

COMMONWEALTH OF MASSACHUSETTS
DEPARTMENT OF REVENUE
P.O. BOX 9564, BOSTON, MA 02114-9564
TEL #: (617) 626-3875 FAX #: (617) 626-3796
PROOF-OF-CLAIM FOR MASSACHUSETTS TAXES

RECEIVED
AUG 08 2011
BMC GROUP
RECEIVED
AUG 08 2011
BMC GROUP

DOCKET #: 10-13055 KJC
PETITION DATE: 09/21/2010
CHAPTER 11
I.D.#: 141-981-367

UNITED STATES BANKRUPTCY COURT FOR THE DISTRICT OF DELAWARE
IN THE MATTER OF: METRO APPAREL OF MASSACHUSETTS, INC.

_____ IN PROCEEDINGS FOR AN ARRANGEMENT UNDER CHAPTER 11.
X AMENDED PROOF-OF-CLAIM TO SUPERSEDE CLAIM(S) FILED 11/22/2010

1. THE COMMISSIONER OF THE MASSACHUSETTS DEPARTMENT OF REVENUE FILES THIS PROOF OF CLAIM FOR UNPAID MASSACHUSETTS TAXES, INCLUDING INTEREST AND PENALTIES CALCULATED TO THE PETITION DATE OR CONVERSION DATE AS APPLICABLE.
2. THE AMOUNTS LISTED IN PARAGRAPHS A, B, C AND D BELOW ARE SUMMARIES OF THE AMOUNTS DUE FOR EACH CATEGORY OF CLAIM. A DETAILED STATEMENT OF THE TAX PERIODS AND THE AMOUNTS DUE IS ATTACHED. THE TYPE OF TAX IS IDENTIFIED BY LETTER CODES AS SHOWN AT THE TOP OF THE DETAIL PAGES.
3. TAX PERIODS ON ATTACHED PAGES ARE MARKED BY AN ASTERISK (*) IF THE AMOUNTS FOR THOSE PERIODS ARE ESTIMATED.
4. TO THE EXTENT THAT ANY PRE-PETITION TAX, OR POST-PETITION INTEREST AND PENALTIES ATTRIBUTABLE TO PRE-PETITION TAX, ARE NONDISCHARGABLE AND REMAIN UNPAID, THEY MAY BE COLLECTED FROM THE DEBTOR OR FROM ANY OTHER LIABLE ENTITY.
5. TO THE EXTENT THAT A CLAIM IS IDENTIFIED AS A SECURED CLAIM AND IS UNDERSECURED PURSUANT TO 11 U.S.C. SEC 506, THE UNSECURED PORTION CONSISTING OF TAX AND INTEREST IS ASSERTED AS AN UNSECURED PRIORITY CLAIM, AND THE UNSECURED PORTION CONSISTING OF PENALTY IS ASSERTED AS A GENERAL UNSECURED CLAIM. THE COMMONWEALTH OF MASSACHUSETTS DOES NOT WAIVE OR INTEND TO WAIVE ELEVENTH AMENDMENT SOVEREIGN IMMUNITY FOR ITSELF OR ANY OF ITS OFFICERS OR AGENCIES INCLUDING THE DEPARTMENT OF REVENUE BY FILING THIS PROOF OF CLAIM.
6. MASSACHUSETTS CLAIMS A SETOFF OF PRE-PETITION TAX REFUNDS AGAINST THIS CLAIM.

A. SECURED CLAIMS (NOTICE OF STATUTORY TAX LIEN FILED PURSUANT TO M.G.L. CHAPTER 62C SEC 50):

\$

POST-PETITION INTEREST IS INCLUDED TO THE EXTENT ALLOWED BY 11 U.S.C. SECTION 506(b).

