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Proposed Attorneys for Debtor and Debtor in Possession

**UNITED STATES BANKRUPTCY COURT  
 SOUTHERN DISTRICT OF NEW YORK**

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	:	
<b>In re</b>	:	<b>Chapter 11</b>
	:	
<b>METROPARK USA, INC.,</b>	:	
	:	
<b>Debtor.</b>	:	<b>Case No. 11-_____ (RDD)</b>
	:	
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**MOTION PURSUANT TO SECTIONS 105(a), 363(b), AND 541 OF THE  
 BANKRUPTCY CODE (I) FOR INTERIM AND FINAL AUTHORIZATION TO PAY  
 PREPETITION SALES AND USE TAXES AND (II) TO ALLOW FINANCIAL INSTITUTIONS  
TO CASH AND PROCESS RELATED CHECKS AND TRANSFERS**

TO THE HONORABLE ROBERT D. DRAIN, UNITED STATES BANKRUPTCY JUDGE:

Metropark USA, Inc., as debtor and debtor in possession (the "Debtor"),<sup>1</sup>  
 respectfully represents:

**BACKGROUND**

**General**

1. On the date hereof (the "Petition Date"), the Debtor commenced with this Court a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtor is authorized to operate its businesses and manage its properties as debtor in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No trustee, examiner, or statutory creditors' committee has been appointed in this chapter 11 case.

<sup>1</sup> The last four digits of the Debtor's federal tax identification number are 6659.

## The Debtor's Businesses

2. Metropark was founded in 2004 to capitalize on the large Gen Y segment (the 25-35 year old customer) who had moved on from teen retailers, but were still looking for fashion-forward apparel and accessories. Through a multi-channel sales strategy, including sales through brick-and-mortar stores and e-commerce, Metropark caters to trendsetting young adult customers by offering a unique and highly differentiated merchandise assortment introducing a "Fashion, Music, Art" philosophy into the marketplace.

3. Since its founding in 2004, Metropark has grown rapidly from its four original store locations to approximately 70 stores in 21 states, in addition to its newly redesigned online retail presence at [www.metroparkusa.com](http://www.metroparkusa.com). Metropark offers its customers a unique mix of premium quality apparel and accessories geared toward the 25-35 year old trendsetter. The Metropark retail stores provide a truly unique experiential lifestyle shopping environment including, style consultants, in-store events (e.g. live art installations, fashion shows and DJ performances) and a carefully edited inventory assortment of highly sought after brands with a strong offering of up and coming, fashion forward designer talent to deliver an authentic and culturally relevant mix of diverse brands to the customer.

4. As a result of several internal and external factors, the Debtor faced extraordinary liquidity constraints in the first quarter of 2011. Because of this reality, the Debtor spent the better part of the first quarter of 2011 trying to identify a financial partner to provide an equity infusion, debt investment or otherwise stabilize the financial wherewithal of the Company. Unfortunately, a transaction in the best interest of the Company, its creditors and its shareholders was not available outside of chapter 11 and the Company has reached the end of its liquidity runway. Accordingly, the Debtor has determined that the commencement of this case would provide the sole opportunity to, among other things, sell substantially all of the assets of the Debtor as a going concern or liquidation and, if successful in identifying a going

concern buyer, right-size the Debtor's business through (i) the evaluation and elimination of liabilities that serve as a drain on the Debtor's profitability, and (ii) operational improvements.

### **Jurisdiction**

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

### **RELIEF REQUESTED**

6. By this Motion, the Debtor requests authorization to pay, in its sole discretion, all prepetition sales, use and franchise tax obligations (the "Taxes and Fees") that arose prior to the Petition Date, including any penalties and interest thereon, to various state and local taxing authorities (collectively, the "Taxing Authorities"). In addition, the Debtor seeks authorization to pay those Taxes and Fees subsequently determined upon audit to be owed for periods prior to the Petition Date.

