

UNITED STATES BANKRUPTCY COURT		District of Delaware	PROOF OF CLAIM
Name of Debtor: CLA HOLD LLC, F/K/A ALC HOLDINGS LLC		Case Number: 11-13853	
NOTE: Do not use this form to make a claim for an administrative expense that arises after the bankruptcy filing. You may file a request for payment of an administrative expense according to 11 U.S.C. § 503.			
Name of Creditor (the person or other entity to whom the debtor owes money or property): PIERCE COUNTY BUDGET & FINANCE			
Name and address where notices should be sent: PIERCE COUNTY BUDGET & FINANCE 615 SOUTH 9TH ST, STE 100 TACOMA, WA 98405		Telephone number: (253) 798-7458 email: ARICHAR@CO.PIERCE.WA.US	COURT USE ONLY
Name and address where payment should be sent (if different from above):		Telephone number: email:	<input type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
			<input type="checkbox"/> Check this box if you are aware that anyone else has filed a proof of claim relating to this claim. Attach copy of statement giving particulars.
1. Amount of Claim as of Date Case Filed: \$ <u>2,146.48</u> If all or part of the claim is secured, complete item 4. If all or part of the claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of the claim. Attach a statement that itemizes interest or charges.		RECEIVED MAR 09 2012 BMC GROUP	
2. Basis for Claim: <u>AD VALOREM PROPERTY TAX LIEN</u> (See instruction #2)			
3. Last four digits of any number by which creditor identifies debtor: <u>4 2 3 5</u>	3a. Debtor may have scheduled account as: _____ (See instruction #3a)	3b. Uniform Claim Identifier (optional): _____ (See instruction #3b)	
4. Secured Claim (See instruction #4) Check the appropriate box if the claim is secured by a lien on property or a right of setoff, attach required redacted documents, and provide the requested information. Nature of property or right of setoff: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input checked="" type="checkbox"/> Other Describe: <u>ALL PERSONAL PROPERTY OF BUSINESS OWNED AS OF 1-1-2011 PER RCW 84.60.010 & 84.60.020</u> Value of Property: \$ <u>136,054.00</u> Annual Interest Rate <u>12.000%</u> <input checked="" type="checkbox"/> Fixed or <input type="checkbox"/> Variable (when case was filed)		Amount of arrearage and other charges, as of the time case was filed, included in secured claim, if any: \$ _____ Basis for perfection: <u>STATUTORY LIEN</u> Amount of Secured Claim: \$ <u>2,146.48</u> Amount Unsecured: \$ _____	
5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507 (a). If any part of the claim falls into one of the following categories, check the box specifying the priority and state the amount.			
<input type="checkbox"/> Domestic support obligations under 11 U.S.C. § 507 (a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Up to \$2,600* 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 \$11,725*) earned within 180 days before the case was filed or the debtor's business ceased, 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 applicable paragraph of 11 U.S.C. § 507 (a)(____).	
		Amount entitled to priority: \$ _____	
*Amounts are subject to adjustment on 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.			
6. Credits. The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)			



7. Documents: Attached are 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. If the claim is secured, box 4 has been completed, and redacted copies of documents providing evidence of perfection of a security interest are attached. (See instruction #7, and the definition of "redacted".)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain:

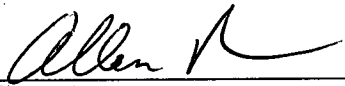
8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. I am the trustee, or the debtor, I am a guarantor, surety, indorser, or other codebtor.
 (Attach copy of power of attorney, if any.) or their authorized agent. (See Bankruptcy Rule 3004.)

I declare under penalty of perjury that the information provided in this claim is true and correct to the best of my knowledge, information, and reasonable belief.

Print Name: ALLEN RICHARDSON
 Title: FIELD AGENT
 Company: PIERCE COUNTY BUDGET & FINANCE
 Address and telephone number (if different from notice address above):


 (Signature) _____ 03/06/2012
 (Date)

Telephone number: _____ email: _____

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In certain circumstances, such as bankruptcy cases not filed voluntarily by the debtor, exceptions to these general rules may apply.

