



UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE
PROOF OF CLAIM

In the matter of:

Urban Brands, Inc., et al.

Docket No.: 10-13005 KJC
Jointly Administered


Debtor

In Chapter 11 Proceedings

1. This proof is made for the claimant named below by the undersigned individual who is duly authorized to make this claim on behalf of the claimant, which is:

**STATE OF NEW JERSEY
DIVISION OF TAXATION
COMPLIANCE ACTIVITY
PO BOX 245
TRENTON, NEW JERSEY 08695**

2. The debtor was, AT the time of the filing of the petition initiating this case, and still is indebted (or liable) to this claimant by reason of failure to pay New Jersey State taxes due, as shown on the itemized schedule attached hereto.
3. This claim, in the amount of **\$1,729,493.12** does NOT include penalties accrued under applicable law, and no part of the foregoing amount has been paid, and the entire amount is due and payable.
4. This claim is not subject to any set-off or counterclaim, and no note has been received for said debt, and no security other than that provided by statute is held therefor.
5. This is filed as a(n) **GENERAL UNSECURED PROOF OF CLAIM.**

Dated: 12-15-10 Signed 
VALERIE WALACHY
Authorized Agent
For the N.J. Division of Taxation

United States Bankruptcy Court,
BMC Group, Inc.
Attn: Urban Brands Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

ID No: 51-0373678/000 MO
13-3614541/000
22-3614152/000
22-3494004/000
22-3612585/000

Paula T. Dow
Attorney General Office
R.J. Hughes Justice Complex
P.O. Box 106
Trenton, NJ 08625

Enclosure: Schedule of Liabilities

RECEIVED

DEC 20 2010

BMC GROUP





Chris Christie
GOVERNOR

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269
December 15, 2010

Andrew P. Sidamon-Eristoff
STATE TREASURER

B TAXPAYER: 510-373-678/000 URBAN BRANDS, INC.

CASE NO: 002

SCHEDULE OF LIABILITIES

<u>TAX</u> <u>TYPE</u>	<u>PERIOD</u> <u>END</u>	<u>TAX</u> <u>ITEM TYPE</u>	<u>LIABILITY</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>AMOUNT</u> <u>CREDITED BALANCE DUE</u>	
CBT	02/02-01/03	Audit	183,497.73	0.00	128,351.52	0.00	311,849.25
CBT	02/03-01/04	Audit	803,338.58	0.00	467,976.42	0.00	1,271,315.00
CBT Audit			TOTAL				1,583,164.25
S&U	10/01-12/06	Audit	72,613.30	0.00	73,375.96	0.00	145,989.26
S&U Audit			TOTAL				145,989.26
TOTAL AMOUNT							\$1,729,153.51

NOTES

Delinquent: No Return - Estimated Liability
 Deficient: Underpayment
 AUDIT: Assessment
 S&U: Sales & Use Tax
 GIT-ER: Gross Income Tax – Employer Withholding
 * Liability Assessed Upon Completion of Audit*

IN REPLY REFER TO:
 MIRIAM OWENS
 NJ DIVISION OF TAXATION
 BANKRUPTCY SECTION
 P O BOX 245
 TRENTON NJ 08695-0245



STATE OF NEW JERSEY
 DEPARTMENT OF THE TREASURY
 DIVISION OF TAXATION
 PO BOX 269
 TRENTON, NJ 08695-0269
 December 15, 2010

Chris Christie
 GOVERNOR

Andrew P. Sidamon-Eristoff
 STATE TREASURER

B TAXPAYER: 223-494-004/000 ASNJ 10, INC.

CASE NO: 002

SCHEDULE OF LIABILITIES

<u>TAX</u> TYPE	<u>PERIOD</u> END	ITEM TYPE	<u>TAX</u> LIABILITY	PENALTY	INTEREST	<u>AMOUNT</u> CREDITED	BALANCE DUE
CBT	01-10	RF	108.54	0.00	0.00	0.00	108.54

CBT TOTAL 108.54

TOTAL AMOUNT \$108.54

NOTES

Delinquent: No Return - Estimated Liability
 Deficient: Underpayment
 CBT: Corporate Business Tax
 RF: Recovery Fee

IN REPLY REFER TO:
 MIRIAM OWENS
 NJ DIVISION OF TAXATION
 BANKRUPTCY SECTION
 P O BOX 245
 TRENTON NJ 08695-0245



Chris Christie
GOVERNOR

STATE OF NEW JERSEY
DEPARTMENT OF THE TREASURY
DIVISION OF TAXATION
PO BOX 269
TRENTON, NJ 08695-0269
December 15, 2010

Andrew P. Sidamon-Eristoff
STATE TREASURER

B TAXPAYER: 223-612-601/000 KIDSPOT OF NEW JERSEY, INC.

CASE NO: 013

SCHEDULE OF LIABILITIES

<u>TAX</u>	<u>PERIOD</u>	<u>TAX</u>				<u>AMOUNT</u>	
<u>TYPE</u>	<u>END</u>	<u>ITEM TYPE</u>	<u>LIABILITY</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>CREDITED</u>	<u>BALANCE DUE</u>
CBT	01-01	DEF	200.00	0.00	131.07	100.00	231.07

CBT TOTAL 231.07

TOTAL AMOUNT \$231.07

NOTES

Delinquent: No Return - Estimated Liability
Deficient: Underpayment
CBT: Corporate Business Tax

IN REPLY REFER TO:
MIRIAM OWENS
NJ DIVISION OF TAXATION
BANKRUPTCY SECTION
P O BOX 245
TRENTON NJ 08695-0245