


<b>UNITED STATES BANKRUPTCY COURT</b>		<b>District of Delaware</b>	<b>PROOF OF CLAIM</b>
Name of Debtor: <b>UBI LIQUIDATING CORP. f/k/a URBAN BRANDS, INC.</b>		Case Number: <b>10-13005 (KJC)</b>	
NOTE: <i>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.</i>			
Name of Creditor (the person or other entity to whom the debtor owes money or property): <b>City of Boston</b>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ <i>(If known)</i>  Filed on: _____	
Name and address where notices should be sent:  <b>City of Boston, Treasury Department, Bankruptcy Coordinator City Hall Room M-5, One City Hall Square, Boston, MA 02201</b>		<input type="checkbox"/> 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.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.	
Telephone number: <b>(617) 635-3071</b>			
Name and address where payment should be sent (if different from above):  <b>Same as above</b>		RECEIVED  <b>JUL 05 2011</b>  <b>BMC GROUP</b>	
Telephone number: <b>(617) 635-3071</b>			
1. Amount of Claim as of Date Case Filed: \$ <u>518.68</u>  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.  <input type="checkbox"/> 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.		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.  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).  <input type="checkbox"/> 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).  <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).  <input type="checkbox"/> 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).  <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507 (a)(8).  <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507 (a)(____).  Amount entitled to priority:  \$ <u>518.68</u>	
2. Basis for Claim: <u>Personal Property Taxes</u> (See instruction #2 on reverse side.)		*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.	
3. Last four digits of any number by which creditor identifies debtor: <u>5001</u>  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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> 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: \$ _____			
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 of 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:			
Date: <u>06/29/2011</u>  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.  <b>Celia M. Barton</b> First Assistant Collector - Treasurer <i>Celia M Barton</i>		FOR COURT USE ONLY  Urban Brands  00806	

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.

original

CITY OF BOSTON - PERSONAL PROPERTY QP02  
 ACCOUNT SUMMARY

2011 Ward - Bill No: 09 00050 Owner: METRO APPAREL OF MASS  
 Parcel - PP No: 00086-265-001 DBA: ASHLEY STEWART  
 Location: 0 VARIOUS LOCATIONS

*****VALUATIONS*****	*****TAXES*****	**DUE DATE**	**AMOUNT DUE**
Stock: 0	1st 133.97	08/02/2010	.00
Machinery: 16,710	2nd 133.97	11/01/2010	133.97
Furn/Equip: 0	3rd 125.37	02/01/2011	125.37
Misc: 0	4th 125.37	05/02/2011	125.37
*****			
TOTAL: 16,710	Gross 518.68	Tax Due	384.71
*****			
	Credits 133.97	Fees	34.00
*****			
	Net Tax 384.71	Interest	21.50
*****			
Mailing Address:		Total Due	440.21
ASHLEY STEWART		As of:	06/24/2011
100 METRO WAY		Per Diem Rate-->	.15
SECAUCUS NJ 07094		***** 4TH WARRANT ISSUED *****	

\* Payments=F1 DBAs=F4 Year Summ=F9 Browse=F11 \*  
 \* Titles=F3 Reassess=F5 Menu=F10 Notes=F12 \*

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The Commonwealth of Massachusetts  
CITY OF BOSTON 2011  
FISCAL YEAR 2009 - FORM OF LIST  
PERSONAL PROPERTY SUBJECT TO TAXATION  
Mass. General Laws Ch. 59, § 29

CITY OF BOSTON  
ASSESSING DEPT  
DOCUMENTS RECEIVED  
2010 MAR -1 P 12:27

TO BE FILED BY ALL INDIVIDUALS, PARTNERSHIPS, ASSOCIATIONS OR TRUSTS, CORPORATIONS  
LIMITED LIABILITY COMPANIES AND OTHER LEGAL ENTITIES SUBJECT TO TAXATION IN THIS CITY  
PERSONAL PROPERTY SCHEDULES NOT OPEN TO PUBLIC INSPECTION  
(See Mass. General Laws Chapter 59 § 32)

086265  
Metro Apparel of Mass  
Ashley Stewart  
100 Metro Way  
Secaucus NJ 07094

Return to: Assessing Department  
City of Boston  
P. O. Box 9712  
Boston, MA 02114  
Form must be filled by March 1

NOTE: If your business sold, closed, or moved out of Boston before January 1, 2010, please complete Section 5 Part C.

