

Fill in this information to identify the case:	
Debtor 1	Eastern Mountain Sports, LLC
Debtor 2 (Spouse, if filing)	
United States Bankruptcy Court	District of Delaware
Case number:	17-10247

FILED
 U.S. Bankruptcy Court
 District of Delaware
 2/6/2017
 Una O'Boyle, Clerk

**Official Form 410
 Proof of Claim**

04/16

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?	MPOWERD INC. 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. From whom?						
3. Where should notices and payments to the creditor be sent?	<table border="0"> <tr> <th>Where should notices to the creditor be sent?</th> <th>Where should payments to the creditor be sent? (if different)</th> </tr> <tr> <td>MPOWERD INC. Name 231 W. 29th Street, Suite 1105 New York, NY 10001 Contact phone 646-664-4490 Contact email ray@mpowerd.com</td> <td> Name Contact phone Contact email</td> </tr> <tr> <td colspan="2">Uniform claim identifier for electronic payments in chapter 13 (if you use one):</td> </tr> </table>	Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)	MPOWERD INC. Name 231 W. 29th Street, Suite 1105 New York, NY 10001 Contact phone 646-664-4490 Contact email ray@mpowerd.com	 Name Contact phone Contact email	Uniform claim identifier for electronic payments in chapter 13 (if you use one):	
Where should notices to the creditor be sent?	Where should payments to the creditor be sent? (if different)						
MPOWERD INC. Name 231 W. 29th Street, Suite 1105 New York, NY 10001 Contact phone 646-664-4490 Contact email ray@mpowerd.com	 Name Contact phone Contact email						
Uniform claim identifier for electronic payments in chapter 13 (if you use one):							
4. Does this claim amend one already filed?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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?	<input checked="" type="checkbox"/> No <input type="checkbox"/> 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: C285

7. How much is the claim? \$ 36160.00 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 healthcare information.
Goods sold (Note: Payment was to be guaranteed under the original D.I.P. No. 16-10971 from early 2016 !!!)

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)?	<input checked="" type="checkbox"/> No <input type="checkbox"/> Yes. <i>Check all that apply:</i>	Amount entitled to priority
A claim may be partly priority and partly nonpriority. For example, in some categories, the law limits the amount entitled to priority.	<input type="checkbox"/> Domestic support obligations (including alimony and child support) under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).	\$ _____
	<input type="checkbox"/> Up to \$2,850* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use. 11 U.S.C. § 507(a)(7).	\$ _____
	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,850*) 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).	\$ _____
	<input type="checkbox"/> Taxes or penalties owed to governmental units. 11 U.S.C. § 507(a)(8).	\$ _____
	<input type="checkbox"/> Contributions to an employee benefit plan. 11 U.S.C. § 507(a)(5).	\$ _____
	<input type="checkbox"/> Other. Specify subsection of 11 U.S.C. § 507(a)(_) that applies	\$ _____
* Amounts are subject to adjustment on 4/01/19 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 2/6/2017
MM / DD / YYYY

/s/ Raymond Wharrie

Signature

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

Name Raymond Wharrie

First name Middle name Last name

Title VP, Operations & Finance

Company MPOWERD INC.

Identify the corporate servicer as the company if the authorized agent is a servicer

Address 231 W. 29th Street, Suite 1105

Number Street

New York, NY 10001

City State ZIP Code

Contact phone 646-664-4490 Email ray@mpowerd.com



INVOICE

Bill To

Tori Pace
 Eastern Mountain Sports D.I.P. # 16-10971 (EMS)
 160 Corporate Ct
 Meriden CT 6450
 United States

Date 12/29/2016
Invoice # IN6986
Due Date 1/20/2017
Terms Net 15
PO # 925155
Sales Rep E16 Steven Monks
Partner P8:1 Greenwood Biz : Brad
Shipping Method Customer Pick Up
Ship Date 12/30/2016
Warehouse US-LAX
Incoterms

Ship To

Eastern Mountain Sports (EMS)
 160 Corporate Ct
 Meriden CT 6450
 United States

Item Name	UPC	Quantity	Unit Price	Subtotal
1023-001 Luci Outdoor 2.0 Bulk	855941004552	2,400	9.90	23,760.00
1003-004 Luci Color Bulk	855941004057	1,000	12.40	12,400.00
Customer Pick Up		1	0.00	0.00
Total				36,160.00
Amount Due (USD)				\$36,160.00

MPOWERD Inc.

231 West 29th Street, Suite 1105
 New York, NY 10001, USA
 T: +1 (646) 664-4490
 F: +1 (646) 655-0545
 E: finance@mpowerd.com
www.mpowerd.com
 Tax ID # 46-0701898

Bank Information:
 JP Morgan Chase
 2 Penn Plaza, New York, NY 10001, USA
 Swift BIC Code: CHASUS33
 Bank Routing Number: 021000021
 Account Name: MPOWERD Inc.
 Account Number: 105209090

PayPal Information:
 Email Address: ar@mpowerd.com

HTS Code: 8513.90
 Country of Origin: China
 All prices in US Dollars.
 Payments accepted in US Dollars only.

Thank you for your business!



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