7. A list of the Taxing Authorities and amount to be paid is annexed hereto as **Exhibit A**. Although the list of Taxing Authorities set forth on Exhibit A is substantially complete, the relief requested herein is applicable to all Taxing Authorities and is not limited to those Taxing Authorities listed on Exhibit A. As of the Petition Date, the Debtor estimates that it owes various Taxing Authorities approximately \$374,690.20 on account of accrued and unpaid prepetition liabilities in respect of Taxes and Fees. However, it is possible that certain additional Taxes and Fees may have accrued prior to the Petition Date and, accordingly, the Debtor requests authority to pay such amounts as and when they are presented to the Debtor.

8. The Taxes and Fees are remitted to the Taxing Authorities on a periodic basis by the Debtor by means of checks and electronic fund transfers that are processed through certain of the Debtor's banks (the "Banks"), including, but not limited to, the Banks listed on **Exhibit B** annexed hereto, and any other bank that is approved as part of the Debtor's cash management system. As such, the Debtor also seeks authorization for the Banks to process,

honor and pay any and all checks or electronic fund transfers drawn on the Debtor's bank accounts to pay prepetition Taxes and Fees owed to the Taxing Authorities upon the Debtor's request.

### **BASIS FOR RELIEF REQUESTED**

#### **Sales, Use and Franchise Taxes**

9. In the normal course of business, the Debtor is required to collect sales taxes (the "Sales Taxes") from purchasers of its products on a per sale basis and periodically remit the Sales Taxes to the applicable Taxing Authorities. The Debtor also incurs use taxes (the "Use Taxes") in connection with its purchase of certain tangible personal property or services from vendors that have no nexus to the resident state of the Debtor. In addition, the Debtor is required to pay franchise fees on its capital stock in certain states (the "Franchise Taxes").

10. As noted above, the Debtor believes that it owes various Taxing Authorities approximately \$374,690.20 on account of accrued and unpaid prepetition liabilities in respect of Taxes and Fees. The Debtor seeks authority to pay such amounts, at its sole discretion, and to the extent requests for payment of Taxes and Fees for the prepetition period are received by the Debtor subsequent to the Petition Date, the Debtor seeks to pay such amounts as well.

#### **Cause Exists to Authorize the Debtor's Payment of Prepetition Sales, Use and Other Excise Taxes**

11. Section 363(b) of the Bankruptcy Code, which provides that "the trustee, after notice and a hearing, may use, sell, or lease, other than in the ordinary course of business, property of the estate," also provides a statutory basis for the relief sought herein. 11 U.S.C. § 363(b)(1). Under this section, a court may authorize a debtor to pay certain prepetition claims. See In re Ionosphere Clubs, Inc., 98 B.R. 174, 175 (Bankr. S.D.N.Y. 1989). To approve the use of a debtor's assets outside the ordinary course of business pursuant to section 363(b), a court

must find that a sound business justification existed for the use of such assets. See, e.g., In re Enron Corp., 335 B.R. 22, 27-28 (S.D.N.Y. 2005). Further, pursuant to section 105(a) of the Bankruptcy Code, the “court may issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of this title.” 11 U.S.C. § 105(a). The Debtor submits that ample cause exists to grant the relief requested.

12. Payment of the prepetition Taxes and Fees is critical to the Debtor’s continued, uninterrupted operations. Non-payment of these obligations may cause the Taxing Authorities to take precipitous action, including but not limited to, seeking to lift the automatic stay, conducting audits, filing liens, preventing the Debtor from conducting business in the applicable jurisdictions, and pursuing payment of Taxes and Fees from the Debtor’s directors, officers, and other employees, all of which would disrupt the Debtor’s day-to-day operations and potentially impose significant costs on the Debtor’s estate.

13. Furthermore, the Taxes and Fees are entitled to priority status pursuant to section 507(a)(8) of the Bankruptcy Code. As priority claims, such tax obligations must be paid in full before any general unsecured obligations of the Debtor may be satisfied. As such, the requested relief merely affects the timing of the Debtor’s payment of Sales and Use Taxes, not the amount paid in respect thereof.

