



UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE  
PROOF OF CLAIM

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SEP 13 2011

MARK D. COLLINS

In the matter of:

Urban Brands, Inc., et al.

Docket No.: 10-13005 KJC  
Jointly Administered

Debtor

In Chapter 11 Proceedings

1. This proof is made for the claimant named below by the undersigned individual who is duly authorized to make this claim on behalf of the claimant, which is:

STATE OF NEW JERSEY  
DIVISION OF TAXATION  
COMPLIANCE ACTIVITY  
PO BOX 245  
TRENTON, NEW JERSEY 08695

2. The debtor was, AT the time of the filing of the petition initiating this case, and still is indebted (or liable) to this claimant by reason of failure to pay New Jersey State taxes due, as shown on the itemized schedule attached hereto.
3. This claim, in the amount of **\$617,434.27** does NOT include penalties accrued under applicable law, and no part of the foregoing amount has been paid, and the entire amount is due and payable.
4. This claim is not subject to any set-off or counterclaim, and no note has been received for said debt, and no security other than that provided by statute is held therefor.
5. This is filed as a(n) 1<sup>ST</sup> AMENDED GENERAL UNSECURED PROOF OF CLAIM.

Dated: 09-08-11 Signed Valerie Walachy  
VALERIE WALACHY  
Authorized Agent  
For the N.J. Division of Taxation

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

ID No: XXX-XX-678/000 MO

Paula T. Dow  
Attorney General Office  
R.J. Hughes Justice Complex  
P.O. Box 106  
Trenton, NJ 08625

Enclosure: Schedule of Liabilities

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BMC GROUP





STATE OF NEW JERSEY  
 DEPARTMENT OF THE TREASURY  
 DIVISION OF TAXATION  
 PO BOX 269  
 TRENTON, NJ 08695-0269  
 September 7, 2011

Chris Christie  
 GOVERNOR

Andrew P. Sidamon-Eristoff  
 STATE TREASURER

**B TAXPAYER: 510-373-678/000 URBAN BRANDS, INC.**

**CASE NO: 002**

**SCHEDULE OF LIABILITIES**

<u>TAX</u> <u>TYPE</u>	<u>PERIOD</u> <u>END</u>	<u>TAX</u> <u>ITEM TYPE</u>	<u>LIABILITY</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>AMOUNT</u> <u>CREDITED BALANCE DUE</u>	
CBT	02/02-01/03	Audit	230,468.94	0.00	188,985.36	0.00	419,454.30
CBT	02/03-01/04	Audit	36,685.79	0.00	25,602.14	0.00	62,287.93
<b>CBT Audit</b>			<b>TOTAL</b>				<b>481,742.23</b>
S&U	10/01-12/06	Audit	74,299.45	0.00	61,052.98	0.00	135,352.43
<b>S&amp;U Audit</b>			<b>TOTAL</b>				<b>135,352.43</b>
<b>TOTAL AMOUNT</b>							<b>\$617,094.66</b>

**NOTES**

Delinquent: No Return - Estimated Liability  
 Deficient: Underpayment  
 AUDIT: Assessment  
 S&U: Sales & Use Tax  
 GIT-ER: Gross Income Tax – Employer Withholding

**IN REPLY REFER TO:**  
 MIRIAM OWENS  
 NJ DIVISION OF TAXATION  
 BANKRUPTCY SECTION  
 P O BOX 245  
 TRENTON NJ 08695-0245



STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 269  
TRENTON, NJ 08695-0269  
December 15, 2010

Chris Christie  
GOVERNOR

Andrew P. Sidamon-Eristoff  
STATE TREASURER

**B TAXPAYER: 223-494-004/000 ASNJ 10, INC.**

**CASE NO: 002**

**SCHEDULE OF LIABILITIES**

<u>TAX</u> <u>TYPE</u>	<u>PERIOD</u> <u>END</u>	<u>ITEM TYPE</u>	<u>TAX</u> <u>LIABILITY</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>AMOUNT</u> <u>CREDITED</u>	<u>BALANCE DUE</u>
CBT	01-10	RF	108.54	0.00	0.00	0.00	108.54

**CBT TOTAL 108.54**

**TOTAL AMOUNT \$108.54**

**NOTES**

Delinquent: No Return - Estimated Liability

Deficient: Underpayment

CBT: Corporate Business Tax

RF: Recovery Fee

**IN REPLY REFER TO:**

MIRIAM OWENS  
NJ DIVISION OF TAXATION  
BANKRUPTCY SECTION  
P O BOX 245  
TRENTON NJ 08695-0245



Chris Christie  
GOVERNOR

STATE OF NEW JERSEY  
DEPARTMENT OF THE TREASURY  
DIVISION OF TAXATION  
PO BOX 269  
TRENTON, NJ 08695-0269  
December 15, 2010

Andrew P. Sidamon-Eristoff  
STATE TREASURER

**B TAXPAYER: 223-612-601/000 KIDSPOT OF NEW JERSEY, INC.**

**CASE NO: 013**

**SCHEDULE OF LIABILITIES**

<u>TAX</u>	<u>PERIOD</u>	<u>TAX</u>				<u>AMOUNT</u>	
<u>TYPE</u>	<u>END</u>	<u>ITEM TYPE</u>	<u>LIABILITY</u>	<u>PENALTY</u>	<u>INTEREST</u>	<u>CREDITED</u>	<u>BALANCE DUE</u>
CBT	01-01	DEF	200.00	0.00	131.07	100.00	231.07

**CBT TOTAL 231.07**

**TOTAL AMOUNT \$231.07**

**NOTES**

Delinquent: No Return - Estimated Liability  
Deficient: Underpayment  
CBT: Corporate Business Tax

**IN REPLY REFER TO:**  
MIRIAM OWENS  
NJ DIVISION OF TAXATION  
BANKRUPTCY SECTION  
P O BOX 245  
TRENTON NJ 08695-0245