Fill in this information to identify the case:

Debtor 1: CHICAGO RADIO ASSETS LLC

Debtor 2 (Spouse, if filing):

United States Bankruptcy Court for the: Texas Southern District of Houston

Case number: 26 90353

United States Courts
Southern District of Texas
FILED
MAY 22 2026
Nathan Ochsner, Clerk of Court

Official Form 410

Proof of Claim

04/25

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?

Illinois Department of Employment Security
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?

Federal Rule of Bankruptcy Procedure (FRBP) 2002(g)

Where should notices to the creditor be sent?

IDES Revenue Division–Bankruptcy Unit
Name

115 S. LaSalle Floor LL2
Number Street

Chicago IL 60603
City State ZIP Code

Contact phone 312 793 5478

Contact email William.Heslup@Illinois.gov

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

IDES Revenue Division–Bankruptcy Unit
Name

115 S. LaSalle Floor LL2
Number Street

Chicago IL 60603
City State ZIP Code

Contact phone

Contact email

Uniform claim identifier (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?

26903462606240000000000007

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: 8 5 6 5

7. **How much is the claim?** $ 11,502.48 **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.
   State Unemployment Insurance Tax

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)?**

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

☐ No

☑ Yes. *Check one:*

	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 $3,800* 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 $17,150*) 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).	$ 11,502.48
☐ 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.	$

* Amounts are subject to adjustment on 4/01/28 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)(3) 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 05/18/2026
MM / DD / YYYY

Ekaterini Mantis
Signature

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

Name: Ekaterini Mantis
First name | Middle name | Last name

Title: ES Tax Auditor II

Company: Illinois Department of Employment Security
Identify the corporate servicer as the company if the authorized agent is a servicer.

Address: 115 S. LaSalle St. Bankruptcy Unit LL2
Number Street

Chicago | IL | 60603
City | State | ZIP Code

Contact phone: 312 793 9488 Email: Ekaterini.Mantis@Illinois.gov

Illinois Department of Employment Security

Proof of Claim for the Illinois Department of Employment Security Contributions/Taxes

Case No.: **26-90353TX**
Type of Case: 11 Reorganization
Petition Date: 03/05/2026

United States Bankruptcy Court
Texas Southern Bankruptcy Court Houston
P.O. Box 61010
Houston, TX 77208

In the Matter Of:

CHICAGO RADIO ASSETS LLC
CHICAGO RADIO ASSETS LLC
7201 W LAKE MEAD BLVD STE 400
LAS VEGAS NV 89128-8366

Account ID: ***0363
FEIN: **-***8565
Letter ID: L0743771112
SSN:

1. The undersigned whose business address is Illinois Department of Employment Security, Employer Bankruptcy Unit, **115 S LASALLE ST, FL LL2 CHICAGO, IL 60603**, is the agent of the State of Illinois Department of Employment Security, and is authorized to make this request for payment on behalf of the State of Illinois.
2. The debtor is indebted to the State of Illinois Department of Employment Security, in the sum of **$11,502.48.**

3. The grounds for liability are contributions/taxes due under the Illinois Unemployment Insurance Act 820 ILCS 405/100 et seq.

UNPAID

QTR/YR	Contributions	Interest to Petition Date	Penalty	Other	Date Notice of Lien Filed
Quarter 1, 2024	$5,852.51	$2,574.43	$0.00	$0.00	
Quarter 2, 2024	$1,009.15	$382.87	$0.00	$0.00	
Quarter 3, 2024	$1,276.44	$407.08	$0.00	$0.00	
Total:	$8,138.10	$3,364.38	$0.00	$0.00	

Secured:	$0.00
Priority:	$11,502.48
General Unsecured:	$0.00
Total UI Tax Claim:	$11,502.48

The amount of all payments on this claim have been credited and deducted for the purpose of making this claim.

SEND ALL REMITTANCES, NOTICES, ETC. TO:

ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
EMPLOYER BANKRUPTCY UNIT
115 S LASALLE ST, FL LL2
CHICAGO, IL 60603



By: Collections Unit Manager

Ekaterini Mantis
ES Tax Auditor
(312) 793-9488