

United States Bankruptcy Court	District of Delaware	PROOF OF CLAIM
--------------------------------	----------------------	----------------

Name of Debtor: CLA LLC	Case Number: 11-13854-MFW
--------------------------------	----------------------------------

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)
STATE OF FLORIDA - DEPARTMENT OF REVENUE

COURT USE ONLY

Name and address where notices should be sent
BANKRUPTCY SECTION
POST OFFICE BOX 6668
TALLAHASSEE, FLORIDA 32314-6668

CLAIMANTS ATTORNEY
FREDERICK F. RUDZIK
(850)617-8347

Telephone (850) 717-6998 Email: TSP_Bankruptcy@dor.state.fl.us

Check this box if this claim amends a previously filed claim.

Court Claim Number: (If known) _____

Filed On: _____

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

RECEIVED

APR 10 2012

BMC GROUP

Telephone _____ Email: _____

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: \$ 1,607.46

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.

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.

2. Basis for Claim: UNEMPLOYMENT
(See instruction #2)

3. Last four digits of any number by which creditor identifies debtor: 4623	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: Real Estate Motor Vehicle Other

Describe: _____

Value of Property: \$ _____

Annual Interest Rate _____ % Fixed 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: _____

Amount of Secured Claim: \$ 0.00

Amount Unsecured: \$ 0.00

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). 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 checked="" 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)(
--	--	---


 ALC Holdings
 00202
Amount entitled to priority:
 \$ 1,607.46

*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: 02/11 = UT FEDERAL INTEREST ASSESSMENT

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor. I am the creditor's authorized agent. (Attach copy of power of attorney, if any.) I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.) I am a guarantor, surety, indorser, or other codebtor. (See Bankruptcy Rule 3005.)

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: MICHELLE KENNEDY

Title: REVENUE SPECIALIST

Company: Florida Department Of Revenue

Michelle Kennedy

Apr 2, 2012

(Signature)

(Date)

Address (if different from notice address above):

Telephone Number (if different from above): (850)717-6998

Email (if different from above): _____

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.



Legal Claims Summary Sheet Pre-Petition Claims

New Case
 Prior Case

DR 88
R.07/01

Out-of-State
Case Code

Taxpayer's Name CLA LLC FKA AMERICAN LASER CENTERS LLC		Location of Court WILMINGTON - ECF DELAWARE	
Business Name CLA LLC FKA AMERICAN LASER CENTERS LLC		Bankruptcy Case Number 11-13854-MFW	
Address 24555 HALLWOOD CT		Chapter Number 11	Petition Date 12/08/2011
City FARMINGTON HILLS MI 48335		Account Number 0002776182	
Tax Type UNEMPLOYMENT		Date Business Close/Date Converted	

Period Due	Tax Amount	Document Type	Contract Object	R-Itm/Court/Admin Fees	Penalty	Interest	Warrant Number
02/11	1,318.06	Bill	14367699	0.00	0.00	56.57	
06/11	232.83	Bill	14367699	0.00	0.00	0.00	

TOTAL: TAX: \$ 1,550.89 PENALTY: \$ 0.00 INTEREST: \$ 56.57

Amended Claim:
Supersedes claim for \$ 0.00

Dated _____

Adj. \$ 0.00

Court Costs/Sheriff Fee	\$	0.00
Returned Check Fee	\$	0.00
Administration Fees	\$	0.00
Total of Claim	\$	1,607.46

Unsecured Priority Claim Secured Claim

Date Tax Lien Filed

1) _____ Trustee's Name _____

2) _____

3) _____ Trustee's Address _____

4) _____

5) _____ City _____ State _____ Zip _____

JEFFREY DROBISH, LANDIS RATH & COBB
Attorney's Name

P O BOX 2087
Attorney's Address

WILMINGTON DE 19801
City State Zip

Attorney's Phone No. _____



Executive Director
Lisa Vickers

STATE OF FLORIDA
DEPARTMENT OF REVENUE

Bankruptcy Section – General Tax Administration
P.O. Box 6668
Tallahassee, Florida 32399-6668
(850) 717-6998

General Tax Administration
Child Support Enforcement
Property Tax Administration
Administrative Services
Information Services

April 5, 2011

BMC Group Inc
18750 Lake Drive East
Chanhassen, MN 55317

RE: **CLA LLC**
Case #11-13854-MFW

Claims Agent:

PLEASE ACKNOWLEDGE RECEIPT OF THE ATTACHED CLAIM, FILED IN THE AMOUNT OF **\$1,607.46** DATED **04/02/12** FOR FLORIDA DEPARTMENT OF REVENUE TAXES BY STAMPING A COPY OF CLAIMS AND RETURNING IN POSTAGE PAID SELF-ADDRESSED ENVELOPE PROVIDED.

PLEASE INCLUDE CLAIM NUMBERS FOR OUR REFERENCE.

THANK YOU,

MICHELLE KENNEDY, REVENUE SPECIALIST III
STATE OF FLORIDA, DEPARTMENT OF REVENUE
BANKRUPTCY SECTION
POST OFFICE BOX 6668
TALLAHASSEE, FLORIDA 32314-6668

FedEx US Airbill

Express

FedEx Tracking Number

8729 2663 3346

SPH12

0215

Recipient's Copy

RECIPIENT: PEEL HERE

1 From This portion can be removed for Recipient's records

Date: 1/9/78 FedEx Tracking Number: 872926633346

Sender's Name: Michelle Kennedy/Rain Summer Phone 850 617-8835

Company: FL DOR COGG BLDG 3 FL 2-460

Address: 2450 SHUMARD OAK BLVD

City: TALLAHASSEE

State: FL ZIP: 32309

2 Your Internal Billing Reference

To Recipients Name: Claims Agent

Phone: 888 908-BMC

Company: BMC Group Inc.

Address: 18750 Lake Drive East

We cannot deliver to P.O. boxes or P.O. ZIP codes.

Address: Use this line for the HOLD location address or for continuation of your shipping address.

City: Chanhassen State: MN ZIP: 55317

0421793578



8729 2663 3346

4a Express Package Service

FedEx Priority Overnight FedEx Standard Overnight FedEx First Overnight

FedEx 2Day FedEx Express Saver

4b Express Freight Service

FedEx 1Day Freight FedEx 2Day Freight FedEx 3Day Freight

5 Packaging

FedEx Pak* FedEx Box FedEx Tube Other

6 Special Handling and Delivery Signature Options

No Signature Required Direct Signature Indirect Signature

Does this shipment contain dangerous goods?

No Yes Dry Ice Cargo Aircraft Only

7 Payment Bill to:

Sender Recipient Third Party Credit Card Cash/Check

Total Packages: Total Weight: kg

605