

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF Delaware

PROOF OF CLAIM

Name of Debtor: Large Apparel of South Carolina, Inc

Case Number: 10-13037

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):  
Greenville County Tax Collector

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

Name and address where notices should be sent:

RECEIVED  
MAY 09 2011  
BMC GROUP

Court Claim Number: \_\_\_\_\_  
(If known)

Greenville County Tax Collector  
301 University Ridge Suite 700  
Greenville, SC  
29601

Telephone number:  
1-864-467-7058

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: \$ 384.04

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: Ad Valorem  
(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: F# 52327018

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).

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:  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: \$ \_\_\_\_\_

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

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).

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)( ).

Amount entitled to priority:

\$ 384.04

\*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.

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

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.)

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

If the documents are not available, please explain:

FOR COURT USE ONLY

Date: 4-29-11

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.

Theresa Rich

Theresa Rich Bankruptcy Clerk



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.

\* Please read all of claim attachment

ACCT #: 201000013435015001 LEVY-YR: 2010

2135321001 P00001 FILE# 52327018

TOTAL TAX 384.04

SANITATION .00

CITY STORM WATER .00

HOMESTEAD CREDIT .00

SCHOOL TAX CREDIT .00

DIST.	TOTAL TAXABLE VALUE	RATIO	ASSESSED VALUE	MILLAGE
500	11987		1260	304.80

CROSS PT PLZ 836 WOOD CROSSING

LARGE APPAREL OF SOUTH CAROLIN	
LARGE APPAREL OF SOUTH CAROLIN	
100 METRO WAY	
SECAUCUS	NJ 07094 1914

PAY THIS AMOUNT BY 1/18/2011 384.04

PAY ON 1/19/2011 PAYMENT INCLUDES 3% PENALTY 395.56

PAY ON 2/02/2011 INCLUDES ADDITIONAL 7% PENALTY 422.44

PAY ON 3/17/2011 PAYMENT INCLUDES ADDITIONAL 5% PENALTY AND COST 481.64

IMPORTANT-MAIL

TAX COLLECTOR'S COPY WITH FULL PAYMENT MADE PAYABLE TO:

GREENVILLE COUNTY TAX COLLECTOR 301 UNIVERSITY RIDGE, SUITE 700 GREENVILLE, SC 29601

ALLOCATION OF TAX MONEY

GREENVILLE COUNTY SCHOOLS	52%
198.67 GREENVILLE CITY TAX	28%
107.52 COUNTY OPERATIONS	16%
59.85 LIBRARY	2%
9.32 GREENVILLE TEC	2%
6.67 ART MUSEUM	%
1.51 AUD. DIST DEBT SERV	%
.50	%
.00	%
.00	%
.00	%
.00	%
.00	%
.00	%
=====	
384.04	

TAX COLLECTORS COPY

\*\* DO NOT STAMP OR WRITE IN THIS AREA



\*\* DO NOT STAMP OR WRITE IN THIS AREA

PAY THIS AMOUNT: INCLUDES TAXES & FEES

481.64

201000013435015001

LARGE APPAREL OF SOUTH CAROLIN

201000013435015001

TRICH

THIS IS YOUR RECEIPT WHEN STAMPED PAID



**Greenville  
County**

**Greenville County Tax Collector**

**Theresa Rich**  
**Accounting Specialist**  
**Trich@greenvillecounty.org**  
**(864) 467-7058**  
**www.greenvillecounty.org**

April 29, 2011

BMC Group, Inc  
Attn: Urban Brands Claims Processing  
P O Box 3020  
Chanhassen, MN 55317-3020

Dear Sir or Madam:

I am writing in regards to the bankruptcy case 10-13037 Large Apparel of South Carolina, Inc.

The only notice that Greenville County has received is the one that was sent by FedEx Express on 4/29/11. I would like to file a claim to collect the taxes on what was sent to us in the mail which is File #52327018 in the amount of \$384.04. It is my understanding from the BMC Group that a P O Box 368 was used for our address. The Greenville County tax office has not used that post office box in more than eight years. Please take into consideration our not receiving the notice of bankruptcy filing for this case.

I am sending a copy of the letter and a copy of the FedEx label to support our claim. If you need any more information please call.

