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*Counsel for the Reorganized Debtors*

UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK

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|---|---------------------------|
|   | x                         |
|   | : CHAPTER 11              |
| In re: QUEBECOR WORLD (USA) Inc., <u>et al.</u> | : Case No. 08-10152-(JMP) |
| Debtors   | : (Jointly Administered)  |
|   | :                         |
|   | x                         |

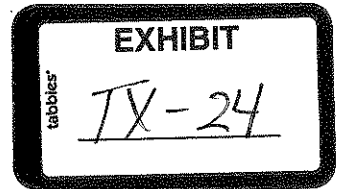
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**FIRST AMENDED ANSWERS AND OBJECTIONS OF THE REORGANIZED DEBTORS TO TEXAS COMPTROLLER'S FIRST SET OF INTERROGATORIES TO THE DEBTORS**

The Reorganized Debtors hereby submit their First Amended Answers and Objections (the "First Amended Answers") to the First Set of Interrogatories to the Debtors (the "First Interrogatories"), which were served by the Texas Comptroller ("Texas):

**DEFINITIONS**

The Reorganized Debtors incorporate by reference the definitions set forth in the First Interrogatories, subject to the objections set forth herein. In addition, the terms used in these First



Interrogatory No. 7: Identify each specific Texas VDA Debtor entity that you contend does not have nexus with Texas.

Objection and Answer to Interrogatory No. 7:

In addition to their General Objections and Objections to Definitions, each of which is incorporated herein, the Reorganized Debtors object to this Interrogatory on the grounds that it is vague, ambiguous, and duplicative of other Interrogatories. The Reorganized Debtors further object to Interrogatory No. 7 to the extent that it seeks information that has already been provided to Texas by the Reorganized Debtors. The Reorganized Debtors further object to any requirement by Texas that this Interrogatory, which calls for a contention relating to the application of law to fact, be responded to prior to the close of fact discovery. Reorganized Debtors further object to Interrogatory No. 7 to the extent it is specifically prohibited by LBR 7033-1(c). Subject to and without limitation of these objections, their General Objections, and their Objections to Definitions, and reserving their right to supplement their response at an appropriate time, the Reorganized Debtors state that none of the Texas VDA Debtors have sales tax nexus with Texas.

Interrogatory No. 8: Identify each person responsible for implementing or managing the activities of Quebecor's sales forces in generating business in Texas from Texas customers during the period January 1, 2001 — July 21, 2009, specifically including the solicitation of business in Texas. Include a summary of each person's responsibilities, knowledge and participation in implementing and managing the activities of Quebecor's sales forces in generating business in Texas.

Objection and Answer to Interrogatory No. 8:

In addition to their General Objections and Objections to Definitions, each of which is incorporated herein, the Reorganized Debtors object to Interrogatory No. 8 on the grounds that it is vague, ambiguous, duplicative of other Interrogatories, overbroad and unduly burdensome. The Reorganized Debtors further object to this Interrogatory pursuant to the limitation in LBR 7033-

1(a) to witnesses with knowledge or information relevant to the subject matter of the action. The Reorganized Debtors further object to this Interrogatory on the grounds that it exceeds the limitations imposed by LBR 7033-1(b). Subject to and without limitation of these objections, their General Objections, and their Objections to Definitions, the Reorganized Debtors state that the following individuals were responsible for implementing or managing the activities of Quebecor's sales forces in generating business in Texas from Texas customers during the period January 1, 2001 — July 21, 2009.

