

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re 4Kids Entertainment, Inc.

Case No. 11-11607

Debtor

Reporting Period: April 7, 2011 - May 31, 2011

Federal Tax I.D. # 13-2691380


CORPORATE MONTHLY OPERATING REPORT

File with the Court and submit a copy to the United States Trustee within 20 days after the end of the month and submit a copy of the report to any official committee appointed in the case.

(Reports for Rochester and Buffalo Divisions of Western District of New York are due 15 days after the end of the month, as are the reports for Southern District of New York.)

REQUIRED DOCUMENTS	Form No.	Document Attached	Explanation Attached
Schedule of Cash Receipts and Disbursements	<u>MOR-1</u>	X	
Bank Reconciliation (or copies of debtor's bank reconciliations)	<u>MOR-1 (CON'T)</u>	X	
Copies of bank statements		X	
Cash disbursements journals		X	
Statement of Operations	<u>MOR-2</u>	N/A	A
Balance Sheet	<u>MOR-3</u>	N/A	A
Status of Post-petition Taxes	<u>MOR-4</u>	X	
Copies of IRS Form 6123 or payment receipt		N/A	C
Copies of tax returns filed during reporting period		N/A	C
Summary of Unpaid Post-petition Debts	<u>MOR-4</u>	X	B
Listing of Aged Accounts Payable		X	B
Accounts Receivable Reconciliation and Aging	<u>MOR-5</u>	N/A	A
Taxes Reconciliation and Aging	<u>MOR-5</u>	N/A	A
Payments to Insiders and Professional	<u>MOR-6</u>	X	D
Post Petition Status of Secured Notes, Leases Payable	<u>MOR-6</u>	N/A	
Debtor Questionnaire	<u>MOR-7</u>	X	

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.



Bruce R. Foster, Executive Vice President and CFO

Date 6/10/2011

*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

SCHEDULE OF CASH RECEIPTS AND DISBURSEMENTS

Amounts reported should be from the debtor's books and not the bank statement. The beginning cash should be the ending cash from the prior month or, if this is the first report, the amount should be the balance on the date the petition was filed. The amounts reported in the "CURRENT MONTH - ACTUAL" column must equal the sum of the four bank account columns. Attach copies of the bank statements and the cash disbursements journal. The total disbursements listed in the disbursements journal must equal the total disbursements reported on this page. A bank reconciliation must be attached for each account. [See MOR-1 (CON'T)]

ACCOUNT NUMBER (LAST 4)	BANK ACCOUNTS				CURRENT MONTH ACTUAL (TOTAL OF ALL ACCOUNTS)
	OPER 114-065934	(blank)	(blank)	OTHER (BARCLAYS) 831-09301-1-3	
CASH BEGINNING OF MONTH	2,278,760.29	-		-	2,278,760.29
RECEIPTS					
CASH SALES				2,640,000.00	2,640,000.00
ACCOUNTS RECEIVABLE - PREPETITION	188,100.92				188,100.92
ACCOUNTS RECEIVABLE - POSTPETITION	15,320.04				15,320.04
LOANS AND ADVANCES					-
SALE OF ASSETS					-
OTHER (ATTACH LIST)					-
TRANSFERS (FROM DIP ACCTS)	2,640,000.00				2,640,000.00
TOTAL RECEIPTS	2,843,420.96			2,640,000.00	5,483,420.96
DISBURSEMENTS					
NET PAYROLL	(807,711.91)				(807,711.91)
PAYROLL TAXES	(459,261.76)				(459,261.76)
SALES, USE, & OTHER TAXES					-
INVENTORY PURCHASES					-
SECURED/ RENTAL/ LEASES	-				-
INSURANCE					-
ADMINISTRATIVE	(112,251.10)				(112,251.10)
SELLING					-
OTHER (ATTACH LIST)					-
OWNER DRAW *					-
TRANSFERS (TO DIP ACCTS)	(650,000.00)			(2,640,000.00)	(3,290,000.00)
PROFESSIONAL FEES	-				-
U.S. TRUSTEE QUARTERLY FEES					-
COURT COSTS					-
TOTAL DISBURSEMENTS	(2,029,224.77)			(2,640,000.00)	(4,669,224.77)
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	814,196.19			-	814,196.19
CASH - END OF MONTH	3,092,956.48	-		-	3,092,956.48

* COMPENSATION TO SOLE PROPRIETORS FOR SERVICES RENDERED TO BANKRUPTCY ESTATE

THE FOLLOWING SECTION MUST BE COMPLETED

DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES: (FROM CURRENT MONTH ACTUAL COLUMN)

TOTAL DISBURSEMENTS	4,669,224.77
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	3,290,000.00
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	1,379,224.77

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Bank Account No. E-11110
 Statement No. 11110-0430 ✓
 Statement Date 04/30/11

Currency Code

G/L Balance (\$) 3,756,386.49
 G/L Balance 3,756,386.49
 Positive Adjustments 0.00
 Subtotal 3,756,386.49
 Negative Adjustments 0.00
 Ending G/L Balance 3,756,386.49

Statement Balance 3,756,386.49
 Outstanding Deposits 0.00
 Subtotal 3,756,386.49
 Outstanding Checks 0.00
 Ending Balance 3,756,386.49

