

Fill in this information to identify the case:

Debtor 1 C Studio Manufacturing LLC

Debtor 2
(Spouse, if filing)

United States Bankruptcy Court for the: Southern District of Texas

Case number 24-90629

United States Courts
Southern District of Texas
FILED

FEB 11 2025

Nathan Ochsner, Clerk of Court

Official Form 410

Proof of Claim

12/15

Read the instructions before filling out this form. This form is for making a claim for payment in a bankruptcy case. Do not use this form to make a request for payment of an administrative expense. Make such a request according to 11 U.S.C. § 503.

Filers must leave out or redact information that is entitled to privacy on this form or on any attached 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. Do not send original documents; they may be destroyed after scanning. If the documents are not available, explain in an attachment.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Fill in all the information about the claim as of the date the case was filed. That date is on the notice of bankruptcy (Form 309) that you received.

Part 1: Identify the Claim

1. Who is the current creditor?

NEW YORK STATE DEPARTMENT OF LABOR

Name of the current creditor (the person or entity to be paid for this claim)

Other names the creditor used with the debtor

2. Has this claim been acquired from someone else?

☒ No

☐ Yes. From whom?

3. Where should notices and payments to the creditor be sent?

Where should notices to the creditor be sent?

NYS DEPT. OF LABOR

Name

1220 WASHINGTON AVE, BLDG 12-RM 256

Number Street

ALBANY

NY

12226

City

State

ZIP Code

Contact phone 518-457-5789

Contact email BANKRUPTCY@LABOR.NY.GOV

Where should payments to the creditor be sent? (if different)

NYS DEPT. OF LABOR

Name

1220 WASHINGTON AVE, BLDG 12-RM 256

Number Street

ALBANY

NY

12226

City

State

ZIP Code

Contact phone 518-457-5789

Contact email BANKRUPTCY@LABOR.NY.GOV

Uniform claim identifier for electronic payments in chapter 13 (if you use one):

4. Does this claim amend one already filed?

☒ No

☐ Yes. Claim number on court claims registry (if known)

Filed on

MM / DD / YYYY

5. Do you know if anyone else has filed a proof of claim for this claim?

☒ No

☐ Yes. Who made the earlier filing?



Part 2: Give Information About the Claim as of the Date the Case Was Filed

6. Do you have any number you use to identify the debtor? ☐ No ☒ Yes. Last 4 digits of the debtor's account or any number you use to identify the debtor: 3 7 1 7

7. How much is the claim? \$ 0.00 Does this amount include interest or other charges? ☒ No ☐ Yes. Attach statement itemizing interest, fees, expenses, or other charges required by Bankruptcy Rule 3001(c)(2)(A).

8. What is the basis of the claim? Examples: Goods sold, money loaned, lease, services performed, personal injury or wrongful death, or credit card. Attach redacted copies of any documents supporting the claim required by Bankruptcy Rule 3001(c). Limit disclosing information that is entitled to privacy, such as health care information.

UNEMPLOYMENT INSURANCE CONTRIBUTIONS

9. Is all or part of the claim secured? ☒ No ☐ Yes. The claim is secured by a lien on property.

Nature of property:

☐ Real estate. If the claim is secured by the debtor's principal residence, file a *Mortgage Proof of Claim Attachment* (Official Form 410-A) with this *Proof of Claim*.

☐ Motor vehicle

☐ Other. Describe: _____

Basis for perfection: _____

Attach redacted copies of documents, if any, that show evidence of perfection of a security interest (for example, a mortgage, lien, certificate of title, financing statement, or other document that shows the lien has been filed or recorded.)

Value of property: \$ _____

Amount of the claim that is secured: \$ _____

Amount of the claim that is unsecured: \$ _____ (The sum of the secured and unsecured amounts should match the amount in line 7.)

Amount necessary to cure any default as of the date of the petition: \$ _____

Annual Interest Rate (when case was filed) _____ %

☐ Fixed

☐ Variable

10. Is this claim based on a lease? ☒ No ☐ Yes. Amount necessary to cure any default as of the date of the petition. \$ _____

11. Is this claim subject to a right of setoff? ☒ No ☐ Yes. Identify the property: _____

12. Is all or part of the claim entitled to priority under 11 U.S.C. § 507(a)?

☐ No

☒ Yes. Check one:

A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.

☐ Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

☐ Up to \$2,775* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).

☐ Wages, salaries, or commissions (up to \$12,475*) earned within 180 days before the bankruptcy petition is filed or the debtor's business ends, whichever is earlier. 11 U.S.C. § 507(a)(4).