14. Section 541 of the Bankruptcy Code provides that all the Debtor’s legal and equitable interests in property as of the petition date are property of the bankruptcy estate. 11 U.S.C. §541. Most, if not all, of the Taxes and Fees are collected by the Debtor on behalf of the applicable Taxing Authority and are held in trust by the Debtor for the benefit of the Taxing Authorities. As such, these taxes do not constitute property of the Debtor’s estate pursuant to section 541 of the Bankruptcy Code. See, e.g., Begier v. IRS, 496 U.S. 53, 59-61 (1990) (withholding taxes are property held by the debtor in trust for another and, as such, are not property of the debtors’ estates); DeChiaro v. N.Y. State Tax Comm’n, 760 F.2d 432, 433 (2d Cir. 1985) (sales taxes are “trust fund” taxes); Al Copeland Enters., Inc. v. Texas,

991 F.2d 233 (5th Cir. 1993) (debtors' prepetition collection of sales taxes and interest thereon were held in trust and were not property of the estate); Texas Comptroller of Pub. Accts. v. Megafoods Stores, Inc., 163 F.3d 1063 (9th Cir. 1988) (under Texas law, state sales taxes collected created statutory trust fund, if traceable, and were not property of the estate); Shank v. Wash. State Dep't of Revenue (In re Shank), 792 F.2d 829, 830 (9th Cir. 1986) (sales taxes required by state law to be collected by sellers from their customers are "trust fund" taxes); In re Am. Int'l Airways, Inc., 70 B.R. 102, 103 (Bankr. E.D. Pa. 1987) (excise and withholding taxes are "trust fund" taxes); In re Tap, Inc., 52 B.R. 271, 272 (Bankr. D. Mass. 1985) (same). Because the Taxes and Fees are not property of the Debtor's estate, these funds are not available for the satisfaction of creditors' claims.

15. Finally, there is ample precedent supporting the relief requested herein. In numerous chapter 11 cases in this District, courts have authorized debtors to pay certain prepetition tax obligations.<sup>2</sup> See, e.g., In re The Great Atlantic & Pacific Tea Company, Inc., Case No. 10-25459 (RDD) (Bankr. S.D.N.Y. Jan. 13, 2011); In re Uno Rest. Holdings Corp., Case No. 10-10209 (Bankr. S.D.N.Y. Feb. 17, 2010) (MG); In re Lenox Sales, Inc., Case No. 08-14679 (ALG) (Bankr. S.D.N.Y. Dec. 16, 2008); In re Lexington Precision Corp., Case No. 08-11153 (MG) (Bankr. S.D.N.Y. April 22, 2008); In re PRC, LLC, Case No. 08-10239 (MG) (Bankr. S.D.N.Y. Feb. 13, 2008); In re Fortunoff Fine Jewelry and Silverware, LLC, Case No. 08-10353 (JMP) (Bankr. S.D.N.Y. Feb. 29, 2008); In re Bally Total Fitness of Greater New York, Inc., Case No. 07-12395 (BRL) (Bankr. S.D.N.Y. Aug. 2, 2007); In re Atkins Nutritionals, Inc., et al., Case No. 05-15913 (ALG) (Bankr. S.D.N.Y. Aug. 1, 2005); In re Magellan Health Services, Inc., Case No. 03-40515 (PCB) (Bankr. S.D.N.Y. March 11, 2003); In re Global Crossing Ltd., Case No. 02-40188 (REG) (Bankr. S.D.N.Y. Jan. 30, 2002); In re Enron Corp., Case No. 01-16034

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<sup>2</sup> Because of the voluminous nature of the unreported orders cited herein, they are not annexed to this Motion. Copies of these orders are available upon email request of Debtor's counsel by contacting Alex R. Velinsky, Esq. at [avelinsky@cooley.com](mailto:avelinsky@cooley.com).

(AJG) (Bankr. S.D.N.Y. Dec. 4, 2001). The Debtor submits that similar relief is warranted in this chapter 11 case.