Difference 0.00

Handwritten:
 B
 TW
 5/26/11

Posting Date	D Ty	Document No.	Accou Type	Account No.	Description	Bal. Acou No.	Bal. Account No.	Amount	Cleared / Balance Amt.	Difference
Deposits										
04/01/11		EBJE939-1	G/L Ac		4KIDS ENT ACCT-114-065934	G/L Ac		7,734.22	7,734.22	0.00
04/01/11	Pa	LBCD3246-1	G/L Ac		MARCH 31, 2011 401K PYMT	G/L Ac		-33,190.77	-33,190.77	0.00
04/04/11		LBJE5407-1	G/L Ac		4KIDS ENT ACCT-114-065934	G/L Ac		400,000.00	400,000.00	0.00
04/04/11		PDP102407	G/L Ac		NICKELODEON UK LTD	G/L Ac		70,480.00	70,480.00	0.00
04/05/11		MBJE88-1	G/L Ac		TFR FROM 4KIDS MUSIC	G/L Ac		38,866.95	38,866.95	0.00
04/05/11	Pa	LBCD3256-1	G/L Ac		PROFESSIONAL FEES - LEGAL	G/L Ac		-67,407.87	-67,407.87	0.00
04/05/11	Pa	LBCD3259-1	G/L Ac		PROFESSIONAL FEES - LEGAL	G/L Ac		-1,300.00	-1,300.00	0.00
04/05/11	Pa	LBCD3260-1	G/L Ac		PROFESSIONAL FEES - LEGAL	G/L Ac		-11,826.50	-11,826.50	0.00
04/05/11	Pa	LBCD3261-1	G/L Ac		INTERNET SVCS 4/1/11-4/30/11	G/L Ac		-17,540.53	-17,540.53	0.00
04/05/11	Pa	LBCD3262-1	G/L Ac		CUSIP NO. 350865 - REQUEST	G/L Ac		-3,791.84	-3,791.84	0.00
04/05/11	Pa	LBCD3263-1	G/L Ac		PROFESSIONALFEES LEGAL	G/L Ac		-40,000.00	-40,000.00	0.00
04/05/11		EBJE941-1	G/L Ac		TFR TO 4KIDS AD SALES	G/L Ac		-150,000.00	-150,000.00	0.00
04/05/11		EBJE941-2	G/L Ac		TFR TO 4KIDS PROD	G/L Ac		-100,000.00	-100,000.00	0.00
04/05/11	Pa	LBCD3264-1	G/L Ac		4KIDS STANDARD SCVS RETAI	G/L Ac		-20,000.00	-20,000.00	0.00
04/05/11	Pa	ABCD683-1	G/L Ac		LUCRATIVE WEB GAME - INV #	G/L Ac		-6,000.00	-6,000.00	0.00
04/05/11	Pa	ABCD683-1	G/L Ac		LUCRATIVE WEB GAME - INV #	G/L Ac		-6,000.00	-6,000.00	0.00
04/05/11	Pa	ABCD693-1	G/L Ac		DOUBLECLICK AD SERVING - I	G/L Ac		-6,250.00	-6,250.00	0.00
04/05/11	Pa	ABCD693-2	G/L Ac		DOUBLECLICK AD SERVING - I	G/L Ac		-4,750.00	-4,750.00	0.00
04/05/11	Pa	ABCD694-1	G/L Ac		ZYPE MEDIA - 25% OF TOONZA	G/L Ac		-8,425.00	-8,425.00	0.00
04/05/11	Pa	ABCD695-1	G/L Ac		3/11 - RETAINER FEE - INV. # 04	G/L Ac		-6,800.00	-6,800.00	0.00
04/05/11	Pa	ABCD696-1	G/L Ac		COMSCORE - LEGO BRAND - IN	G/L Ac		-17,500.00	-17,500.00	0.00
04/05/11	Pa	ABCD696-2	G/L Ac		COMSCORE - MEDIA METRIX -	G/L Ac		-16,500.00	-16,500.00	0.00
04/05/11	Pa	PBCD1399-1	G/L Ac		BISHOP - Y5D S3 - EPS # 262, 2	G/L Ac		-3,000.00	-3,000.00	0.00
04/05/11	Pa	PBCD1407-1	G/L Ac		MEDIA - DIGIBETA - INV# 13252	G/L Ac		-899.27	-899.27	0.00
04/05/11	Pa	PBCD1407-2	G/L Ac		MEDIA - DIGIBETA - INV# 13290	G/L Ac		-708.56	-708.56	0.00
04/05/11		PDP102397	G/L Ac		WARNER BROS. PICTURES	G/L Ac		48,590.00	48,590.00	0.00
04/05/11		LPR-04051	G/L Ac		4KEL payroll entry 4/5/11	G/L Ac		-49,061.06	-49,061.06	0.00
04/05/11		LBJE5433-1	G/L Ac		Payroll taxes and MCTMT 4/5/11	G/L Ac		-18,363.09	-18,363.09	0.00
04/05/11		APR-040511	G/L Ac		4KAS NET PAY - DD	G/L Ac		-21,544.13	-21,544.13	0.00
04/05/11		APR-040511	G/L Ac		4KAS PR TAXES	G/L Ac		-9,082.65	-9,082.65	0.00
04/05/11		PPR-040511	G/L Ac		4KP PAYROLL - DD	G/L Ac		-28,433.64	-28,433.64	0.00
04/05/11		PPR-040511	G/L Ac		4KP PAYROLL - MC	G/L Ac		-931.61	-931.61	0.00