I. TAXPAYER INFORMATION - Complete all sections that apply. Please TYPE or PRINT.

A. Name of Taxpayer: FID Number: 14-1981367 (Not SS#)  
(1) Owner's Name: METRO APPAREL OF MASSACHUSETTS INC.  
(2) Business Name: ASHLEY STEWART  
B. Assessing Department  
Business ID# (see bottom of page)  
086265

C. Indicate Status: (if additional space required, please attach additional sheets)

- Individual (Do not include social security number above)
  - Partnership. Provide names of all partners: \_\_\_\_\_
  - Association or Trust. Provide names of all members/trustees: \_\_\_\_\_
  - Limited Liability Company. Provide names of all members: \_\_\_\_\_
- If any of the above or other non-corporate entity, treated as corporation for federal income tax (a) by default rules, check here  or (b) by election form, check here . Effective date: \_\_\_\_\_  
If (b) checked, federal election form 8832 must be attached.

CHECK HERE:  if entity filing federally as a corporation is classified as a manufacturer by Commissioner of Revenue. (To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q. G. L. Ch. 63 § 38C & 42B; Ch. 58 § 2; Ch. 59 § 5 (16) (5) and 830 C. M. R. 58.2.1)

if entity filing federally as a corporation files Massachusetts return 63-20P, 63-23P, 63FI or PS1. (see below)

Corporation. (check this box only if an incorporated entity)

CHECK HERE:  if corporation classified as a manufacturer by Commissioner of Revenue (To be classified as a manufacturer, an application must be made to the Commissioner on or before January 31 on form 355Q. G. L. Ch. 63 § 38C & 42B; Ch. 58 § 2; Ch. 59 § 5 (16) (5) and 830 C. M. R. 58.2.1)

if an insurance company filing financial institution excise return 63-20P or 63-23P (G.L.Ch.63§§20&23)

if a financial institution filing premium excise return 63FI (G. L. Ch. 63 § 1 & 2)

if a utility corporation filing public service corporation franchise tax return PS1 (G. L. Ch. 63 § 52A)

Executive / Administrator. Indicate estate of: \_\_\_\_\_  
Decedent's last residence: \_\_\_\_\_

Other. Specify: \_\_\_\_\_

D. Nature of Business or Profession: RETAIL TRADE - WOMEN'S APPAREL  
E. State of Incorporation: MASSACHUSETTS  
F. Date of Incorporation: 10-25-2006

G. Business Address: Boston Address: 2 WARREN ST, ROXBURY, MA 02119 1621-1623 BLUE HILL AVE, BOSTON MA 02126  
Mailing Address: (if different) 100 METRO WAY, SECAUCUS, NJ 07094  
Telephone Number: (201) 319-9093

H. Location(s) of Personal Property in City of Boston: 2 WARREN ST ROXBURY MA 02119  
1621-1623 BLUE HILL AVE, BOSTON MA 02126

\*B IF EXISTING ACCOUNT, PLEASE ENTER SIX DIGIT BUSINESS ID # FROM YOUR TAX BILL.

**2. GENERAL INFORMATION.** See INSERT.

**3. TAXABLE PERSONAL PROPERTY DEFINITIONS.** See INSERT.

**4. INSTRUCTION FOR COMPLETING SCHEDULES.**

List all items of taxable personal property owned on or held on January 1 in the appropriate schedules that follow, including items in your physical possession on that date under a lease, consignment, license, mortgage, pledge or other arrangement. You must also list all real property owned in the city or town on January 1. For your return to be considered complete, all information specified in the schedules except the "Estimated market value" must be provided and all copies of leases, consignments, etc. for any property in your possession under such arrangements must be attached.

