

EXHIBIT B**CLAIMS TO BE DISALLOWED**

Name of Claimant	Claim Number	Claim Amount to be Disallowed	Reason for Disallowance
Internal Revenue Service	53	\$500.00 (priority)	The claim asserted in this proof of claim asserts a priority claim against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
Internal Revenue Service	54	\$736.30 (administrative)	The claim asserted in this proof of claim asserts an administrative claim against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
Internal Revenue Service	55	\$1,000.00 (priority) and \$1,500.00 (general unsecured)	The claim asserted in this proof of claim asserts a priority and general unsecured claim against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
Internal Revenue Service	56	\$60,200.90 (priority) and \$500.00 (general unsecured)	The claim asserted in this proof of claim asserts a priority and general unsecured claim against the Debtors, upon a review of the

			Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
New York State, Department of Labor	16	\$0 (unliquidated and priority)	The claim asserted in this proof of claim asserts a priority claim in an unliquidated amount against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
New York State Department of Taxation and Finance	190	\$2,165.47 (priority) and \$500 (general unsecured)	The claim asserted in this proof of claim asserts both a priority and a general unsecured claim against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
NYC Department of Finance	41	103,468.75 (priority)	The claim asserted in this proof of claim asserts a priority claim in an unliquidated amount against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.

State of California	158	\$57,220.90 (priority)	The claim asserted in this proof of claim asserts a priority claim against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.
State of California	159	\$7,056.16 (priority)	The claim asserted in this proof of claim asserts a priority claim against the Debtors, upon a review of the Debtors' schedules, books and records and the proof of claim the Reorganized Debtors do not believe that any claim exists.