

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re 4Kids Entertainment, Inc.
Debtor

Case No. 11-11607
Reporting Period: 30-Sep-11

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>	N/A	B
Listing of Aged Accounts Payable		N/A	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 10/13/2011

*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.

In re 4Kids Entertainment Inc..

Debtor

Reporting Period: 30-Sep-11

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 (Closed May 31,2011) Final stmt included	
CASH BEGINNING OF MONTH	757,077.77	-	-	-	757,077.77
RECEIPTS					
CASH SALES					-
ACCOUNTS RECEIVABLE - PREPETITION	57,982.06				57,982.06
ACCOUNTS RECEIVABLE - POSTPETITION	85,963.04				85,963.04
LOANS AND ADVANCES					-
SALE OF ASSETS					-
OTHER (ATTACH LIST)					-
TRANSFERS (FROM DIP ACCTS)	400,000.00				400,000.00
TOTAL RECEIPTS	543,945.10			-	543,945.10
DISBURSEMENTS					
NET PAYROLL	(436,848.23)				(436,848.23)
PAYROLL TAXES	(236,471.84)				(236,471.84)
SALES, USE, & OTHER TAXES	(31,775.00)				(31,775.00)
INVENTORY PURCHASES	(160,000.00)				(160,000.00)
SECURED/ RENTAL/ LEASES	-				-
INSURANCE					-
ADMINISTRATIVE/401K	(46,448.11)				(46,448.11)
SELLING					-
OTHER (ATTACH LIST)					-
OTHER - PARTICIPATION EXP *	-				-
TRANSFERS (TO DIP ACCTS)	-				-
PROFESSIONAL FEES	-				-
U.S. TRUSTEE QUARTERLY FEES					-
COURT COSTS					-
TOTAL DISBURSEMENTS	(911,543.18)			-	(911,543.18)
NET CASH FLOW (RECEIPTS LESS DISBURSEMENTS)	(367,598.08)			-	(367,598.08)
CASH - END OF MONTH	389,479.69	-	-	-	389,479.69

* PARTICIPATION AMOUNTS PAID TO LICENSORS ARE OFFSET AGAINST REVENUE ACCOUNTS

THE FOLLOWING SECTION MUST BE COMPLETED

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

TOTAL DISBURSEMENTS	(911,543.18)
LESS: TRANSFERS TO OTHER DEBTOR IN POSSESSION ACCOUNTS	-
PLUS: ESTATE DISBURSEMENTS MADE BY OUTSIDE SOURCES (i.e. from escrow accounts)	
TOTAL DISBURSEMENTS FOR CALCULATING U.S. TRUSTEE QUARTERLY FEES	(911,543.18)

Bank Rec. Test Report
4 Kids Entertainment, Inc.

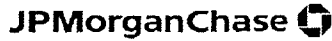
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Bank Account No.	E-11110		
Statement No.	093011-1111		
Statement Date	09/30/11	Currency Code	
G/L Balance (\$)	389,479.69	Statement Balance	389,479.69
G/L Balance	389,479.69	Outstanding Deposits	0.00
Positive Adjustments	0.00		
		Subtotal	389,479.69
Subtotal	389,479.69	Outstanding Checks	0.00
Negative Adjustments	0.00		
Ending G/L Balance	389,479.69	Ending Balance	389,479.69
Difference	0.00		

