EXHIBIT B

CLAIMS TO BE DISALLOWED

Name of	Claim	Claim Amount	Reason for
Claimant	Number	to be Disallowed	Disallowance
Internal	53	\$500.00 (priority)	The claim asserted in
Revenue			this proof of claim
Service			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	54	\$736.30	The claim asserted in
Revenue		(administrative)	this proof of claim
Service			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	55	\$1,000.00	The claim asserted in
Revenue		(priority) and	this proof of claim
Service		\$1,500.00	asserts a priority and
		(general	general unsecured claim
		unsecured)	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	56	\$60,200.90	The claim asserted in
Revenue		(priority) and	this proof of claim
Service		\$500.00 (general	asserts a priority and
		unsecured)	general unsecured claim
			against the Debtors,
			upon a review of the

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			Debtors' schedules,
			books and records and
			the proof of claim the
			Reorganized Debtors do
			not believe that any
			claim exists.
New York	16	\$0 (unliquidated	The claim asserted in
State,		and priority)	this proof of claim
Department			asserts a priority claim
of Labor			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	190	\$2,165.47	The claim asserted in
State		(priority) and	this proof of claim
Department		\$500 (general	asserts both a priority
of Taxation		unsecured)	and a general unsecured
and Finance		,	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	41	103,468.75	The claim asserted in
Department		(priority)	this proof of claim
of Finance		(10111)	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.
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State	of	158	\$57,220.90	The claim asserted in
California			(priority)	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	159	\$7,056.16	The claim asserted in
California			(priority)	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.

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