

UNITED STATES BANKRUPTCY COURT
DISTRICT OF ██████████
Delaware

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NOV 09 2010

RE: URBAN BRANDS

CASE NO: 10-13005
 DATE FILED: ?
 CHAPTER: 11

MARK D. COLLINS

PROOF OF CLAIM OF DEKALB COUNTY, GEORGIA

Hackwin L Devoe, Administrative Operations Manager, Finance Department, DeKalb County, Georgia, as the duly authorized agent for said County, states as follows:

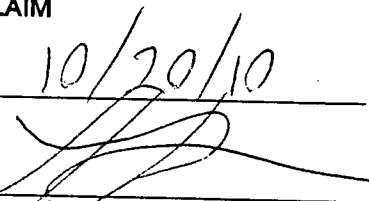
1. That the debtor, above named, is justly and truly indebted to **DeKalb County, Georgia.**
2. Notices should be send to **DeKalb County, Treasury & Accounting Division, Attn: Demotria Ford, P.O. Box 1027, Decatur, Georgia 30031.**
3. That debts resulting from the grant of business licenses are taxes, thus are priority claims.
4. That debts resulting from sanitary assessments, when converted into *fi. fas.* become **secured claims** in accordance with the Code of DeKalb County, Chapter 22, Article II, Section 32 (b)(2).
5. The debt resulting from water and sewage charges, if the property is still held by the Debtor's estate, is a lien on the real property serviced by the sewer line in accordance with "DeKalb County Sewerage System," 1949 Georgia Laws No. 353, p. 1590 et seq., and is therefore a secured claim. See also *Bowery Savings Bank v. DeKalb County*, 240 Ga. 528, 242 S.E.2d 50 (1978), which supports the secured status of both water and sanitation charges.
6. The debt resulting from water and sewage charges, if the property is no longer part of the Debtor's estate, is an unsecured Section 507(a)(7) claim in accordance with 1949 Ga. Laws 1590, No. 353.

Secured Claim	<u>Principal</u>	<u>Penalty</u>	<u>Interest</u>	<u>Subtotal</u>	<u>Total</u>
Water & Sewer	0.00	0.00	0.00	0.00	0.00
TOTAL AMOUNT OF SECURED CLAIM (see 5 supra) :					<u>0.00</u>

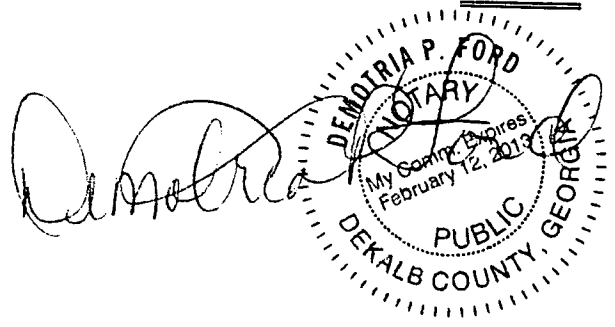
Unsecured Section 507(a)(7) Priority Claim	<u>Principal</u>	<u>Penalty</u>	<u>Interest</u>	<u>Subtotal</u>	<u>Total</u>
Water & Sewer	0			0	0.00
Business License	723.05	0.00	0.00	723.05	723.05
TOTAL AMOUNT OF UNSECURED PRIORITY CLAIM:					<u>723.05</u>

Unsecured Claims	<u>Principal</u>	<u>Penalty</u>	<u>Interest</u>	<u>Subtotal</u>	<u>Total</u>
Sanitation	0.00	0.00	0.00	0.00	0.00
Other - WATER	0.00	0.00	0.00	0.00	0.00
EMS	0.00	0.00	0.00	0.00	0.00
False Alarms	0.00	0.00	0.00	0.00	0.00
TOTAL AMOUNT OF UNSECURED CLAIMS:					<u>0.00</u>

TOTAL CLAIM	<u>Secured</u>	<u>Unsecured Priority</u>	<u>Unsecured</u>	<u>Total</u>
	0.00	723.05	0.00	<u>723.05</u>

Date 10/20/10


Hackwin L. Devoe
 Administrative Operations Manager
 Treasury & Accounting
 Department of Finance
 DeKalb County, Georgia
 404-371-6204



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