



Quebecor World

Engineered Facility Solutions
Bill Hibbard 4804
Transit Road Depew,
NY 14043

October 29, 2007

Bill,

Over the last year, it has been my great pleasure to deal with EFS as a provider of facility management and engineering services. EFS has been instrumental in helping QW identify hundreds of thousands of savings in energy consumption, security costs, maintenance and ongoing facility management. It has been a great relief to me personally to know that I can rely on you and your team to take care of all of our needs in a difficult time of transition in this closed facility. Please do not hesitate to use me as a reference in any dealings you have within QW and with other clients. I will be happy to share further details with anyone that you identify.

Thank you for all that you've done and all that you will continue to do for Quebecor World and me personally.

A handwritten signature in blue ink, appearing to read 'Tom Bernard'.

Tom Bernard Financial
Director Quebecor
World 335 Roller St.
Kingsport, TN. 37660