Items to be completed in Proof of Claim form

Court, Name of Debtor, and Case Number:
 Fill in the federal judicial district in which the bankruptcy case was filed (for example, Central District of California), the debtor's full name, and the case number. If the creditor received a notice of the case from the bankruptcy court, all of this information is at the top of the notice.

Creditor's Name and Address:
 Fill in the name of the person or entity asserting a claim and the name and address of the person who should receive notices issued during the bankruptcy case. A separate space is provided for the payment address if it differs from the notice address. The creditor has a continuing obligation to keep the court informed of its current address. See Federal Rule of Bankruptcy Procedure (FRBP) 2002(g).

1. Amount of Claim as of Date Case Filed:
 State the total amount owed to the creditor on the date of the bankruptcy filing. Follow the instructions concerning whether to complete items 4 and 5. Check the box if interest or other charges are included in the claim.

2. Basis for Claim:
 State the type of debt or how it was incurred. Examples include goods sold, money loaned, services performed, personal injury/wrongful death, car loan, mortgage note, and credit card. If the claim is based on delivering health care goods or services, limit the disclosure of the goods or services so as to avoid embarrassment or the disclosure of confidential health care information. You may be required to provide additional disclosure if an interested party objects to the claim.

3. Last Four Digits of Any Number by Which Creditor Identifies Debtor:
 State only the last four digits of the debtor's account or other number used by the creditor to identify the debtor.

3a. Debtor May Have Scheduled Account As:
 Report a change in the creditor's name, a transferred claim, or any other information that clarifies a difference between this proof of claim and the claim as scheduled by the debtor.

3b. Uniform Claim Identifier:
 If you use a uniform claim identifier, you may report it here. A uniform claim identifier is an optional 24-character identifier that certain large creditors use to facilitate electronic payment in chapter 13 cases.

4. Secured Claim:
 Check whether the claim is fully or partially secured. Skip this section if the claim is entirely unsecured. (See Definitions.) If the claim is secured, check the box for the nature and value of property that secures the claim, attach copies of lien documentation, and state, as of the date of the bankruptcy filing, the annual interest rate (and whether it is fixed or variable), and the amount past due on the claim.

5. Amount of Claim Entitled to Priority Under 11 U.S.C. § 507 (a):
 If any portion of the claim falls into any category shown, check the appropriate box(es) and state the amount entitled to priority. (See Definitions.) A claim may be partly priority and partly non-priority. For example, in some of the categories, the law limits the amount entitled to priority.

6. Credits:
 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.

7. Documents:
 Attach redacted copies of any documents that show the debt exists and a lien secures the debt. You must also attach copies of documents that evidence perfection of any security interest. You may also attach a summary in addition to the documents themselves. FRBP 3001(c) and (d). If the claim is based on delivering health care goods or services, limit disclosing confidential health care information. Do not send original documents, as attachments may be destroyed after scanning.

8. Date and Signature:
 The individual completing this proof of claim must sign and date it. FRBP 9011. If the claim is filed electronically, FRBP 5005(a)(2) authorizes courts to establish local rules specifying what constitutes a signature. If you sign this form, you declare under penalty of perjury that the information provided is true and correct to the best of your knowledge, information, and reasonable belief. Your signature is also a certification that the claim meets the requirements of FRBP 9011(b). Whether the claim is filed electronically or in person, if your name is on the signature line, you are responsible for the declaration. Print the name and title, if any, of the creditor or other person authorized to file this claim. State the filer's address and telephone number if it differs from the address given on the top of the form for purposes of receiving notices. If the claim is filed by an authorized agent, attach a complete copy of any power of attorney, and provide both the name of the individual filing the claim and the name of the agent. If the authorized agent is a servicer, identify the corporate servicer as the company. Criminal penalties apply for making a false statement on a proof of claim.



