

UNITED STATES BANKRUPTCY COURT Delaware

PROOF OF CLAIM

Name of Debtor: AMERICAN LASER CENTERS OF CALIFORNIA LLC

Case Number: 1113883

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): FRANCHISE TAX BOARD

Check this box to indicate that this claim amends a previously filed claim.

Name and address where notices should be sent: BANKRUPTCY SECTION MS A340 FRANCHISE TAX BOARD PO Box 2952 Sacramento CA 95812-2952 Telephone number: (916) 845-4750

Court Claim Number: (if known) Filed on:

Name and address where payment should be sent (if different from above):

RECEIVED MAR 15 2012 BMC GROUP

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. Check this box if you are the debtor or trustee in this case.

Telephone number:

1. Amount of Claim as of Date Case Filed: \$54,865.36

If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim.

Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507(a)(4).

Contributions to an employee benefit plan - 11 U.S.C. §507(a)(5).

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).

Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)().

2. Basis for Claim: Taxes and/or fees (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 0148

3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other Describe:

Value of Property: \$ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

If any: \$ Basis for perfection:

Amount of Secured Claim: \$ Amount Unsecured: General \$12,657.91

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach 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. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)

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

If the documents are not available, please explain:

Amount entitled to priority:

\$42,207.45

ALC Holdings



00172

*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.

Date 03/05/12

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

/s/ REBECCA ESTONILLO

Handwritten signature of Rebecca Estonillo

Franchise Tax Board Claim Agent

FOR COURT USE ONLY

COURT

12 PM 2:30

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.



STATE OF CALIFORNIA
 BANKRUPTCY SECTION MS A340
 FRANCHISE TAX BOARD
 PO BOX 2952
 SACRAMENTO CA 95812-2952

TELEPHONE NUMBER: (916) 845-4750
 FAX NUMBER: (916) 845-9799
 NOTICE DATE: 03/05/12

SIDE 2 OF PROOF OF CLAIM

United States Bankruptcy Court
 Delaware

824 North Market St, 3rd Floor
 Wilmington, DE 19801

DEBTOR(S):
AMERICAN LASER CENTERS OF CALIFORNIA LLC

BANKRUPTCY CASE NUMBER:
1113883

ACCOUNT NUMBER(S):
XXXXXXXX0148XXX

PETITION DATE:
12/08/2011

TYPE OF LIABILITY:
PARTNERSHIP

BASIS OF LIABILITY STATEMENT

CLAIM	BASIS	PERIOD	TAX	PENALTY	INTEREST	COSTS	TOTAL CLAIM
B	3	12/31/2007	\$800.00	\$0.00	\$165.45	\$0.00	\$965.45
B	3	12/31/2008	\$12,590.00	\$0.00	\$1,506.40	\$0.00	\$14,096.40
B	3	12/31/2009	\$12,590.00	\$0.00	\$840.41	\$0.00	\$13,430.41
B	3	12/31/2010	\$12,590.00	\$0.00	\$307.75	\$0.00	\$12,897.75
B	3	12/31/2011	\$800.00	\$0.00	\$17.44	\$0.00	\$817.44
C	3	12/31/2007	\$0.00	\$300.00	\$7.65	\$0.00	\$307.65
C	3	12/31/2008	\$0.00	\$3,047.50	\$338.37	\$0.00	\$3,385.87
C	3	12/31/2009	\$0.00	\$4,226.50	\$187.15	\$0.00	\$4,413.65
C	3	12/31/2010	\$0.00	\$4,414.50	\$64.24	\$0.00	\$4,478.74
C	3	12/31/2011	\$0.00	\$72.00	\$0.00	\$0.00	\$72.00

CLAIM

- A. Secured
- B. Unsecured Priority
- C. Unsecured General
- T. To Be Determined

BASIS

- 1. Return filed with balance due
- 3. No return filed
- 4. Audit Assessment
- 5. Other

TAX LIEN INFORMATION FOR SECURED CLAIM

LIEN CERTIFICATE NUMBER	RECORDING DATE	COUNTY RECORDER OR SECRETARY OF STATE	RECORDING INFORMATION	TAX YEARS SECURED

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. The section can receive delinquent tax returns and encourages correspondence and telephone calls. The section is committed to providing assistance to prevent unnecessary litigation.



STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO BOX 2952
SACRAMENTO CA 95812-2952
Telephone: (916) 845-4750 Fax: (916) 845-9799

Date: 03/05/12
Bankruptcy Case Number: **1113883**
Debtor Name: **AMERICAN LASER CENTERS OF CALIFORNIA LLC**

ATTACHMENT

Franchise Tax Board (FTB) reserves the right to amend this claim/request based on any audit or investigation of any filed income tax returns or any other audit or investigation.

FTB reserves the right to amend this claim/request in accordance with applicable law, including, without limitation, modifying the amounts claimed as an administrative expense, secured, priority, and unsecured for the purposes of this bankruptcy case.

FTB reserves the right to amend this claim/request to add additional penalties and interest.

FTB's claim, to the extent it is secured, is secured by all property and rights to property whether real or personal, tangible or intangible, including all after-acquired property and rights to property, belonging to the debtor(s) and located in this state. (California Revenue & Taxation Code §19221; California Government Code § 7170.) Should the value of the collateral be determined to be less than the amount of the secured claim or should the lien be avoided in whole or in part, FTB reserves the right to amend this claim to state its unsecured non-priority claim and its unsecured priority claim.

FTB's records indicate an income tax return has not been filed for the following tax year(s):
2007, 2008, 2009, 2010, 2011.

Accordingly, FTB reserves the right to amend this claim/request based upon receipt of such income tax return(s), any audit or investigation of such return(s), or any other audit or investigation.

FedEx Express US Airbill

Tracking Number **8726 8134 8953**

Form ID No. **0200**

FedEx Retrieval Copy

1 From **3/14/12** Sender's FedEx Account Number **872198780**

Sender's Name **Chasem Dept** Phone _____

Company **BMC**

Address **18150 Lake Drive East**

City **Chanhassen** State **MN** ZIP **55317**

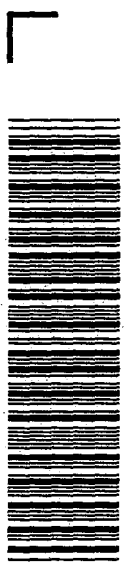
2 Your Internal Billing Reference **RECEIVED**

3 To Recipients Name **Chasem Dept** Phone _____

Company **BMC**

Address **18750 Lake Drive East**

City **Chanhassen** State **MN** ZIP **55317**



8726 8134 8953

4a Express Package Service **01** Next business morning, Friday shipments will be delivered on Monday unless SAT/ODAY Delivery is selected.

05 **FedEx Standard Overnight** Next business morning, Saturday Delivery NOT available.

06 **FedEx First Overnight** Earliest next business morning delivery to select locations.

03 **FedEx 2DAY** Second business day, Thursday shipments will be delivered on Monday unless SAT/ODAY Delivery is selected.

20 **FedEx Express Saver** Second business day, Saturday Delivery NOT available.

4b Express Freight Service Packages over 150 lbs. ** To meet locations.

70 **FedEx 1Day Freight** Next business day, Friday shipments will be delivered on Monday unless SAT/ODAY Delivery is selected.

80 **FedEx 2Day Freight** Second business day, Thursday shipments will be delivered on Monday unless SAT/ODAY Delivery is selected.

83 **FedEx 3Day Freight** Third business day, Saturday Delivery NOT available.

5 Packaging * Declared value limit \$500. Includes FedEx Small Pak and Envelope* **02** **FedEx Pak** Includes FedEx Small Pak and FedEx Large Pak.

03 **FedEx Box** **04** **FedEx Tube** **01** **Other**

6 Special Handling and Delivery Signature Options

03 **SATURDAY DELIVERY**

No Signature Required obtaining a signature for delivery.

Direct Signature Someone at recipient's address may sign for delivery. Fee applies.

Indirect Signature If recipient's address is not available, someone at neighboring address may sign for delivery for residential deliveries only. Fee applies.

Does this shipment contain dangerous goods? One box must be checked.

No **04** Yes As per attached Shipper's Declaration **06** Dry Ice Cargo Aircraft Only

7 Payment Bill to: Enter FedEx Acct. No. or Credit Card No. below.

1 **Sender** **2** **Account No. in Section** **3** **Recipient** **4** **Third Party** **5** **Credit Card** **6** **Cash/Check**

Total Packages _____ Total Weight _____ lbs.

Obtain receipt. Acct. No.

