
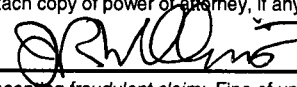


U. S. BANKRUPTCY COURT DISTRICT OF DELAWARE (WILMINGTON)		PROOF OF CLAIM
Name of Debtor AMERICAN LASER CENTERS OF CA, LLC	Case Number 11-13883	THIS SPACE IS FOR COURT USE ONLY
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. 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): STATE BOARD OF EQUALIZATION	<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 checked="" 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: STATE BOARD OF EQUALIZATION SPECIAL OPERATIONS BRANCH, MIC:55 PO BOX 942879 SACRAMENTO CA 94279-0055		
Telephone: (916) 445-1122 FAX: (916) 327-0615		
Account or other number by which creditor identifies debtor: SR OHA 101-027386		Check here if this claim <input type="checkbox"/> replaces a previously filed claim, dated: <input type="checkbox"/> amends
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 (specify) _____	RECEIVED APR 02 2012 BMC GROUP	<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)
2. Date(s) debt incurred: (AS SHOWN ON DATA SUMMARY, ATTACHMENT)		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ <u>224,882.77</u> (unsecured) + \$ <u>20,780.66</u> (secured) = <u>245,663.43</u> (Total)		
If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____	7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority \$ <u>20,780.66</u> Specify the priority of the claim: <input type="checkbox"/> Wages, salaries, or commissions (up to \$4,650)* earned within 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 \$2,100* 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 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)(2). *Amounts are subject to adjustment on 4/1/04 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	6. Unsecured Nonpriority Claim \$ <u>224,882.77</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.
7. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. 8. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgements, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. 9. Date-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.		THIS SPACE IS FOR COURT USE ONLY ALC Holdings  00187
Date MARCH 30, 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): State Board of Equalization, by  J. R. WILLIAMS, Authorized Representative	
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.		

DATA SUMMARY ATTACHMENT FOR PROOF OF CLAIM OF STATE BOARD OF EQUALIZATION

Debtor AMERICAN LASER CENTERS OF CA, LLC		Case Number 11-13883	Claim Dated MARCH 30, 2012
Account Number SR OHA 101-027386		Petition Date 12/08/11	Chapter 11

SUMMARY OF LIABILITY STATEMENT

CLAIM CLASS	TAX PROGRAM OR REASON	DEBT PERIOD	TAX	INTEREST (calculated to petition or conversion date)	PENALTY	TOTAL
P	1	10/1/08 - 10/31/10	18,026.00	2,754.66		20,780.66
G	1	10/1/07 - 9/30/08	178,382.00	46,500.77		224,882.77
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		-				
		-				
		-				
		-				
		-				
		-				
TOTALS			196,408.00	49,255.43		245,663.43

LEGEND	
CLAIM CLASS	TAX PROGRAM OR REASON
S - Secured	1. SALES AND USE TAX
P - Unsecured Priority - 11 USC 507(a)(8)	2.
G - Unsecured NON priority (General)	3.
G1 - Unsecured NON priority- 11 USC 726(a)(4)	4.
G2 - Unsecured NON priority- 11 USC 726(a)(5)	5.
GAP - "Gap" Claim - 11 USC 507(a)(2)	6.
1305 - 11USC 1305	

SUMMARY OF TAX LIENS

LIEN CERTIFICATE	DATE RECORDED	COUNTY OR RECORDING AUTHORITY	RECORDING INFORMATION (Document/Instrument #, or Book/Page)	AMOUNT
BE				

The foregoing liens were recorded pursuant to Section 6757 of the California Revenue and Taxation Code and to the extent there is any real or personal property to which the liens created by such recording attach, the amount of the claim in said certificates constitutes a secured claim.

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CLAIM MAILING INFORMATION – STATE BOARD OF EQUALIZATION

Debtor AMERICAN LASER CENTERS OF CA, LLC	Case Number 11-13883	Claim Dated MARCH 30, 2012
Account Number SR OHA 101-027386	Petition Date 12/08/11	Chapter 11

US BANKRUPTCY COURT
824 N MARKET ST FL 3
WILMINGTON DE 19801-3024

BMC GROUP INC ✓
18750 LAKE DRIVE EAST
CHANHASSEN MN 55317

Align top of FedEx PowerShip Label here.

For use with PowerShip Automated Shipping Systems.



Part # 1581-48-434 NRIT V3 10-08

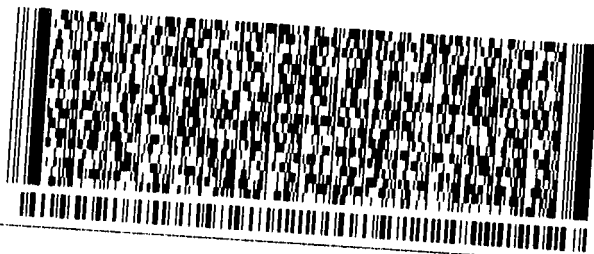
55317 MN-US MSP

SE FBLA

MON - 02 APR A1
STANDARD OVERNIGHT

TRK# 9850 3106 7518

JT1313108000125



DEPT: 55/SB/MR

REF: 472

CHANNASSEN MN 55317
BMC GROUP

18750 LAKE DRIVE, EAST
APR 02 2012

RECEIVED
10 BMC GROUP, INC

ORIGIN ID: BLUA (916) 445-8558
JASON MENCESLAO
CA BOARD OF EQUALIZATION
450 N ST
MAIL SERVICES
SACRAMENTO, CA 95814
UNITED STATES US

BILL SENDER
SHIP DATE: 30MAR12
ACTWGT: 0.2 LB
CAD: 459306/CAFE2511

50811/744D/10RC