Pierce County Public Services Building
 2401 South 35th Street Rm 142
 Tacoma, WA 98409-7498
 (253)798-6111
 (800)992-2456 (outside local area, WA only)

Printed: 3/6/2012 1200084235

Parcel Number: 1200084235
2012 Tax Information
 AMERICAN LASER SKINCARE
 TAX DIRECTOR
 24555 HALLWOOD CT
 FARMINGTON HILLS MI 48335-1667
 Printed By: ARICHAR

Tax Property Description

Parcel Location: 4707 S 19TH ST STE 130
 TAX AREA CODE: 005

VALUE INFORMATION FOR 2012 TAX

LAND: \$0
 IMPROVEMENTS: \$0
 TOTAL MARKET: \$136,054
 SENIOR FROZEN VALUE:
 QUALIFYING EXEMPTIONS:

TOTAL TAXABLE VALUE: \$136,054
 GENERAL LEVY RATE PER \$1000 OF VALUE: 15.7767
CALCULATED GENERAL TAX: \$2,146.48

GENERAL PROPERTY TAX =
 TOTAL TAXABLE VALUE / 1000 x LEVY RATE

TAX REDUCTION: If your property is damaged or destroyed, you may be eligible for reduced assessed value for taxes payable in the year that the loss occurred.

For further information regarding possible tax reductions and exemptions, please call (253)798-6111, or go to www.piercecountywa.org/atr.

GENERAL TAX DISTRIBUTION

THE 1% LIMIT HAS BEEN APPLIED

City	\$491.95
Conservation Futures	\$6.98
County Tax	\$186.68
Local School	\$957.93
Metro Parks	\$150.66
Port	\$24.67
State of Washington	\$327.61
TOTAL GENERAL TAX DISTRIBUTION:	\$2,146.48

\$1,094.87 OF THE GENERAL TAX WAS APPROVED BY VOTERS

2012 Taxes

GENERAL PROPERTY TAX: \$2,146.48
 ASSESSMENTS / CHARGES

2012 ORIGINAL TAX AMOUNT DUE: \$2,146.48

..... DELINQUENCY DUE SECTION			
	TAXES	INT/PEN TO MAR 31	TOTAL
2012	\$0.00	\$0.00	\$0.00
Total Delinquencies Due:			\$0.00
TOTAL AMOUNT BILLED FOR THE YEAR 2012:			\$2,146.48



2012 SECOND HALF PAYMENT

PAY OR POSTMARK BY
 OCTOBER 31, 2012

Parcel Number: 1200084235

TAX AREA CODE: 005

PARCEL LOCATION:

Enter Amount
 Enclosed

\$

DELINQUENT PAYMENTS RECEIVED WITHOUT INTEREST AND PENALTIES WILL BE RETURNED (253)798-6111

INTEREST DATE:
 3/6/2012

2012 2nd Half Tax Amount Due \$1,073.24

Place stub this side up in envelope so address shows through window.

1200084235
 AMERICAN LASER SKINCARE
 TAX DIRECTOR
 24555 HALLWOOD CT
 FARMINGTON HILLS MI 48335-1667

Make Checks Payable To:

PIERCE COUNTY BUDGET & FINANCE
 P.O. BOX 11621
 TACOMA, WA 98411-6621

0 0000107324 1200084235 0



2012 FIRST HALF PAYMENT

PAY OR POSTMARK BY
 APRIL 2, 2012

Parcel Number: 1200084235

TAX AREA CODE: 005

PARCEL LOCATION:

Enter Amount
 Enclosed

\$

DELINQUENT PAYMENTS RECEIVED WITHOUT INTEREST AND PENALTIES WILL BE RETURNED (253)798-6111

INTEREST DATE:
 3/6/2012

Please pay one of the amounts below:
 Prior Years Plus 2012 Half Amount
 2012 Full Tax Amount \$2,146.48
 2012 Half Tax Amount \$1,073.24

Place stub this side up in envelope so address shows through window.