**Payment of Checks Issued and Other Transfers  
Made in Respect of Prepetition Taxes and Fees Is Warranted**

16. The Debtor further requests that the Banks be authorized, when requested by the Debtor in its sole discretion, to process, honor, and pay any and all checks or electronic fund transfers drawn on the Debtor's bank accounts to pay all prepetition Taxes and Fees owed to Taxing Authorities, whether those checks or electronic fund transfers were presented prior to or after the Petition Date, and to make other transfers provided that sufficient funds are available in the applicable accounts to make such payments. The Debtor represents that each of these checks and transfers can be readily identified as relating directly to the authorized payment of prepetition Taxes and Fees. Accordingly, checks and transfers not relating to authorized payments will not be honored inadvertently.

17. Nothing in this Motion should be construed as impairing the Debtor's right to contest the amount of Taxes and Fees asserted by any Taxing Authority, and the Debtor expressly reserves all of its rights with respect thereto.

18. Furthermore, the Debtor seeks a waiver of the notice requirements under Rule 6004(a) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and the stay of the order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

**NOTICE**

19. The Debtor has served notice of this Application on (i) the U.S. Trustee (Attn: Susan Golden, Esq.), (ii) Riemer & Braunstein LLP, Three Center Plaza, Boston, MA 02108 (Attn: Donald E. Rothman, Esq.) as counsel for Wells Fargo Bank, N.A., (iii) Solomon Ward Seidenwurm & Smith, LLP, 401 B Street, Ste. 1200 San Diego, CA 92101 (Attn: Michael D. Breslauer, Esq.) as counsel to Bricoleur Capital Partners, LP in its capacity as second lien agent, (iv) the Debtor's 30 largest unsecured creditors, and (v) the Taxing Authorities. In light of

the nature of the relief requested, the Debtor submits that no other or further notice need be provided.

20. No previous request for the relief sought herein has been made by the Debtor to this or any other court.

WHEREFORE, the Debtor respectfully requests that the Court grant the relief requested herein and such other and further relief as is just and appropriate.

Dated: May 2, 2011  
New York, New York

Respectfully submitted,

By: /s/ Cathy Hershcopf  
Cathy Hershcopf

COOLEY LLP  
1114 Avenue of the Americas  
New York, New York 10036  
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Facsimile: (212) 479-6275  
Cathy Hershcopf (CH 5875)  
Jeffrey L. Cohen (JC 2556)  
Alex R. Velinsky (AV 1012)

Proposed Attorneys for Debtor and Debtor in  
Possession



## EXHIBIT A

### TAXING AUTHORITIES

<b>State</b>	<b>Contact Info</b>	<b>Phone No</b>	<b>Total</b>
Arizona	P.O. Box 29086, Phoenix, AZ 85038-9086	(602) 255-3381	11,531.37
Scottsdale, AZ	PO Box 1600, Scottsdale, AZ 85252-1600	(480) 312-2400	1,472.92
Tucson, AZ	PO Box 27210, Tucson, AZ 85726-7210	(520) 791-4566	1,373.49
California	P.O. Box 942879, Sacramento, CA 94279	(800) 400-7115	141,550.82
Colorado	633 17th Street, Suite 1600, Denver, CO 80202	(303) 866-5000	2,706.24
Denver, CO	PO Box 17430, Denver, CO 80217-0430	(720) 865-7075	2,258.33
Connecticut	25 Sigourney Street Ste 2, Hartford, CT 06106-5032	(860) 297-5962	7,443.37
Florida	5050 West Tennessee St, Tallahassee, FL 32399-0100	(800) 352-3671	15,302.10
Georgia	PO Box 105665, Atlanta, GA 30348-5665	(877) 423-6711	13,898.14
Hawaii	P.O. Box 259, Honolulu, HI 96809-0259	(808) 587-1644	3,807.06
Illinois	Retailers Occupation Tax, Springfield, IL 62796-0001	(800) 732-8866	13,655.04
Maryland	80 Calvert Street, Annapolis, MD 21404	(800) 638-2937	4,894.68
Massachusetts	PO Box 7010, Boston, MA 02204	(800) 392-6089	890.10
Michigan	Dept 77003, Detroit, MI 48277-0003	(517) 636-4660	4,246.80
Minnesota	Mail Station 0010, St. Paul, MN 55145-0010	(651) 296-6181	347.26
Nevada	1550 College Parkway Ste 115, Carson City, NV 89706	(866) 962-3707	30,459.24
New Jersey	PO Box 281, Trenton, NJ 08695-0281	(609) 826-4400	2,315.86
New York	P O Box 4127, Binghamton, NY 13902-4127	(518) 485-2889	22,594.39
Ohio	30 E. Broad Street, 39th Floor, Columbus, OH 43215	(866) 644-6468	9,389.51
Pennsylvania	PO BOX 280901 HARRISBURG PA 17128-0901	(717) 787-1064	204.82
Texas	Post Office Box 13528, Capitol Station, Austin, TX 78711-3528	(800) 252-5555	68,713.74
Virginia	1111 East Main St Suite 901, Richmond, VA 23219	(804) 786-4718	3,068.86
Washington	PO Box 47478, Olympia, WA 98504-7478	(800) 647-7706	12,566.08
<b>TOTAL</b>			<b>374,690.20<sup>3</sup></b>

