

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

**AMENDED UNSECURED PROOF OF CLAIM**

**This claim is filed as an Amended Unsecured Claim and amends Claim Number 213 dated April 12, 2012, in the amount of \$136,984.67.**

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.

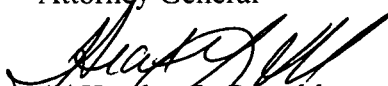
2. The debtor herein was, at the time of the filing of the petition initiating this case, and still is, indebted to this claimant in the sum of **\$136,984.67**.

3. The consideration for this debt is as follows: Michigan Business Tax, Use 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 general unsecured claim.

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: October 09, 2012

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

**Payable to: State of MI-CD**

**RECEIVED  
OCT 15 2012  
BMC GROUP**



|   |          |   |  |
|---|----------|---|--|
| Michigan Department of Treasury<br>4265 (11-04)   | 42520480 | <b>Case Number:</b><br>11-13854 MFW     | <b>Page 1 of 1</b><br>10729354               |
| <b>Sworn Summary</b><br>Issued under federal code, Title XI<br><b>Type of Claim: Unsecured</b><br>Amended 1 |          | <b>Taxpayer Identification:</b><br>4623 | <b>Attorney General:</b><br>ATTORNEY DETROIT |

|  |  |
|--|--|
| <b>AMERICAN LASER CENTERS LLC</b><br><b>JOINT ADMIN-ALC HOLDINGS LLC</b><br>24555 HALLWOOD CT<br>FARMINGTON HILLS, MI. 48335 | <b>Other Identification:</b><br>F1535          F4623 |
|--|--|

| Assessment Number | Debt Code | Assessment Date | Account ID | Tax Period            | *If Est | Tax Deficiency | Penalty     | Interest   |
|-------------------|-----------|-----------------|------------|-----------------------|---------|----------------|-------------|------------|
| TJ99746           | USE       | 10/01/12        | F1535      | 2005 MI AUDIT         |         | \$14,097.00    | \$0.00      | \$5,328.61 |
| TJ99746           | USE       | 10/01/12        | F1535      | 2006 MI AUDIT         |         | \$11,195.00    | \$0.00      | \$3,334.79 |
| TJ99746           | USE       | 10/01/12        | F1535      | 2003 MI AUDIT         |         | \$9,875.00     | \$0.00      | \$4,824.25 |
| TJ99746           | USE       | 10/01/12        | F1535      | 2007 MI AUDIT         |         | \$29,106.00    | \$0.00      | \$5,987.45 |
| TJ99746           | USE       | 10/01/12        | F1535      | 2004 MI AUDIT         |         | \$9,875.00     | \$0.00      | \$4,328.07 |
| Z000009           | MBT       |                 | F4623      | 1/1/2009 - 12/31/2009 | *       | \$0.00         | \$14,033.50 | \$0.00     |
| Z000010           | MBT       |                 | F4623      | 1/1/2010 - 12/31/2010 | *       | \$0.00         | \$25,000.00 | \$0.00     |

|                    |  |                    |                    |                    |
|--------------------|--|--------------------|--------------------|--------------------|
| <b>Debt Codes:</b> |  | <b>\$74,148.00</b> | <b>\$39,033.50</b> | <b>\$23,803.17</b> |
|--------------------|--|--------------------|--------------------|--------------------|

|               |                             |                    |                     |
|---------------|-----------------------------|--------------------|---------------------|
| USE - USE TAX | MBT - MICHIGAN BUSINESS TAX | <b>TOTAL CLAIM</b> | <b>\$136,984.67</b> |
|---------------|-----------------------------|--------------------|---------------------|

\* 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: 10/02/2012

STATE OF MICHIGAN  
DEPARTMENT OF ATTORNEY GENERAL



MIKE COX  
ATTORNEY GENERAL

CADILLAC PLACE  
3030 WEST GRAND BOULEVARD  
DETROIT, MICHIGAN 48202

October 9, 2012

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

Re: *CLA LLC*  
Case No. 11-13854-MFW

To Whom it May Concern:

Enclosed please find an Administrative Expense Proof of Claim and Amended Unsecured Proof of Claim and Proof of Service. Please return date-stamped copies in the enclosed envelope.

I thank you for your attention and consideration to this matter.

Any questions, please feel free to telephone me at the number below.

Sincerely,

A handwritten signature in black ink, appearing to read "Heather L. Donald".

Heather L. Donald  
Assistant Attorney General  
(313) 456-0140

HLD/jms  
Enclosures  
cc: Jeffery R. Drobish

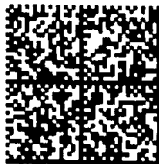
**BILL SCHUETTE**  
**ATTORNEY GENERAL**  
1 Cadillac Place  
3030 West Grand Boulevard  
Detroit, Michigan 48202



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MAILED FROM ZIP CODE 48202

**\$ 00.65<sup>0</sup>**

OCT 10 2012



**RECEIVED**  
**OCT 15 2012**  
**BMC GROUP**

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