

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE - WILMINGTON

In Re:

CLA LLC,

Debtor(s).

Case No. 11-13854-MFW

Chapter 11

Honorable Mary F. Walrath

PRIORITY PROOF OF CLAIM

1. The undersigned, whose address is Cadillac Place, Ste. 10-200, 3030 W. Grand Blvd., Detroit, MI 48202, is an attorney for the State of Michigan, Department of Treasury, and is duly authorized by said department to make this proof of claim on its behalf.

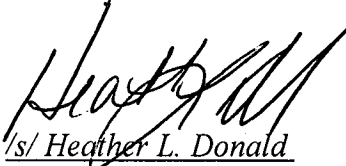
2. The debtor herein was, at the time of the filing of the petition initiating this case, and still is, indebted to this claimant in the sum of **\$162,517.19**.

3. The consideration for this debt is as follows: Michigan Business Tax liability(ies) due and owing to the State of Michigan, as more fully appears in the Sworn Summary of Claims attached hereto and made a part hereof.

4. No judgment has been rendered on the claim and the amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. This claim is not subject to any setoff or counterclaim presently known to the undersigned. The claimant retains all setoff rights.

5. This claim is a priority tax claim pursuant to 11 USC 507(a)(8).

BILL SCHUETTE
Attorney General



/s/ Heather L. Donald

Heather L. Donald (P57351)
Assistant Attorney General
Cadillac Place, Ste. 10-200
3030 W. Grand Blvd.
Detroit, MI 48202
Telephone: (313) 456-0140
E-mail: donaldh@michigan.gov

RECEIVED
APR 12 2012
BMC GROUP

Dated: April 10, 2012



Please send payments to:
Department of Treasury/Revenue/AG
P.O. Box 30456
Lansing, MI 48909-7955

Payable to: State of MI-CD

Michigan Department of Treasury
4265 (11-04)

40792151

Case Number:
11-13854 MFW

Page 1 of 1

6782883

Sworn Summary

Issued under federal code, Title XI

Type of Claim: Priority
Original

Taxpayer Identification:
4623

Attorney General:
ATTORNEY DETROIT

AMERICAN LASER CENTERS LLC
JOINT ADMIN-ALC HOLDINGS LLC
24555 HALLWOOD CT
FARMINGTON HILLS, MI. 48335

Other Identification:

F4623 F1535

Assessment Number	Debt Code	Assessment Date	Account ID	Tax Period	*If Est	Tax Deficiency	Penalty	Interest
Z000010	MBT		F4623	1/1/2010 - 12/31/2010	*	\$100,000.00	\$0.00	\$2,560.80
Z000009	MBT		F4623	1/1/2009 - 12/31/2009	*	\$56,134.00	\$0.00	\$3,822.39

Debt Codes:

MBT - MICHIGAN BUSINESS TAX

\$156,134.00

\$0.00

\$6,383.19

TOTAL
CLAIM

\$162,517.19

* An asterisk in this column indicates that tax liability is estimated based on the best information available since actual returns have not been filed. This claim will be adjusted when actual returns are filed.

SANDRA BRAUN _____ being duly sworn, deposes and says (s)he is authorized to act for the Department of Treasury and, to the best of her/his knowledge and belief, the defendant is indebted to the State of Michigan in this amount.

Signature

Date: 04/04/2012



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Honorable Mary F. Walrath

/

PROOF OF SERVICE

The undersigned certifies that on April 10, 2012, a copy of the Priority Proof of Claim and Unsecured Proof of Claim, was/were served upon the following parties either electronically or by depositing said copies in the U.S. mail, postage prepaid:

Jeffery R. Drobish
919 Market Street, Suite 1800
P.O. Box 2087
Wilmington, DE 19801

BMC Group, Inc.
18750 Lake Drive East
Chanhassen, MN 55317

/s/ Patricia A. Klein
Patricia A. Klein
Legal Secretary
Heather L. Donald (P57351)
Cadillac Place, Ste. 10-200
3030 W. Grand Blvd.
Detroit, MI 48202
Telephone: (313) 456-0140
E-mail: donaldh@michigan.gov

Dated: April 10, 2012

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE - WILMINGTON

In Re:

Case No. 11-13853-MFW

CLA HOLD LLC,

Chapter 11

Debtor(s).

Honorable Mary F. Walrath

**NOTICE OF APPEARANCE AND
REQUEST FOR SERVICE OF NOTICES**

TO: Clerk of the Court
US Bankruptcy Court
824 Market St.
3rd floor
Wilmington, DE 19801

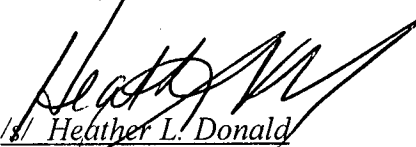
Jeffery R. Drobish
919 Market Street, Suite 1800
P.O. Box 2087
Wilmington DE 19801

BMC Group, Inc.
18750 Lake Drive East
Chanhassen, MN 55317

PLEASE ENTER THE APPEARANCE of BILL SCHUETTE, Attorney General, and Heather L. Donald, Assistant Attorney General, as attorneys for the State of Michigan, Department of Treasury, in the above-entitled cause; this appearance is entered as required by FR Bankr P 9010(b) and does not constitute a general appearance.

Pursuant to FR Bankr P 2002(g), the undersigned requests that copies of all notices required to be mailed to all creditors be served on the undersigned.

BILL SCHUETTE
Attorney General



/s/ Heather L. Donald
Heather L. Donald (P57351)
Assistant Attorney General
Cadillac Place, Ste. 10-200
3030 W. Grand Blvd.
Detroit, MI 48202
Telephone: (313) 456-0140
E-Mail: donaldh@michigan.gov

Dated: April 10, 2012

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE - WILMINGTON

In Re:

CLA HOLD LLC,

Debtor(s).

Case No. 11-13853-MFW

Chapter 11

Honorable Mary F. Walrath

PROOF OF SERVICE

The undersigned certifies that on April 10, 2012, a copy of the Notice of Appearance, was/were served upon the following parties either electronically or by depositing said copies in the U.S. mail, postage prepaid:

Jeffery R. Drobish
919 Market Street, Suite 1800
P.O. Box 2087
Wilmington, DE 19801

BMC Group, Inc.
18750 Lake Drive East
Chanhassen, MN 55317

/s/ Patricia A. Klein
Patricia A. Klein
Legal Secretary
Heather L. Donald (P57351)
Cadillac Place, Ste. 10-200
3030 W. Grand Blvd.
Detroit, MI 48202
Telephone: (313) 456-0140
E-mail: donaldh@michigan.gov

Dated: April 10, 2012

BILL SCHUETTE, Attorney General
Department of Attorney General
Cadillac Place
3030 West Grand Boulevard, 10th Floor
Detroit, MI 48202

RECEIVED

APR 12 2012

BMC GROUP

BMC GROUP INC.,
Claims Agent for CLA Hold LLC
18750 Lake Drive East
Chanhassen MN 55317