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**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

Honorable James M. Peck

**DECLARATION OF DAVID MCCARTHY IN SUPPORT OF THE MOTION OF THE  
REORGANIZED DEBTORS TO ENFORCE THE CONFIRMATION ORDER AND  
THIRD AMENDED JOINT PLAN OF REORGANIZATION OF THE  
QUEBECOR DEBTORS**

I, David McCarthy, declare under penalty of perjury as follows:

1. I am the Human Resources Director at Quad/Graphics, Inc. ("Quad"), and I am responsible for human resource activities for Quad (and previously for the Debtors).<sup>1</sup> In this regard, I have held this position (which has changed names over the years) with Quad, or the Reorganized Debtors as its predecessor company, since 1976. My duties and responsibilities

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

have included labor relations, safety, workers' compensation, employment-related litigation and administrative claims, employee relations, and general oversight of Human Resource issues.

2. In this capacity, I am generally familiar, and have been familiar, with the Reorganized Debtors' bankruptcy proceedings, and the Reorganized Debtors' and Quad's day-to-day operations as it relates to employees, employee compensation, labor issues, unions, and employee benefits.

3. I submit this declaration in support of the Reorganized Debtors' Motion to Enforce the Confirmation Order and Third Amended Joint Plan of Reorganization of the Quebecor Debtors.

4. I am familiar with the work historically performed at the Memphis Facility, and the April 19, 2009 shutdown of the Memphis Facility. In this regard, the Debtors shutdown and ceased normal business operations at the Memphis Facility, effective as of April 19, 2009, when it ceased printing production activities and covered operations at the Memphis Facility upon the close of the last shift at the facilities on April 18, 2009. Upon the shutdown of the Memphis Facility, its customer print and production work was transferred to other locations.

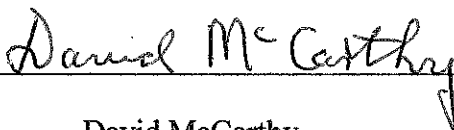
5. The GCIU-Employer Retirement Fund was aware of the shutdown of the Memphis Facility. Incident to the cessation of covered operations at the Memphis Facility, Debtor QW Memphis and Local 777M Graphic Communications Conference/International Brotherhood of Teamsters ("Local 777M"), a local union associated with the Union that had assumed collective bargaining responsibility on behalf of all of the Memphis bargaining unit employees as a result of an integration of the Memphis local unions into Local 777M, entered into a certain plant closing agreement on behalf of all of such Memphis bargaining unit employees (a copy of which is attached as an Exhibit to the Motion), whereby QW Memphis and Local 777M, in such capacity, acknowledged that QW Memphis notified each of the local unions

of its decision to close the Memphis Facility on March 3, 2009, and the schedule for shutting down all operations at the Memphis Facility, which was completed as of April 19, 2009.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: May 3, 2012

Dickson, Tennessee

  
David McCarthy