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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' SEVENTIETH OMNIBUS OBJECTION TO
CLAIMS**

The Ohio Department of Taxation ("Tax"), through Ohio Attorney General Mike DeWine, hereby responds to Reorganized Debtors' Seventieth Objection to Claims. Debtors assert that claim number 406 filed as a priority claim in the amount of \$1,385.07 and claim number 9463 filed as an administrative expense claim in the amount of \$9,463.00 filed by Tax should be disallowed on the basis that no liability exists for 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.

WHEREFORE, Tax respectfully requests that this Court deny Debtors' objection and allow claims 406 and 9463 as filed.

Dated: 1/18/2012

MIKE DEWINE
Attorney General of Ohio

/s/ Victoria D. Garry
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CERTIFICATE OF SERVICE

I hereby certify that the forgoing *Response of the Ohio Department of Taxation to Debtors' Seventieth Omnibus Objection* was served electronically this 18th day of January, 2012 upon the service list.

/s/ Victoria D. Garry
VICTORIA D. GARRY