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Posting Date	D Ty	Document No.	Accou Type	Account No.	Description	Bal. Accou No.	Bal. Account No.	Amount	Cleared / Balance Amt.	Difference
Deposits										
04/05/11		PPR-040511	G/L Ac		4KP PR TAXES	G/L Ac		-11,147.81	-11,147.81	0.00
04/06/11		EBJE942-1	G/L Ac		4KIDS ENT ACCT-114-065934	G/L Ac		1,500,000.00	1,500,000.00	0.00
04/06/11		EBJE942-2	G/L Ac		4KIDS ENT ACCT-114-065934	G/L Ac		1,315,825.00	1,315,825.00	0.00
04/06/11	Pa	LBCD3265-1	G/L Ac		KAYE SCHOLER FIERMAN HAY	G/L Ac		-600,000.00	-600,000.00	0.00
04/07/11		EBJE943-1	G/L Ac		TFR TO 4KEL	G/L Ac		-200,000.00	-200,000.00	0.00
04/07/11		EBJE943-2	G/L Ac		TFR TO 4KIDS PROD	G/L Ac		-200,000.00	-200,000.00	0.00
04/07/11		EBJE943-3	G/L Ac		TFR TO 4KIDS AD SALES	G/L Ac		-200,000.00	-200,000.00	0.00
04/07/11		EBJE944-1	G/L Ac		4KIDS ENT ACCT-114-065934	G/L Ac		2,640,000.00	2,640,000.00	0.00
04/08/11	Pa	LBCD3266-1	G/L Ac		APRIL 6, 2011 401K PYMT	G/L Ac		-11,030.64	-11,030.64	0.00
04/13/11		LDP106461	G/L Ac		PAYCHEX COBRA - BURKE,MU	G/L Ac		1,177.73	1,177.73	0.00
04/13/11		LPR-04151	G/L Ac		4KEL payroll entry 4/13/11	G/L Ac		-71,313.89	-71,313.89	0.00
04/13/11		LBJE5461-1	G/L Ac		4KEL payroll taxes and MCTMT	G/L Ac		-34,777.21	-34,777.21	0.00
04/13/11		PDP102400	G/L Ac		PAYCHEX COBRA - KINGSBER	G/L Ac		5,105.82	5,105.82	0.00
04/13/11		ADP101265	G/L Ac		PAYCHEX COBRA - BEAUMONT	G/L Ac		907.41	907.41	0.00
04/13/11		APR-041311	G/L Ac		4KAD PAYROLL	G/L Ac		-48,298.60	-48,298.60	0.00
04/13/11		PPR-041311	G/L Ac		4KP PAYROLL DD	G/L Ac		-65,037.90	-65,037.90	0.00
04/14/11		LBJE5460-1	G/L Ac		garnish payment 4/14/11	G/L Ac		-116.57	-116.57	0.00
04/15/11		LBJE5434-1	G/L Ac		Quarterly account service fee	G/L Ac		-4,493.17	-4,493.17	0.00
04/15/11		LBCD3270-1	G/L Ac		COBRA ADMINISTRATION FEES	G/L Ac		-97.00	-97.00	0.00
04/18/11		PDP102403	G/L Ac		TELEVIX ENTERTAINMENT, INC	G/L Ac		7,500.00	7,500.00	0.00
04/18/11		PDP102405	G/L Ac		BRITISH TELECOM UK	G/L Ac		180.52	180.52	0.00
04/18/11		PDP102404	G/L Ac		TELETOON CANADA, INC.	G/L Ac		29,694.68	29,694.68	0.00
04/19/11	Pa	LBCD3271-1	G/L Ac		APRIL 15, 2011 401K PYMT	G/L Ac		-21,370.81	-21,370.81	0.00
04/27/11		PDP102402	G/L Ac		PAYCHEX COBRA - R. KRONEN	G/L Ac		2,305.61	2,305.61	0.00
04/27/11		ADP101267	G/L Ac		PAYCHEX COBRA - M. BERKMA	G/L Ac		1,372.07	1,372.07	0.00
04/27/11		LDP106473	G/L Ac		PAYCHEX COBRA - S. UENO, C.	G/L Ac		1,957.38	1,957.38	0.00
04/27/11		APR-042711	G/L Ac		4KAD PAYROLL	G/L Ac		-77,283.24	-77,283.24	0.00
04/27/11		PPR-042711	G/L Ac		4KP PAYROLL DD	G/L Ac		-103,359.08	-103,359.08	0.00
04/27/11		LPR-04291	G/L Ac		Payroll entry 4/27/11	G/L Ac		-108,254.33	-108,254.33	0.00
04/27/11		LBJE5497-1	G/L Ac		payroll taxes and mctmt tax	G/L Ac		-62,856.77	-62,856.77	0.00
04/28/11		LBJE5496-1	G/L Ac		garnish payment	G/L Ac		-171.88	-171.88	0.00
04/29/11		LBJE5499-1	G/L Ac		Outstanding tax liabilities for 3/31/	G/L Ac		-1,818.93	-1,818.93	0.00
04/29/11		ABJE993-1	G/L Ac		SUI ADJUSTMENT	G/L Ac		-2,295.00	-2,295.00	0.00
Total Deposits								3,598,668.04	3,598,668.04	0.00



JPMORGAN CHASE BANK, N.A.
 NORTHEAST MARKET
 P O BOX 659754
 SAN ANTONIO TX 78265-9754

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Account Number
 000000114065934

Customer Service

If you have any questions
 about your statement, please
 contact your Customer Service
 Professional.



00001906 CEN 802 X 12011 - NNN 1 000000000 C1 0000

4 KIDS ENTERTAINMENT INC
 TRACY WEINSTEIN
 4 KIDS ENTERTAINMENT INC
 53 W 23RD ST FL 11
 NEW YORK NY 10010-4233



Commercial Checking

Summary

	<i>Number</i>	<i>Amount</i>
Opening Ledger Balance		\$157,718.45
Deposits and Credits	17	\$6,071,697.39
Withdrawals and Debits	43	\$2,473,029.35
Checks Paid	0	\$0.00
Ending Ledger Balance		\$3,756,386.49

Deposits and Credits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
04/01	FED WIRE CREDIT VIA: THE BANK OF NEW YORK MELLON/021000018 B/O: 4KIDS ENTERTAINMENT INC. TRACYEW YORK NY 10010-4233 REF: CHASE NYC/CTR/BNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 RFB=O/B BK OF NYC BBI=/ACC/BARCAP REF:7011769/TIME/12IMAD: 0401B1Q8152C005137 TRN: 4363409091FF YOUR REF: O/B BK OF NYC	\$7,734.22
04/04	BOOK TRANSFER CREDIT B/O: 4 KIDS ENTERTAINMENT LICENSINGNEW YORK NY 10010-4233 REF: TFR FROM 4KEL TO 4KIDS ENT TRN: 4417000094JO YOUR REF: CAP OF 11/04/04	\$400,000.00

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account (including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.



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4 KIDS ENTERTAINMENT INC

Commercial Checking

(continued)

Deposits and Credits

Ledger Date	Description	Amount
04/04	CHIPS CREDIT VIA: BARCLAYS BANK PLC/0257 B/O: NICKELODEON UK LIMITED WIT 1HU REF: NBNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 ORG=/20789866231788 WIT 1HU OGB=BARCLAYS BANK PLC HO UK LONDON ENGSSN: 0273926 TRN: 5341200094FC YOUR REF: SWF OF 11/04/04	\$70,480.00
04/05	BOOK TRANSFER CREDIT B/O: 4 KIDS ENTERTAINMENT MUSIC INCNEW YORK NY 10010-4233 REF: TFR FROM 4KIDS MUSIC TO 4KIDS ENT. TRN: 4175000095JO YOUR REF: CAP OF 11/04/05	\$38,866.95
04/05	DEPOSIT 771614709	\$48,590.00
04/06	FED WIRE CREDIT VIA: THE BANK OF NEW YORK MELLON/021000018 B/O: 4KIDS ENTERTAINMENT INC. TRACYEW YORK NY 10010-4233 REF: CHASE NYC/CTR/BNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 RFB=O/B BK OF NYC BBI=/ACC/BARCAP REF:7014591/TIME/16IMAD: 0406B1Q8151C005038 TRN: 4409509096FF YOUR REF: O/B BK OF NYC	\$1,500,000.00
04/06	FED WIRE CREDIT VIA: THE BANK OF NEW YORK MELLON/021000018 B/O: 4KIDS ENTERTAINMENT INC. TRACYEW YORK NY 10010-4233 REF: CHASE NYC/CTR/BNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 RFB=O/B BK OF NYC BBI=/ACC/BARCAP REF:7014123/TIME/10IMAD: 0406B1Q8151C001983 TRN: 1355009096FF YOUR REF: O/B BK OF NYC	\$1,315,825.00
04/07	FED WIRE CREDIT VIA: THE BANK OF NEW YORK MELLON/021000018 B/O: 4KIDS ENTERTAINMENT INC. TRACYEW YORK NY 10010-4233 REF: CHASE NYC/CTR/BNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 RFB=O/B BK OF NYC BBI=/ACC/BARCAP REF:7015174/TIME/15IMAD: 0407B1Q8153C005571 TRN: 4545109097FF YOUR REF: O/B BK OF NYC	\$2,640,000.00
04/13	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473180 ASEC:CCD TRACE#:021000026223436 EED:110413 IND ID: 131517 IND NAME:4 KIDS PRODUCTIONS INC TRN: 1026223436TC	\$5,105.82

