


UNITED STATES BANKRUPTCY COURT DISTRICT OF DELAWARE		PROOF OF CLAIM	
In re: ReGen Biologics Inc RBio Inc.		Case Number: 11-11083 11-11084	
NOTE: See Reverse for List of Debtors/Case Numbers/ important details. This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Name of Creditor and Address: the person or other entity to whom the debtor owes money or property  27444249000095 RSM MCGLADREY LIZA FUKA, AR 100 INTERNATIONAL DRIVE, SUITE 1400 BALTIMORE, MD 21202		If you have already filed a proof of claim with the Bankruptcy Court or BMC, you do not need to file again. THIS SPACE IS FOR COURT USE ONLY	
Creditor Telephone Number (410) 246-9300		RECEIVED	
Name and address where payment should be sent (if different from above):		JUN 29 2011	
Payment Telephone Number ()		BMC GROUP	
1. AMOUNT OF CLAIM AS OF DATE CASE FILED \$ 35,805.92 If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4. If all or part of your claim is entitled to priority, complete item 5.			
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.			
2. BASIS FOR CLAIM: <u>services performed</u>		3. LAST FOUR DIGITS OF ANY NUMBER BY WHICH CREDITOR IDENTIFIES DEBTOR: <u>5409 and 8543</u> <small>3a. Debtor may have scheduled account as:</small>	
4. SECURED CLAIM (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of set off and provide the requested information Nature of property or right of setoff: Describe: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Property: \$ _____ Annual Interest Rate: _____ % if any: \$ _____ Basis for Perfection: _____ Secured Claim Amount: \$ _____ DO NOT include the priority portion of your claim here. Unsecured Claim Amount: \$ _____ Amount of arrearage and other charges <u>as of time case file</u> included in secured claim,			
5. PRIORITY CLAIM <input type="checkbox"/> Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount. Unsecured Priority Claim Amount: \$ _____ Include ONLY the priority portion of your unsecured claim here. You MUST specify the priority of the claim: <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Wages, salaries, or commissions (up to \$11,725*), earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a) (_____). <small>* Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</small>			
6. CREDITS: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.			
7. SUPPORTING DOCUMENTS: <u>Attach redacted copies of supporting documents</u> , such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of evidence of perfection of a security interest. (See instruction 7 and definition of "redacted" on reverse side.) If the documents are not available, please explain. DATE-STAMPED COPY To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim. DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.			
The original of this completed proof of claim form must be sent by mail or hand delivered (FAXES NOT ACCEPTED) so that it is actually received on or before 5:00 pm, prevailing Eastern Time on July 1, 2011 for Non-Governmental Claimants OR on or before October 5, 2011 for Governmental Units.		THIS SPACE FOR COURT USE ONLY	
BY MAIL TO: BMC Group, Inc. Attn: ReGen Biologics, Inc. Claims Processing PO Box 3020 Chanhassen, MN 55317-3020		BY HAND OR OVERNIGHT DELIVERY TO: BMC Group, Inc. Attn: ReGen Biologics, Inc. Claims Processing 18750 Lake Drive East Chanhassen, MN 55317	
DATE <u>6/28/11</u>		SIGNATURE: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any. <u>Kathy Cole Kunkel</u> KATHY COLE KUNKEL, Collections Manager	

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

ITEMS TO BE COMPLETED IN PROOF OF CLAIM FORM (IF NOT ALREADY PROPERLY FILLED IN)

