


United States Bankruptcy Court District of DE (WILMINGTON)		<b>PROOF OF CLAIM</b>			
In re (Name of Debtor) AMERICAN LASER CENTERS LLC / ALC Holdings LLC, et al.		Case Number 11-13854 (MFW)			
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. 503					
Name of Creditor (The person or other entity to whom the debtor owes money or property) INDIANA DEPARTMENT OF REVENUE		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case.  <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.			
Name and Address Where Notices Should be Sent INDIANA DEPARTMENT OF REVENUE BANKRUPTCY SECTION, N-240 100 NORTH SENATE AVENUE INDIANAPOLIS, IN 46204					
Telephone No. (317) 232-2289					
Account Or Other Number By Which Creditor Identifies Debtor 4623		Check here if this claim <input type="checkbox"/> replaces <input type="checkbox"/> amends a previously filed claim dated _____			
1. BASIS FOR CLAIM <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input type="checkbox"/> Personal injury / wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other (Describe briefly)		<div style="font-size: 24pt; font-weight: bold;">RECEIVED</div> <div style="font-size: 24pt; font-weight: bold;">JAN 30 2012</div> <div style="font-size: 24pt; font-weight: bold;">BMC GROUP</div>			
2. DATE DEBT WAS INCURRED SEE ATTACHMENT		3. IF COURT JUDGMENT, DATE OBTAINED:			
4. CLASSIFICATION OF CLAIM. Under the Bankruptcy Code all claims are classified as one or more of the following: (1) Unsecured Nonpriority, (2) Unsecured Priority, (3) Secured. It is possible for part of a claim to be in one category and part in another. CHECK THE APPROPRIATE BOX OR BOXES that best describe your claim and STATE THE AMOUNT OF THE CLAIM AT TIME CASE FILED.					
<input checked="" type="checkbox"/> SECURED CLAIM \$204.55 Attach evidence of perfection of security interest Brief description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other (Describe briefly)  Amount of arrearage and other charges at time case filed included in secured claim above, if any \$  <input type="checkbox"/> UNSECURED NONPRIORITY CLAIM \$0.00 A claim is unsecured if there is no collateral or lien on property of the debtor securing the claim or to the extent that the value of such property is less than the amount of the claim.  <input type="checkbox"/> UNSECURED PRIORITY CLAIM \$0.00 Specify the priority of the claim.		<input type="checkbox"/> Wages, salaries, or commissions (up to \$4000) earned not more than 90 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. 507(a)(3) <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. 507(a)(4) <input type="checkbox"/> Up to \$1950 of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. 507(a)(6) <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. 507(a)(7) <input checked="" type="checkbox"/> Taxes or other penalties of governmental units - 11 U.S.C. 507(a)(8) <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. 507(a) _____ <small>*Amounts are subject to adjustment on 4/1/98 and every 3 years thereafter with respect to cases commenced after the date of adjustment.</small>			
5. TOTAL AMOUNT OF CLAIM AT THE TIME CASE FILED:		\$0.00 (Unsecured)	\$204.55 (Secured)	\$0.00 (Priority)	\$204.55 (TOTAL)
<input checked="" type="checkbox"/> Check this box if claim includes charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.					
6. CREDITS AND SETOFF: The amount of all payments on this claim has been credited and deducted for the purposes of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.  7. SUPPORTING DOCUMENTS: Attach copies of supporting documents such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. If the documents are not available, explain. If the documents are voluminous, attach a summary.  8. TIME STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.				<b>THIS SPACE IS FOR COURT USE ONLY</b>  <div style="text-align: center;">         ALC Holdings        00091     </div>	
Date: 01/19/2012		Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any) /s/ CAROL SWAFFAR, Tax Analyst <i>Carol Swaffar</i>			



Taxpayer name: AMERICAN LASER CENTERS LLC

PAGE: 3 OF 3

Case Number: 11-13855 (MFW)

Filing date: 12/08/2011

<u>Liability #</u>	<u>Warrant</u>	<u>County</u>	<u>Date Filed</u>	<u>Page</u>	<u>Docket</u>
200800009909	7593521	Marion	01/26/2010	00000	01996
200909861733	7500198	Marion	12/15/2009	00000	01996

January 19, 2012

BMC Group, Inc.  
Attn: ALC Holdings, LLC  
Claims Processing  
P.O. Box 3020  
Chanhassen, MN 55317-3020

RE: American Laser Centers LLC  
CASE NO: 11-13854 (MFW)

Dear Sir or Madame:

Enclosed are the original and copies of proof of priority claim of the Indiana Department of Revenue for filing in the above referenced case.

Please return a filed-stamped copy for our files to:

Bankruptcy Section, MS #108  
Indiana Department of Revenue  
100 N Senate Avenue, Room N-240  
Indianapolis, IN 46204

Thank you for your courtesy in this matter.

Sincerely,



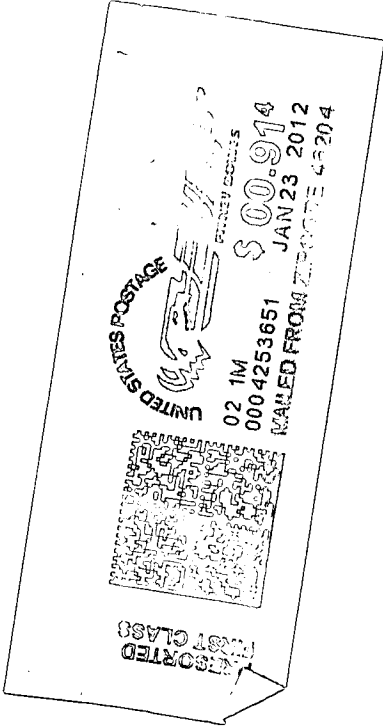
Carol Swaffar  
Bankruptcy Tax Analyst  
Indiana Department of Revenue  
(317) 232-2190

SF 19715 03/03  
GA-89

**STATE OF INDIANA  
DEPARTMENT OF REVENUE  
INDIANAPOLIS IN 46204**



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BMC Group, Inc.  
Attn: ALC Holdings, LLC Claims  
P.O. Box 3020  
Chanhassen, MN 55317-3020

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JAN 30 2012  
BMC GROUP

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