

United States Bankruptcy Court Southern District of Delaware

PROOF OF CLAIM

Name of Debtor
Kidspot of Illinois

Case Number
10-13033

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):
Illinois Department of Revenue

Check box if you are aware that the debtor's attorney filed a claim on behalf of the Illinois Department of Revenue.

Name and address where notices should be sent:
**Illinois Department of Revenue, Bankruptcy Unit
100 W. Randolph St., #7-400
Chicago, IL 60601**

Telephone number: **312-814-3058**

Check box if you have never received any notices from the bankruptcy court in this case.

Check box if the address differs from the address on the envelope sent to you by the court.

THIS SPACE FOR COURT USE ONLY

Account or other number by which creditor identifies debtor:
see attachment

Check here if this claim replaces amends a previously filed claim, dated: _____

1. Basis for Claim

RECEIVED

FEB 03 2011

BMC GROUP

- Goods sold
- Services performed
- Money loaned
- Personal injury/wrongful death
- Taxes
- Other _____

Retiree benefits as defined in 11 U.S.C. § 1114(a)
Wages, salaries, and compensation (fill out below)
Last four digits of SS #: _____
Unpaid compensation for services performed
from _____ to _____
(date) (date)

2. Date debt was incurred:
see attachment

3. If court judgment, date obtained:

4. Total Amount of Claim at Time Case Filed: \$ 0.00 67,892.86 0.00 67,892.86
(unsecured) (secured) (priority) (Total)

If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. A copy of the itemized statement of all interest or additional charges must be provided to debtor's attorney and trustee.

5. Secured Claim.
 Check this box if your claim is secured by collateral (including a of setoff).

Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ 67,892.86

If the amount listed as secured exceeds the value of the property securing it the portion of the secured amount entitled to priority is: 45,586.12
with the remainder classified as general unsecured: 22,306.74

7. Unsecured Priority Claim.
 Check this box if you have an unsecured priority claim.

Amount entitled to priority \$ 0.00
Specify the priority of the claim:
 Wages, salaries, or commissions (up to \$4,925),* earned within 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3).
 Contributions to an employee benefit plan - U.S.C. § 507(a)(4).
 Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 § 507(a)(6).
 Alimony, maintenance, or support owed to spouse, former spouse, or child - 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)(____).
* Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with cases commenced on or after the date of adjustment.

6. Unsecured Nonpriority Claim \$ 0.00
 Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.

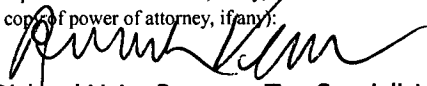
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.

9. Supporting Documents: A Summary of Exhibits shall be prepared that enumerates and briefly describes each exhibit germane to the matter under consideration. The proof of claim and Summary of Exhibits shall be filed together electronically as a single document. A copy of the claim and exhibits (documentation of your lien), in paper format, must still be provided to debtor's attorney and trustee.

THIS SPACE FOR COURT USE ONLY

U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF DELAWARE
JAN 25 AM 9:31

Date
1/20/11

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any):

/s/ Richard Vein, Revenue Tax Specialist

Urban Brands

00714

BMC



**Illinois Department of Revenue
Attachment to Proof of Claim
Bankruptcy 10-13033 filed 09/21/10 by
Kidspot of Illinois**

| Period | Assessed* | Tax Type | Tax ID | Calculated To Bankruptcy Petition Date | | | Lien | |
|--------|-----------|----------|-----------|--|-------------|-------------|----------|----------|
| | | | | Tax | Penalty | Interest | Date | County |
| 6/99 | | ROT/UT | 2977-6597 | \$1,358.44 | \$298.86 | \$1,152.99 | 06/21/00 | Sangamon |
| 5/00 | | ROT/UT | 2977-6597 | \$7,370.00 | \$1,621.40 | \$5,589.38 | 02/15/02 | Sangamon |
| 7/00 | | ROT/UT | 2977-6597 | \$1,460.22 | \$18,894.00 | \$16,290.85 | 02/15/02 | Sangamon |
| 11/00 | | ROT/UT | 2977-6597 | \$460.00 | \$184.00 | \$562.31 | 02/15/02 | Sangamon |
| 12/00 | | ROT/UT | 2977-6597 | \$3,408.87 | \$579.51 | \$3,109.66 | 02/15/02 | Sangamon |
| 1/01 | | ROT/UT | 2977-6597 | \$1,505.94 | \$558.02 | \$1,394.44 | 02/15/02 | Sangamon |
| 2/01 | | ROT/UT | 2977-6597 | \$1,005.63 | \$170.95 | \$917.39 | 02/15/02 | Sangamon |

*If "Assessed" = "Priority" then equitable tolling applies.

End Report

Illinois Department Of Revenue
Bankruptcy Administration
100 W. Randolph
Level 7-400
Chicago, IL 60601

FILED
JAN 25 AM 9:31
US BANKRUPTCY COURT
DISTRICT OF DELAWARE

January 20, 2011

United States Bankruptcy Court
824 North Market Street
3rd Floor.
Wilmington, DE 19801
Attn: Bankruptcy Clerk

Dear Sir:

Attached are claims to be filed in the following cases:

| Bankruptcy No. | Debtor's Name | Type Tax | Amount |
|----------------|---------------------|----------|-------------|
| 10-13033 | Kidspot of Illinois | ROT/UT | \$67,892.86 |

Please receipt this cover letter and return to the undersigned. A self-addressed, stamped envelope is enclosed for your convenience.

Sincerely,

Richard Vein
Bankruptcy Administration
100 West Randolph Street
Level 7-400
Chicago, Illinois 60601 Telephone:
(312) 814-3208