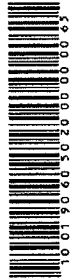


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Account Number
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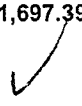
4 KIDS ENTERTAINMENT INC



Commercial Checking
(continued)

Deposits and Credits

Ledger Date	Description	Amount
04/13	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473194 ASEC:CCD TRACE#:021000026223434 EED:110413 IND ID: 131518 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1026223434TC	\$1,177.73
04/13	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473218 ASEC:CCD TRACE#:021000026223432 EED:110413 IND ID: 131519 IND NAME:4KIDS AD SALES INC TRN: 1026223432TC	\$907.41
04/18	FOREIGN REMITTANCE CREDIT B/O: FX USD OUTGOINGFEDCHIPSDDA BOURNEMOUTH, BH7 7DB UNITED KINGDOMORG: 10250305394 TELETOON CANADA INC OGB: JPM CHASE FX REMITTANCE DEPARTTECHNOLOPLIS KNOWLEDGE P REF: PMT FOR INV 4KECHA081 AND 4KEC HA074 JPN110415000750/OCMT/USD29694,68/BNF/CAD29250/PR ODUCT/FX TRN: 0273300108FX YOUR REF: SWF OF 11/04/18	\$29,694.68
04/18	CHIPS CREDIT VIA: THE NORTHERN TRUST INTL BKING/0112 B/O: BT PLC ACCOUNTS PAYABLE MANCHESTER, M14 7HR REF: NBNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 ORG=/20000070642851 MANCHESTER, M14 7HR OGB=BARCLAYS BANK PLC LONDSSN: 0372126 TRN: 7178500108FC YOUR REF: NT11110800257	\$180.52
04/18	DEPOSIT 771614711	\$7,500.00
04/27	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473180 ASEC:CCD TRACE#:021000024422530 EED:110427 IND ID: 133984 IND NAME:4 KIDS PRODUCTIONS INC TRN: 1164422530TC	\$2,305.61
04/27	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473194 ASEC:CCD TRACE#:021000024422528 EED:110427 IND ID: 133985 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1164422528TC	\$1,957.38
04/27	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473218 ASEC:CCD TRACE#:021000024422526 EED:110427 IND ID: 133986 IND NAME:4KIDS AD SALES INC TRN: 1164422526TC	\$1,372.07
Total		\$6,071,697.39





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Account Number
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4 KIDS ENTERTAINMENT INC

Commercial Checking

(continued)

Withdrawals and Debits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
04/01	CHIPS DEBIT VIA: DEUTSCHE BANK TRUST CO AMERICA/0103 A/C: FIDELITY FPRS COVINGTON, KY 41015 REF: MARCH 31, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES SSN: 0372659 TRN: 5505400091JO YOUR REF: NONREF	\$33,190.77
04/05	BOOK TRANSFER DEBIT A/C: K&L GATES LLP NEW YORK NY 10022-6030 REF: PROFESSIONAL FEES - DEC 2010 & JAN - MAR 2011 FILE # 0813862.00001 INV# 2310890 TRN: 4174800095JO YOUR REF: NONREF	\$67,407.87 ✓
04/05	CHIPS DEBIT VIA: BANK OF AMERICA N.A./0959 A/C: COMSCORE RESTON, VA 20190 REF: INSTALLMENT PYMT DUE ON 3/30/11 LEGO BRAND SURVEY INVOICE NO. 017664 SSN: 0298355 TRN: 4175100095JO YOUR REF: NONREF	\$34,000.00 ✓
04/05	FEDWIRE DEBIT VIA: SIL VLY BK SCLA/121140399 A/C: EPIQ BANKRUPTCY SOLUTIONS, LLCCHICAGO, IL 60611 REF: PROFESSIONAL FEES - LEGAL BANKRUPTCYSOLUTIONS IMAD: 0405B1QGC07C003775 TRN: 4175200095JO YOUR REF: NONREF	\$20,000.00 ✓
04/05	CHIPS DEBIT VIA: CITIBANK/0008 A/C: DOUBLECLICK TECHSOLUTIONS/GOOGMOUNTAIN VIEW, CA 94043-1351 REF: MONTHLY DART FOR PUBL. AD SERVING JAN & FEB 2011 INV # 400074192 - 6,250 & # 400079872 - 4,750 SSN: 0298363 TRN: 4175600095JO YOUR REF: NONREF	\$11,000.00 ✓
04/05	CHIPS DEBIT VIA: HSBC BANK USA N.A./0108 A/C: BARTON BISHOP ASTORIA, NY 11106 REF: YUGIOH 5D SCRIPT WRITER # 262, 263 SSN: 0298353 TRN: 4175900095JO YOUR REF: NONREF	\$3,000.00
04/05	FEDWIRE DEBIT VIA: PNCBANK PITT/043000096 A/C: JONES DAY 901 LAKESIDE AVE, CLEVELAND, OH 44114REF: PROFESSIONAL FEES LEGAL - JAN 2011INV # 32307685 - 6,745.10 INV #32329481 - 33,257.90 IMAD: 0405B1QGC05C005495 TRN: 4174900095JO YOUR REF: NONREF	\$40,000.00