| Person   | Title                              | Responsibilities and Participation   |
|--|------------------------------------|--|
| Michael Riley*<br>34 South Bedford Rd.<br>Pound Ridge, NY<br>10576                               | Executive Vice<br>President, Sales | Responsible for implementing and managing the activities of Quebecor's magazine sales force.                   |
| Edward Sheehan<br>Quad/Graphics Inc.<br>N63 W23075 State<br>Hwy. 74<br>Sussex, WI 53089-2827     | Executive Vice<br>President, Sales | Responsible for implementing and managing the activities of Debtors' special interest publication sales force. |
| Thomas Benedict*<br>62 Apple Orchard Rd.<br>Dellwood, MN 55110                                   | Executive Vice<br>President, Sales | Responsible for implementing and managing the activities of Debtors' catalog sales force.                      |
| John Miller*<br>2538 N. Marshfield<br>Chicago, IL 60614  | Executive Vice<br>President, Sales | Responsible for implementing and managing the activities of Debtors' direct mail sales force.                  |
| Michael Bloomfield<br>Quad/Graphics Inc.<br>N63 W23075 State<br>Hwy. 74<br>Sussex, WI 53089-2827 | Executive Vice<br>President, Sales | Responsible for implementing and managing the activities of Debtors' retail sales force.                       |
| Gary Brusseau<br>Quad/Graphics Inc.<br>N63 W23075 State<br>Hwy. 74<br>Sussex, WI 53089-2827      | Executive Vice<br>President, Sales | Responsible for implementing and managing the activities of Debtors' book sales force.                         |
| Todd Omvig<br>Quad/Graphics Inc.<br>N63 W23075 State<br>Hwy. 74<br>Sussex, WI 53089-2827         | Senior Vice<br>President, Sales    | Responsible for implementing and managing the activities of Debtors' directory sales force.                    |
| *Asterisk denotes individual no longer employed by Quebecor.                                     |                                    |  |

**Interrogatory No. 9:** Describe fully the activities of Quebecor's sales forces in generating business in Texas from Texas customers during the period January 1, 2001 — July 21, 2009, specifically including the solicitation of business in Texas.

**Objection and Answer to Interrogatory No. 9:**

In addition to their General Objections and Objections to Definitions, each of which is incorporated herein, the Reorganized Debtors object to this Interrogatory on the grounds that it is vague, ambiguous, duplicative of other Interrogatories, overbroad and unduly burdensome. The Reorganized Debtors further object to Interrogatory No. 9 to the extent that it seeks information that has already been provided to Texas by the Reorganized Debtors. The Reorganized Debtors further object to this Interrogatory on the grounds that it exceeds the limitations imposed by LBR 7033-1(b). The Reorganized Debtors further object to this Interrogatory because, absent further clarification by Texas in a meet and confer, the term "describe fully" renders this Interrogatory vague, ambiguous and impossible to answer.

**Interrogatory No. 10:** Identify each person responsible for managing Quebecor's operations and properties in Texas during the period January 1, 2001 — July 21, 2009, including its warehouses, production facilities, plants, offices, vehicles, employees, agents and other physical or tangible assets and any other personnel acting on its behalf located in Texas. Include a summary of each person's responsibilities and/or knowledge.

**Objection and Answer to Interrogatory No. 10:**

In addition to their General Objections and Objections to Definitions, each of which is incorporated herein, the Reorganized Debtors object to this Interrogatory on the grounds that it is vague, ambiguous, duplicative of other Interrogatories, overbroad and unduly burdensome. The Reorganized Debtors further object to Interrogatory No. 10 to the extent that it seeks information that has already been provided to Texas by the Reorganized Debtors. The Reorganized Debtors

Objections to Definitions, the Reorganized Debtors state that they will make appropriate expert witness disclosures during the course of discovery, which is ongoing.

\* \* \*

Dated: March 23, 2011

QUEBECOR WORLD (USA) INC., et al.,

For its objections, by its attorneys,

ARNOLD & PORTER LLP

By /s/ Michael J. Canning

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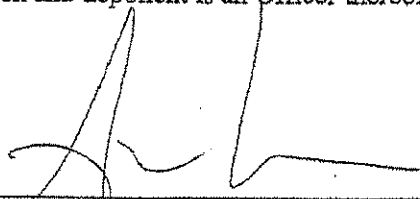
VERIFICATION

STATE OF Wisconsin )  
 ) ss.:  
COUNTY OF Waukesha )

Anthony Levatino, being duly sworn, states that he is Director, Indirect U.S. Tax, of Quad Graphics Inc., and that he has read the foregoing First Amended Answers and Objections of the Reorganized Debtors to Texas Comptroller's First Set of Interrogatories to the Debtors and knows the contents thereof and that, upon reasonable investigation he believes them to be true to the best of his knowledge, information and belief.

This Verification is made by deponent because the Reorganized Debtors were acquired by Quad/Graphics Inc. and Quad/Graphics is a corporation and deponent is an Officer thereof.

Dated: March 23, 2011  
Sussex, Wisconsin

  
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Anthony Levatino