

Enc

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

----- X
In Re:

PMGI Holdings Inc. et al

Debtor(s).
----- X

2013 NOV 25 AM 10:39
Chapter 11
Case No. 13-12404
US BANKRUPTCY COURT
DISTRICT OF DELAWARE
PROOF OF CLAIM

1. Debtor, PMGI Holdings Inc. et al was at and before the filing by or against this debtor of the original petition in bankruptcy, and still is, justly and truly indebted or liable to the City of New York Department of Finance in the sum of \$405,000.00 dollars plus interest and penalties through the filing of the petition herein (at the rate set forth in the Administrative Code of the City of New York for such taxes) for the taxes on the schedule attached hereto and made a part hereof. (B&A Claim No.13X-0113-NI)
2. That the consideration of this debt or liability is the NYC Administrative Code statutory tax liability set forth in the schedule attached hereto and made a part hereof.
3. That no part of the debt or liability has been paid,
4. That there are no set-offs or counterclaims to the debt or liability,
5. That the City of New York does not hold, and has not, nor has any person by its order, or to the knowledge or belief of the undersigned, for its use, had or received, any security or securities for the debt or liability,
6. That no note or other negotiable instrument has been received for such account or liability or any part hereof; and that no judgment has been rendered thereon, except that a warrant or warrants for taxes were filed against the debtor as indicated on the attached schedule.
7. That demand is hereby made that the aforesaid claim be allowed and paid in full as a priority claim in advance of any distribution to creditors; and furthermore, that the said claim be entitled to the rights of a lien claimant, if applicable, pursuant to the provisions of the Administrative Code of the City of New York and the Bankruptcy Code.
8. That the said City of New York, by its duly constituted authorities has by this claim, to the extent not previously made by any assessment or notice of deficiency, duly made the assessment and to the extent not previously issued this claim shall constitute any required notice of deficiency, pursuant to the provisions of the Administrative Code of the City of NY enacted for the collection of taxes set forth herein.

RECEIVED
DEC 02 2013
BMC GROUP

PMGI Holdings POC

00160

9. That in accordance with subdivision b of section 546 of the Bankruptcy Code, the City of New York Department of Finance hereby perfects the lien of the taxes set forth on the attached schedule.

The undersigned, Alan Emdin, of counsel to the Special Assistant Corporation Counsel for Legal Affairs for the NYC Department of Finance, files this Proof of Claim for the unpaid taxes set forth on the schedule attached on behalf of the City of New York Department of Finance ("DOF").

10. Please make check **payable** to NYC Department of Finance and **mail** to:

NYC Department of Finance
TP&P Division/Office of Tax Audits
345 Adams Street, 5th Floor
Brooklyn, New York 11201

ATTENTION: Yehuda Miller - Bankruptcy Unit

Penalty For Presenting Fraudulent Claims – Fine of not more than \$5,000 or imprisonment or no more than five years, or both – Title 18, U.S.C., § 152.

Dated: November 19, 2013
Brooklyn, New York

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE
824 Market Street 3rd Floor
Wilmington, Delaware 19801

By: 

Alan Emdin, Of Counsel to the
Special Assistant Corporation Counsel
345 Adams Street – 3rd Floor
Brooklyn, New York 11201

Schedule of Taxes Due by debtor in possession based on returns filed, external indices, audit, estimated taxes. The City of New York, by its duly constituted authorities has by this claim, to the extent not previously made by any assessment or notice of deficiency, duly made the assessment and to the extent not previously issued this claim shall constitute any required notice of deficiency, pursuant to the provisions of the Administrative Code of the City of NY enacted for the collection of taxes set forth herein.

TAX DEFICIENCY					
Pursuant to Title 11 of the Administrative Code of the City of New York					
TYPE OF TAX	PERIOD	PRINCIPAL	INTEREST	PENALTY	TOTAL
General Corporation	1/1/07 – 9/17/13	\$200,000.00	\$20,000.00	\$50,000.00	\$270,000.00
Commercial Rent	1/1/07 – 9/17/13	\$100,000.00	\$10,000.00	\$25,000.00	\$135,000.00
	-				\$0.00
	-				\$0.00
	-				\$0.00
	-				\$0.00
TOTAL DUE		\$300,000.00	\$30,000.00	\$75,000.00	\$405,000.00

DETAIL OF WARRANT(S) ON FILE					
TYPE OF TAX / WARRANT	PERIOD	PRINCIPAL	INTEREST	PENALTY	TOTAL
/	-				\$0.00
/	-				\$0.00
/	-				\$0.00
/	-				\$0.00
/	-				\$0.00
/	-				\$0.00
WARRANT TOTAL DUE		\$0.00	\$0.00	\$0.00	\$0.00

NYCTM Finance

Legal Affairs Division
345 Adams Street, 3rd Fl.
Brooklyn, NY 11201

+ 1 718-403-3600 tel

www.nyc.gov/finance

NOV 25 AM 10:39

CLERK
US BANKRUPTCY COURT
DISTRICT OF DELAWARE

November 20, 2013

Clerks Office
United States Bankruptcy Court
District of Delaware
824 Market Street 3rd Fl.
Wilmington, DE 19801

Re: Debtor

Case Number

PMGI HOLDINGS INC., et al

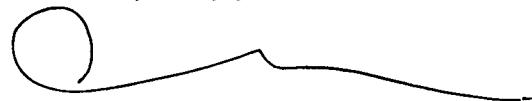
13-12404

Dear Sir or Madam:

Enclosed please find an original and one copy of the proof of claim to be filed in the above-referenced bankruptcy matter. Kindly file the original and return the annex copy with the date of filing stamped thereon. Enclosed is a stamped envelope for your convenience.

Thank you.

Very truly yours,



Alan Emdin, of counsel
to the Deputy Commissioner
for Legal Affairs

Align bottom of Peel and Stick Airbill or Pouch here.

FIG 925171 27NOV13 1LGA 61ACT/05E6/65DD



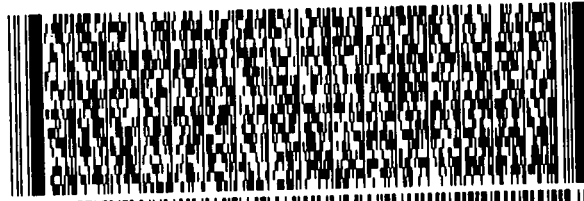
XH FBLA

MSP
MN-US
55317

TRK# 5696 8209 2298
0221
FedEx

STANDARD OVERNIGHT
FRI - 29 NOV AA

RETURNS MON - FRI



REF: OSH CLAIMS
(952) 404-6722

CHANHASSEN MN 55317

BMC GROUP

OSH/ CLAIMS PROCESSING
18675 LAKE DRIVE EAST

RECEIVED

DEC 02 2013

51ECL1/0939/CF60

ORIGIN ID: LGBA (302) 252-3673
LISA M. CICONTE
USBC DISTRICT OF DELAWARE
824 NORTH MARKET STREET
3RD FLOOR
MILMINGTON, DE 19801
UNITED STATES US

SHIP DATE: 26AUG13
ACTWGT: 1.0 LB MAN
CAD: 807436/CAF2608

BILL SENDER

SVCS: STANDARD OVERNIGHT Mailer 5696 8209 2173
TRCK: 5696 8209 2298

Comp: OSH/ CLAIMS PRO Date : 26AUG13
Name : OSH
Weight : 1 LBS
Add : 18675 LAKE DRI State : MN
City : CHANHASSEN
Zip : 55317

Reference: OSH CLAIMS