<p>Court, Name of Debtor, and Case Number: Fill in the name of the federal judicial district where the bankruptcy case was filed (for example Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the Claims Agent, BMC Group, some or all of this information may have been already completed.</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="text-align: left;">Debtor Name</th> <th style="text-align: left;">Case No</th> </tr> <tr> <td>ReGen Biologics, Inc.</td> <td>11-11083</td> </tr> <tr> <td>RBio, Inc.</td> <td>11-11084</td> </tr> </table> <p>Creditor's Name and Address: Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).</p> <p>1. Amount of Claim as of Date Case Filed: State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete item 4. Check the box if interest or other charges are included in the claim.</p> <p>2. Basis for Claim: State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card.</p> <p>3. Last Four Digits of Any Number by Which Creditor Identifies Debtor: State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.</p> <p>3a. Debtor May Have Scheduled Account As: Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.</p> <p>4. Secured Claim: Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.</p>	Debtor Name	Case No	ReGen Biologics, Inc.	11-11083	RBio, Inc.	11-11084	<p>5. Amount of Claim Entitled to Priority Under 11 U.S.C. §507(a). If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.</p> <p>6. Credits: An authorized signature on this proof of claim serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.</p> <p>7. Supporting Documents: Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). Do not send original documents, as attachments may be destroyed after scanning.</p> <p>Date and Signature: The person filing this proof of claim <u>must</u> sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2), authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.</p> <p>Date-Stamped Copy Return claim form and attachments, if any. If you wish to receive an acknowledgement of your claim, please enclose a self-addressed stamped envelope and a second copy of the proof of claim form with any attachments to the Claims Agent, BMC Group, at the address on the front of this form.</p> <p><i>Please read – important information: upon completion of this claim form, you are certifying that the statements herein are true.</i></p> <p>Be sure all items are answered on the claim form. If not applicable, insert "Not Applicable."</p>
Debtor Name	Case No						
ReGen Biologics, Inc.	11-11083						
RBio, Inc.	11-11084						

DEFINITIONS

INFORMATION

DEBTOR

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

CREDITOR

A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.

CLAIM

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. §101 (5). A claim may be secured or unsecured.

PROOF OF CLAIM

A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the court-appointed Claims Agent, BMC Group, at the address listed on the reverse side of this page

SECURED CLAIM Under 11 U.S.C. §506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors.

The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

UNSECURED NONPRIORITY CLAIM

If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.

UNSECURED PRIORITY CLAIM Under 11 U.S.C. §507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other

document showing that the lien has been filed or recorded.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 et seq.), and any applicable orders of the bankruptcy court.

ONCE YOUR CLAIM IS FILED YOU CAN OBTAIN OR VERIFY YOUR CLAIM NUMBER BY VISITING www.bmcgroup.com/regenbiologics



RSM McGladrey, Inc.
 8000 Towers Crescent Drive, Suite 500
 Vienna, VA 22182-6205
 USA
 Phone: (703) 336-6400
 Fax: (703) 336-6401

5155 0006785409 0003193120 08282009 0001414400 9

REMIT TO:
 RSM McGladrey, Inc.
 5155 Paysphere Circle
 Chicago, IL 60674

MS DIANA V. PETRO, CORPORATE CONTROLLER
 REGEN BIOLOGICS
 411 HACKENSACK AVENUE
 HACKENSACK NJ 07601

April 08, 2011

Account No. 678-540-9 DJW

Amount Paid \$ _____

Please return top portion with payment

08/28/2009 Invoice 3193120: Final Bill
 10/02/2009 Invoice 3217096: Final Bill

STATEMENT

	6,112.00
	8,032.00
Late Fees:	<u>2,545.92</u>
Total Aging and Late Fees:	16,689.92
Less Existing Credit Balance:	<u> </u>
Amount Due:	<u>\$16,689.92</u>

		<u>Aging and Credit Totals</u>			
0-30:		31-60:		61-90:	91-120:
120+:	14,144.00	Late Fee:	2,545.92	Credit:	Total:
					16,689.92

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.

RSM McGladrey, Inc.



FEIN #41-1944416

RSM McGladrey, Inc.
8000 Towers Crescent Drive, Suite 500
Vienna, VA 221826205
Phone : (703) 336-6400
Fax : (703) 336-6401

5155 0006785409 0003193120 08282009 0000611200 3

REMIT TO:

RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

MS DIANA V. PETRO, CORPORATE CONTROLLER
REGEN BIOLOGICS
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

August 28, 2009

Account No. 678-540-9 DJW

Invoice No. R-3193120-152

Amount Paid \$ _____

Amount Due \$6,112.00

678-540-9 ReGen Biologics

08/28/2009

Invoice # R-3193120-152

Professional Services rendered from March 26, 2009 to August 27, 2009,
in conjunction with Sarbanes-Oxley Consulting Support:

\$6,112.00

Dan Whelan	5.0 hours
Sheri Brillhart	14.0 hours
James Cook	1.0 hour
Birch Goldston	7.0 hours

Total Due \$6,112.00

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.



