

10-13005

UNITED STATES BANKRUPTCY COURT
DISTRICT OF Delaware

REQUEST FOR PAYMENT OF
ADMINISTRATIVE CLAIM

Name of Debtor Ashley Stewart, Ltd. (Urban Brands, Inc.)	Case Number: 10-13027	<input type="checkbox"/> Ch 7 <input type="checkbox"/> Ch 13 <input checked="" type="checkbox"/> Ch11 PLEASE CHECK CHAPTER
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Name of Creditor (The person or other entity to whom the debtor owes money or property) SHELBY COUNTY TRUSTEE	<input type="checkbox"/> Check 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 box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	THIS SPACE FOR COURT USE ONLY
Name and Address Where Notices Should be Sent SHELBY COUNTY TRUSTEE P. O. BOX 2751 MEMPHIS, TN 38101-2751		
Telephone No. (901) 545-3082		

Account or other number by which creditor identifies debtor: 17522700000000	Check here if this claim <input type="checkbox"/> Amends <input type="checkbox"/> Replaces a previously filed claim dated:
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1. BASIS FOR CLAIM	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114 (a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below)
<input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other	Your social security number: _____ Unpaid compensation for services performed from _____ to _____

2. DATE DEBT WAS INCURRED	3. IF COURT JUDGMENT, DATE OBTAINED:
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4. Total Amount of Claim at Time Case Filed: \$ 396.77
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below.

Check this box if claim includes interest (Interest accrues @ 1% per month) or other charges in addition to the principal amount of the claim.
Attach itemized statement of all interest or additional charges.

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

Brief Description of Collateral:

Real Estate
 Motor Vehicle
 Other Furnishings and Equipments
Value of collateral: 32,900.00

Amount of arrearage and other charges at time case filed included in secured claim above, if any \$ 460.69

RECEIVED
DEC 29 2011
BMC GROUP

6. Unsecured Priority Claim
 Check this box if you have an unsecured priority claim
Amount entitled to priority \$ _____

Specify the priority of the claim:

Wages, salaries, or commissions (up to \$4650)* 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-11 U.S.C. §507(a)(4)
 Up to \$2,100* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use-11 U.S.C. § 507 (a)(6)
 Alimony, maintenance, or support owed to a 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 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.*

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

8. SUPPORTING DOCUMENTS: *Attach copies of supporting documents*, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. **DO NOT SEND ORIGINAL DOCUMENTS.** If the documents are not available, explain. If the documents are voluminous, attach a summary.

9. DATE-STAMPED COPY: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of the proof of claim.

This Space is for Court Use Only.

UNITED STATES BANKRUPTCY COURT
 DISTRICT OF DELAWARE
 FILED
 DEC 29 AM 8:35

Date: 12/19/11	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) <i>Kitricia McClellan</i> /s/Kitricia McClellan - Bankruptcy Supervisor
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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. wa

BMC



175-2270-0-00000-0

Shelby County

N

2011 Notice

Personalty



ASHLEY STEWART INC
c/o TAX DEPT
100 METRO WAY
SECAUCUS NJ 07094-1914

Lot Size
Lot No.

Classification: TANGIBLE
Location: 5132 PARK AVE. #331
Memphis 0
Subdivision:

PROPERTY TAX NOTICE

Year	Assessed Value	Tax Rate	Base Tax	Int & Pen	Court	Atty	Misc	Balance Due
2011	9870	4.02	396.77	0.00				\$396.77

IF PAID BY February 29, 2012 TOTAL AMOUNT DUE IS \$396.77
Attention: Corrected Billing

All Notices received prior to December 19, 2011 concerning the tax year (s) listed above should be disregarded. Please pay using this Notice.