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10/11/11

Posting Date	D Ty	Document No.	Accou Type	Account No.	Description	Bal. Accou	Bal. Account No.	Amount	Cleared / Balance Amt.	Difference
Deposits										
09/01/11		PDP102468	G/L Ac		CORUS ENTERTAINMENT, INC.	G/L Ac		32,019.46	32,019.46	0.00
09/02/11	Pa	LBCD3362-1	G/L Ac		AUGUST 31, 2011 401K PYMT	G/L Ac		-23,379.16	-23,379.16	0.00
09/06/11		PDP102469	G/L Ac		FINTAGE AUDIO VISUAL RIGHT	G/L Ac		4,250.48	4,250.48	0.00
09/12/11		PDP102470	G/L Ac		KM PRODUCTIONS LTD	G/L Ac		20,780.00	20,780.00	0.00
09/12/11		PDP102471	G/L Ac		SIC - SOC INDEPENDENTE	G/L Ac		4,665.00	4,665.00	0.00
09/13/11		APR-091311	G/L Ac		4KAS PAYROLL	G/L Ac		-75,304.76	-75,304.76	0.00
09/13/11		PPR-091311	G/L Ac		4KP PAYROLL - DD	G/L Ac		-102,696.91	-102,696.91	0.00
09/13/11		LPR-09151	G/L Ac		4KEL payroll 9/13/11	G/L Ac		-104,314.01	-104,314.01	0.00
09/13/11		LBJE5623-1	G/L Ac		Payroll taxes 9/13/11 - 4KEL	G/L Ac		-55,097.56	-55,097.56	0.00
09/14/11		LBJE5622-1	G/L Ac		Garnish payment 9/14/11 - 4KEL	G/L Ac		-172.01	-172.01	0.00
09/14/11		PDP102472	G/L Ac		PAYCHEX COBRA - KINGSBER	G/L Ac		4,455.27	4,455.27	0.00
09/14/11		ADP101295	G/L Ac		PAYCHEX COBRA - MANCO,SA	G/L Ac		1,988.12	1,988.12	0.00
09/14/11		LDP106549	G/L Ac		PAYCHEX COBRA - BURKE,CO	G/L Ac		5,358.58	5,358.58	0.00
09/16/11	Pa	PBCD1449-1	G/L Ac		ADV DUE ON YUG ZEXAL EPS 5	G/L Ac		-160,000.00	-160,000.00	0.00
09/16/11		PDP102476	G/L Ac		CSC MEDIA GROUP LTD.	G/L Ac		16,904.68	16,904.68	0.00
09/16/11		LBCD3369-1	G/L Ac		COBRA ADMIN FEES 9/11	G/L Ac		-93.00	-93.00	0.00
09/16/11	Pa	LBCD3370-1	G/L Ac		SEPTEMBER 15, 2011 401K PY	G/L Ac		-22,728.26	-22,728.26	0.00
09/19/11		ABJE1024-1	G/L Ac		TFR FROM 4KIDS AD SALES	G/L Ac		400,000.00	400,000.00	0.00
09/19/11		LBCD3371-1	G/L Ac		EIN:13-2691380:12/31/10	G/L Ac		-31,775.00	-31,775.00	0.00
09/26/11		PBCD1417-1	G/L Ac		4KP MC 8/31 PR	G/L Ac		-2,137.95	-2,137.95	0.00
09/26/11		PBCD1417-1	G/L Ac		4KP MC 9/15 PR	G/L Ac		-2,137.95	-2,137.95	0.00
09/28/11		LPR-09301	G/L Ac		4KEL payroll entry 9/30/11	G/L Ac		-102,864.34	-102,864.34	0.00
09/28/11		LBJE5625-1	G/L Ac		4KEL Payroll taxes 9/30/11	G/L Ac		-53,464.07	-53,464.07	0.00
09/28/11		PDP102481	G/L Ac		PAYCHEX COBRA - CORTELEZ	G/L Ac		2,296.17	2,296.17	0.00
09/28/11		ADP101299	G/L Ac		PAYCHEX COBRA - M. BERKMA	G/L Ac		1,572.34	1,572.34	0.00
09/28/11		APR-092811	G/L Ac		4KAD PAYROLL	G/L Ac		-76,917.19	-76,917.19	0.00
09/28/11		PPR-092811	G/L Ac		4KP PAYROLL - DD	G/L Ac		-98,292.33	-98,292.33	0.00
09/29/11		LBJE5627-1	G/L Ac		garnish payment 4KEL 9/30/11	G/L Ac		-168.68	-168.68	0.00
09/30/11		PDP102482	G/L Ac		RETI TELEVISVIVE ITALIANE SP	G/L Ac		49,655.00	49,655.00	0.00
Total Deposits								-367,598.08	-367,598.08	0.00



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

September 01, 2011 -
September 30, 2011

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Account Number
000000114065934

Customer Service

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

00001893 CEN 802 X 27411 - 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		\$757,077.77
Deposits and Credits	12	\$543,945.10
Withdrawals and Debits	13	\$907,267.28
Checks Paid	2	\$4,275.90
Ending Ledger Balance		\$389,479.69