FEIN #41-1944416

RSM McGladrey, Inc.
8000 Towers Crescent Drive, Suite 500
Vienna, VA 221826205
Phone : (703) 336-6400
Fax : (703) 336-6401

REMIT TO:

RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

5155 0006785409 0003217096 10022009 0000803200 9

MS DIANA V. PETRO, CORPORATE CONTROLLER
REGEN BIOLOGICS
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

October 02, 2009

Account No. 678-540-9 DJW

Invoice No. R-3217096-152

Amount Paid \$ _____

Amount Due \$8,032.00

678-540-9 ReGen Biologics

10/02/2009

Invoice # R-3217096-152

Professional services rendered through September 30, 2009, in conjunction with
Sarbanes-Oxley Consulting Support:

\$8,032.00

Sheri Brillhart 18.0 hours
Janice Gearheart 21.0 hours
Carrie Scotten 17.0 hours

Total Due \$8,032.00

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all
amounts not paid within 30 days of our original billing.



RSM McGladrey, Inc.
 100 International Drive, Suite 1400
 Baltimore, MD 21202
 USA
 Phone: (410) 246-9300

5155 0007168543 0003175480 07302009 0001620000 8

REMIT TO:
 RSM McGladrey, Inc.
 5155 PAYSphere Circle
 Chicago, IL 60674

DIANA PETRO
 REGEN BIOLOGICS, INC.
 411 HACKENSACK AVENUE
 HACKENSACK NJ 07601

April 08, 2011

Account No. 716-854-3 BSM

Amount Paid \$ _____

Please return top portion with payment

STATEMENT

07/30/2009 Invoice 3175480: TR Progress	1,500.00
08/31/2009 Invoice 3195919: Final TR bill	1,000.00
09/28/2009 Invoice 3211408: MD combined reporting	1,000.00
10/01/2009 Invoice 3216671:	4,500.00
11/02/2009 Invoice 3239777:	6,200.00
11/30/2009 Invoice 3254732: 2005 and 2006 FBAR	2,000.00
	<u>2,916.00</u>
Late Fees:	2,916.00
Total Aging and Late Fees:	19,116.00
Less Existing Credit Balance:	<u> </u>
Amount Due:	<u>\$19,116.00</u>

<hr/>		Aging and Credit Totals		<hr/>	
0-30:		31-60:		61-90:	91-120:
120+:	16,200.00	Late Fee:	2,916.00	Credit:	Total:
					19,116.00

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.

RSM McGladrey, Inc.

5155 0007168543 0003175480 07302009 0000150000 7

REMIT TO:
RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

DIANA PETRO
REGEN BIOLOGICS, INC.
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

July 30, 2009
Account No. 716-854-3 BSM
Invoice No. R-3175480-520
Amount Paid \$ _____
Amount Due \$1,500.00

716-854-3 ReGen Biologics, Inc. 07/30/2009 Invoice # R-3175480-520

Progress bill for the preparation of the 2008 Federal and state income tax returns. \$1,500.00

Total Due **\$1,500.00**

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.



McGladrey

FEIN #41-1944416

RSM McGladrey, Inc.
100 International Drive, Suite 1400
Baltimore, MD 21202
Phone : (410) 246-9300

REMIT TO:

RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

5155 0007168543 0003195919 08312009 0000100000 9

DIANA PETRO
REGEN BIOLOGICS, INC.
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

August 31, 2009

Account No. 716-854-3 BSM

Invoice No. R-3195919-520

Amount Paid \$ _____

Amount Due \$1,000.00

716-854-3 ReGen Biologics, Inc.

08/31/2009

Invoice # R-3195919-520

Final bill for the preparation of the Federal and state income tax returns for 2008.

\$1,000.00

Total Due \$1,000.00

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.

RSM McGladrey, Inc.