1200084235
 AMERICAN LASER SKINCARE
 TAX DIRECTOR
 24555 HALLWOOD CT
 FARMINGTON HILLS MI 48335-1667

Make Checks Payable To:

PIERCE COUNTY BUDGET & FINANCE
 P.O. BOX 11621
 TACOMA, WA 98411-6621

0 0000107324 1200084235 0

3.77 Itemized Property Account Detail: 1200084235



File Edit View Tools Work Areas My Favorites Help



Summary **Parties** **Items** **Licensed Items**

Account No. 1200084235 Category Personal Property/Account

Process Status Certified 10/21/2011 Delinquency Method Distant

Tax Year 2012 TCA 005 Business Type Corporation

Account Type Personal Property Account Status Active

Owner AMERICAN LASER SKINCARE

Mailing Address TAX DIRECTOR, 24555 HALLWOOD CT, FARMINGTON HILLS, MI 48335-1667

Situs Address 4707 S 19TH ST STE 130, TACOMA, WA 98405 eFiler...

Remarks

Filing Date 04/18/2011 Latefile Penalty Override % Related Property

Account Value 136,054 Calculate Items Total Cost 239,731 Located On 3880000508

Appraisal Date 08/03/2011 Licensed Items Total Mkt. Val. 0

Add Full Exemptions When Certified

- State Levy Exempt
- Head of Family
- DoR Institutional
- Municipal Corp. and Misc. Taxing
- Obsolescence Exemption
- Destroyed Property Abatement

Selected exemptions are highlighted.
Use Ctrl-click to deselect.

Account Characteristics

Characteristic	Value
Statement Hold	
NOV Hold Reason	
Notice of Value Mailed D.	10/14/2011
eFile NOV Date	
Use Code	6200-PERSONAL SERVICES

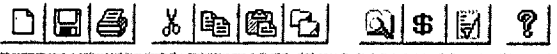
- Appeals
- Exemptions
- Mobile Homes
- Other
- Plats
- Personal Property
- Segs
- Seniors

1 Assessment Notices... Accept Save/Close Cancel 2 New 6 < Clone 5 Clone > Help...

3.77 Itemized Property Account Detail: 1200084235



File Edit View Tools Work Areas My Favorites Help



Summary Parties Items Licensed Items

X	Group	Item No.	Description	Year	Orig. Cost	Sched	Appraised Value
	61	0040	COMPUTER EQUIPMENT TABLET	2006	3,400	012-COM	510.00
	61	0010	COMPUTER SYSTEMS/PERSONAL	2006	3,303	012-COM	495.45
	61	0020	COMPUTER SYSTEMS/PERSONAL	2006	1,238	012-COM	185.70
	61	0030	COMPUTER SYSTEMS/PERSONAL	2007	1,160	012-COM	258.68
	61	0050	COMPUTER TABLET	2007	1,750	012-COM	390.25
	14	0160	BED	2006	986	023-F & F	519.62
	14	0070	F & F-OFFICE/WHSLE	2006	400	023-F & F	210.80
	14	0050	F & F-OFFICE/WHSLE (6 chairs)	2006	594	023-F & F	313.04
	14	0030	F & F-OFFICE/WHSLE (desk)	2006	259	023-F & F	136.49
	14	0040	F & F-OFFICE/WHSLE (file cabinets)	2006	320	023-F & F	168.64
	14	0090	F & F-OFFICE/WHSLE (furniture)	2006	1,424	023-F & F	750.45
	14	0080	F & F-OFFICE/WHSLE (furniture)	2006	1,236	023-F & F	651.37
	14	0100	F & F-OFFICE/WHSLE (furniture)	2006	299	023-F & F	157.57
	14	0060	F & F-OFFICE/WHSLE (stand)	2006	149	023-F & F	78.52
	16	0030	F & F-APT / RETAIL (cabinets)	2006	15,152	024-F & F	7,091.14
	16	0010	F & F-APT / RETAIL (sinks & counter)	2006	9,300	024-F & F	4,352.40
	16	0040	LEASEHOLD SHORT LIVED IMP	2006	475	030-LEA:	222.30

Details...