- A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES.**
- B. MACHINERY.** Including manufacturing and generating machinery and equipment (turbines, engines, etc.) construction machinery, copying and reproduction equipment, automated data and word processing equipment, appliances, freezers, refrigerators, air conditioners, etc.) electronics (televisions, microwaves, etc.) and any other machines and mechanical devices.
- C. TOOLS AND EQUIPMENT.** Includes trade, business, or professional tools and equipment, including restaurant, laboratory and medical equipment, not listed as machinery.
- D. BUSINESS FURNITURE AND FIXTURES.** Includes business, professional, commercial or service fittings and furnishing (desks, tables, cabinets, display cases) rugs, floor coverings and draperies, lamps, specialized lease-hold improvements (restaurants fittings, modular walls, etc.) works of art, decorations, books and professional libraries and all other fittings and effects.
- E. MERCHANDISE.** Includes goods, wares and any stock in trade in any store or other place of sale, in any warehouse or other place of storage, out on lease or consignment, etc.
- F. UNREGISTERED MOTOR VEHICLES AND TRAILERS.** Includes motor vehicles not carrying Massachusetts registration plates under G. L. Ch. 90, unregistered agricultural (except those subject to the farm excise under (G. L. Ch. 59 § 8A) and industrial tractors, trailers, snowmobiles, motorized golf carts and all other kinds and types of unregistered vehicles.
- G. ANIMALS.** Includes: (1) mules and horses to one year or older, (2) meat cattle (cows, yearlings, bulls, steers, helpers, etc.) one to three years old and not held for the owner's personal consumption, (3) meat cattle three years or older, (4) swine, sheep and goats six months or older, domestic fowl (chickens, ducks, geese, turkey), and (6) all other domestic animals, wildlife and game fish (mink, fox, etc.) not subject to the farm excise under G. L. Ch. 59 § 8A.
- H. FOREST PRODUCTS.** Includes forest products severed from the soil such as cordwood, timber, Christmas trees and other forest products not subject to the classified forest products tax under G. L. 61.
- I. OTHER TAXABLE PERSONAL PROPERTY.** Includes all other tangible personal property not specifically exempt from taxation.
- J. REAL PROPERTY.** Includes all real property owned in the city or town on January 1.

**SCHEDULES**

**ATTENTION: Property still in use has a value and must be reported, even if its life expectancy has been exceeded and it has zero value for accounting or regulatory purposes.**

**A. POLES, UNDERGROUND CONDUITS, WIRES AND PIPES**

Own/Other	Type	Quantity/Run feet	Size	Make	Nature of Use	Year Installed	Year of Purchase	Unit Purchase Price	Estimated Market Value
							<b>Sub-total Schedule A</b>		
							<b>Sub-total Attachment</b>		
							<b>Total</b>	0	

**B. MACHINERY**

*Own/Other	No. of Units	Description	Nature of Use	Manufacturer	Model	Size	Year of Purchase	Unit Purchase Price	Estimated Market Value
							<b>Sub-total Schedule B</b>		
							<b>Sub-total Attachment</b>		
							<b>Total</b>	0	

\* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner.

**C. TOOLS AND EQUIPMENT**

*Own/ Other	No. of Units	Description	Nature of Use	Type/ Model	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary						Sub-total Schedule C	
						Sub-total Attachment	
						Total	0

**D. BUSINESS FURNITURE AND FIXTURES**

*Own/ Other	No. of Units	Description	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary				Sub-total Schedule D	
				Sub-total Attachment	
				Total	0

**E. MERCHANDISE**

*Own/ Other	Type (Indicate) Finished Goods or products, Work In progress, materials or supplies	Description	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary			Sub-total Schedule E	
			Sub-total Attachment	
			Total	0