B. UNSECURED PRIORITY CLAIMS UNDER 507(a) (8) OF THE BANKRUPTCY CODE:

\$1,363.26

C. UNSECURED GENERAL CLAIMS:

\$624.55

TOTAL:

\$1,987.81

AUTHORIZED SIGNATURE

Stephen Kobialka
STEPHEN KOBIALKA, TAX SUPERVISOR, BANKRUPTCY UNIT, MDOR
TEL #: (617) 626-3317

DATE: August 4, 2011

ANNE CHAN, TAX EXAMINER, BANKRUPTCY UNIT, MDOR
TEL #: (617) 626-3869



MDOR PRIORITY / GENERAL UNSECURED PROOF-OF-CLAIM

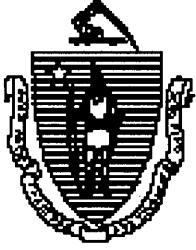
DISTRICT OF: DELAWARE DOCKET #: 10-13055 KJC
IN THE MATTER OF: METRO APPAREL OF MASSACHUSETTS, INC.
CHAPTER 11 BANKRUPTCY
PETITION DATE: 09/21/10 TAX I.D.#: 141-981-367

TAX TYPE SYMBOLS: WH = WITHHOLDING; ST = SALES; MT = MEALS; RO = ROOM OCCUPANCY
IT = INCOME; CP = CORPORATE EXCISE; SP. F. = SPECIAL FUELS;
SER=SERVICES; PU = PUBLIC UTILITY; RL=ROOM LOCAL; MT LO = MEALS TAX LOCAL

TAX TYPE	PERIOD ENDING	DATE TAX ASSESSED	TAX	INTEREST TO PETITION DATE	BALANCE DUE	GENERAL UNSECURED CLAIM PENALTY
WH	Nov 07	11/30/10	\$6.65	\$4.52	\$11.17	\$10.70
	Oct 08	12/01/10	\$616.97	\$69.19	\$686.16	\$283.82
	Nov 08	"	\$570.71	\$59.88	\$630.59	\$251.10
	Dec 08	01/31/09	\$0.00	\$35.34	\$35.34	\$78.93

TOTAL THIS PAGE: \$1,194.33 \$168.93 \$1,363.26 \$624.55

SUMMARY TOTAL: \$1,363.26 \$624.55



Navjeet K. Bal
Commissioner

Thomas K. Condon
Bureau Chief

The Commonwealth of Massachusetts
Department of Revenue
Litigation Bureau - Bankruptcy Unit
100 CAMBRIDGE STREET, 7TH FLOOR
P.O. Box 9564
Boston, Massachusetts 02114-9564
MAIN #617 626-3875 – FAX #617 626-3796

August 4, 2011

BMC Group, Inc.
18750 Lake Drive East
Chanhassen, MN 55317
Re: Urban Brands, Inc.
Claims Processing

Dear Sir/Madam:

Please file the enclosed proof (s)-of-claim in the matter of:

DEBTOR: Metro Apparel of Massachusetts, Inc.
F.I.D. #: 141-981-367
DOCKET #: 10-13055 KJC

Please date-stamp and return the attached copy in the enclosed self-addressed envelope. Thank you.

Enclosure: Claim (s)


Sincerely,

A handwritten signature in cursive script that reads "Anne Chan".

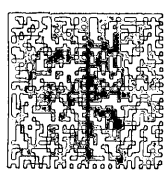
Anne Chan
Tax Examiner
Bankruptcy Unit
(617) 626-3869


Massachusetts Department of Revenue
Bankruptcy Unit
PO Box 9564
Boston, MA 02114-9564

ADDRESS SERVICE REQUESTED

BR-11  printed on recycled paper

BMC Group, Inc.
18750 Lake Drive East
Chanhassen, MN 55317
Re: Urban Brands, Inc.
Claims Processing



UNITED STATES POSTAGE

FIRST-CLASS PERMIT NO. 1000 BOSTON, MA
\$00.640
02 1A AUG04 2011
0004624262
MAILED FROM ZIP CODE 02114

RECEIVED
AUG 08 2011
BMC GROUP

5501789384 F003 