<sup>3</sup> Total amount includes an estimated \$67,350.41 for the period from April 28, 2011 through the Petition Date.

**EXHIBIT B**  
**BANK ACCOUNTS**

<b><u>Account Description</u></b>	<b><u>Bank Name and Address</u></b>	<b><u>Account No.</u></b>
Store Account	Wells Fargo Bank, N.A. P.O. Box 63020 San Francisco, CA 94163	4121418446
Disbursement Account	Wells Fargo Bank, N.A. P.O. Box 63020 San Francisco, CA 94163	4121707491
Controlled Disbursement Account	Wells Fargo Bank, N.A. P.O. Box 63020 San Francisco, CA 94163	9600121564
Main Depository Account	Wells Fargo Bank, N.A. P.O. Box 63020 San Francisco, CA 94163	4121707509

**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11**  
METROPARK USA, INC., :  
Debtor. : **Case No. 11-\_\_\_\_\_ (RDD)**  
----- X

**INTERIM ORDER PURSUANT TO SECTIONS 105(a), 363(b), AND  
541 OF THE BANKRUPTCY CODE (I) AUTHORIZING PAYMENT OF  
PREPETITION SALES AND USE TAXES AND (II) ALLOWING FINANCIAL  
INSTITUTIONS TO CASH AND PROCESS RELATED CHECKS AND TRANSFERS**

Upon the motion, dated May 2, 2011 (the "Motion"),<sup>1</sup> of Metropark USA, Inc., as debtor and debtor in possession (the "Debtor"),<sup>2</sup> for an order pursuant to sections 105(a), 363(b), and 541 of title 11 of the United States Code (the "Bankruptcy Code") (i) for authorization to pay prepetition sales and use taxes (the "Taxes and Fees"), and (ii) to allow financial institutions to cash and process related checks and transfers, all as more fully set forth in the Motion; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334 and the Standing Order of Referral of Cases to Bankruptcy Judges of the District Court for the Southern District of New York, dated July 19, 1984 (Ward, Acting C.J.); and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and due and proper notice of the Motion having been provided to (i) the U.S. Trustee (Attn: Susan Golden, Esq.), (ii) Riemer & Braunstein LLP, Three Center Plaza, Boston, MA 02108 (Attn: Donald E. Rothman, Esq.) as counsel for Wells Fargo Bank, N.A., (iii) Solomon Ward Seidenwurm & Smith, LLP, 401 B Street, Ste. 1200 San Diego, CA 92101 (Attn: Michael D. Breslauer, Esq.) as counsel to

<sup>1</sup> Capitalized terms used but not defined herein shall have the respective meanings ascribed to them in the Motion.

<sup>2</sup> The last four digits of the Debtor's federal tax identification number are 6659.

