

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE		PROOF OF CLAIM
Name of Debtor: Large Apparel of Georgia, Inc.		Case Number: 10-13038-KJC
NOTE: <i>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.</i>		
Name of Creditor (the person or other entity to whom the debtor owes money or property): FAYETTE COUNTY TAX		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (if known) Filed on: _____
Name and address where notices should be sent: 25641042011007 FAYETTE COUNTY TAX COMMISSIONER GEORGE WINGO POST OFFICE BOX 70 FAYETTEVILLE, GA 30214		
Name and address where payment should be sent (if different from above): Telephone No. 770-461-3652 ext-109		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>664.55</u> 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. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all 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. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commission (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, which ever is earlier -- 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(5). <input type="checkbox"/> Up to \$2,600* of deposits toward purchase lease, or rental of property or services for personal, family, or household use -- 11 U.S.C. § 507(a)(7). <input type="checkbox"/> Taxes or penalties owed to governmental units -- 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Section 503(b)(9) Claim -- check this box if your claim is for the value of goods received by the Debtor within 20 days before the commencement of the case -- 11 U.S.C. § 503(b)(9). <input type="checkbox"/> Other -- Specify applicable paragraph of 11 U.S.C. § 507(a)(____). Amount entitled to priority: \$ _____ * Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
2. Basis for Claim: <u>2010 Property TAXES</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>040115</u> 3a. Debtor may have scheduled account as: _____ (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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> 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: \$ _____		
6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9): \$ _____ (See instruction #6 on reverse side.)		
7. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim. 8. 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 DOCUMENT MAY BE DESTROYED AFTER SCANNING. If the documents are not available, please explain:		
Date: 11-29-10	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. Tammy Conner-Delinquent Tax Officer Tammy Conner	

FOR COURT USE ONLY
Urban Brands



Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, there may be exceptions to these general rules.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:

Fill in the federal judicial district where the bankruptcy case was filed (for example, District of Delaware), the bankruptcy debtor's name, and the bankruptcy case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is located at the top of the notice.

Creditor's Name and Address:

Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:

State the total amount owed to the creditor on the date of the Bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:

State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on the delivery of health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if the trustee or another party in interest files an objection to your claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:

State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:

Use this space to report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

4. Secured Claim.

Check the appropriate box and provide the requested information if the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See DEFINITIONS, below.) State the type and the value of property that secures the claim, attach copies of lien documentation, and state annual interest rate and the amount past due on the claim as of the date of the bankruptcy filing.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. §§ 507(a).

If any portion of your claim falls in one or more of the listed categories, check the appropriate box(es) and state the amount entitled to priority. (See DEFINITIONS, below.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Amount of Claim that qualifies as an Administrative Expense under 11 U.S.C. § 503(b)(9) State the value of any goods received by the debtor within 20 days before the date of commencement in which the goods have been sold to the debtor in the ordinary course of the debtor's business.

7. Credits:

An authorized signature on this proof of claim serves as an acknowledgement that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

8. Documents:

Attach to this proof of claim form redacted copies documenting the existence of the debt and of any lien securing the debt. You may also attach a summary. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary. FRBP 3001(c) and (d). If the claim is based on the delivery of health care goods or services, see instruction 2. Do not send original documents, as attachments may be destroyed after scanning.

Date and Signature:

The person filing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. Attach a complete copy of any power of attorney. Criminal penalties apply for making a false statement on a proof of claim.

DEFINITIONS

Debtor

A debtor is the person, corporation, or other entity that has filed a bankruptcy case.

Creditor

A creditor is the person, corporation, or other entity owed a debt by the debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(10).

Claim

A claim is the creditor's right to receive payment on a debt that was owed by the debtor on the date of the bankruptcy filing. See 11 U.S.C. § 101(5). A claim may be secured or unsecured.

Proof of Claim

A proof of claim form is a form used by the creditor to indicate the amount of the debt owed by the debtor on the date of the bankruptcy filing. The creditor must file the form with the clerk of the same bankruptcy court in which the bankruptcy case was filed.

Secured Claim Under 11 U.S.C. § 506(a)

A secured claim is one backed by a lien on property of the debtor. The claim is secured so long as the creditor has the right to be paid from the property prior to other creditors. The amount of the secured claim cannot exceed the value of the property. Any amount owed to the creditor in excess of the value of the property is an unsecured claim. Examples of liens on property include a mortgage on real estate or a security interest in a car.

