

UNITED STATES BANKRUPTCY COURT

DISTRICT OF DELAWARE

PROOF OF CLAIM

Name of Debtor:
URBAN BRANDS INC

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 of 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):
Department of the Treasury - Internal Revenue Service

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

Name and address where notices should be sent:
Internal Revenue Service
P.O. Box 7346
Philadelphia, PA 19101-7346

RECEIVED
JAN 10 2011
BMC GROUP

Court Claim Number: _____
(If known)

Telephone number: 1-800-913-9358 Creditor Number:

Filed on: _____

Name and address where payments should be sent (if different from above):
Internal Revenue Service
31 HOPKINS PLAZA, RM 1150
BALTIMORE, MD 21201

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.

Telephone Number: (410) 962-1866

1. Amount of Claim as of Date Case Filed: \$ 48,228.00

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.

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.

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

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

Wages, salaries, or commissions (up to \$11,725*) 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).

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

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

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

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: \$ _____

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).

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

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

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

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 instruction 7 and definition of "redacted" on reverse side.)

Amount entitled to priority:

\$ _____

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

If the documents are not available, please explain:

*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.

Date: 01/04/2011

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.

FOR COURT USE ONLY

/s/ A. JACKSON,
Bankruptcy Specialist
(410) 962-1866

Internal Revenue Service
31 HOPKINS PLAZA, RM 1150
BALTIMORE, MD 21201



Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

In the Matter of: URBAN BRANDS INC
100 METRO WAY
SECAUCUS, NJ 07094



Form 10
Attachment

| | |
|-------------------------|--------------|
| Case Number | 10-13005-KJC |
| Type of Bankruptcy Case | CHAPTER 11 |
| Date of Petition | 09/21/2010 |

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured General Claims

| <i>Taxpayer ID Number</i> | <i>Kind of Tax</i> | <i>Tax Period</i> | <i>Date Tax Assessed</i> | <i>Tax Due</i> | <i>Interest to Petition Date</i> |
|-------------------------------|--------------------|-------------------|--------------------------|--------------------|--------------------------------------|
| XX-XXX3678 | MISC PEN | 12/31/2007 | 11/15/2010 | \$19,918.61 | \$0.00 |
| XX-XXX3678 | MISC PEN | 12/31/2007 | 01/03/2011 | \$28,309.39 | \$0.00 |
| | | | | <u>\$48,228.00</u> | <u>\$0.00</u> |

Total Amount of Unsecured General Claims:

\$48,228.00