Deposits and Credits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
09/01	FOREIGN REMITTANCE CREDIT B/O: FX USD OUTGOINGFEDCHIPSSDDA 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 JPN110830001248/OCMT/USD32019,46/BNF/CAD31925/PR ODUCT/FX TRN: 4353800244FX YOUR REF: SWF OF 11/09/01	\$32,019.46
09/06	BOOK TRANSFER CREDIT B/O: ABN AMRO BANK NV AMSTERDAM NETHERLANDS ORG:/NL72FTSB0242058000 FINTAGE AUDIOVISUAL RIGHTS B V REF: REPORTING PERIOD 2011 07/CHGS/USD20,00/OCMT/USD4270,48/ TRN: 3065800244JS YOUR REF: SWF OF 11/09/01	\$4,250.48

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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September 30, 2011

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Account Number
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4 KIDS ENTERTAINMENT INC

Commercial Checking

(continued)

Deposits and Credits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
09/12	BOOK TRANSFER CREDIT B/O: CREDIT SUISSE AG ZURICH SWITZERLAND CH-80-70 ORG:/CH6904835095510512000 1/KM PRODUCTIONS LTD OGB: CREDIT SUISSE AG ZURICH SWITZERLAND CH 8070 REF: RE-KM PRODUCTIONS RE-50. YU-GI-OH 5D SEASON 1 (INVOICE: 4KE-5D-029)/CHGS/USD20,00/OCMT/USD20800,00/ TRN: 6195100255JS YOUR REF: SWF OF 11/09/12	\$20,780.00
09/12	BOOK TRANSFER CREDIT B/O: BANCO BPI LISBOA N/A 1250 ORG:/2287288306001 SIC - SOC INDEPENDENTE COMUNICACAO REF:/CHGS/USD15,00/OCMT/USD4680, TRN: 1238000251JS YOUR REF: SWF OF 11/09/08	\$4,665.00
09/14	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473194 ASEC:CCD TRACE#:021000021484644 EED:110914 IND ID: 148021 IND NAME:4KIDS ENTERTAINMENT LI TRN: 2561484644TC	\$5,358.58
09/14	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473180 ASEC:CCD TRACE#:021000021484646 EED:110914 IND ID: 148020 IND NAME:4 KIDS PRODUCTIONS INC TRN: 2561484646TC	\$4,455.27
09/14	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473218 ASEC:CCD TRACE#:021000021484642 EED:110914 IND ID: 148022 IND NAME:4KIDS AD SALES INC TRN: 2561484642TC	\$1,988.12
09/16	FOREIGN REMITTANCE CREDIT B/O: FX USD OUTGOINGFEDCHIPSDDA BOURNEMOUTH, BH7 7DB UNITED KINGDOMORG: 40071431321838 CSC MEDIA GROUP LIMITED OGB: JPM CHASE FX REMITTANCE DEPARTTECHNOLOPLIS KNOWLEDGE P REF: INV4KE MUSC 030 INV4KE RIKI 007 JPN110914001489/OCMT/USD16904,68/BNF/GBP10900/PR ODUCT/FX TRN: 2514100259FX YOUR REF: SWF OF 11/09/16	\$16,904.68
09/19	BOOK TRANSFER CREDIT B/O: 4KIDS AD SALES INC NEW YORK NY 10010-4233 REF: TFR FROM 4KIDS AD SALES TO 4KE TRN: 4241100262JO YOUR REF: CAP OF 11/09/19	\$400,000.00

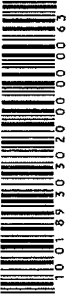


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September 30, 2011

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Account Number
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4 KIDS ENTERTAINMENT INC



Commercial Checking

(continued)