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4 KIDS ENTERTAINMENT INC



Commercial Checking

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Withdrawals and Debits

Ledger Date	Description	Amount
04/05	CHIPS DEBIT VIA: BANK OF AMERICA N.A./0959 A/C: AMP NETWORKS, LLC LONG ISLAND CITY, NY 11101 REF: ACCOUNT # 8021 INVOICE DATE - 4/1/11 SSN: 0298416 TRN: 4175300095JO YOUR REF: NONREF	\$17,540.53
04/05	CHIPS DEBIT VIA: BANK OF AMERICA N.A./0959 A/C: MORRISON & FOERSTER LLP SAN FRANCISCO, CA 94160-2497 REF: FOR PROFESSIONAL SERVICES & DISBURSEMENTS INCURRED THROUGH FEB 28, 2011 - INV # 5010493 CLIENT # 069221-0000001 SSN: 0298418 TRN: 4175500095JO YOUR REF: NONREF	\$11,826.50
04/05	FEDWIRE DEBIT VIA: FIRSTMERIT AKRON/041200555 A/C: MEDIA DISTRIBUTORS BURBANK, CA 91505 REF: DIGIBETA TAPE ORDERS INV # 13252 - 899.27 INV # 13290 - 708.56 IMAD: 0405B1QGC03C005593 TRN: 4176000095JO YOUR REF: NONREF	\$1,607.83
04/05	FEDWIRE DEBIT VIA: US BK CA AUB/121122676 A/C: LUCRATIVE GAMING LLC SACRAMENTO, CA 95835 REF: MONTHLY GAME LICENSE AGMT FOR THE DELIVERY OF 1 GAME PER WEEK INVOICENOS. 007 - 6K, 008 - 6K IMAD: 0405B1QGC07C003776 TRN: 4175400095JO YOUR REF: NONREF	\$12,000.00
04/05	FEDWIRE DEBIT VIA: PROVIDENT BANK/221272303 A/C: ZYPE MEDIA GROUP LLC WESTFIELD, NJ 07090 REF: PAY 25% OF TOONZAKI PROJECT 2ND MILESTONE IMAD: 0405B1QGC01C006692 TRN: 4175700095JO YOUR REF: NONREF	\$8,425.00
04/05	FEDWIRE DEBIT VIA: HUDSON YONKERS/021909300 A/C: ROTHFARB LAW, PLLC 11 BROADWAY, SUITE 615 REF: PROFESSIONAL FEES - LEGAL DENATO V.KANONEN & BEST., INC. INVOICE # 48/TIME/15:45 IMAD: 0405B1QGC07C003781 TRN: 4176100095JO YOUR REF: NONREF	\$1,300.00
04/05	FEDWIRE DEBIT VIA: BK AMER NYC/026009593 A/C: FLEET BANK NA NEW YORK NY BEN: GOOD WORLD MEDIA, LLC BROOKLYM, NY 11215 REF: MARCH 2011 RETAINER FEE & DESIGNS INVOICE NO. 4KIDS046 IMAD: 0405B1QGC01C006694 TRN: 4175800095JO YOUR REF: NONREF	\$6,800.00



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4 KIDS ENTERTAINMENT INC

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Withdrawals and Debits

Ledger Date	Description	Amount
04/05	CHIPS DEBIT VIA: BANK OF AMERICA N.A./0959 A/C: BROADRIDGE ICS BOSTON, MA 02241-6423 REF: CUSIP NUMBER 350865 INVOICE NUMBER PXA1025810 SSN: 0303432 TRN: 4385600095JO YOUR REF: NONREF	\$3,791.84
04/05	ORIG CO NAME:PAYCHEX INC. ORIG ID:1161124166 DESC DATE: CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:021000020291721 EED:110405 IND ID:39562500001199X IND NAME:4KIDS ENTERTAINMENT LI TRN: 0950291721TC	\$48,563.06 (1)
04/05	ORIG CO NAME:PAYCHEX INC. ORIG ID:1161124166 DESC DATE: CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:021000020291722 EED:110405 IND ID:39562500001220X IND NAME:4 KIDS PRODUCTIONS INC TRN: 0950291722TC	\$28,433.64
04/05	ORIG CO NAME:PAYCHEX INC. ORIG ID:1161124166 DESC DATE: CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:021000020291723 EED:110405 IND ID:39562500001264X IND NAME:4KIDS AD SALES INC TRN: 0950291723TC	\$21,544.13
04/05	ORIG CO NAME:PAYCHEX TPS ORIG ID:1161124166 DESC DATE:040411 CO ENTRY DESCR:TAXES SEC:CCD TRACE#:021000025634066 EED:110405 IND ID:39566800001167X IND NAME:4KIDS ENTERTAINMENT LI 23167 TRN: 0945634066TC	\$18,363.09
04/05	ORIG CO NAME:PAYCHEX TPS ORIG ID:1161124166 DESC DATE:040411 CO ENTRY DESCR:TAXES SEC:CCD TRACE#:021000025634065 EED:110405 IND ID:39566800001166X IND NAME:4 KIDS PRODUCTIONS INC 23167 TRN: 0945634065TC	\$11,147.81
04/05	ORIG CO NAME:PAYCHEX TPS ORIG ID:1161124166 DESC DATE:040411 CO ENTRY DESCR:TAXES SEC:CCD TRACE#:021000025634067 EED:110405 IND ID:39566800001168X IND NAME:4KIDS AD SALES INC 23167 TRN: 0945634067TC	\$9,082.65