McGladrey

FEIN #41-194416

RSM McGladrey, Inc.
 100 International Drive, Suite 1400
 Baltimore, MD 21202
 Phone : (410) 246-9300

REMIT TO:

RSM McGladrey, Inc.
 5155 Paysphere Circle
 Chicago, IL 60674USA

5155 0007168543 0003211408 09282009 0000100000 6

DIANA PETRO
 REGEN BIOLOGICS, INC.
 411 HACKENSACK AVENUE
 HACKENSACK NJ 07601

September 28, 2009

Account No. 716-854-3 BSM

Invoice No. R-3211408-520

Amount Paid \$ _____

Amount Due \$1,000.00

716-854-3 ReGen Biologics, Inc.

09/28/2009

Invoice # R-3211408-520

For the preparation of the 2008 MD combined report.

\$1,000.00

Total Due **\$1,000.00**

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.



FEIN #41-1944416

RSM McGladrey, Inc.
100 International Drive, Suite 1400
Baltimore, MD 21202
Phone : (410) 246-9300

5155 0007168543 0003216671 10012009 0000450000 2

REMIT TO:
RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

DIANA PETRO
REGEN BIOLOGICS, INC.
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

October 01, 2009
Account No. 716-854-3 BSM
Invoice No. R-3216671-520
Amount Paid \$ _____
Amount Due \$4,500.00

716-854-3 ReGen Biologics, Inc. 10/01/2009 Invoice # R-3216671-520

Complete State Tax Nexus Review	\$4,500.00
Total Due	<u>\$4,500.00</u>

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.

RSM McGladrey, Inc.



RSM McGladrey, Inc.
100 International Drive, Suite 1400
Baltimore, MD 21202
Phone : (410) 246-9300

5155 0007168543 0003239777 11022009 0000620000 3

REMIT TO:

RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

DIANA PETRO
REGEN BIOLOGICS, INC.
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

November 02, 2009

Account No. 716-854-3 BSM

Invoice No. R-3239777-520

Amount Paid \$ _____

Amount Due \$6,200.00

716-854-3 ReGen Biologics, Inc.

11/02/2009

Invoice # R-3239777-520

Out-of-scope sales tax research on application of sales tax to company's expected sales in California, Illinois, Wisconsin, Connecticut, Iowa, Kentucky and New York \$6,200.00

Total Due \$6,200.00

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.



RSM McGladrey, Inc.
100 International Drive, Suite 1400
Baltimore, MD 21202
Phone : (410) 246-9300

5155 0007168543 0003254732 11302009 0000200000 3

REMIT TO:
RSM McGladrey, Inc.
5155 Paysphere Circle
Chicago, IL 60674USA

DIANA PETRO
REGEN BIOLOGICS, INC.
411 HACKENSACK AVENUE
HACKENSACK NJ 07601

November 30, 2009
Account No. 716-854-3 BSM
Invoice No. R-3254732-520
Amount Paid \$ _____
Amount Due \$2,000.00

716-854-3 ReGen Biologics, Inc. 11/30/2009 Invoice # R-3254732-520

Preparation of 2005 and 2006 FBAR filings.	\$2,000.00
Total Due	\$2,000.00

Invoices are due upon receipt. Past due amounts are subject to interest at 1.5% per month for all amounts not paid within 30 days of our original billing.



RSM McGladrey, Inc.
100 International Drive
Ste 1400
Baltimore, MD 21202-4649
O 410.246.9300 F 410.246.9302
www.mcgladrey.com

June 28, 2011

VIA UPS OVERNIGHT

BMC Group, Inc.
Att: ReGen Biologics, Inc. Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317

RE: ReGen Biologics, Inc. et al., Case No. 11-11083

Dear Claims Agent:

Attached for filing please find the Proof of Claim for RSM McGladrey, Inc. in the above-referenced jointly administered case.

A second copy of the claim form and attachments are enclosed. Would you please date stamp such and mail back to me in the enclosed self-addressed stamped envelope?

Thank you for your attention to this matter.

Sincerely,

RSM McGladrey, Inc.

A handwritten signature in cursive script that reads 'Kathy Cole Kunkel'.

Kathy Cole Kunkel
Collections Manager, MidAtlantic Market Circle

Enclosures – Proof of Claim with attachments
Copy of Proof of Claim with attachments
Self-addressed stamped envelope