Deposits and Credits

Ledger Date	Description	Amount
09/28	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473180 ASEC:CCD TRACE#:021000027967458 EED:110928 IND ID: 149443 IND NAME:4 KIDS PRODUCTIONS INC TRN: 2707967458TC	\$2,296.17
09/28	ORIG CO NAME:PAYCHEX COBRA ORIG ID:3161528391 DESC DATE: CO ENTRY DESCR: 2473218 ASEC:CCD TRACE#:021000027967456 EED:110928 IND ID: 149444 IND NAME:4KIDS AD SALES INC TRN: 2707967456TC	\$1,572.34
09/30	FED WIRE CREDIT VIA: INTESA SANPAOLO SPA/026005319 B/O: RETI TELEVISIVE ITALIANE SPA ROMA REF: CHASE NYC/CTR/BNF=4 KIDS ENTERTAINMENT INC NEW YORK NY 10010-4233/AC-000000001140 RFB=OUT1109498/00001 OBI=S.DO DOCUMENTI VARI BBI=/OCMIMAD: 0930B1Q8741C000200 TRN: 0875009273FF YOUR REF: OUT1109498/00001	\$49,655.00
Total		\$543,945.10

Withdrawals and Debits

Ledger Date	Description	Amount
09/02	FEDWIRE DEBIT VIA: DBTCO AMERICAS NYC/021001033 A/C: FIDELITY FPRS US REF: AUGUST 31, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES/ACC/ABA/02100103 DEUTSCHE BANK 60 WAIMAD: 0902B1QGC03C000058 TRN: 5456900243JO YOUR REF: NONREF	\$23,379.16
09/13	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5084KIDS ENTERTAINMENT LICENSING SEPTEMBER 15, 2011 PAYROLL & TAXES TRN: 1945500256JO YOUR REF: NONREF	\$159,411.57



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000000114065934

4 KIDS ENTERTAINMENT INC

Commercial Checking

(continued)

Withdrawals and Debits

<i>Ledger Date</i>	<i>Description</i>	<i>Amount</i>
09/13	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 SEPT 15, 2011 TRN: 1945600256JO YOUR REF: NONREF	\$102,696.91
09/13	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 SEPT 15, 2011 TRN: 1945700256JO YOUR REF: NONREF	\$75,304.76
09/14	ORIG CO NAME:PAYCHEX CGS ORIG ID:1124166001 DESC DATE:091411 CO ENTRY DESCR:GARNISH SEC:CCD TRACE#:021000021801403 EED:110914 IND ID:COL0031364397 IND NAME:4KIDS ENTERTAINMENT LI TRN: 2561801403TC	\$172.01
09/16	BOOK TRANSFER DEBIT A/C: BANK OF TOKYO-MITSUBISHI UFJ, TOKYO JAPAN 103-9-1 BEN:/4385867 ASATSU-DK, INC. REF: ADVANCE DUE ON YUGIOH ZEXAL EPS 5 TO 8 - \$40,000 PER EPS. TRN: 3913000257JO YOUR REF: NONREF	\$160,000.00
09/16	FEDWIRE DEBIT VIA: DBTCO AMERICAS NYC/021001033 A/C: FIDELITY FPRS US REF: SEPTEMBER 15, 2011 401K PAYMENT ID NUMBER: PLAN38778 4KIDS LICENSING, 4KIDS PRODUCTIONS4KIDS AD SALES/ACC/ABA-02100103 DEUTSCHE BANK 60IMAD: 0916B1QGC05C000097 TRN: 3166000258JO YOUR REF: NONREF	\$22,728.26
09/16	ORIG CO NAME:PAYCHEX-HRS ORIG ID:2555124166 DESC DATE: CO ENTRY DESCR:HRS PMT SEC:CCD TRACE#:021000028493594 EED:110916 IND ID:15014043 IND NAME:4 KIDS PRODUCTIONS IN TRN: 2588493594TC	\$93.00
09/19	ORIG CO NAME:NYS TAX & FINANC ORIG ID:1701326639 DESC DATE:110919 CO ENTRY DESCR: CT PYMT SEC:CCD TRACE#:021000028332329 EED:110919 IND ID:00669415 IND NAME:CL1100669415 TRN: 2598332329TC	\$31,775.00

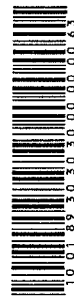


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September 30, 2011

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Account Number
000000114065934

