
In re:)	Case No. 08-10152 JMP
)	
Quebecor World (USA) Inc., et al.,)	
)	Chapter 11
)	
Debtors.)	Jointly Administered

**RESPONSE OF THE TENNESSEE DEPARTMENT OF
REVENUE TO THE REORGANIZED DEBTORS' THIRTY-EIGHTH OMNIBUS
OBJECTION TO CLAIMS (SEEKING TO EXPUNGE CERTAIN NO LIABILITY
CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

COMES the Commissioner of Revenue for the State of Tennessee (the "Department") by and through the Attorney General, and respectfully responds to the Debtor's Thirty-Eighth Omnibus Objection to Certain Tax Claims filed by the Department including claim numbers 1279, 1280, 1285, 1289, 5820.01, 5820.02, 5821, 5822, 6033.01, 6033.02 and 6034. In support of this response and the proofs of claim filed by the Department, the respondent would show:

1. Debtors' petitions for relief under Chapter 11 of the Bankruptcy Code were filed on January 21, 2008.
2. The Department filed claim #1279, in the amount of \$188,709.77 on or about July 11, 2008.
3. The Debtors object to claim #1279, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.
4. As to claim #1279, the Department acknowledges that the required returns have been filed and the tax paid. Accordingly, claim #1279 can be deemed satisfied and expunged.
5. The Department filed claim #1280, in the amount of \$51,808.65 on or about July 11, 2008.
6. The Debtors object to claim #1280, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

7. As to claim #1280, the Department acknowledges that the required returns have been filed and the tax paid. Accordingly, claim #1280 can be deemed satisfied and expunged.

8. The Department filed claim #1285, in the amount of \$187,623.55 on or about July 11, 2008.

9. The Debtors object to claim #1285, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

10. As to claim #1285, the Department acknowledges that the required returns have been filed and the tax paid. Accordingly, claim #1285 can be deemed satisfied and expunged.

11. The Department filed claim #1289, in the amount of \$967,141.60 on or about July 11, 2008.

12. The Debtors object to claim #1289, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

13. As to claim #1289, the Department acknowledges that the required returns have been filed and the tax paid. Accordingly, claim #1289 can be deemed satisfied and expunged.

14. The Department filed claim #5820, in the amount of \$48,796.04 on or about November 12, 2008. The objection separates this claim as #5820.01 and #5820.02, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

15. As to claim #5820, noted by Debtors as #5820.01 and #5820.02, the Department acknowledges that all returns have now been filed. However, unpaid liability remains for the 2007 Franchise Excise taxes of Quebecor Printing Holding Co., in the amount of \$29,175.82 as a priority (for #5820.02) and late charges in the amount of \$6,251.83 a general unsecured (for #5820.01).

16. The Department filed claim #5821, in the amount of \$850,569.56 on or about

November 26, 2008.

17. The Debtors object to claim #5821, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

18. As to claim #5821, the Department acknowledges that the 2008 Franchise Excise return has been filed. However, liability remains for the 2008 Franchise Excise taxes for QW Memphis Corp., in the amount of \$421,400.05.

19. The Department filed claim #5822, in the amount of \$3,153.57 on or about November 26, 2008.

20. The Debtors object to claim #5822, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

21. As to claim #5822, the Department acknowledges that the required returns have been filed and the tax paid. Accordingly, claim #5822 can be deemed satisfied and expunged.

22. The Department filed claim #6033, in the amount of \$1,353,793.60 on or about November 26, 2008. The objection separates this claim as #6033.01 and #6033.02

23. The Debtors object to claim #6033.01 and #6033.02, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

24. As to claim #6033, noted by Debtors as 6033.01 and 6033.02, the Department acknowledges that the 2008 Franchise Excise return has been filed and paid. However, liability remains for the 2005, 2006 and 2007 Franchise Excise taxes for Quebecor World Logistics, Inc., (all based on original returns filed by the Debtors) in the amount of \$1,235,280.39 as a priority (for #6033.01) and late charges in the amount of \$54,226.33 a general unsecured (for #6033.02).

25. The Department filed claim #6034, in the amount of \$11,290.23 on or about November 26, 2008.

26. The Debtors object to claim #6034, asserting that its books and records indicate that there is no liability and/or insufficient support for the claim.

27. As to claim #6034, the Department acknowledges that the required returns have been filed and the tax paid. Accordingly, claim #6034 can be deemed satisfied and expunged.

28. A Proof of Claim is prima facie evidence of the validity and amount of the claim. Fed.RulesBankr.Proc.Rule 3001(f). The Debtor has not provided sufficient evidence to rebut the validity of the claim.

WHEREFORE, the Department prays that the Court:

1. Deem claims #1279, 1280, 1285, 1289, 5822, and 6034 satisfied and expunged;
2. Allow claims #5820, 5821 and 6033 in the appropriate amounts, as set out above,

and as follows:

#5820.01 - \$6,251.83 a general unsecured claim;

#5820.02 - \$29,175.82 as a priority claim;

#5821 - \$421,400.05 as a priority claim;

#6033.01 - \$1,235,280.39 as a priority claim;

#6033.02 - \$54,226.33 as a general unsecured claim;

3. Order such other relief, as the Court deems appropriate to protect the interests of the Department and the State of Tennessee.

Respectfully Submitted,

Robert E. Cooper, Jr.
Attorney General & Reporter

/s/ Marvin E. Clements, Jr.

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CERTIFICATE OF SERVICE

I, /s/ Marvin E. Clements, Jr., do hereby certify that a true and exact copy of the foregoing Response has been sent by FedEx overnight delivery and electronically filed on this the 10th day of December 2010, to the following:

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