EH1 12/19/2011

175-2270-0-00000-0
ASHLEY STEWART INC
c/o TAX DEPT
100 METRO WAY
SECAUCUS NJ 07094-1914

Due Date: 02/29/2012
2011 396.77

Total 396.77

17522700 000000 2011 N 0000000 0000039677 5

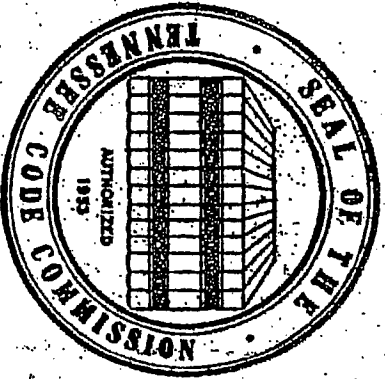
Tennessee Code Annotated

Volume 12
1998 Replacement

Updated through the 1998 Session of the General Assembly

THE OFFICIAL TENNESSEE CODE

Prepared Under the Supervision of the
Tennessee Code Commission



E. RILEY ANDERSON, Chair
JAMES A. CRODFELTER, Executive Secretary

JANICE M. HOIDER
SUSAN SHORT JONES
JOHN KNOX WALKUP

LEXIS Law Publishing

CHARLOTTESVILLE, VIRGINIA
1998

and apply to all personnel stationed in or about Saudi Arabia during the Desert Shield or Desert Storm operations prior to May 22, 1991. Cross-References. Entities owned in part by military personnel, estate tax, § 67-4-823.

PART 21—TAX LIEN—GENERALLY

67-5-2101. Taxes on which lien based. — (a) The taxes assessed by the state of Tennessee, a county, or municipality, taxing district, or other local governmental entity, upon any property of whatever kind, and all penalties, interest, and costs accruing hereon, shall become and remain a first lien upon such property from January 1 of the year for which such taxes are assessed.

(b) In addition to the lien on property, property taxes are a personal debt of the property owner or property owners as of January 1, and, when delinquent, may be collected by suit as any other personal debt. In any lawsuit for collection of property taxes, the same penalties and attorney fees shall apply as set forth in § 67-5-2410, for suits to enforce liens for property taxes. The claim for the debt and the claim for enforcement of the lien may be joined in the same complaint. Acts 1907, ch. 602, § 31; Shan., § 757; mod. Code 1932, § 1329; Acts 1974, ch. 644, § 1, 1974, ch. 771, § 13; T.C.A., § 67-1801; Acts 1993, ch. 315, § 221.

Section to Section References. This section is referred to in § 67-5-2003. Textbooks. Gibson's Suits in Chancery (4th ed., Innans), § 8. Tennessee Jurisprudence, 18 Tenn. Juris., Liens, § 11; 19 Tenn. Juris., Municipal Corporations, § 94; 23 Tenn. Juris., Taxation, § 44.

NOTES TO DECISIONS

ANALYSIS

1. Extent of lien.
2. Land.
3. Personalty.
4. Person obligated to pay tax.
5. Innocent purchasers of personalty.
6. Purchaser of personalty subject to delinquent taxes.
7. Purchaser at foreclosure sale.
8. Implied warranty upon sale of personalty.
9. Notices of lien.
10. Right to penalties and interest.
11. Effect of delay in enforcing lien.
12. Condemnation proceedings by listed States.
13. Liability for tax.
14. Condemnation by state or local agency.
15. Precedence of debt due United States.
16. Construction with other statutes.

Military personnel, income tax, § 67-2-112. Rules and regulations, § 67-4-118. Section to Section References. This section is referred to in § 67-4-113.

ration, § 94; 23 Tenn. Juris., Taxation, § 44. Cited: *Moore v. City of Chattanooga*, 52 Tenn. App. 76, 871 S.W.2d 815 (1983). In re Tennessee Cent. Ry., 315 F. Supp. 1103 (M.D. Tenn. 1970); *Manjowe v. Kingdom Hall of Jehovah's Witnesses*, 841 S.W.2d 121 (Tenn. 1976).

1. Extent of Lien.

Under this section the lien extends in favor of the state, counties and cities. *Pope v. Knoxville Indus. Bank*, 173 Tenn. 461, 121 S.W.2d 580 (1938).

This section and § 67-5-2003 must be construed in pari materia so that this section creates a lien for taxes and § 67-5-2003 provides a method of the enforcement of the lien and so that a lien in favor of the state, counties and cities for taxes is not dependent for its existence upon a distress warrant where innocent purchasers are not involved. *Pope v. Knoxville Indus. Bank*, 173 Tenn. 461, 121 S.W.2d 580 (1938).