Bricoleur Capital Partners, LP in its capacity as second lien agent, (iv) the Debtor's 30 largest unsecured creditors, and (v) the Taxing Authorities, and it appearing that no other or further notice need be provided; and the Court having determined that the relief requested in the Motion is in the best interests of the Debtor, its creditors, and all parties in interest; and the Court having determined that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and upon all of the proceedings had before the Court and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Motion is granted on an interim basis to the extent set forth herein, subject to becoming a final order as provided herein; and it is further

ORDERED that the Debtor is authorized, but not required, subject to further order, in its sole discretion, to pay Taxes and Fees relating to the period prior to the Petition Date in an amount not to exceed \$374,690.20, including but not limited to all those Taxes and Fees subsequently determined upon audit, or otherwise, to be owed for periods prior to the Petition Date and the date that a final order is entered in the matter, unless otherwise ordered by the Court, to the Taxing Authorities, including, but not limited to, those listed on **Exhibit A** annexed hereto; and it is further

ORDERED that the Banks, including, but not limited to, those listed on **Exhibit B** annexed hereto, are directed and authorized to process, honor, and pay, to the extent of funds on deposit, any and all prepetition checks issued by the Debtor, in respect of any Taxes and Fees incurred prior to, or after, the commencement of this chapter 11 case, to the Taxing Authorities, and it is further

ORDERED that nothing in this Order or the Motion waives, releases or affects any rights the Debtor has to contest the amount of or basis for any Taxes and Fees allegedly due to any Taxing Authority; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation and/or enforcement of this Order; and it is further

ORDERED that the final hearing (the "Final Hearing") on the Motion shall be held on [\_\_\_\_\_], 2011 at [\_\_\_] (Eastern Time); and it is further

ORDERED that any objections to the relief requested in the Motion on a final basis must be filed no later than [\_\_\_\_\_], 2011 at 4:00 p.m. (Eastern Time) (the "Objection Deadline") and served on the following parties: (i) the U.S. Trustee, 33 Whitehall Street, New York, NY 10004 (Attn: Susan Golden, Esq.), (ii) Riemer & Braunstein LLP, Three Center Plaza, Boston, MA 02108 (Attn: Donald E. Rothman, Esq.) as counsel for Wells Fargo Bank, N.A., (iii) Solomon Ward Seidenwurm & Smith, LLP, 401 B Street, Ste. 1200 San Diego, CA 92101 (Attn: Michael D. Breslauer, Esq.) as counsel to Bricoleur Capital Partners, LP in its capacity as second lien agent, (iv) the Debtor's 30 largest unsecured creditors, and (v) the Taxing Authorities; and it is further,

ORDERED that in the event no objection to the Motion or this Order is timely filed and served, then this Order shall become a final order as of the day immediately following the Objection Deadline, *nunc pro tunc* to the Petition Date without further hearing of this Court; and it is further

ORDERED that the requirements set forth in Bankruptcy Rule 6003(b) are satisfied by the contents of the Motion or otherwise deemed waived; and it is further

ORDERED that the requirements set forth in Bankruptcy Rule 6004(a) are satisfied by the Contents of the Motion; and it is further

ORDERED that notwithstanding the possible applicability of Bankruptcy Rules 6004(h) or otherwise, the terms and conditions of this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that the requirements set forth in Local Rule 9013-1(b) are satisfied by the contents of the Motion; and it is further

ORDERED that the Debtor is authorized and empowered to take all actions necessary to implement the relief granted in this Order.

Dated: May \_\_\_\_\_, 2011  
White Plains, New York

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HONORABLE ROBERT D. DRAIN  
UNITED STATES BANKRUPTCY JUDGE

## EXHIBIT A

### TAXING AUTHORITIES

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Washington	PO Box 47478, Olympia, WA 98504-7478	(800) 647-7706	12,566.08
<b>TOTAL</b>			<b>374,690.20<sup>1</sup></b>

<sup>1</sup> Total amount includes and estimated \$67,350.41 for the period from April 28, 2011 through the Petition Date.

**EXHIBIT B**

**BANK ACCOUNTS**

<b><u>Account Description</u></b>	<b><u>Bank Name and Address</u></b>	<b><u>Account No.</u></b>
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Controlled Disbursement Account	Wells Fargo Bank, N.A. P.O. Box 63020 San Francisco, CA 94163	9600121564
Main Depository Account	Wells Fargo Bank, N.A. P.O. Box 63020 San Francisco, CA 94163	4121707509