

UNITED STATES BANKRUPTCY COURT District of Delaware **PROOF OF CLAIM**

Name of Debtor: Urban Brands, Inc., et al/T/A Ashley Stewart Case Number: 10-13005(KJC)

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):
Comptroller of Maryland

Name and address where notices should be sent:
301 W Preston Street
Room 409
Baltimore, MD 21201
Telephone number: _____

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NOV 29 2010
BMC GROUP

Check this box to indicate that this claim amends a previously filed claim.

Court Claim Number: _____
(If known)

Filed on: _____

Name and address where payment should be sent (if different from above):

Telephone number: _____

Check this 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 this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: \$5,867.00

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

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

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

2. Basis for Claim: Sales Tax 2008 & 2010
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 08164441

3a. Debtor may have scheduled account as: 08164441
(See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)
Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other
Describe: _____

Value of Property: \$ _____ Annual Interest Rate _____ %

Amount of arrearage and other charges as of time case filed included in secured claim,
if any: \$ _____ Basis for perfection: _____

Amount of Secured Claim: \$ _____ Amount Unsecured: \$ 26.00

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).

Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 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)().

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. 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. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)


DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain: _____

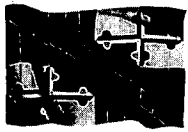
Amount entitled to priority:
\$ 5,861.00

*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

Date: 10/17/10 Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

FOR COURT USE ONLY
Urban Brands

00166

Mary T. Carr



COMPTROLLER
of MARYLAND
Serving the People

Peter Franchot
Comptroller

Sharonne Bonardi
Director
Compliance Division

November 17, 2010

BMC Group Inc
Attn: Urban Brands Claims Processing
18750 Lake Drive East
Chanhassen, MN 55317

IN THE MATTER OF
Urban Brands, Inc., etal
T/A Large Apparel of Maryland, Inc.
A/K/A Ashley Stewart

Case Number: 10-13005(KJC)
CR Number: 08164441

Dear Clerk:

Please file the enclosed claim on behalf of the Comptroller of Maryland.

Enclosed are an original proof of claim and a copy. Please file the original claim on behalf of the Comptroller of Maryland. Please date stamp the copy and return it to us.

Thank you for your cooperation.

Very truly yours,

Mary T. Carr
Revenue Specialist
Phone: 410-767-1653

MTC:«initials»
Enclosures