

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)
: (Confirmed Ch. 11 Cases)
Reorganized Debtors. :
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DECLARATION OF JUDI KNORE, ASSISTANT PLAN ADMINISTRATOR IN
SUPPORT OF OBJECTION OF GCIU-EMPLOYER RETIREMENT FUND TO
DEBTORS' MOTION TO ENFORCE THE CONFIRMATION ORDER AND
THIRD AMENDED PLAN OF REORGANIZATION OF THE QUEBECOR
DEBTORS

I, Judi Knore, declare that:

1. I am an Assistant Vice President of Benefit Programs Administration, a division of Management Applied Programming. Benefit Programs Administration serves as a contract administrator for the GCIU-Employer Retirement Fund (hereafter "Fund"). My business address is 13191 Crossroads Parkway North, Suite 205, City of Industry, CA 91746-3434.
2. From July of 1993, I have worked closely in the day-to-day administration of the Fund.
3. My duties include understanding and explaining the provisions of the Retirement Benefit Plan (hereafter "Plan"); responding to requests from employers regarding withdrawal liability issues; undertaking the day-to-day responsibilities associated with making any withdrawal liability determinations; issuing required notifications; and proceeding with collection efforts. Through these duties I am familiar with the withdrawal of Quebecor World Inc.'s (hereafter "QW") from the plant in Memphis, Tennessee (the "Memphis Facility").
4. I submit this Declaration in Support of the Objection of the Fund to the Motion to Enforce the Confirmation Order and Third Amended Plan of Reorganization of the Quebecor Debtors (collectively, the "Debtors") dated May 3, 2012 (the "Motion").
5. In the Motion, the Debtors allege that the Fund "was aware of the shutdown of the Memphis Facility." (Mot. ¶ 25). Notwithstanding, the Debtors' statement, the Fund was never served with a copy of the plant closure agreement (hereafter "agreement") either by QW or by GCC/IBT Local 777M.
6. In the Motion, the Debtors allege that the Memphis Facility was completely shut down in April 2009. Notwithstanding the Debtors' allegations, the Fund continued to receive contribution reporting forms

and contributions on behalf of Fund participants employed at the QW
Memphis Facility through November 2009 hours worked. A true and
correct copy of the contribution reporting form for November 2009 hours
is attached hereto as Exhibit "A."

I declare, under penalty of perjury, that the foregoing is true and correct
(California Code of Civil Procedure Section 2015.5).

Dated this 19th day of June 2012 at City of Industry, California.



G. C. I. U. - EMPLOYER RETIREMENT FUND

P. O. BOX 13265

NEWARK, NJ 07101

TRUST FUND EIN 91-6024903 ACCOUNT NO 9290A

LOCAL NO. 231

FROM: WORLDCOLOR - MEMPHIS

P. O. BOX 16037 / MEMPHIS, TN 38116

REPORT OF SHIFTS WORKED OR PAID FOR NOVEMBER 2009



4318

DEC 28 2009

DEC 28 2009

\$ 273.00 wired

NAME	SSN #	SHIFTS	COMPENSATED HOURS
ARTHUR C. MACKEY	557-44-0610	25	260.00
TOTALS		25	260.00

TELEPHONE NO. (615) 441-9316 ** PRESS- ASSISTANTS

@ \$10.40 PER SHIFT Total \$260.00

NOVEMBER 2009 TOTAL \$260.00

NOVEMBER 2009 ERF \$13.00

TOTAL CHECK \$273.00

Severance pay for November and December

EX. "A"