4 KIDS ENTERTAINMENT INC



Commercial Checking

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Withdrawals and Debits

Ledger Date	Description	Amount
09/28	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5084KIDS ENTERTAINMENT LICENSING SEPTEMBER 30, 2011 PAYROLL & TAXES TRN: 1805800271JO YOUR REF: NONREF	\$156,328.41
09/28	BOOK TRANSFER DEBIT A/C: PAYCHEX OF NEW YORK LLC WEST HENRIETTA NY 14586- REF: PAYCHEX CLIENT NUMBER: # 0402-R5104KIDS PRODUCTIONS, INC. SEPTEMBER 30, 2011 PAYROLL & TAXES TRN: 1805900271JO YOUR REF: NONREF	\$98,292.33
09/28	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 SEPTEMBER 30, 2011 TRN: 1806000271JO YOUR REF: NONREF	\$76,917.19
09/29	ORIG CO NAME:PAYCHEX CGS ORIG ID:1124166001 DESC DATE:092911 CO ENTRY DESCR:GARNISH SEC:CCD TRACE#:021000022579731 EED:110929 IND ID:COL0031591864 IND NAME:4KIDS ENTERTAINMENT LI TRN: 2712579731TC	\$168.68
Total		\$907,267.28

Checks Paid

Check	Date Paid	Amount	Check	Date Paid	Amount	Check	Date Paid	Amount
10008	09/26	\$2,137.95	10009	09/26	\$2,137.95			
Total	2 check(s)							\$4,275.90

Daily Balance

Date	Ledger Balance	Date	Ledger Balance
09/01	\$789,097.23	09/06	\$769,968.55
09/02	\$765,718.07	09/12	\$795,413.55

4KEINC
Cash Receipts and Disbursements
9/30/2011

DATE	DESCRIPTION	Transfer	DEPOSITS	Post	Prof Fees	Transfers	Payment of Episodes	Payroll	DISBURSEMENTS	Taxes - Other	Admin	Participations	Leases	CHECKBOOK
			Pre						Payroll taxes					BALANCE
9/1/2011	BALANCE													757,077.77
9/1/2011	WIRE>>>CORUS ENTERTAINMENT, INC.		20,297.38	11,722.08							23,379.16			789,097.23
9/2/2011	WIRE OUT<<<FIDELITY FPRS			4,250.48										765,718.07
9/6/2011	WIRE>>>FINTAGE AUDIOVISUAL RIGHTS		20,780.00	4,665.00										769,968.55
9/12/2011	WIRE>>>KM PRODUCTIONS LTD							104,314.01	55,097.56					790,748.55
9/12/2011	WIRE>>>SIC - SOC INDEPENDENTE							65,883.42	36,813.49					795,413.55
9/13/2011	PAYROLL (4KEL)							47,927.01	27,377.75					836,001.98
9/13/2011	PAYROLL (4KP)													863,358.89
9/13/2011	PAYROLL (4KAS)													863,358.89
9/14/2011	PAYCHEX COBRA			5,358.58										868,717.47
9/14/2011	PAYCHEX COBRA			4,455.27										873,172.74
9/14/2011	PAYCHEX COBRA			1,988.12										875,160.86
9/14/2011	PAYCHEX COBRA													875,160.86
9/14/2011	PAYCHEX CGS (GARNISH)													875,160.86
9/16/2011	WIRE>>>CSC MEDIA GROUP LTD		16,904.68				160,000.00				172.01			892,065.54
9/16/2011	WIRE OUT<<<ASATSU-DK, INC.													892,065.54
9/16/2011	WIRE OUT<<<FIDELITY FPRS													892,065.54
9/16/2011	PAYCHEX-HRS													892,065.54
9/19/2011	TFR FROM 4KIDS AD SALES	400,000.00						93.00		31,775.00	22,728.26			1,116,162.80
9/19/2011	NYS TAX & FINANCE													1,116,162.80
9/26/2011	PAYROLL CHECK # 10008			2,296.17				2,137.95						1,118,458.97
9/26/2011	PAYROLL CHECK # 10009			1,572.34				2,137.95						1,120,629.26
9/28/2011	PAYCHEX COBRA													1,120,629.26
9/28/2011	PAYCHEX COBRA													1,120,629.26
9/28/2011	PAYROLL (4KEL)							102,864.34	53,464.07					1,223,493.63
9/28/2011	PAYROLL (4KP)							62,381.71	35,910.62					1,285,875.34
9/28/2011	PAYROLL (4KAS)							49,108.84	27,808.35					1,334,984.19
9/29/2011	PAYCHEX CGS (GARNISH)										168.68			1,335,152.87
9/30/2011	WIRE>>>RETI TELEVISIVE ITALIANE			49,655.00										1,384,807.87
	Total	400,000.00	57,982.06	85,963.04			160,000.00	436,848.23	236,471.84	31,775.00	46,448.11			389,479.69
	Total	400,000.00	57,982.06	85,963.04			160,000.00	436,848.23	236,471.84	31,775.00	46,448.11			389,479.69