☒ Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).

☐ Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).

☐ Other. Specify subsection of 11 U.S.C. § 507(a)() that applies.

Amount entitled to priority

\$ _____

\$ _____

\$ _____

\$ _____ 0.00

\$ _____

\$ _____

* Amounts are subject to adjustment on 4/01/16 and every 3 years after that for cases begun on or after the date of adjustment.

Part 3: Sign Below

The person completing this proof of claim must sign and date it. FRBP 9011(b).

If you file this claim electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what a signature is.

A person who files a fraudulent claim could be fined up to \$500,000, imprisoned for up to 5 years, or both. 18 U.S.C. §§ 152, 157, and 3571.

Check the appropriate box:

☐ I am the creditor.

☒ I am the creditor's attorney or authorized agent.

☐ I am the trustee, or the debtor, or their authorized agent. Bankruptcy Rule 3004.

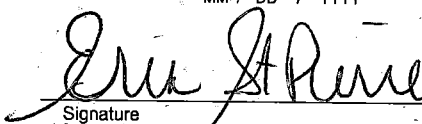
☐ I am a guarantor, surety, endorser, or other codebtor. Bankruptcy Rule 3005.

I understand that an authorized signature on this *Proof of Claim* serves as an acknowledgment that when calculating the amount of the claim, the creditor gave the debtor credit for any payments received toward the debt.

I have examined the information in this *Proof of Claim* and have a reasonable belief that the information is true and correct.

I declare under penalty of perjury that the foregoing is true and correct.

Executed on date 01/24/2025
MM / DD / YYYY


Signature

Print the name of the person who is completing and signing this claim:

Name Erin St. Pierre
First name Middle name Last name

Title UI EMPLOYER COMPLIANCE AGENT

Company NEW YORK STATE DEPARTMENT OF LABOR
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address 1220 WASHINGTON AVE, STATE CAMPUS BLDG 12-ROOM 256
Number Street

ALBANY NY 12226
City State ZIP Code

Contact phone 518-457-5789 Email BANKRUPTCY@LABOR.NY.GOV

WE ARE YOUR DOL



Department
of Labor

Kathy Hochul, Governor
Roberta L. Reardon, Commissioner

01/24/25

CLERK OF THE COURT
U.S. BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
PO BOX 61010
HOUSTON, TX 77208-0000

RE: CLOSET WORKS LLC
ER# 55-23717
ARRANGEMENT# 24-90629

Dear Sir:

Enclosed is an Unliquidated Claim of the New York State Department of Labor for Unemployment Insurance Contributions due from the above. The State of New York claims priority in payment under the provisions of the New York State Unemployment Insurance Law.

Please acknowledge receipt of this claim to the Unemployment Insurance Division in the enclosed envelope.

Very truly yours,

A handwritten signature in black ink that reads "Erin St Pierre".

Erin St Pierre
UI Employer Compliance Agent 2

ES:es
Encl.

IA168.2U (6-12)



New York State Department of Labor
Kathy Hochul, Governor
Roberta Reardon, Commissioner

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF TEXAS
ARRANGMENT# 24-90629

UNLIQUIDATED CLAIM FOR
UNEMPLOYMENT
INSURANCE CONTRIBUTIONS DUE -
PRIORITY CLAIM

CLERK OF COURT
U.S. BANKRUPTCY COURT
PO BOX 61010
HOUSTON, TX 77208-0000

IN THE MATTER OF:
CLOSET WORKS LLC
ER# 55-23717

DEBTOR

1. Erin St Pierre is an agent of the New York State Department of Labor, Unemployment Insurance Division, and is authorized to make this claim on behalf of the Commissioner of Labor of the State of New York pursuant to Article 18 of the Labor Law of the State of New York.
2. The debtor is justly and truly liable to the New York State Department of Labor for unpaid unemployment insurance contributions in an amount unknown at the present time.
3. The New York State Department of Labor will file a claim and assessments in these proceedings as soon as the necessary information can be obtained to fix and determine the debt. Such claim is capable of liquidation or of reasonable assessment, and such liquidation or assessment will not unduly delay the proceedings herein.
4. The New York State Department of Labor claims **priority** for the payment of such unemployment insurance contributions as are due.
5. There are no setoffs or counterclaims.
6. Correspondence regarding this claim should be forwarded to the New York State Department of Labor, Insolvency Unit, at the address indicated above.

Dated: 01/24/25

Commissioner of Labor

By: Erin St Pierre
UI Employer Compliance Agent 2
Unemployment Insurance Division

IA 38U (6-12)