Fill in this information to identify the case:

Debtor 1 YOGAWORKS, INC., a Delaware C-Corporation

Debtor 2 (Spouse, if filing) _____

United States Bankruptcy Court for the: District of Delaware, Wilmington Division

Case number 1:20-bk-12599

E-Filed on 01/14/2021
Claim # 134

Official Form 410

Proof of Claim

04/19

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached documents. Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. **Do not send original documents;** they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) **that you received.**

Part 1: Identify the Claim

1. **Who is the current creditor?**

Massachusetts Dept. of Unemployment Assistance
Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor _____

2. **Has this claim been acquired from someone else?**

☑ No
☐ Yes. From whom? _____

3. **Where should notices and payments to the creditor be sent?**

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?	**Where should payments to the creditor be sent?** (if different)
Massachusetts Dept. of Unemployment Assistan Name	Massachusetts Dept. of Unemployment Assistan Name
19 Staniford Street First Floor - Legal Department Number Street	19 Staniford Street c/o Meaghan Caccavelli Number Street
Boston MA 02114 City State ZIP Code	Boston MA 02114 City State ZIP Code
Contact phone (617) 626-5056	Contact phone (617) 626-6819
Contact email john.cronin@detma.org	Contact email meaghan.caccavelli@detma.org

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

_ _

4. **Does this claim amend one already filed?**

☑ No
☐ Yes. Claim number on court claims registry (if known) _____ Filed on _____ MM / DD / YYYY

5. **Do you know if anyone else has filed a proof of claim for this claim?**

☑ No
☐ Yes. Who made the earlier filing? _____

Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. **Do you have any number you use to identify the debtor?**
- ☐ No
- ☑ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 0 4 5 7

7. **How much is the claim?** $ 5,706.15 . **Does this amount include interest or other charges?**
- ☐ No
- ☑ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. **What is the basis of the claim?**

Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card.

Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c).

Limit disclosing information that is entitled to privacy, such as health care information.

UI Contributions Due

9. **Is all or part of the claim secured?**
- ☑ No
- ☐ Yes. The claim is secured by a lien on property.

Nature of property:
- ☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim.*
- ☐ Motor vehicle
- ☐ Other. Describe: _____

Basis for perfection: _____

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: $_____

Amount of the claim that is secured: $_____

Amount of the claim that is unsecured: $_____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: $_____

Annual Interest Rate (when case was filed)_____%
- ☐ Fixed
- ☐ Variable

10. **Is this claim based on a lease?**
- ☑ No
- ☐ Yes. **Amount necessary to cure any default as of the date of the petition.** $ 0.00

11. **Is this claim subject to a right of setoff?**
- ☑ No
- ☐ Yes. Identify the property: _____

12. **Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?**

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ No

☑ Yes. *Check one:*

	Amount entitled to priority
☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	$ 0.00
☐ Up to $3,025* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	$ 0.00
☐ Wages, salaries, or commissions (up to $13,650*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).	$ 0.00
☑ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	$ 5,706.15
☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	$ 0.00
☐ Other. Specify subsection of 11 U.S.C. § 507(a)(__) that applies.	$ 0.00

* Amounts are subject to adjustment on 4/01/22 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to $500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☑ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that 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.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 01/14/2021
MM / DD / YYYY

John P. Cronin
Signature

Print the name of the person who is completing and signing this claim:

Name: John P. Cronin
First name Middle name Last name

Title: Assistant Chief Counsel

Company: Massachusetts Dept. of Unemployment Assistance
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address
Number Street

City State ZIP Code

Contact phone Email

Attachment 1 - Yogaworks Statement.pdf
Description -

THE COMMONWEALTH OF MASSACHUSETTS
EXECUTIVE OFFICE OF LABOR AND WORKFORCE DEVELOPMENT
DEPARTMENT OF UNEMPLOYMENT ASSISTANCE

CHARLES D. BAKER
GOVERNOR

KARYN E. POLITO
LIEUTENANT GOVERNOR

ROSALIN ACOSTA
SECRETARY

RICHARD A. JEFFERS
DIRECTOR

Yogaworks, Inc.
2215 Main Street
Santa Moncia, CA 90405

FEIN: XX-XXX0457
November 9, 2020

Bankruptcy Statement of Account

I hereby certify that an examination of the account of the above-named employer has been completed. By reason of its failure to make payment on UI contributions as required by Section 14 of Chapter 151A of the Massachusetts Unemployment Insurance law, for the transaction date(s) listed below, in accordance with the authority invested in me by Section 15(e) and Section 67 of Chapter 151A of the Massachusetts General Law, as amended, the following UI contributions, interest or penalty debts due to the Department of Unemployment Assistance have been assessed.

PROOF OF CLAIM TOTAL AMOUNT: $5,706.15

Qtr/Year	UI Principal	EMAC/UHI Supplement Principal	WTF Principal	UI Interest	EMAC/UHI Supplement Interest	WTF Interest	Penalties	Total
1/2020	$0.00	$1,103.15	$181.69	$0.00	$0.00	$0.00	$0.00	$1,284.84
2/2020	$3,115.11	$375.58	$61.86	$14.34	$1.73	$0.28	$0.00	$3,568.90
3/2020	$747.45	$90.12	$14.84	$0.00	$0.00	$0.00	$0.00	$854.37
Total:	**$3,862.56**	**$1,568.85**	**$258.39**	**$14.34**	**$1.73**	**$0.28**	**$0.00**	**$5,706.15**

Interest Shown is calculated through 10/14/2020

Respectfully submitted,

Bankruptcy Coordinator