In re 4Kids Entertainment, Inc.
Debtor

Case No. 11-11607
Reporting Period: 9/30/2011

STATUS OF POST-PETITION TAXES

The beginning tax liability should be the ending liability from the prior month or, if this is the first report, the amount should be zero.

Attach photocopies of IRS Form 6123 or payment receipt to verify payment or deposit of federal payroll taxes.

Attach photocopies of any tax returns filed during the reporting period.

Federal	Beginning Tax	Amount Withheld and/or Accrued	Amount Paid	Date Paid	Check # or EFT	Ending Tax
Withholding	-	126,171.69	126,171.69	**	**	-
FICA-Employee	-	24,599.31	24,599.31	**	**	-
FICA-Employer	-	31,593.84	31,593.84	**	**	-
Unemployment	-	-	-	**	**	-
Income						-
Other:						-
Total Federal Taxes	-	182,364.84	182,364.84	-	-	-
State and Local						
Withholding	-	54,304.60	54,304.60	**	**	-
Sales						-
Excise						-
Unemployment/disability ^	201.48	197.60				399.08
Real Property						-
Personal Property						-
Other: Corporate		31,775.00	31,775.00	9/19/2011		-
Total State and Local	201.48	86,277.20	86,079.60			399.08
Total Taxes	201.48	268,642.04	268,444.44			399.08

Current

** Payroll tax is paid bi-monthly to Paychex (payroll administrator) prior to each payroll which is paid on the 15th and end of month.

^ Paid on 4KEL's books

SUMMARY OF UNPAID POST-PETITION DEBTS

Attach aged listing of accounts payable.

	Number of Days Past Due					Total
	Current	0-30	31-60	61-90	Over 91	
Accounts Payable						-
Wages Payable						-
Taxes Payable						-
Rent/Leases-Building						-
Rent/Leases-Equipment						-
Secured Debt/Adequate Protection Payments						-
Professional Fees						-
Amounts Due to Insiders						-
Other:						-
Other:						-
Total Post-petition Debts	-	-	-	-	-	-

Explain how and when the Debtor intends to pay any past due post-petition debts.

In re 4Kids Entertainment, Inc.
Debtor

Case No. 11-11607
Reporting Period: 9/30/2011

PAYMENTS TO INSIDERS AND PROFESSIONALS

Of the total disbursements shown on the Cash Receipts and Disbursements Report (MOR-1) list the amount paid to insiders (as defined in Section 101(31) (A)-(F) of the U.S. Bankruptcy Code) and to professionals. For payments to insiders, identify the type of compensation paid (e.g. Salary, Bonus, Commissions, Insurance, Housing Allowance, Travel, Car Allowance, Etc.). Attach additional sheets if necessary.

INSIDERS			
NAME	TYPE OF PAYMENT	AMOUNT PAID	TOTAL PAID TO DATE
Bruce Foster	Salary & T&E	24,989.78	139,930.83
Sam Newborn	Salary	29,946.86	169,529.34
Brian Lacey	Salary	24,197.02	136,297.11
Daniel Barnathan	Salary	20,979.92	116,341.02
Jay Emmett	Director Fees		15,000.00
Wade Massad	Director Fees		12,500.00
Michael Goldstein	Director Fees		15,000.00
Duminda DeSilva	Director Fees		11,250.00
TOTAL PAYMENTS TO INSIDERS		100,113.58	615,848.30