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4 KIDS ENTERTAINMENT INC



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Withdrawals and Debits

Ledger Date	Description	Amount
04/05	ORIG CO NAME:PAYCHEX - RCX ORIG ID:1161124166 DESC DATE: CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:021000025634070 EED:110405 IND ID:39564600000345X IND NAME:4 KIDS PRODUCTION INC PAYX-RCX-BOA TRN: 0945634070TC	\$931.61
04/05	ORIG CO NAME:PAYCHEX - RCX ORIG ID:1161124166 DESC DATE: CO ENTRY DESCR:PAYROLL SEC:CCD TRACE#:021000025634069 EED:110405 IND ID:39564600000344X IND NAME:4 KIDS ENTERTAINMENT L PAYX-RCX-BOA TRN: 0945634069TC	\$498.00 (1)
04/06	BOOK TRANSFER DEBIT A/C: 4KIDS AD SALES INC NEW YORK NY 10010-4233 REF: TFR FROM 4KENT TO 4KIDS AD SALES TRN: 0337000096JO YOUR REF: NONREF	\$150,000.00
04/06	BOOK TRANSFER DEBIT A/C: 4 KIDS PRODUCTIONS INC TRACY NEW YORK NY 10010-4233 REF: TFR FROM 4KENT TO 4KIDS PROD TRN: 0337100096JO YOUR REF: NONREF	\$100,000.00
04/06	CHIPS DEBIT VIA: CITIBANK/0008 A/C: KAYE SCHOLER LLP NEW YORK, NY 10022-3598 REF: RETAINER FEE AND PRIOR INVOICES SSN: 0265735 TRN: 1467800096JO YOUR REF: NONREF	\$600,000.00
04/07	BOOK TRANSFER DEBIT A/C: 4 KIDS ENTERTAINMENT LICENSINGNEW YORK NY 10010-4233 REF: TFR FROM 4KIDS ENT. TO 4KEL TRN: 2354300097JO YOUR REF: NONREF	\$200,000.00
04/07	BOOK TRANSFER DEBIT A/C: 4 KIDS PRODUCTIONS INC TRACY NEW YORK NY 10010-4233 REF: TFR FROM 4KE TO 4KIDS PROD TRN: 2354400097JO YOUR REF: NONREF	\$200,000.00
04/07	BOOK TRANSFER DEBIT A/C: 4KIDS AD SALES INC NEW YORK NY 10010-4233 REF: TFR FROM 4KE TO 4KIDS AD SALES TRN: 2354500097JO YOUR REF: NONREF	\$200,000.00
04/08	FEDWIRE DEBIT VIA: DBTCO AMERICAS NYC/021001033 A/C: FIDELITY FPRS COVINGTON, KY 41015 REF: APRIL 6, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES IMAD: 0408B1QGC04C004803 TRN: 0575800098JO YOUR REF: NONREF	\$11,030.64



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4 KIDS ENTERTAINMENT INC

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Withdrawals and Debits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
04/13	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5084KIDS ENTERTAINMENT LICENSING APRIL 15, 2011 PAYROLL & TAXES TRN: 2481700103JO YOUR REF: NONREF	\$106,091.10
04/13	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5104KIDS PRODUCTIONS, INC. APRIL 15, 2011 PAYROLL & TAXES TRN: 2481800103JO YOUR REF: NONREF	\$65,037.90
04/13	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5114KIDS AD SALES, INC. APRIL 15, 2011 PAYROLL & TAXES TRN: 2481900103JO YOUR REF: NONREF	\$48,298.60
04/14	ORIG CO NAME:PAYCHEX CGS ORIG ID:1124166001 DESC DATE:041411 CO ENTRY DESCR:GARNISH SEC:CCD TRACE#:021000029770528 EED:110414 IND ID:COL0028964756 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1039770528TC	\$116.57
04/15	ORIG CO NAME:PAYCHEX-HRS ORIG ID:2555124166 DESC DATE: CO ENTRY DESCR:HRS PMT SEC:CCD TRACE#:021000024031253 EED:110415 IND ID:14546986 IND NAME:4 KIDS PRODUCTIONS IN TRN: 1044031253TC	\$97.00
04/15	ACCOUNT ANALYSIS SETTLEMENT CHARGE	\$4,493.17
04/19	CHIPS DEBIT VIA: DEUTSCHE BANK TRUST CO AMERICA/0103 A/C: FIDELITY FPRS COVINGTON, KY 41015 REF: APRIL 15, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES SSN: 0324959 TRN: 4361500109JO	\$21,370.81
04/27	YOUR REF: NONREF BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5084KIDS ENTERTAINMENT LICENSING APRIL 29, 2011 PAYROLL & TAXES TRN: 5151100116JO YOUR REF: NONREF	\$171,111.10



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April 29, 2011

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4 KIDS ENTERTAINMENT INC



Commercial Checking
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Withdrawals and Debits

Ledger Date	Description	Amount
04/27	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5104KIDS PRODUCTIONS, INC. PAYROLL & TAXES FOR APRIL 29, 2011 TRN: 5151200116JO YOUR REF: NONREF	\$103,359.08
04/27	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5114KIDS AD SALES, INC. PAYROLL & TAXES APRIL 29, 2011 TRN: 5151300116JO YOUR REF: NONREF	\$77,283.24
04/28	ORIG CO NAME:PAYCHEX CGS ORIG ID:1124166001 DESC DATE:042811 CO ENTRY DESCR:GARNISH SEC:CCD TRACE#:021000028838954 EED:110428 IND ID:COL0029172828 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1178838954TC	\$171.88
04/29	ORIG CO NAME:PAYCHEX TPS ORIG ID:1161124166 DESC DATE:042511 CO ENTRY DESCR:TAXES SEC:CCD TRACE#:021000025637653 EED:110429 IND ID:39828700074320X IND NAME:4KIDS AD SALES INC-23244 TRN: 1185637653TC	\$2,295.00
04/29	ORIG CO NAME:PAYCHEX TPS ORIG ID:1161124166 DESC DATE:042511 CO ENTRY DESCR:TAXES SEC:CCD TRACE#:021000025637652 EED:110429 IND ID:39828700074319X IND NAME:4KIDS ENTERTAINMENT LI 23244 TRN: 1185637652TC	\$1,818.93
Total		\$2,473,029.35

Daily Balance

Date	Ledger Balance	Date	Ledger Balance
04/01	\$132,261.90	04/14	\$4,095,376.44
04/04	\$602,741.90	04/15	\$4,090,786.27
04/05	\$312,935.29	04/18	\$4,128,161.47
04/06	\$2,278,760.29	04/19	\$4,106,790.66
04/07	\$4,318,760.29	04/27	\$3,760,672.30
04/08	\$4,307,729.65	04/28	\$3,760,500.42
04/13	\$4,095,493.01	04/29	\$3,756,386.49

Bank Rec. Test Report
4 Kids Entertainment, Inc.

