

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF DELAWARE _____		PROOF OF CLAIM
Name of Debtor: HERITAGE FARMS LLC	Case Number: 13-11767-BLS	COURT USE ONLY
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): Department of the Treasury - Internal Revenue Service		
Name and address where notices should be sent: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346		<input checked="" type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: 14 <i>(If known)</i> Filed on: 09/05/2013
Telephone number: 1-800-973-0424 email: Creditor Number:		
Name and address where payment should be sent (if different from above): Internal Revenue Service 31 HOPKINS PLAZA, RM 1150 BALTIMORE, MD 21201		<input type="checkbox"/> 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. <div style="text-align: center; font-size: 24px; font-weight: bold;">RECEIVED</div> <div style="text-align: center; font-size: 24px; font-weight: bold;">NOV 11 2013</div> <div style="text-align: center; font-size: 24px; font-weight: bold;">BMC GROUP</div>
Telephone Number: (410) 962-9040 email:		
1. Amount of Claim as of Date Case Filed: \$ 696.62 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. <input checked="" type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: Taxes (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment	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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any: \$ _____
Value of Property: \$ _____	Basis for perfection: _____	Amount of Secured Claim: \$ _____
Annual Interest Rate ___% <input type="checkbox"/> fixed or <input type="checkbox"/> variable (when case was filed)	Amount Unsecured: \$ _____	
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).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) 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 type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
	Amount entitled to priority: \$ 696.62	
<input type="checkbox"/> Up to \$2,775* 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)(____).
*Amounts are subject to adjustment on 4/01/16 and every 3 years thereafter with respect to cases commenced on or after the date of adjust		
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)		

AgFeed POC



00271

7. Documents: Attach 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, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). 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. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (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:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor.
- I am the creditor's authorized agent.
- I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.)
- I am a guarantor, surety, indorsor, 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: M. H. AGENT
Title: Bankruptcy Specialist
Company: Internal Revenue Service

/s/ M. H. AGENT
(Signature)

11/07/2013
(Date)

Address and telephone number (if different from notice address above):
Internal Revenue Service
31 HOPKINS PLAZA, RM 1150
BALTIMORE, MD 21201

Telephone number: (410) 962-9040

Email:

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: HERITAGE FARMS LLC
510 S 17TH ST
STE 104
AMES, IA 50010

Case Number
13-11767-BLS

Type of Bankruptcy Case
CHAPTER 11

Date of Petition
07/15/2013

Amendment No. 1 to Proof of Claim dated 09/05/2013.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX8141	FUTA	12/31/2011	1 Unassessed-No Return	\$666.92	\$29.70
XX-XXX8141	WT-FICA	09/30/2013	11/18/2013	\$0.00	\$0.00
				<hr/>	<hr/>
				\$666.92	\$29.70

Total Amount of Unsecured Priority Claims:

\$696.62

Request for Payment of Internal Revenue Taxes

(Bankruptcy Code Cases - Administrative Expenses)

Department of the Treasury/Internal Revenue Service

United States Bankruptcy Court for the

District of DELAWARE

In the Matter of: HERITAGE FARMS LLC
510 S 17TH ST
STE 104
AMES, IA 50010



Case Number	13-11767-BLS
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	07/15/2013
Creditor Number	

Fiduciary:

- The undersigned, whose business address is 31 HOPKINS PLAZA, RM 1150 BALTIMORE, MD 21201, is the agent of the Department of the Treasury, Internal Revenue Service, and is authorized to make this request for payment on behalf of the United States.
- Request is made for payment of taxes and any interest or penalty due under the internal revenue laws of the United States, as shown below.
- The ground of liability is taxes due under the internal revenue laws of the United States.

Administrative Claims

Taxpayer ID Number	Kind of Tax	Tax Period	Tax Due	Interest Due	Penalty Due	Balance Due
XX-XXX8141	/ WT-FICA	12/31/2013	\$187,076.65	\$477.25	\$935.38	\$188,489.28
XX-XXX8141	/ FUTA	12/31/2013	\$714.45	\$1.82	\$3.57	\$719.84
			<u>\$187,791.10</u>	<u>\$479.07</u>	<u>\$938.95</u>	<u>\$189,209.12</u>

Total Amount Due: \$189,209.12

IF THE ABOVE LIABILITY HAS BEEN LISTED AS A POTENTIAL LIABILITY FOR THE DEBTOR BECAUSE THE RETURN HAS NOT BEEN FILED, AS SOON AS THE DEBTOR FILES THE RETURN WITH THE IRS AS REQUIRED BY LAW THIS CLAIM WILL BE ADJUSTED TO REFLECT THE ASSESSED LIABILITY.