New...

3 Select All

4 Inactivate

Activate

Remove

Total Rows:
30

Total Selected:
0

6 Refresh

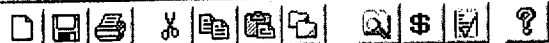
Items Total Cost 239,731 Items Total Appraised Value 136,054.16

1 Assessment Notices... Accept Save/Close Cancel 2 New 5 < Clone 5 Clone > Help...

3.77 Itemized Property Account Detail: 1200084235



File Edit View Tools Work Areas My Favorites Help



Summary Parties Items Licensed Items

X	Group	Item No.	Description	Year	Orig. Cost	Sched	Appraised Value
	14	0060	F & F-OFFICE/WHSLE (stand)	2006	149	023-F & F	78.52
	16	0030	F & F-APT / RETAIL (cabinets)	2006	15,152	024-F & F	7,091.14
	16	0010	F & F-APT / RETAIL (sinks & counter)	2006	9,300	024-F & F	4,352.40
X	16	0040	LEASEHOLD SHORT LIVED IMP	2006	475	030-LEAS	222.30
	16	0020	LEASESHOLD SHORT LIVED IMP	2006	3,395	030-LEAS	1,588.86
	19	0030	F & F-APT / RETAIL (compacto)	2006	129	047-M & I	50.31
	19	0040	F & F-APT / RETAIL (refrigerator)	2006	388	047-M & I	151.32
	14	0110	LIGHTSHEER XC	2006	45,000	049-M & I	0.00
	14	0120	LUMINES QUANTUM SR SA	2006	26,000	049-M & I	0.00
	14	0020	M & E PROFESSIONAL (elecctrika fac)	2006	986	049-M & I	0.00
	14	0010	M & E PROFESSIONAL (microdermab)	2006	7,500	049-M & I	0.00
	14	0130	M & E PROFESSIONAL(LASER AME)	2006	60,000	049-M & I	31,620.00
	14	0140	M & E PROFESSIONAL(AMERILASE)	2007	51,429	049-M & I	30,240.25
	14	0150	M & E PROFESSIONAL(VELASHAPE)	2008	77,280	049-M & I	51,236.64
	19	0010	SIGNS	2006	944	066-SIGN	368.16
	19	0020	SIGNS	2006	680	066-SIGN	265.20
	SUP	0010	SUPPLIES	2010	4,041	SUPPLIE	4,041.00

Total Rows:
 30
 Total Selected:
 1

Items Total Cost: 239,731 Items Total Appraised Value: 136,054.16



Pierce County

Budget and Finance Department

GARY ROBINSON
Director

615 South 9th Street, Suite 100
Tacoma, Washington 98405-4673
(253) 798-7285 • FAX (253) 798-6699

March 6, 2012

BMC Group, Inc.
Attn: CLA Hold LLC,
fka ALC Holdings LLC Claims Processing
PO Box 3020
Chanhassen, MN 55317-3020

RE: CLA Hold LLC
 Chapter 11, case #11-13853
 Parcel #1200084235

Dear Court Clerk:

I am enclosing an original Proof of Claim, with copies, to be filed with your court in the above Chapter 11 case. The Proof of Claim is a secured claim for business personal property taxes located in Pierce County, Washington.

Please date stamp the photocopies, making sure that the date received stamp is legible, and return them in the enclosed self-addressed stamped envelope. File the original with the appropriate court case file.

If you have any questions, please contact the undersigned.

Thank you for your help.

Sincerely,

A handwritten signature in cursive script, appearing to read "Allen Richardson".

Allen Richardson
Field Agent
(253) 798-7458



Pierce County

Budget & Finance Department

615 S 9TH ST STE 100
TACOMA WA 98405

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BMC G
Attn: CL
fka ALC
PO Box
Chanha

56 BURNAL