton LLP.
3. "Document" means any original copy or draft of any handwritten, typewritten, printed, graphic, or electronically recorded material, however produced and reproduced, photographs, Photostats, microfilms, or reproductions thereof, including but not limited to, letters, correspondence, communications, memoranda, notes, summaries, or records of conversations, calendars, records of minutes of meetings, interoffice and intra-office communications, directives, computer printouts, invoices, drawings, blueprints, work papers, or other writing or tangible records of any nature or kind. Copies of any original document which contains marginal notes, deletions or additions from the original shall not be considered the same as the original and shall be produced separately.
4. "All" shall mean and include each, any and all.
5. "Relating to" shall mean concerning or touching, referring to, having reference to, in any manner, whether directly or indirectly.
6. If any document requested to be identified or produced has been destroyed, set forth the content of said document, the location of any copies of said document, the date of such destruction, the name of the person who ordered or authorized such destruction, and identity of all persons having knowledge of said document.

DOCUMENT REQUESTS

1. All documents relating to or reflecting any communications between Grant Thornton and Quebecor concerning the accounting of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.

2. All documents relating to or reflecting any communications between Grant Thornton and Quebecor concerning the accounting of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
3. All documents in your possession relating to any Quebecor Audit Committee on or between January 1, 2001 and July 21, 2009.
4. All documents in your possession relating to any Quebecor Audit Committee regarding Texas on or between January 1, 2001 and July 21, 2009.
5. All documents regarding Grant Thornton's methodology and accounting principles used to calculate Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.
6. All documents regarding Grant Thornton's methodology and accounting principles used to calculate Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
7. All documents concerning, referring to or relating to actual calculation of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.
8. All documents concerning, referring to or relating to actual calculation of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
9. All audit reports, spreadsheets, charts or other documents reflecting the preliminary and/or final calculation of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.
10. All audit reports, spreadsheets, charts or other documents reflecting the preliminary and/or final calculation of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
11. All documents concerning, referring to or relating to the audit period(s), test period(s) or sample period(s) selected in the actual calculation of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 July 21, 2009.
12. All documents concerning, referring to or relating to the audit period(s), test period(s) or sample period(s) selected in the actual calculation of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 July 21, 2009.
13. All documents used, including tax returns of any nature, referred to or consulted in calculating Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009. These documents include but are not limited to

audit checklists, audit manuals, company manuals, sales tax returns to the state (Texas) and Federal Government, general ledgers, worksheets, canceled checks, purchase and sales invoices, exemption certificates, bank statements, cash receipts journal, data compilations, and written reports.

14. All documents used, including tax returns of any nature, referred to or consulted in calculating Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009. These documents include but are not limited to audit checklists, audit manuals, company manuals, sales tax returns to the state (Texas) and Federal Government, general ledgers, worksheets, canceled checks, purchase and sales invoices, exemption certificates, bank statements, cash receipts journal, data compilations, and written reports.
15. All documents reflecting whether tax liabilities with regard to sales or use tax were based upon adequate records or based on such information as may be available.
16. All documents reflecting whether tax liabilities owed to Texas with regard to sales or use tax were based upon adequate records or based on such information as may be available.
17. All documents relating to or reflecting the names of any individuals, firms, corporations, partnerships, or entities discussing or consulted with regarding the calculation of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.
18. All documents relating to or reflecting the names of any individuals, firms, corporations, partnerships, or entities discussing or consulted with regarding the calculation of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
19. All reconciliations representing internal company reviews regarding financial accounts reviewed or consulted regarding the calculation of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.
20. All reconciliations representing internal company reviews regarding financial accounts reviewed or consulted regarding the calculation of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
21. All internal or externally issued reports, communications, emails, correspondence or other documents of Grant Thornton relating to the calculation of Quebecor sales and use tax liabilities on or between the dates January 1, 2001 - July 21, 2009.

22. All internal or externally issued reports, communications, emails, correspondence or other documents of Grant Thornton relating to the calculation of Quebecor sales and use tax liabilities owed to Texas on or between the dates January 1, 2001 - July 21, 2009.
23. All documents concerning, reflecting, or related to the determination of the amount owed by Quebecor for purposes of voluntary disclosure agreements (VDA) with states, without limitation, but specifically including the State of Texas.