Fill in this information to identify the case:

Debtor 1 CHICAGO FM RADIO ASSETS LLC

Debtor 2 (Spouse, if filing)

United States Bankruptcy Court for the: _Texas Southern District of Houston_____

Case number 26 90351

United States Courts
Southern District of Texas
FILED
JUL 27 2026
Nathan Ochsner, Clerk of Court

Lead case 26-90346

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?

2690351260728000000000001

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 1 4 6

7. **How much is the claim?** $ 1,173.47 . **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: All Real and Personal Property

Basis for perfection: Recordation of Lien
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: $ 900.51
Amount of the claim that is unsecured: $ 272.96 (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: $ 1,173.47

Annual Interest Rate (when case was filed) 24.00 %
☑ 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).	$ 272.96
☐ 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.: **26-90351TX**
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 FM RADIO ASSETS LLC
CHICAGO FM RADIO ASSETS LLC
190 N STATE ST # 1100ITE # 2300
CHICAGO IL 60601-3302

Account ID: ***5043
FEIN: **-***8146
Letter ID: L1469576168
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 **$1,173.47.**
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	$625.36	$275.15	$0.00	$0.00	04/01/2025
Quarter 2, 2024	$98.58	$37.37	$0.00	$0.00	
Quarter 3, 2024	$103.86	$33.15	$0.00	$0.00	
Total:	$827.80	$345.67	$0.00	$0.00	

Secured:	$900.51
Priority:	$272.96
General Unsecured:	$0.00
Total UI Tax Claim:	$1,173.47

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

Ekaterini Mantis
ES Tax Auditor
(312) 793-9488

By: Collections Unit Manager

Notice of Lien

IDES
ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY

ides.illinois.gov

01/02

#BWNKMGV
#CNXX XX37 85X4 6166#
CHICAGO FM RADIO ASSETS LLC
CHICAGO FM RADIO ASSETS LLC
190 N STATE ST # 1100ITE # 2300
CHICAGO IL 60601-3302

Mail Date: 04/02/2025
Letter ID: CNXXXX3785X46166

Account ID: 4765043
Lien ID: 326837
Date of Lien: 04/01/2025
County: Cook

NOTICE OF LIEN FOR CONTRIBUTIONS
UNDER THE ILLINOIS UNEMPLOYMENT INSURANCE ACT

PURSUANT to Sections 2400 and 2401 of the Illinois Unemployment Insurance Act (820 ILCS 405/2400 and 2401), notice is hereby given that there is due and owing to the Director of Employment Security of the State of Illinois from the above-named employer, unpaid contributions, penalties and/or interest on such unpaid contributions in the following amounts:

Period Ending	Unpaid Contributions	Unpaid Penalty	Unpaid Other	Unpaid Interest on Contributions to 04/02/2025	Unpaid Balance
03/31/2024	$821.71	$0.00	$0.00	$181.00	$1,002.71
	$821.71	$0.00	$0.00	$181.00	$1,002.71

By virtue of the above-named sections, a lien is created in favor of the Director upon all the real and personal property or rights thereto owned or thereafter acquired by the aforementioned employer for a sum equal to the balance shown above, together with such contributions, penalties and interest which may hereafter become due.

YOU ARE ALSO PUT ON NOTICE THAT, PURSUANT to Section 2401.1 of the Illinois Unemployment Insurance Act (820 ILCS 405/2401.1), notice of the lien has been filed in the State Lien Registry, a public database in mytax.illinois.gov, as provided by the State Tax Lien Registration Act (35 ILCS 750/).

A remittance of $1,002.71 (interest included) mailed, or if not mailed, delivered on or before 04/30/2025, or a remittance of $1,018.92 (interest included) mailed, or if not mailed, delivered on or before 05/31/2025 will satisfy the above stated delinquencies on the Notice of Lien.

Return the attached payment voucher with your remittance. Please include the employer account number on your remittance.

ILLINOIS DEPARTMENT OF EMPLOYMENT SECURITY
REVENUE COLLECTION ENFORCEMENT UNIT
115 S LASALLE ST, 5TH FLOOR
CHICAGO, IL 60603

Employer Hotline: (800) 247-4984
Fax: (217) 557-1948

Director of Employment Security
Collection Manager

Kesa C Lenard

IDES-5-SLRN (N-01/20)

P-000230