Under this section and § 67-5-2010, county's lien for taxes also secures its right to payment of penalties and costs. *In re Brentwood Outpatient Ltd.*, 134 Bankr. 267 (Bankr. M.D. Tenn. 1991), aff'd, 152 Bankr. 727 (M.D. Tenn. 1993), rev'd in part on other grounds, 45 F.3d 265,



DAVID LENOIR
SHELBY COUNTY TRUSTEE

160 N. Main, 2nd Floor
Memphis, TN 38103

December 19, 2011

FILED
U.S. BANKRUPTCY COURT
DISTRICT OF TENNESSEE
FBI DEC 23 AM 8:35

Clerk of the Bankruptcy Court
United States Bankruptcy Court
824 Market Street, 3rd Floor
Wilmington, DE 19801

RE: Ashley Stewart, Ltd. (Urban Brands, Inc.)
Case No. 10-13027

Dear Sir or Madam:

Enclosed you will find an original (signed in blue ink) and copy of **Request for Payment of Administrative Claim** for a Chapter 11 filing and supporting documents of the Shelby County Trustee, in the amount of \$396.77 for Property taxes due Shelby County, Tennessee.

Please confirm the enclosed copy with the date of filing and return back to our office. A postage paid, self-addressed envelope is enclosed for your convenience.

Very truly yours,

Kitricia McClellan

Kitricia McClellan
Bankruptcy, Collection Department

ESH
Attachments

UNITED STATES BANKRUPTCY COURT
DISTRICT OF Delaware

REQUEST FOR PAYMENT OF ADMINISTRATIVE CLAIM

Name of Debtor Ashley Stewart, Ltd. (Urban Brands, Inc.)	Case Number: 10-13027	<input type="checkbox"/> Ch 7 <input type="checkbox"/> Ch 13 <input checked="" type="checkbox"/> Ch11 PLEASE CHECK CHAPTER
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Name of Creditor (The person or other entity to whom the debtor owes money or property) SHELBY COUNTY TRUSTEE	<input type="checkbox"/> Check box If you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Name and Address Where Notices Should be Sent SHELBY COUNTY TRUSTEE P. O. BOX 2751 MEMPHIS, TN 38101-2751	<input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Telephone No. (901) 545-3082	THIS SPACE FOR COURT USE ONLY

Account or other number by which creditor identifies debtor: 17522700000000	Check here if this claim <input type="checkbox"/> Amends <input type="checkbox"/> Replaces a previously filed claim dated:
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1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114 (a) <input type="checkbox"/> Wages, salaries, and compensation (Fill out below) Your social security number: _____ Unpaid compensation for services performed from _____ to _____
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2. DATE DEBT WAS INCURRED	3. IF COURT JUDGMENT, DATE OBTAINED:
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4. Total Amount of Claim at Time Case Filed: \$ 396.77 If all or part of your claim is secured or entitled to priority, also complete Item 5 or 6 below. <input checked="" type="checkbox"/> Check this box if claim includes interest (Interest accrues @ 1% per month) or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.	
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Date: 12/19/11	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) <i>Ritricia McClellan</i> /s/Ritricia McClellan - Bankruptcy Supervisor
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Total 396.77

17522700 000000 2011 N 0000000 0000039677 5

Tennessee Code Annotated

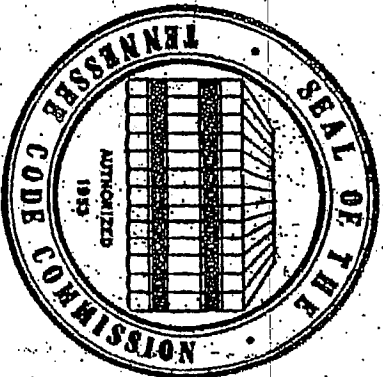
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DAVID LENOIR
SHELBY COUNTY TRUSTEE

160 N. Main, 2nd Floor
Memphis, TN 38103

FILED
DEC 23 PM 8:35
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MEMPHIS, TENNESSEE

December 19, 2011

Clerk of the Bankruptcy Court
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824 Market Street, 3rd Floor
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