A lien may be voluntarily granted by a debtor or may be obtained through a court proceeding. In some states, a court judgment is a lien. A claim also may be secured if the creditor owes the debtor money (has a right to setoff).

Unsecured Claim

An unsecured claim is one that does not meet the requirements of a secured claim. A claim may be partly unsecured if the amount of the claim exceeds the value of the property on which the creditor has a lien.

Claim Entitled to Priority Under 11 U.S.C. §§ 507(a)

Priority claims are certain categories of unsecured claims that are paid from the available money or property in a bankruptcy case before other unsecured claims.

Redacted

A document has been redacted when the person filing it has masked, edited out, or otherwise deleted, certain information. A creditor should redact and use only the last four digits of any social-security, individual's tax-identification, or financial-account number, all but the initials of a minor's name and only the year of any person's date of birth.

Evidence of Perfection

Evidence of perfection may include a mortgage, lien, certificate of title, financing statement, or other document showing that the lien has been filed or recorded.

INFORMATION

Acknowledgement of Filing a Claim

To receive acknowledgment of your filing, please enclose a stamped self-addressed envelope and a copy of this proof of claim. You may view a list of filed claims in this case by visiting the Claims and Noticing Agent's website at <http://www.bmcgroup.com/UrbanBrands>

Offers to Purchase a Claim

Certain entities are in the business of purchasing claims for an amount less than the face value of the claims. One or more of these entities may contact the creditor and offer to purchase the claim. Some of the written communications from these entities may easily be confused with official court documentation or communications from the debtor. These entities do not represent the bankruptcy court or the debtor. The creditor has no obligation to sell its claim. However, if the creditor decides to sell its claim, any transfer of such claim is subject to FRBP 3001(e), any applicable provisions of the Bankruptcy Code (11 U.S.C. § 101 *et seq.*), and any applicable orders of the bankruptcy court.

PLEASE SEND COMPLETED PROOFS OF CLAIM TO:

Via Regular U.S. Mail Via Overnight Courier

BMC Group, Inc. Attn: Urban Brands Claims Processing P.O. Box 3020 Chanhassen, MN 55317	BMC Group, Inc. Attn: Urban Brands Claims Processing 18750 Lake Drive East Chanhassen, MN 55317
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Those persons meeting certain criteria are eligible for homestead exemptions from ad valorem taxation. In addition to the regular homestead exemption authorized for all home owners, certain elderly and disabled persons are entitled to a larger homestead exemption. The full law relating to each exemption must be referred to in order to determine eligibility for the exemption. If you are eligible for one of these exemptions and are not currently receiving the tax benefit, you must apply for the exemption between the dates shown below in order to receive the exemption in future years. For more information on eligibility for exemptions or on the proper method of applying for an exemption, you may contact the office of the County Tax Commissioner.

If you feel that your property has been assigned too high a value for tax purposes by the Board of Tax Assessors, you should file a property tax return, appealing it's value, between the dates shown below. This procedure provides you with the opportunity to appeal your assessment for tax purposes. Information on filing a return can be obtained from the Tax Commissioner's office.

The property return filing dates are between **JANUARY 1 AND APRIL 1** of each year. Applications for all exemptions can be made year round, but must be made prior to **April 1st** to be effective in the calendar year the application is made.

Note: State law requires all bills be sent to the property owner as of January 1. If this property has been sold, please forward to the new owner or contact this office at 140 Stonewall Avenue, Suite 110, Fayetteville, GA 30214. Phone (770) 461-3652 or email at taxcomm@fayettecountyga.gov. Fayette County Tax Commissioner's web site is www.fayettecountytaxcomm.com.

SUMMARY OF FAYETTE COUNTY HOMESTEAD EXEMPTIONS AND QUALIFYING CRITERIA
 (All exemptions require that the owner occupy the homestead on January 1. You are not required to file annually, but you must notify the Tax Commissioner's Office if you no longer qualify for the exemption.)

