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UNITED STATES BANKRUPTCY COURT  
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re  
Quebecor World (USA), Inc., *et al.*,

Debtors.

Case No. 08-10152(JMP)

Chapter 11

(Jointly Administered)

**RESPONSE OF THE OHIO DEPARTMENT OF TAXATION TO  
REORGANIZED DEBTORS' THIRTY-EIGHTH OMNIBUS OBJECTION TO  
CLAIMS**

The Ohio Department of Taxation ("Tax"), through Ohio Attorney General Richard Cordray, hereby responds to Reorganized Debtors' Objection to Claims (doc. #4283). Debtors assert that claim number 9481 in the amount of \$2,606.57 and claim number 9482 in the amount of \$10,500.00 filed by Tax should be disallowed on the basis that no liability exists for the claim and/or the claims were filed with insufficient documentation to support the claims. For the reasons stated below, Debtors' objection should be overruled.

As filed, the proof of claim "creates a prima facie valid claim". The burden is on the objecting party to "produce sufficient evidence to negate this prima facie validity of

the claim”. *In re Mission of Care, Inc.*, 164 B.R. 877 (Bankr.De.1994). Debtors have failed to produce such evidence. Debtors’ bare assertion that its records do not show an obligation is owed is insufficient to negate the validity of the claims.

The debt owed by Debtors is for unpaid taxes. The proof of claims each include an attachment that includes the type of assessment, the assessment period, amount of tax, interest and penalty for each assessment. Consequently, Debtors assertion that the claims lack sufficient support must fail.

WHEREFORE, Tax respectfully requests that this Court deny Debtors’ objection and allow claims 9481 and 9882.

Dated: 12/10//2010

RICHARD CORDRAY  
Attorney General of Ohio

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**CERTIFICATE OF SERVICE**

I hereby certify that the forgoing *Response of the Ohio Department of Taxation to Debtors' Thirty-Eighth Omnibus Objection* was served electronically this 10th day of December, 2010 upon the service list.

/s/ Victoria D. Garry \_\_\_\_\_  
VICTORIA D. GARRY