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OCT 25 2010

MARK D. COLLINS

STATE OF NEW YORK  
DEPARTMENT OF LABOR  
Unemployment Insurance Division

Governor W. Averell Harriman State Office Building Campus  
Building 12, Room 256  
Albany, New York 12240

Dated: 10/19/10

CLERK OF THE COURT  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE  
C/O PATRICK A. JACKSON 1000 WES  
WILMINGTON, DE 19801

IN THE MATTER OF:  
ASHLEY STEWART LTD.  
22-41308 7  
ARRANGEMENT #10-13027  
DEBTOR

Enclosed is a verified claim of the New York State Department of Labor for unemployment insurance taxes due for the periods and amount shown below. The State of New York claims priority in payment under the provisions of the New York State Unemployment Insurance Law.

Please note on this letter your acknowledgement of receipt of this claim (including the claim number) and return it to the NYS Department of Labor, Unemployment Insurance Division, Insolvency Unit, in the enclosed preaddressed envelope.

Contributions due for the period from: 01/01/97  
to and including: 12/31/99  
in the amount of \$: \$77,343.21

Indicate Acknowledgement Date

Claim Number Assigned \_\_\_\_\_

Very truly yours,  
Commissioner of Labor

*Debbie Anziano*

Debbie Anziano  
Tax Compliance Agent 2  
Unemployment Insurance Division

DA:  
Enc.  
cc: MARK D. COLLINS

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BMC GROUP



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STATE OF NEW YORK  
 DEPARTMENT OF LABOR  
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 Governor W. Averell Harriman State Office Building Campus  
 Building 12, Room 256  
 Albany, New York 12240

DATED: 10/19/10

ARRANGEMENT #10-13027

EMPLOYER REG. NO.: 22-41308 7

**LIQUIDATED GENERAL CLAIM FOR  
 UNEMPLOYMENT TAXES DUE**

CLERK OF THE COURT  
 U.S. BANKRUPTCY COURT  
 DISTRICT OF DELAWARE  
 C/O PATRICK A. JACKSON 1000 WEST S  
 WILMINGTON, DE 19801

IN THE MATTER OF:  
 ASHLEY STEWART LTD.

Debbie Anziano is an agent of the New York State Department of Labor, Unemployment Insurance Division, and is authorized to make this claim on behalf of the Commissioner of Labor of the State of New York pursuant to Article 18 of the Labor Law of the State of New York.

The debtor is liable to the New York State Department of Labor, in the sum of \$77,343.21 representing unpaid unemployment insurance taxes. The GENERAL CLAIM for this debt, with interest computed to the date of petition, is as follows:

PERIOD FROM/TO	A/E	Contributions	Section 581D Assessment	Accrued Interest	Posted Interest	Penalty	WARRANT/SECURED
01/01/97-12/31/97	A				\$3,689.15		<input type="checkbox"/>
07/01/97-09/30/97	A	\$3,376.43		\$5,223.34			<input type="checkbox"/>
10/01/97-12/31/97	A	\$3,869.42		\$5,869.91			<input type="checkbox"/>
01/01/98-03/31/98	A	\$4,537.27		\$6,746.92			<input type="checkbox"/>
04/01/98-06/30/98	A	\$3,026.92		\$4,410.22			<input type="checkbox"/>
07/01/98-09/30/98	A	\$2,479.51		\$3,538.26			<input type="checkbox"/>
10/01/98-12/31/98	A	\$2,397.40		\$3,349.17			<input type="checkbox"/>
01/01/99-03/31/99	A	\$3,478.66		\$4,755.33			<input type="checkbox"/>
04/01/99-06/30/99	A	\$2,808.09		\$3,754.42			<input type="checkbox"/>
07/01/99-09/30/99	A	\$2,021.39		\$2,641.96			<input type="checkbox"/>
10/01/99-12/31/99	A	\$2,358.12		\$3,011.32			<input type="checkbox"/>
<b>Total:</b>				<b>\$77,343.21</b>			

A - Actual Returns Filed E - Estimated, no return filed

No part of this debt has been paid. There are no set-offs or counterclaims.

This claim is asserted as secured for any periods checked by virtue of warrants filed for those periods.

All checks in satisfaction of this claim should be made payable to NYS Unemployment Insurance and forwarded to the NYS Department of Labor, Insolvency Unit, at the address indicated above.

Commissioner of Labor

*Debbie Anziano*  
 By: Debbie Anziano  
 Tax Compliance Agent  
 Unemployment Insurance Division

Indicate Acknowledgement Date

Claim Number Assigned \_\_\_\_\_