

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

PLEASE SEND ORIGINAL, COMPLETED PROOFS OF CLAIM AS FOLLOWS: BY MAIL: THE GARDEN CITY GROUP, INC., ATTN: BBC CLAIMS PROCESSING, PO BOX 9000 #6361, MERRICK, NY 11566-9000, OR BY HAND OR OVERNIGHT COURIER: THE GARDEN CITY GROUP, INC., ATTN: BBC CLAIMS PROCESSING, 105 MAXESS RD., MELVILLE, NY 11747. ANY PROOF OF CLAIM SUBMITTED BY FACSIMILE OR EMAIL WILL NOT BE ACCEPTED.

----DEFINITIONS----

Debtor	Secured Claim	Unsecured Non Priority Claim
The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.	A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.	If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.
Creditor A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.	Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also <i>Unsecured Claim</i> .)	Unsecured Priority Claim Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as <i>Unsecured Nonpriority Claims</i> .
Proof of Claim A form telling the debtors how much you believe you are owed by the debtors at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the Court appointed Claims Agent before February 14, 2006 at 5:00 p.m. (prevailing Eastern time.)		

FOR ADDITIONAL INFORMATION, PLEASE CALL THE DEBTORS' CLAIMS AGENT AT 1-800-916-4890 OR GO TO <http://www.gardencitygroup.com/cases/bbc/index.php3>

Items to be completed in Proof of Claim form (if not already filled in)

Name of Debtor and Case Number:

Fill in the name of the debtor in the bankruptcy case and the bankruptcy case number. A list of debtors and case numbers is enclosed.

Information about Creditor:

Complete the section giving the name, address and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in your social security number and the dates of work for which you were not paid.

2. Date Debt Incurred:

Fill in the date when the debt first was owed by the debtor.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Total Amount of Claim at Time Case Filed:

Fill in the applicable amounts, including total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

5. Secured Claim

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

6. Unsecured Non Priority Claim

Check the appropriate place if you have an unsecured nonpriority claim, sometimes referred to as a "general unsecured claim". (See DEFINITIONS, above.) If your claim is partly secured and partly unsecured, state here the amount that is unsecured. If part of your claim is entitled to priority, state here the amount not entitled to priority.

7. Unsecured Priority Claim:

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

8. Credits:

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim, you have given the debtor credit for all payments received from the debtor.

9. Supporting Documents:

You must attach to this proof of claim form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.

LIST OF DEBTORS

NAME OF DEBTOR

CASE NUMBER

The Boyds Collection, Inc.	05-43793DK
The Boyds Collection, Ltd., L.P.	05-43805DK
Boyds Operations, Inc.	05-43816DK
The Boyds Collection - Pigeon Forge, LLC	05-43824DK
The Boyds Collection - Myrtle Beach, LLC	05-43833DK
The Boyds Collection - Branson, LLC	05-43838DK
J&T Designs and Imaginations, Inc.	05-43848DK
HC Accents & Associates, Inc.	05-43857DK
Boyds Bear and Company, LP	05-43863DK