

Name of Debtor: **RBIO, INC.** Case No. **11-11084 PJW**

**NOTE: 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.**

Name of Creditor (The person or other entity to whom the debtor owes money or property): **City and County of Denver / Treasury**

Name and address where notices should be sent:  
**City and County of Denver/Treasury**  
**201 W. Colfax Avenue, Department 1001**  
**Denver, CO 80202**  
**Attn: Karen Katros, Bankruptcy Analyst**  
 Telephone number: **(720) 913-9337**

- 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.
- Check box if you have never received any notices from the bankruptcy court in this case.
- Check box if the address differs from the address on the envelope sent to you by the court.

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Account or other number by which creditor identifies debtor:  
**XXX551**

Check here  
 If this claim  Replaces  Amends  
 A previously filed claim, dated: \_\_\_\_\_

- 1. Basis for Claim**
- Goods sold
  - Services performed
  - Money loaned
  - Personal injury/wrongful death
  - Taxes
  - Other \_\_\_\_\_

**RECEIVED**  
**OCT 03 2011**  
**BMC GROUP**

- Retiree benefits as defined in 11 U.S.C. § 1114(a)
  - Wages, salaries, and compensation (Fill out below)
- Your SS#: \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_
- Unpaid compensation for services performed  
 from \_\_\_\_\_ to \_\_\_\_\_  
 (date) (date)

**2. Date debt was incurred: 6/10 - 6/11**

**3. If court judgment, date obtained:**

**4. Total Amount of Claim at Time Case Filed: \$ 305.66**

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.

**\* To the extent the security is inadequate**

**5. Secured Claim.**

Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:  
 Real Estate  Motor Vehicle  
 Other \_\_\_\_\_

Value of Collateral: \$ \_\_\_\_\_

Amount of arrearage and other charges at time case filed included in Secured claim, if any **\$ 305.66**

**6. Unsecured Priority Claim.**

Check this box if you have an unsecured priority claim

Amount entitled to priority **\$ 305.66** \*


Specify the priority of the claim:

- Wages, salaries, or commissions (up to \$4,650),\* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3)
- Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4).
- Up to \$2,100\* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6).
- Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7).
- Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).
- Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(\_\_\_\_\_).

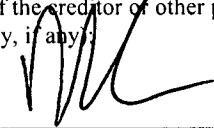
\*Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

- 7. Credits:** The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.
- 8. Supporting Documents:** Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.
- 9. 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.

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Date **9/26/2011**

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):  
  
**Donald W. Korte, Audit Supervisor**

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

**CITY & COUNTY OF DENVER**

**NAME OF DEBTOR: RBio, Inc.**

The debtor had personal property in **Denver**, which was subject to a personal property tax assessment or the debtor was otherwise conducting business in **Denver** which resulted in an excise tax liability. The debtor's tax liability to the municipality is provided for in Articles 1 through 13, Title 39, of the **Colorado Revised Statutes (C.R.S.)**, more particularly, Articles 1,5, and 10 thereof, and in Chapter 53 of the **Denver Revised Municipal Code (D.R.M.C.)**.

<u>AMOUNTS</u> (Box No.4)	<u>NATURE OF TAX</u>	<u>DATE INCURRED</u> (Box No. 2)
	Personal Property Tax (Articles 1,5,10,Title 39,C.R.S.)	
<b>\$305.66</b>	Sales Tax (Chapter 53,D.R.M.C.)	<b>6/10 - 6/11</b>
	Use Tax* (Chapter 53,D.R.M.C.)	
	Occupational Tax (Chapter 53,D.R.M.C.)	
	Other	

The consideration for the following debts and the ground upon which debtor is liable to the municipality rests on Articles 1 through 13, Title 39, of the **Colorado Revised Statutes (C.R.S.)**, more particularly, Section 105 and 107 of Article I thereof; or Sections A2.4 through A2.45 of the **Charter of the City and County of Denver** to the extent in the amounts indicated, as follows:

<u>AMOUNTS</u>	<u>NATURE OF TAX</u>	<u>DATE INCURRED</u>
	Real Estate Taxes (39-1-107 C.R.S.)	
	Delinquent Real Estate Taxes (Art.39-10 and -11,C.R.S.)	
	Unredeemed Real Estate Tax Sales (Art.39-11 and -12,C.R.S.)	
	Special Assessments for Local Improvements & Maintenance Districts (Charter Sec. A2.4 through 12.45)	
	Other	

Statutory liens regarding both categories of taxes are created under the laws referred to above as to which perfection of a prior and perpetual lien occurs by operation of law under the applicable statute or ordinance. Under the Bankruptcy Code, these taxes are also entitled to priority status under section 507(a)(8) to the extent they are found to be unsecured.

\* The statutory lien for use taxes is prior to other secured claims only upon the filing of notice referred to in the **D.R.M.C., Chapter 53**, and therefore, does not enjoy the prior and preferred status of trust fund taxes. However, priority for the use tax is claimed under section 507(a)(8) of the Bankruptcy Code.

**TAX CALCULATION SHEET FOR SALES TAX**

PRE-PETITION

<b>COMPANY NAME:</b>	<b>SUPERVISOR</b>	<b>TRA</b>
RBIO INC 411 HACKEN SACK AVE HACKENSACK, NJ	Art Martinez	Christeen Chapman

SALES TAX #	OWNER NAME	BUSINESS PHONE	HOME PHONE	BILLING CYCLE			
XXX551				Quarterly			
<b>MAILING ADDRESS</b>				<b>DATE OPENED</b>			
				06/01/2009			
TAX PERIOD	DUE DATE	TOTAL	PENALTY	INTEREST	CREDIT	RATE	TOTAL DUE
06/30/2010	07/20/2010	\$0.00	\$25.00	\$0.00	\$0.00	15%	\$25.00
09/30/2010	10/20/2010	\$0.00	\$25.00	\$0.00	\$0.00	12%	\$25.00
03/31/2011	04/20/2011	\$235.00	\$0.00	\$0.00	\$0.00	6%	\$235.00
06/30/2011	07/20/2011	\$20.66	\$0.00	\$0.00	\$0.00	3%	\$20.66
<b>TOTAL:</b>		<b>\$255.66</b>	<b>\$50.00</b>	<b>\$0.00</b>	<b>\$0.00</b>		<b>\$305.66</b>

	ADDITIONS	PED/YR	
	UNDERPAYMENTS:		\$0.00
	SHORT CHECK FEES:		\$0.00
	CREDITS:		\$0.00
<b>AVERAGE TAX PD =</b>			\$76.42
<b>TOTALS:</b>			<b>\$305.66</b>