PROFESSIONALS					
NAME	DATE OF COURT ORDER AUTHORIZING Professionals	AMOUNT APPROVED	AMOUNT PAID	TOTAL PAID TO DATE	TOTAL INCURRED & UNPAID*
Kaye Scholer **	5/25/2011	1,043,224.88	427,642.79	1,043,224.88	1,182,938.57
Epiq **	4/8/11 and 5/25/11	149,593.16		120,368.83	42,735.29
BDO	6/21/2011	50,000.00		50,000.00	-
Rothfarb Law	7/29/2011	9,522.50			9,522.50
Levine and Mandelbaum	7/29/2011	35,936.00	9,464.00	33,661.00	2,275.00
Eiserman Levine	7/29/2011	2,854.44			2,854.44
See Explanation D					
TOTAL PAYMENTS TO PROFESSIONALS		1,291,130.98	437,106.79	1,247,254.71	1,240,325.80

* INCLUDE ALL FEES INCURRED, BOTH APPROVED AND UNAPPROVED
** Courts have approved the Company to pay 80% of all bills received plus expenses.

POST-PETITION STATUS OF SECURED NOTES, LEASES PAYABLE AND ADEQUATE PROTECTION PAYMENTS

NAME OF CREDITOR	SCHEDULED MONTHLY PAYMENT DUE	AMOUNT PAID DURING MONTH	TOTAL UNPAID POST-PETITION
N/A			
TOTAL PAYMENTS			

In re 4Kids Entertainment, Inc.

Case No. 11-11607

Debtor

Reporting Period: 9/30/2011

DEBTOR QUESTIONNAIRE

Must be completed each month. If the answer to any of the questions is "Yes", provide a detailed explanation of each item. Attach additional sheets if necessary.		Yes	No
1	Have any assets been sold or transferred outside the normal course of business this reporting period?		X
2	Have any funds been disbursed from any account other than a debtor in possession account this reporting period?		X
3	Is the Debtor delinquent in the timely filing of any post-petition tax returns?		X
4	Are workers compensation, general liability or other necessary insurance coverages expired or cancelled, or has the debtor received notice of expiration or cancellation of such policies?		X
5	Is the Debtor delinquent in paying any insurance premium payment?		X
6	Have any payments been made on pre-petition liabilities this reporting period?		X
7	Are any post petition receivables (accounts, notes or loans) due from related parties?		X
8	Are any post petition payroll taxes past due?		X
9	Are any post petition State or Federal income taxes past due?		X
10	Are any post petition real estate taxes past due?		X
11	Are any other post petition taxes past due?		X
12	Have any pre-petition taxes been paid during this reporting period?		X
13	Are any amounts owed to post petition creditors delinquent?		X
14	Are any wage payments past due?		X
15	Have any post petition loans been received by the Debtor from any party?		X
16	Is the Debtor delinquent in paying any U.S. Trustee fees?		X
17	Is the Debtor delinquent with any court ordered payments to attorneys or other professionals?		X
18	Have the owners or shareholders received any compensation outside of the normal course of business?		X

Explanation Sheet
9/30/2011

Global Note with Respect to All Debtors: Pursuant to an agreement with the office of the United States Trustee, the Debtors are submitting on a monthly basis information regarding cash receipts, disbursements, bank accounts, taxes, post-petition debts and payments, where such information is available. The Debtors will file on a quarterly basis, their balance sheets, statement of operations, accounts receivable and related materials because such reporting is dependent on the quarterly reporting from third parties.

The information and data included in this report are derived from sources available to the Debtors, but note that such information may be incomplete. The Debtors reserve all right to amend, modify or supplement this report.

- A** Balance sheets and income statements will be provided on a quarterly basis.
- B** 4Kids Entertainment, Inc. does not maintain any A/P accounts. All amounts owed are listed on its Subsidiaries' books.
- C** No post petition taxes have been paid by this debtor and no taxes have been filed during the period.
- D** The approved professionals are Kaye Scholer, LLP, Epiq Bankruptcy Solutions, LLC, BDO Capital, LLC and EisnerAmper LLP. Eiseman Levine Lehrhaupt and Kakpuoannis, PC, K&L Gates, Levine & Mandelbaum and Rothfarb Law have been approved as ordinary course professionals.