**F. UNREGISTERED MOTOR VEHICLES AND TRAILERS**

*Own/ Other	Year of mfr.	Model name, letter or number	Make	Type: Describe sufficiently for identification giving number of passengers, number of doors, and type of body. If not required to be registered, so state and name use.	# Cylinders or rated capacity	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary						Sub-total Schedule F	
						Sub-total Attachment	
						Total	0

**G. ANIMALS**

*Own/ Other	No. of Units	Description	Year of Purchase	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary				Sub-total Schedule G	
				Sub-total Attachment	
				Total	0

\* Specify if property owned, leased, consigned, etc. and attach copies of lease or other agreement with owner

**H. FOREST PRODUCTS**

* Own/ Other	No. of Units	Kind	Age	Unit Purchase Price	Estimated Market Value
Continue list on attachment in same format, as necessary				Sub-total Schedule H	
				Sub-total Attachment	
				Total	0

**I. OTHER TAXABLE PERSONAL PROPERTY**

* Own/ Other	No. of Units	Description	Estimated Market Value
		SEE ATTACHED SCHEDULE	
Continue list on attachment in same format, as necessary			Sub-total Schedule I
			Sub-total Attachment
			Total
			17,263

**J. REAL PROPERTY**

Address	Use: Residence or business

Continue list on attachment in same format, as necessary

**5. SIGNATURES (Please sign below)**

**A. Designation of Designated Representative**

If it is your desire to be represented by any employee, attorney or accountant or other agent with respect to any matter associated with this list, indicate name and address of the person you have authorized and to whom the contents of this list may be disclosed.

Name of Designated Representative: \_\_\_\_\_  
 Address: \_\_\_\_\_ Telephone: ( ) \_\_\_\_\_  
 Email Address: \_\_\_\_\_ Fax Number: ( ) \_\_\_\_\_

**B. SIGNATURE OF TAXPAYER**

This list, prepared or examined by me, includes all taxable personal Property owned or held by the maker of this list on January 1 (except property that must be listed on State Tax Form 2HF) and to the best of my knowledge and belief, it and all accompanying schedules and statement are true, correct and complete.

Subscribed this 24<sup>TH</sup> day of FEBRUARY, 2010 under the penalties of perjury.

Signature: Joel G. Klemas  
*Sign full name of individual, partnership, association or trust, or corporation or limited liability company*

Title of authorized officer: JOEL G. KLEMAS  
TAX MANAGER  
 If other than an individual. Signature of authorized officer: \_\_\_\_\_

(Print or Type) Name \_\_\_\_\_ Address \_\_\_\_\_ Telephone with area code \_\_\_\_\_

Email Address \_\_\_\_\_ Fax Number \_\_\_\_\_

**C. If your business sold, closed or moved out of Boston before January 1, 2010, please provide the date in the appropriate space below, and complete Part A and B above.**

Date sold: \_\_\_\_\_ Date Closed: \_\_\_\_\_ Date moved: \_\_\_\_\_

Metro Apparel of Massachusetts, Inc.  
Fiscal Year 2009 - Form of List  
Personal Property Subject to Taxation

ID# 086265

Attachment:

Schedule I - Other Taxable Personal Property

Own/Other	No. of Units	Description	Year of Purchase	Purchase Price	Value
AS#426		Security System	2006	12,488	8,609
AS#426		Vacuum	2006	258	178
AS#442		Security System	2007	8,434	6,803
AS#442		Vacuum	2007	245	198
AS#442		Sign Permit	2009	1,829	1,475
					\$17,263



# Supplemental Information Request for Boston Businesses

City of Boston Assessing Department

## NOTICE:

This request is made pursuant to Massachusetts General Laws Chapter 59, Section 38F, and the information sought is vital to the City of Boston's ability to accurately value and assess personal property throughout the City. Failure of an owner of personal property to comply within (60) days after a request has been made may bar the owner from statutory appeal under Massachusetts General Laws Chapter 59.

The request date for this mailing is January 1, 2010, therefore a submission will be considered timely if submitted by March 1, 2010.