June 7, 2011 3:40 PM
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Bank Account No. E-11110
Statement No. 053111-1111
Statement Date 05/31/11

Currency Code

G/L Balance (\$) 3,092,956.48
G/L Balance 3,092,956.48
Positive Adjustments 0.00

Subtotal 3,092,956.48
Negative Adjustments 0.00

Ending G/L Balance 3,092,956.48

Difference 0.00

Statement Balance 3,092,956.48
Outstanding Deposits 0.00

Subtotal 3,092,956.48
Outstanding Checks 0.00

Ending Balance 3,092,956.48

KS

*TW
6/7/11*

Posting Date	D Ty	Document No.	Accou Type	Account No.	Description	Bal. Accou No.	Bal. Account No.	Amount	Cleared / Balance Amt.	Difference
Deposits										
05/02/11	Pa	LBCD3273-1	G/L Ac		APRIL 30, 2011 401K PYMT	G/L Ac		-32,449.31	-32,449.31	0.00
05/02/11		PDP102406	G/L Ac		SIC - SOC INDEPENDENTE	G/L Ac		22,655.00	22,655.00	0.00
05/03/11	Pa	LBCD3277-1	G/L Ac		CUSIP # 350865 - INV# PXA1026	G/L Ac		-10,169.42	-10,169.42	0.00
05/04/11		LBJE5498-1	G/L Ac		Manual paycheck 5/4/11 (related t	G/L Ac		-1,169.71	-1,169.71	0.00
05/06/11		PPR-042711	G/L Ac		4KP PR MC	G/L Ac		-2,141.88	-2,141.88	0.00
05/10/11		PDP102413	G/L Ac		TURNER BROADCASTING SYS	G/L Ac		69,105.00	69,105.00	0.00
05/11/11		PDP102416	G/L Ac		PAYCHEX-COBRA - KINGSBER	G/L Ac		7,967.93	7,967.93	0.00
05/11/11		ADP101270	G/L Ac		PAYCHEX-COBRA - MANCO,SA	G/L Ac		726.87	726.87	0.00
05/11/11		LPR-05131	G/L Ac		Payroll entry 5/15/11	G/L Ac		-104,919.23	-104,919.23	0.00
05/11/11		LBJE5502-1	G/L Ac		Payroll taxes 5/11/11	G/L Ac		-59,253.93	-59,253.93	0.00
05/11/11		PPR-051111	G/L Ac		4KP PAYROLL - DD	G/L Ac		-102,600.11	-102,600.11	0.00
05/11/11		APR-051111	G/L Ac		4KAD PAYROLL	G/L Ac		-76,520.74	-76,520.74	0.00
05/12/11		LBJE5501-1	G/L Ac		Garnish payment 5/12/11	G/L Ac		-171.88	-171.88	0.00
05/16/11		EBJE945-1	G/L Ac		TFR TO 4KEL FLEX BENEFITS A	G/L Ac		-50,000.00	-50,000.00	0.00
05/16/11		EBJE952-1	G/L Ac		Final cash receipt, net of fees - Ba	G/L Ac		5,946.26	5,946.26	0.00
05/16/11		LBJE5503-1	G/L Ac		Manual payroll entry 5/16/11	G/L Ac		-1,169.71	-1,169.71	0.00
05/17/11		PDP102417	G/L Ac		TELEVIX ENTERTAINMENT, INC	G/L Ac		10,200.00	10,200.00	0.00
05/25/11		ADP101273	G/L Ac		PAYCHEX COBRA - MICHAEL B	G/L Ac		1,372.07	1,372.07	0.00
05/25/11		PDP102422	G/L Ac		PAYCHEX COBRA - PATERRA,	G/L Ac		853.39	853.39	0.00
05/26/11		LPR-05311	G/L Ac		Payroll entry 5/31/11	G/L Ac		-105,056.21	-105,056.21	0.00
05/26/11		LBJE5505-1	G/L Ac		Payroll taxes 5/31/11 payroll	G/L Ac		-59,185.50	-59,185.50	0.00
05/26/11		PPR-052611	G/L Ac		4KP PAYROLL	G/L Ac		-102,508.75	-102,508.75	0.00
05/26/11		APR-052611	G/L Ac		4KAD PAYROLL	G/L Ac		-76,520.74	-76,520.74	0.00
05/27/11		LBJE5506-1	G/L Ac		garnish payment	G/L Ac		-171.88	-171.88	0.00
05/27/11		PDP102425	G/L Ac		CORUS ENTERTAINMENT, INC.	G/L Ac		31,751.51	31,751.51	0.00
05/11/11		LDP106494	G/L Ac		PAYCHEX-COBRA - AMANDA C	G/L Ac		566.12	566.12	0.00
05/13/11		LBIR764-1	G/L Ac		COBRA ADMINISTRATION FEES	G/L Ac		-96.00	-96.00	0.00
05/17/11	Pa	LBCD3281-1	G/L Ac		MAY 15, 2011 401K PYMT	G/L Ac		-32,544.75	-32,544.75	0.00
05/25/11		LDP106495	G/L Ac		PAYCHEX-COBRA - T.BURKE, C	G/L Ac		2,075.59	2,075.59	0.00
Total Deposits								-663,430.01	-663,430.01	0.00



JPMORGAN CHASE BANK, N.A.
 NORTHEAST MARKET
 P O BOX 659754
 SAN ANTONIO TX 78265-9754

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 May 31, 2011

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 000000114065934

Customer Service

If you have any questions
 about your statement, please
 contact your Customer Service
 Professional.



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4 KIDS ENTERTAINMENT INC
 TRACY WEINSTEIN
 4 KIDS ENTERTAINMENT INC
 53 W 23RD ST FL 11
 NEW YORK NY 10010-4233



Commercial Checking

Summary

	<i>Number</i>	<i>Amount</i>
Opening Ledger Balance		\$3,756,386.49
Deposits and Credits	11	\$153,219.74
Withdrawals and Debits	13	\$812,168.45
Checks Paid	3	\$4,481.30
Ending Ledger Balance		\$3,092,956.48 ✓

Deposits and Credits

<i>edger Date</i>	<i>Description</i>	<i>Amount</i>
05/02	BOOK TRANSFER CREDIT B/O: BANCO BPI LISBOA N/A 1250 ORG:/2287288306001 SIC - SOC INDEPENDENTE COMUNICACAO REF:/CHGS/USD25,00/OCMT/USD22680,/ TRN: 1812600118FS YOUR REF: SWF OF 11/04/28	\$22,655.00
05/10	CHIPS CREDIT VIA: BARCLAYS BANK PLC/0257 B/O: TURNER BROADCASTING 16 GREAT MARLBOROUGH STREET LONDON REF: NBNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 ORG=/20364755219377 16 GREAT MARLBOROUGH STREET LONDON OGB=BARCLAYSSN: 0166850 TRN: 3141200130FC YOUR REF: SEE SPECIFICATNS	\$69,105.00

Please examine this statement of account at once. By continuing to use the account, you agree that: (1) the account is subject to the Bank's deposit account agreement, and (2) the Bank has no responsibility for any error in or improper charge to the account including any unauthorized or altered check) unless you notify us in writing of this error or charge within sixty days of the mailing or availability of the first statement on which the error or charge appears.