Sincerely,

Theresa Rich

# FedEx

## Express

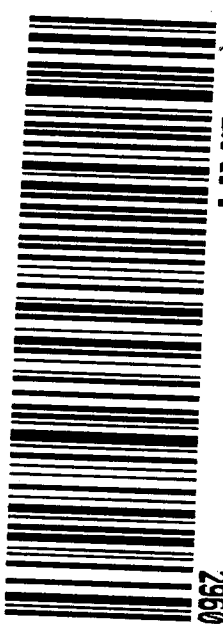
The World

RT 284  
A  
8409  
04-29

For FedEx Express® Shipments Only

Envelopes

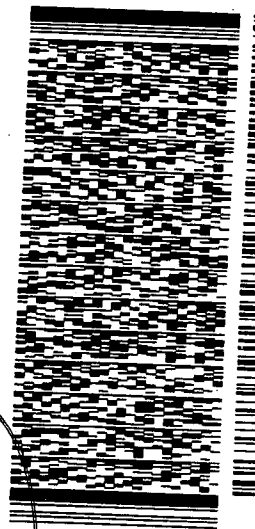
Part # 156148-434 RIT2 06/10



XX-LQKA

TRK# 4516 3432 8409  
FRI - 29APR A2  
PRIORITY OVERNIGHT

GSP  
SC-US  
29601



Delivery Address  
Barcode

BILL SENDER

Ref: 170666/JF  
INV:  
PO:

Dept:

GREENVILLE, SC 29601

WILMINGTON, DE 19801  
UNITED STATES US  
TO GREENVILLE COUNTY TAX COLLECTOR  
GREENVILLE COUNTY TAX DEPT  
301 UNIVERSITY RIDGE

(884) 467 7050



CLS-7062C/22/23

Account: S 019120040

Julie A. Finocchiaro  
302-651-7528  
finocchiaro@rlf.com

**RICHARDS  
LAYTON &  
FINGER**

COPY

Called 4/29/11  
left message  
Julie voice mail

April 28, 2011

**VIA FEDERAL EXPRESS**

Greenville County Tax Collector  
301 University Ridge, Suite 700  
Greenville, SC 29601-3659

**Re: Response to Tax Execution Demand Notice**

To Whom It May Concern:

This letter is in response to your Tax Execution Demand Notice (the "Notice") regarding Ashley Stewart Store #330, a copy of which is enclosed herewith. This firm serves as bankruptcy counsel to UBI Liquidating Corp. (f/k/a Urban Brands, Inc.) and its affiliated debtor entities (including the Ashley Stewart entities) (collectively, the "Urban Brands Debtors"). As you may be aware, the Urban Brands Debtors each filed petitions under chapter 11 of the United States Bankruptcy Code, 11 U.S.C. §§ 101-1532 (the "Bankruptcy Code"), on September 21, 2010. A copy of the UBI Liquidating Corp. petition is enclosed for your reference.

Section 362 of the Bankruptcy Code operates as a stay of, among other things, "(a)(1) the commencement or continuation, including the issuance or employment of process, of a judicial, administrative, or other action or proceeding against the debtor . . . to recover a claim against the debtor that arose before the commencement of the case", "(a)(3) any act to obtain possession of property of the estate or of property from the estate or to exercise control over property of the estate" or "(a)(4) any act to create, perfect, or enforce any lien against property of the estate." 11 U.S.C. §§ 362(a). At minimum, the Notice represents an act to collect on account of a prepetition debt against the Urban Brands Debtors' estates. Moreover, the Notice threatens to take additional actions which would constitute further violations of the automatic stay. Accordingly, we hereby demand that you forego any further actions to collect on account of the debt allegedly owed to Greenville County (outside of the claims process established in the chapter 11 cases). A copy of the *Notice of Deadlines for Filing Proofs of Claim Against Debtor* is enclosed for your reference.

The Urban Brands Debtors hereby reserve their rights under section 362 of the Bankruptcy Code to pursue any damages, including costs and attorneys' fees, caused by Greenville County's willful and continuing violation of the automatic stay.

■ ■ ■

One Rodney Square ■ 920 North King Street ■ Wilmington, DE 19801 ■ Phone: 302-651-7700 ■ Fax: 302-651-7701

In addition, on October 27, 2010, the United States Bankruptcy Court for the District of Delaware approved the sale of substantially all the Urban Brands Debtors' assets to New Ashley Stewart LLC free and clear of all liens, interests, claims and encumbrances (the "Sale"). The Sale closed on October 29, 2010. A copy of the order approving the Sale (without exhibits) is enclosed herewith. Please note that pursuant to paragraph 6 of the order, creditors are enjoined from taking any actions against the assets transferred to New Ashley Stewart LLC in the Sale with respect to any prior obligations of the Urban Brands Debtors.

Should you have any questions regarding the foregoing, please feel free to contact me at your convenience.

Sincerely,



Julie A. Finocchiaro

Enclosures

cc: Stephen Feldman (w/o enc., via email)  
James J. Horgan (w/o enc., via email)  
Joel Klemas (w/o enc., via email)  
Veronique Hodeau, Esq. (w/o enc., via email)  
Paul N. Heath, Esq. (w/o enc., via email)