

UNITED STATES BANKRUPTCY COURT DISTRICT OF DE PROOF OF CLAIM

Name of Debtor: KID SPOT LTD Case Number 1013024

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): Pennsylvania Department of Revenue

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

Name and address where notices should be sent: Bankruptcy Division PO Box 280946 Harrisburg, PA 17128-0946 Telephone number: (717) 783-8989

Court Claim Number: (If known) Filed on:

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

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.

Telephone number:

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

1. Amount of Claim as of Date Case Filed: \$ 85,682.87

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.

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.

Specify the priority of the claim.

2. Basis for Claim: Taxes (See instruction #2 on reverse side.)

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

3. Last four digits of any number by which creditor identifies debtor: 3a. Debtor may have scheduled account as:

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).

4. Secured Claim (See instruction #4 on reverse side.)

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

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 Value of Property: \$ Unknown Annual Interest Rate 8 % Amount of arrearage and other charges as of time case filed included in secured claim, if any: \$ 11,300.00 Basis for perfection: Lien Amount of Secured Claim: \$ 11,300.00 Amount Unsecured: \$ 74,382.87

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).

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

Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8).

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or 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 definition of "redacted" on reverse side.)

Other - Specify applicable paragraph of 11 U.S.C. §507(a)().

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

Amount entitled to priority: \$ 0.00

If the documents are not available, please explain:



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

Date: 11/29/2011

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.

/s/ Mary E. McKee, Chief [Signature]

FOR COURT USE ONLY

BMC

BUREAU OF COMPLIANCE
PO Box 280946
HARRISBURG, PA 17128-0946

COMMONWEALTH OF PENNSYLVANIA
DEPARTMENT OF REVENUE



November 23, 2010

DELAWARE (WIL) U.S. BANKRUPTCY COURT
CLERK'S OFFICE - WILMINGTON DIV.
MARINE MIDLAND PLAZA
824 MARKET STREET
WILMINGTON, DELAWARE 1980122

Case No: 10-13024 DE
KID SPOT LTD

Dear Clerk of Courts:

Enclosed is a Proof of Claim in the proceedings against the above reference bankruptcy filed on behalf of the Commonwealth of Pennsylvania, Department of Revenue, by the Bureau of Compliance. This represents a claim in the sum of:

\$ 85,682.87

Please stamp the acknowledgement, and enter our claim number in the appropriate spaces below. Return the copy of this acknowledgement to this bureau in the enclosed pre-addressed envelope.

Sincerely,

Pennsylvania Department of Revenue
Bureau of Compliance
(717) 783-5298
TDD# (717) 772-2252 (Hearing Impaired Only)
Fax (717) 783-4331

Enclosures

ACKNOWLEDGEMENT

CLAIM NUMBER

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ACKNOWLEDGEMENT

CLAIM NUMBER



Lisa Haviland

**SUPPORTING DOCUMENTATION FOR
TAXES DUE THE
COMMONWEALTH OF
PENNSYLVANIA
DEPARTMENT OF REVENUE**



Original Claim



Amended Claim

This claim supercedes all
Previous claims filed.

Date Amended:

KID SPOT LTD
KID SPOT LTD

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

Petition Filing Date: 09/21/2010

Case Number: 1013024 DE

Chapter: 11

The undersigned is an employee of the PA Department of Revenue and is authorized to make this proof of claim on the behalf of the Commonwealth. At this present time of the filing of this proof of claim, the Debtor was indebted to the Commonwealth in the

SUM OF **\$85,682.87** for the following:

- State Sales, Use and Hotel Occupancy Tax, Article II, Tax Reform Code of 1971, as amended, 72 P.S. 7210
- Personal Income tax, Article III, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- Employer Withholding Tax, Article IV, Tax Reform Code of 1971, as amended, 72 P.S. 7301
- Corporate Net Income Tax
- Capital Stock-Franchise Tax
- Corporate Loans Tax
- Other

SECURED CLAIMS (Tax lien(s) filed before petition date)

See attached statement of account detailing the liability.

Total secured claim:

\$11,300.00

Pursuant to Section 506(b) of the Bankruptcy Code, post petition Interest may be payable.

ADMINISTRATIVE PRIORITY CLAIMS - Section 507(a)(1) of the Bankruptcy Code

See attached statement of account detailing the liability.

Total administrative

**UNSECURED PRIORITY CLAIMS - Section 507(a)(8) of the Bankruptcy code for unliened priority
Liabilities existing before petition date.**

See attached statement of account detailing the liability.

Total unsecured priority:

**UNSECURED NON-PRIORITY CLAIMS - unliened non-priority liabilities existing before the
petition filing date.**

See attached statement of account detailing the liability.

Total unsecured non-priority claim:

\$74,382.87

All payments of this claim have been credited and deducted for the purpose of making this proof of claim.

(Representative, Bureau of Compliance)



Lisa Haviland

**BANKRUPTCY
 STATEMENT OF ACCOUNT**

Pet Date: 9/21/2010
 Cause Number: 1013024 DE
 Chapter: 11

KID SPOT LTD
 100 METRO WAY
 SECAUCUS NJ 07094

Primary Tax Numbers

Emp Identification Number: 22-3612585
 Sales Tax License Number: 81525279
 Social Security Number:
 Corp Tax Number: 2204704
 Other Number:

Additional Debtors and/or Names SSN EIN

Note:

TYPE OF CLAIM		SECURED	Tax Number:		2204704		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT		01 1999	\$0.00	\$0.00	\$0.00	\$118.00	\$118.00
CT		01 1999	\$10,693.00	\$0.00	\$15.00	\$474.00	\$11,182.00
Lien Filing Date:		County Lien Filed:		Lien Docket Number:			
TOTAL			\$10,693.00	\$0.00	\$15.00	\$592.00	\$11,300.00

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		2204704		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
CT		01 2001	\$73,000.00	\$0.00	\$0.00	\$1,320.00	\$74,320.00
Lien Filing Date:		County Lien Filed:		Lien Docket Number:			
TOTAL			\$73,000.00	\$0.00	\$0.00	\$1,320.00	\$74,320.00

TYPE OF CLAIM		UNSECURED NON-PRIORITY	Tax Number:		81525279		
TAX TYPE	ESTIMATES	PERIOD COVERED	TAX DEFICIENCY	INTEREST	FEES	PENALTY	BALANCE
ST		04Q 2000	\$0.00	\$0.00	\$0.00	\$62.87	\$62.87
Lien Filing Date:		County Lien Filed:		Lien Docket Number:			
TOTAL			\$0.00	\$0.00	\$0.00	\$62.87	\$62.87

LEGEND:

ST = Sales, Use and Hotel Occupancy Tax
 CT = Corporation Tax
 EMP = Employer Withholding
 AN = Individual Income Tax
 MT = Mass Transit
 MC = Motor Carrier

LF = Liquid Fuels
 OF = Oil Franchise
 PTA = Public Transportation Assistance Act

Personal Income Tax Estimates: Taxable income figures on which tax deficiency is based could be from information obtained from transcripts of filed IRS form 1040. Information can be mailed to debtor or debtor's counsel upon written request, without the need for filing a formal objection. An amended proof of claim may be filed upon the filing of a properly completed and signed PA-40 tax return.

ALL LIENS FILED IN THE PROTHONOTARY OFFICE IN THE COUNTY INDICATED.

ALL LIENS FILED IN THE COMMONWEALTH OF PENNSYLVANIA UNLESS INDICATED OTHERWISE.