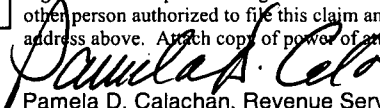



UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF <u>Delaware</u>		Chapter 11 PROOF OF CLAIM
Name of Debtor: <u>CLA HC Inc.</u>		Case Number: <u>11-13855 MFW</u> (Jointly Administered)
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the 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): <u>Connecticut Department of Revenue Services</u>		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim. Court Claim Number: _____ (If known) Filed on: _____
Name and address where notices should be sent: Department of Revenue Services C&E Division, Bankruptcy Section 25 Sigourney Street Hartford, CT 06106-5032 Telephone number: (860) 297-5905		
Name and address where payment should be sent (if different from above): Telephone number:		<input type="checkbox"/> 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. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>73.05</u> 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. <input type="checkbox"/> 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. <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B). <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) 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). <input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507 (a)(5). <input type="checkbox"/> Up to \$2,425* 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 checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507 (a)(8). <input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507 (a)(____). Amount entitled to priority: \$ <u>73.05</u> *Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.
2. Basis for Claim: <u>Taxes- See attached</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>5973-000</u> 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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> 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: \$ _____		
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 or 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 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:		
Date: <u>03/16/2012</u>	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.  Pamela D. Calachan, Revenue Services Tax Supervisor	
		FOR COURT USE ONLY ALC Holdings  00179

Form 10

Attachment

State of Connecticut - Department of Revenue Services

**Proof of Claim for
Department of Revenue Services Taxes**Case Number
11-13855 MFWType of Bankruptcy Case
Jointly AdministeredIn The Matter of: CLA HC Inc.
aka/ALC HC Inc.

Chapter 11

Date of Petition
12/8/2011

Note: This claim includes estimated tax liabilities as our records indicate tax return(s) have not been filed. This claim may be amended upon filing of the unfiled tax return(s).

Unsecured Priority Claims

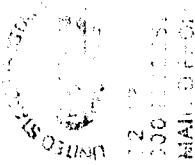
Tax Reg #	Tax Type	Tax Period	Tax Due	Penalty to Petition	Interest to Petition	Total
xxxx5973-000	Corporation Tax	12/11	\$73.05	\$0.00	\$0.00	\$73.05
		*Estimated Period				

Total Amount of Unsecured Priority Claims**\$73.05**

STATE OF CONNECTICUT
Department of Revenue Services
25 Sigourney Street
Hartford CT 06106-5032

C&EBANKRUPTCY

PRESORTED
FIRST CLASS



RECEIVED
MAR 22 2012
BMC GROUP

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

RETURN SERVICE REQUESTED 03-19-12

... ..