Tax Exemption	Exemption Amount	Type Tax Exempted	Other Qualifying Criteria
Regular Homestead Exemption	2,000	State, School M & O*	Own and occupy the homestead on January 1
Local	5,000	County M & O* & Fire	
Double Homestead Exemption	4,000	State, School M & O* and Bonds	Age 65 on January 1
Local	5,000	County M & O* & Fire	Net income of both spouses less than \$10,000
50% School Tax Exemption	1/2 of the Assessed Value	School M & O* and School Bonds	Age 65 on January 1 or Totally Disabled
Total School Tax Exemption	Total Assessed Value	School M & O* and School Bonds	Age 65 on January 1 or Totally Disabled Net Taxable Georgia income less than \$15,000 for all family members residing in household
Veteran's Exemption	50,000	All taxes up to 50,000 of assessed value	100% Disabled, Service connected
Senior Exemption	2,000	State	Age 62-65 on January 1
Local	5,000 4,000	County M & O* & Fire School M & O*	

*Maintenance and Operations

2010 Property Tax Statement

George Wingo
 Fayette County Tax Commissioner
 P. O. Box 70
 Fayetteville, GA 30214

Bill No.	Due Date	TOTAL DUE
2010-51868	11/15/2010	664.55

Map : 040115

Payment good through: 11/29/2010

Printed: 11/29/2010

MAKE CHECK OR MONEY ORDER PAYABLE TO:
 Fayette County Tax Commissioner

Location:

**YOU MAY PAY THIS TAX BILL ON-LINE AT:
 WWW.FAYETTECOUNTYTAXCOMM.COM
 THERE WILL BE A FEE OF 2 1/2% IF PAID ONLINE.**

**YOUR NET MILLAGE RATE IS EQUAL TO YOUR COUNTY
 SCHOOL OR CITY MILLAGE RATE LESS THE APPLICABLE
 SALES TAX CREDIT.**

**REFER TO THE REVERSE SIDE OF YOUR TAX BILL FOR
 INFORMATION ABOUT STATE AND LOCAL EXEMPTIONS.**



LARGE APPAREL OF GEORGIA INC DBA &
 ASHLEY STEWART #341
 100 METRO WAY SUITE B
 SECAUCUS, NJ 07094

RETURN THIS PORTION WITH PAYMENT

(1% interest per month will be added if not paid by due date)

George Wingo
 Fayette County Tax Commissioner
 P. O. Box 70
 Fayetteville, GA 30214



Tax Payer: LARGE APPAREL OF GEORGIA INC D
Map Code: 040115 **PERSONAL**
Description: PERSONAL PROPERTY
Location:
Bill No: 2010-51868
District: 02 FAYETTEVILLE

Phone: (770) 461-3652 Fax: (770) 461-8443

Where Quality Is A Lifestyle

Building Value	Land Value	Acres	Fair Market Value	Due Date	Billing Date	Payment Good Through	Exemptions	
0	0	.0000	53,441	11/15/2010		11/29/2010		
Entity	Adjusted FMV	Net Assessment	Exemptions	Taxable Value	Millage Rate	Gross Tax	Credit	Net Tax
STATE TAX	53,441.00	21,377.00		21,377.00	.250	5.34		5.34
COUNTY M&O	53,441.00	21,377.00		21,377.00	7.321	156.50		115.43
COUNTY SALES TAX CREDIT				21,377.00	-1.921		-41.07	
EMS-EMERGENCY MEDICAL SERVICE	53,441.00	21,377.00		21,377.00	.548	11.71		11.71
COUNTY SCHOOL M&O	53,441.00	21,377.00		21,377.00	20.000	427.54		427.54
COUNTY SCHOOL BOND	53,441.00	21,377.00		21,377.00	1.650	35.27		35.27
CITY - FAYETTEVILLE	53,441.00	21,377.00		21,377.00	5.701	121.87		69.26
FAYETTEVILLE SALES TAX CREDIT				21,377.00	-2.461		-52.61	
TOTALS					31.088	758.23	-93.68	664.55

PAY BY THE DUE DATE TO AVOID PENALTY AND INTEREST CHARGES:

1% INTEREST IS ADDED EVERY MONTH BEGINNING THE FIRST DAY AFTER THE DUE DATE.
 10% PENALTY IS ADDED 90 DAYS AFTER THE DUE DATE PLUS FIFA AND ADDITIONAL CHARGES.

Current Due	664.55
Penalty	0.00
Interest	0.00
Other Fees	0.00
Previous Payments	0.00
Back taxes	0.00
TOTAL DUE	664.55

Printed: 11/29/2010