4 KIDS ENTERTAINMENT INC

Commercial Checking

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Deposits and Credits

<i>Posting Date</i>	<i>Description</i>	<i>Amount</i>
15/11	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473180 ASEC:CCD TRACE#:021000027409771 EED:110511 IND ID: 135609 IND NAME:4 KIDS PRODUCTIONS INC TRN: 1307409771TC	\$7,967.93
15/11	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473218 ASEC:CCD TRACE#:021000027409767 EED:110511 IND ID: 135611 IND NAME:4KIDS AD SALES INC TRN: 1307409767TC	\$726.87
15/11	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473194 ASEC:CCD TRACE#:021000027409769 EED:110511 IND ID: 135610 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1307409769TC	\$566.12
15/16	FED WIRE CREDIT VIA: THE BANK OF NEW YORK MELLON/021000018 B/O: 4KIDS ENTERTAINMENT INC. TRACYEW YORK NY 10010-4233 REF: CHASE NYC/CTR/BNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 RFB=O/B BK OF NYC BBI=/ACC/BARCAP REF:7035926/TIME/17IMAD: 0516B1Q8154C007071 TRN: 5827209136FF YOUR REF: O/B BK OF NYC	\$5,946.26
15/17	DEPOSIT 771614718	\$10,200.00
15/25	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473194 ASEC:CCD TRACE#:021000021110386 EED:110525 IND ID: 137138 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1441110386TC	\$2,075.59
15/25	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473218 ASEC:CCD TRACE#:021000021110384 EED:110525 IND ID: 137139 IND NAME:4KIDS AD SALES INC TRN: 1441110384TC	\$1,372.07
15/25	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473180 ASEC:CCD TRACE#:021000021110388 EED:110525 IND ID: 137137 IND NAME:4 KIDS PRODUCTIONS INC TRN: 1441110388TC	\$853.39

4 KIDS ENTERTAINMENT INC



Commercial Checking

(continued)

Deposits and Credits

<i>edger Date</i>	<i>Description</i>	<i>Amount</i>
15/27	FOREIGN REMITTANCE CREDIT B/O: FX USD OUTGOINGFEDCHIPSDDA BOURNEMOUTH, BH7 7DB UNITED KINGDOMORG: 10200420358 CORUS ENTERTAINMENT INC OGB: JPM CHASE FX REMITTANCE DEPARTTECHNOLOPLIS KNOWLEDGE P REF: DINOSAUR KING II AND YU GI OH 5D JPN110525001358/OCMT/USD31751,51/BNF/CAD31925/PR ODUCT/FX TRN: 2231200147FX YOUR REF: SWF OF 11/05/27	\$31,751.51
Total		\$153,219.74

Withdrawals and Debits

<i>edger Date</i>	<i>Description</i>	<i>Amount</i>
15/02	CHIPS DEBIT VIA: DEUTSCHE BANK TRUST CO AMERICA/0103 A/C: FIDELITY FPRS COVINGTON, KY 41015 REF: APRIL 29, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES SSN: 0239808 TRN: 2825400122JO YOUR REF: NONREF	\$32,449.31
15/03	CHIPS DEBIT VIA: BANK OF AMERICA N.A./0959 A/C: BROADRIDGE ICS BOSTON, MA 02241-6423 REF: CUSIP #350865 - INVOICE #PXA1026311FULL PREPAYMENT INVOICE FOR CHAPTER 11 PROXY JOB P12249 SSN: 0306095 TRN: 2512100123JO YOUR REF: NONREF	\$10,169.42
15/11	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5084KIDS ENTERTAINMENT LICENSING MAY 15, 2011 PAYROLL & TAXES TRN: 1408100131JO YOUR REF: NONREF	\$164,173.16
15/11	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5104KIDS PRODUCTIONS, INC. PAYROLL & TAXES FOR MAY 15, 2011 TRN: 1408200131JO YOUR REF: NONREF	\$102,600.11

4 KIDS ENTERTAINMENT INC

Commercial Checking

(continued)

Withdrawals and Debits

<i>Posting Date</i>	<i>Description</i>	<i>Amount</i>
15/11	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5114KIDS AD SALES, INC. PAYROLL & TAXES MAY 15, 2011 TRN: 1408300131JO YOUR REF: NONREF	\$76,520.74
15/12	ORIG CO NAME:PAYCHEX CGS ORIG ID:1124166001 DESC DATE:051211 CO ENTRY DESCR:GARNISH SEC:CCD TRACE#:021000028757171 EED:110512 IND ID:COL0029392794 IND NAME:4KIDS ENTERTAINMENT LI TRN: 1318757171TC	\$171.88
15/13	ORIG CO NAME:PAYCHEX-HRS ORIG ID:2555124166 DESC DATE: CO ENTRY DESCR:HRS PMT SEC:CCD TRACE#:021000020320245 EED:110513 IND ID:14636859 IND NAME:4 KIDS PRODUCTIONS IN TRN: 1320320245TC	\$96.00
15/16	BOOK TRANSFER DEBIT A/C: 4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233 REF: TFR FROM 4KIDS ENT TO 4KEL FLEX TRN: 1997700136JO YOUR REF: NONREF	\$50,000.00
15/17	CHIPS DEBIT VIA: DEUTSCHE BANK TRUST CO AMERICA/0103 A/C: FIDELITY FPRS COVINGTON, KY 41015 REF: MAY 15, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES SSN: 0238823 TRN: 2401600137JO YOUR REF: NONREF	\$32,544.75
15/26	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5084KIDS ENTERTAINMENT LICENSING MAY 31, 2011 PAYROLL & TAXES TRN: 2761400146JO YOUR REF: NONREF	\$164,241.71
15/26	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5104KIDS PRODUCTIONS, INC. PAYROLL & TAXES FOR MAY 31, 2011 TRN: 2761500146JO YOUR REF: NONREF	\$102,508.75
15/26	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5114KIDS AD SALES, INC. PAYROLL & TAXES MAY 31, 2011 TRN: 2761600146JO YOUR REF: NONREF	\$76,520.74

