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Department of Revenue Services

**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)
Debtors.) Jointly Administered
)
) Honorable James M. Peck
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**RESPONSE OF THE CONNECTICUT DEPARTMENT OF
REVENUE SERVICES TO THE REORGANIZED DEBTORS’
THIRTY-EIGHTH OMNIBUS OBJECTION TO CLAIMS
(SEEKING TO EXPUNGE CERTAIN NO LIABILITY
CLAIMS AND/OR INSUFFICIENT SUPPORT CLAIMS)**

The State of Connecticut, Department of Revenue Services (hereinafter “DRS”),
by and through its undersigned counsel, hereby responds to the Reorganized Debtors’ Thirty-
Eighth Omnibus Objection to Claims (hereinafter the “Objection”) as follows:

1. The Objection seeks to disallow and expunge claim nos. 4094; 4011 through
4027; and 4029 through 4035 filed by DRS in these proceedings. According to paragraph 17 of
the Objection, the claims filed by DRS should be disallowed and expunged on the ground that
“such claims, to the extent valid, have previously been paid, resolved or otherwise satisfied by
the Debtors prior to the Petition Date.”

2. Contrary to the reorganized debtors' assertions, however, the Department has no evidence that any of the subject claims have been paid. Accordingly, the Department submits that the Objection should be overruled.

3. With the exception of claim no. 4013, each DRS claim to which the reorganized debtors object consists solely of estimated corporation taxes for 2007. The estimated amounts claimed reflect the minimum annual corporation tax of \$250.00 due under Connecticut law for corporations actively registered to do business in Connecticut. Claim no. 4013 consists of an estimated claim for 2007 corporation tax, as well as claims for unpaid sales taxes due for December 2007 in the amount of \$2,834.71 and the pre-petition portion of January, 2008 in the amount of \$1,829.84. The sales tax amounts claimed are based on actual sales tax returns filed by the debtor, Quebecor World Infiniti Graphics, Inc. for December, 2007 and January, 2008.

4. According to Bankruptcy Rule 3001(f), a timely filed proof of claim constitutes *prima facie* evidence of the validity and amount of the claim. The DRS has no record that the subject corporation taxes and sales taxes have been paid. If the Debtors have paid the subject claims in full, it is incumbent on them to produce evidence of such payments, as it is well-established that the burden of proving payment of a debt rests on the party claiming payment. *Stanley v. M.H. Rhodes, Inc.*, 140 Conn. 689, 697, 103 A.2d 539 (1954); *Apuzzo v. Hoer*, 125 Conn. 196, 203, 4 A.2d 424 (1930); *Selvaggi v. Miron*, 60 Conn. App. 600, 601-02, 760 A.2d 539 (2000). Moreover, as the United States Supreme Court made clear in *Raleigh v. Illinois*, 120 S.Ct. 1951 (2000), that burden of proof remains with the debtor notwithstanding that the debtor has filed for bankruptcy.

WHEREFORE, the Connecticut Department of Revenue Services respectfully asks that:

a) the Reorganized Debtors' Objection to claim numbers 4094, 4011, 4012, 4013, 4014, 4015,

4016, 4017, 4018, 4019, 4020, 4021, 4022, 4023, 4024, 4025, 4026, 4027, 4029, 4030, 4031, 4032, 4033, 4034, and 4035 be overruled; and b) for such other relief as the Court deems just and proper.

Dated: December 13, 2010
Hartford, Connecticut

STATE OF CONNECTICUT
DEPARTMENT OF REVENUE SERVICES

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CERTIFICATION OF SERVICE

I hereby certify that on this 13th day of December, 2010, a copy of the foregoing Response of the Connecticut Department of Revenue Services To The Reorganized Debtors' Thirty-Eighth Omnibus Objection to Claims was sent via the Court's Electronic Case Filing (ECF) System, and by electronic mail, to the following:

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