

Debtors' Fifty-Third Omnibus Objection: March 11, 2011
Hearing Date and Time: April 12, 2011 at 10:00 a.m.
Response Deadline: April 4, 2011 at 4:00 p.m.

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UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re	*	Bk. No. 08-10152-JMP
	*	(Jointly Administered)
Quebecor World (USA), et al	*	
	*	Chapter 11
Debtors.	*	
	*	Honorable James M. Peck

AIR SYSTEMS DESIGN, INC.'S RESPONSE TO REORGANIZED
DEBTORS' FIFTY-THIRD OMNIBUS OBJECTION TO CLAIMS

NOW INTO COURT, through undersigned counsel, comes Air Systems Design, Inc., who respectfully objects to the Reorganized Debtors' Fifty-Third Omnibus Objection to Claims (Doc. 4457), as follows:

Respondent, Air Systems Design, Inc., filed a timely proof of claim in the amount of \$17,797.56. This claim was assigned claim no. 4917, and Air Systems Design, Inc. itself was assigned creditor no. 9311. The Reorganized Debtors seek to reduce the allowed amount of the claim to \$8,040.00, contending this claim does not "agree with their books and records in all respects." However, there is no further explanation.

Attached hereto are four unpaid invoices submitted by Air Systems Design, Inc., that are due

and unpaid as of the bankruptcy petition date (Exhibit "A"). These are itemized as follows:

<u>Date</u>	<u>Invoice No.</u>	<u>Customer P.O. No.</u>	<u>Amount</u>
10/30/2007	4214	94836	\$4,649.00
12/3/2007	4231	95392	3,940.00
12/3/2007	4233	95852	1,168.56
1/15/2008	4253	36779	<u>8,040.00</u>
TOTAL			\$17,797.56

These four invoices were attached to the proof of claim to which Reorganized Debtors are objecting. Each invoice lists Quebecor's Purchase Order Number. The Reorganized Debtors are only recognizing the invoice dated January 15, 2008, in the amount of \$8,040.00. However, the proof of claim (attached hereto as Exhibit "B") contains all of the invoices, and this constitutes "prima facie evidence of the validity and amount of the claim." See, Rule 3001(f) of the Federal Rules of Bankruptcy Procedure.

The Reorganized Debtors have stated no valid grounds for objecting to Air Systems Design, Inc.'s claim under 11 U.S.C. § 502(b) and accordingly have not met their burden, and their objection to the full allowance of Air Systems Design, Inc.'s claim must be denied.

Respectfully submitted,

/s/Mark S. Goldstein
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