

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF**

Delaware

RE: URBAN BRANDS

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

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:

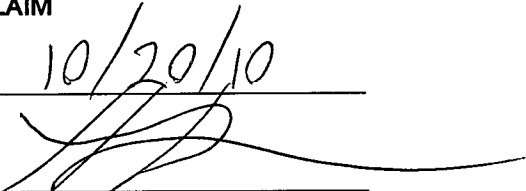
1. That the debtor, above named, is justly and truly indebted to **DeKalb County, Georgia**.
2. Notices should be send to **DeKalb County, Treasury & Accounting Division, Attn: Demotria Ford, P.O. Box 1027, Decatur, Georgia 30031**.
3. That debts resulting from the grant of business licenses are taxes, 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>

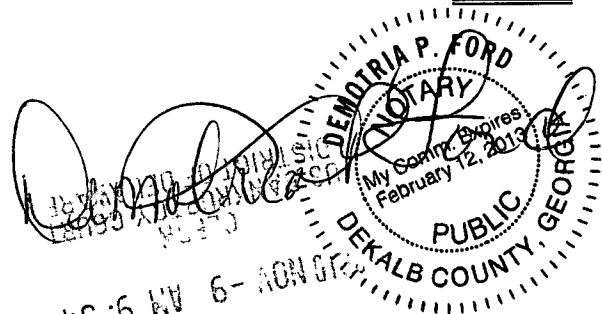
Date 10/20/10


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

RECEIVED

NOV 11 2010

BMC GROUP



BMC



DEKALB COUNTY, GEORGIA

Division of Internal Audit and Licensing
330 W. Ponce De Leon Ave.
DECATUR, GEORGIA 30030

OCCUPATIONAL TAX STATEMENTS

Business Permit Renewal - 2010

ASHLEY STEWART # 361
100 METRO WAY
SECAUCUS. NJ 07094-

Business Name :

ASHLEY STEWART NO.361
2929 TURNER HILL RD
LITHONIA GA 30038

Account Number		Business Location		Date Due	Amount Due
00173195		2929 TURNER HILL RD		04/15/10	\$723.09
Permit Period		CT NAICS Description		Bill Date	PAY THIS
thru DEC. 31, 2010		3A 453998 RETAIL (Fi		09/30/10	AMOUNT
Charge Code	Service Date	Description	Gross / Number	Amount or Rate	Charges & Credits
Bill	2009	Fees on actual reporting			\$1487.19
Paid	042809	Total payment(s) received 2009			\$1481.70 CR
Fwd	2009	Balance Due For 2009			\$5.49
Fee	2010	Estimated 2010 DeKalb & GA Gross Fee	1300000	x .00042	\$537.60
Fee	093010	Estimated 2010 Employment Fee	8	x \$8.00	\$64.00
Fee	093010	Flat Fees		\$50.00	\$50.00
Pen	093010	Late Payment Penalty Charge	\$723.09	.1	\$66.00
TOTAL	093010	Balance was due by April 2010 Penalty and interest charges will be added after April 30. Balance due reflects credit from prior year applied to this bill.			\$723.09

Tear off and return lower portion with your payment. Retain upper portion for your records.

**DeKalb County Division of Internal Audit and Licensing
DeKalb County Occupational Tax Statement**

ASHLEY STEWART NO.361

0017319500020309301001000000000000000000000723095

Account Number		Business Location		Date Due	Amount Due
00173195		2929 TURNER HILL RD		04/15/10	\$723.09
Permit Period		CT NAICS Description		Bill Date	PAY THIS
thru DEC. 31, 2010		3A 453998 RETAIL (Fi		09/30/10	AMOUNT

(3003110886)

DEKALB COUNTY, GEORGIA
DIVISION OF INTERNAL AUDIT AND LICENSING
POST OFFICE BOX 100020
DECATUR, GEORGIA 30031-7020

Make check payable to DeKalb County.