### Business Mailing Address/Location:

086265  
Metro Apparel of Mass  
Ashley Stewart  
100 Metro Way  
Secaucus NJ 07094

Please provide the following additional information regarding your business and return this survey along with the Form of List.

1. Number of Full-time Employees at this location (X) :  
4 1-4    \_\_\_ 5-9    \_\_\_ 10-19    \_\_\_ 20-49    \_\_\_ 50-100    \_\_\_ Over 100
2. Number of Personal Computers (offices only): \_\_\_
3. Seating capacity (restaurants only): \_\_\_
4. Number of Guest Rooms (for hotels, rooming houses, furnished apartment complexes, etc.): \_\_\_
5. Square footage of area occupied by business: <sup>4,376 - AS 426</sup>  
3,574 - s.f. AS 442
6. Number of business locations in Boston: 2

Please provide addresses for all Boston locations in the space below or on an attachment: (Please Print or TYPE)

F/T

- ① D/B/A ASHLEY STEWART # 426 - DUDLEY SQUARE, 2 WARREN ST  
ROXBURY, MA 02119
- ② D/B/A ASHLEY STEWART # 442 - MATAPAN, 1621-1623 BLUEHILL AVE  
BOSTON, MA 02126

**NOTE:** If your business sold, closed, or moved out of Boston before January 1, 2010, please provide date (s) below. This date is very important for us to close this account.

Date Sold: \_\_\_\_\_ Date Closed: \_\_\_\_\_ Date Moved: \_\_\_\_\_

Complete this Supplemental Information Request form and return it no later than March 1, 2010 to:

**Assessing Department  
City of Boston  
P. O. Box 9712  
Boston, MA 02114**

If you need assistance or do not understand your property tax obligations, call our Valuation Division at (617) 635-1165 or email us at [personalproperty@cityofboston.gov](mailto:personalproperty@cityofboston.gov). Personal property information is also available online at [www.cityofboston.gov/assessing](http://www.cityofboston.gov/assessing). GO to *Frequently Asked Questions* on the left menu.



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE

IN RE: )  
)  
)

UBI LIQUIDATING CORP., et al )  
)

Debtors )  
)  
)

Chapter 11  
Docket No.:10-13005(KJC)

CERTIFICATE OF SERVICE

I, Joseph G. LaRusso, Assistant Corporation Counsel for the City of Boston, Massachusetts, hereby certify that on June 29, 2011, a true copy of the attached proof(s) of claim and supporting documentation were served via first class mail, postage prepaid to:

BMC Group, Inc.  
Attn: Urban Brands Claims Processing  
PO Box 3020  
Chanhausen, MN 55317-3020

Dated: June 29, 2011

THE CITY OF BOSTON, MASSACHUSETTS  
WILLIAM F. SINNOTT  
CORPORATION COUNSEL

By its attorney,



Joseph G. LaRusso, Esq.  
*Assistant Corporation Counsel*  
City Hall Room M-5  
One City Hall Square  
Boston, Massachusetts 02201  
(617) 635-4138  
BBO: 554983



## COLLECTING DIVISION

Boston City Hall, Room M-31, Boston, MA 02201

June 29, 2011

*Via Certified receipt No: 7004 2510 0007 3015 1554*

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

Dear Sir/ Madam:

Enclosed please find one proof of claim and supporting documentation regarding Metro Apparel of Massachusetts, Docket No10-13005 (KJC), copy of the claim and a SASE.

UBI Liquidating Corp, f/k/a Urban Brands, Inc. failed to list the City of Boston on its creditor matrix and the City never received notice of the case, hence this late-filed claim.

- Please file the claim enclosed.
- Please return date/time stamped photocopy in return envelope.

Thank you

Irena Shipcka  
Senior Legal Assistant  
City of Boston, Massachusetts  
City Hall Room M-5  
Boston, MA 02201-1020  
[irena.shipcka@cityofboston.gov](mailto:irena.shipcka@cityofboston.gov)