The amount due includes interest and penalty computed to 01/31/2014. Compound interest will accrue at the rate established under IRC Section 6621(a) and late payment penalty will be charged under IRC Section 6651. If the claim is paid after 01/31/2014, contact M. H. AGENT at (410) 962-9040 for the current balance.

Penalty for Presenting Fraudulent Claim - Fine of not more than \$5,000 or imprisonment for not more than 5 years or both - Title 18, U.S.C., Section 152.	Signature	/s/ M. H. AGENT	Date	11/07/2013
	Title	Bankruptcy Specialist	Telephone Number	(410) 962-9040

Form 6338 - A(C)

UNITED STATES BANKRUPTCY COURT _____ DISTRICT OF DELAWARE _____		PROOF OF CLAIM
Name of Debtor: HERITAGE FARMS LLC	Case Number: 13-11767-BLS	COURT USE ONLY
COPY		
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): Department of the Treasury - Internal Revenue Service		<input checked="" type="checkbox"/> Check this box if this claim amends a previously filed claim. Court Claim Number: 14 (If known) Filed on: 09/05/2013
Name and address where notices should be sent: Internal Revenue Service P.O. Box 7346 Philadelphia, PA 19101-7346 Telephone number: 1-800-973-0424 email: Creditor Number:		
Name and address where payment should be sent (if different from above): Internal Revenue Service 31 HOPKINS PLAZA, RM 1150 BALTIMORE, MD 21201 Telephone Number: (410) 962-9040 email:		<input type="checkbox"/> 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: \$ 696.62 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. <input checked="" type="checkbox"/> Check this box if the claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.		
2. Basis for Claim: Taxes (See instruction #2)		
3. Last four digits of any number by which creditor identifies debtor: See Attachment	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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other Describe:		Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any: \$ _____ Basis for perfection: _____ Amount of Secured Claim: \$ _____ Amount Unsecured: \$ _____
Value of Property: \$ _____ Annual Interest Rate ___% <input type="checkbox"/> fixed or <input type="checkbox"/> variable (when case was filed)		
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).	<input type="checkbox"/> Wages, salaries, or commissions (up to \$12,475*) 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 type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5). Amount entitled to priority: \$ 696.62
<input type="checkbox"/> Up to \$2,775* 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)().
*Amounts are subject to adjustment on 4/01/16 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: Attach 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, security agreements, or, in the case of a claim based on an open-end or revolving consumer credit agreement, a statement providing the information required by FRBP 3001(c)(3)(A). 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. If the claim is secured by the debtor's principal residence, the Mortgage Proof of Claim Attachment is being filed with this claim. (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:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor.
- I am the creditor's authorized agent.
- I am the trustee, or the debtor, or their authorized agent. (See Bankruptcy Rule 3004.)
- I am a guarantor, surety, indorsor, 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: M. H. AGENT
Title: Bankruptcy Specialist
Company: Internal Revenue Service

/s/ M. H. AGENT
(Signature)

11/07/2013
(Date)

Address and telephone number (if different from notice address above):
Internal Revenue Service
31 HOPKINS PLAZA, RM 1150
BALTIMORE, MD 21201

Telephone number: (410) 962-9040

Email:

Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service



Form 10
Attachment

In the Matter of: HERITAGE FARMS LLC
510 S 17TH ST
STE 104
AMES, IA 50010

Case Number	13-11767-BLS
Type of Bankruptcy Case	CHAPTER 11
Date of Petition	07/15/2013

Amendment No. 1 to Proof of Claim dated 09/05/2013.

The United States has not identified a right of setoff or counterclaim. However, this determination is based on available data and is not intended to waive any right to setoff against this claim debts owed to this debtor by this or any other federal agency. All rights of setoff are preserved and will be asserted to the extent lawful.

Unsecured Priority Claims under section 507(a)(8) of the Bankruptcy Code

<i>Taxpayer ID Number</i>	<i>Kind of Tax</i>	<i>Tax Period</i>	<i>Date Tax Assessed</i>	<i>Tax Due</i>	<i>Interest to Petition Date</i>
XX-XXX8141	FUTA	12/31/2011	I Unassessed-No Return	\$666.92	\$29.70
XX-XXX8141	WT-FICA	09/30/2013	11/18/2013	\$0.00	\$0.00
				<hr/>	<hr/>
				\$666.92	\$29.70

Total Amount of Unsecured Priority Claims:

\$696.62

1 UNASSESSED TAX LIABILITY(IES) HAVE BEEN LISTED ON THIS CLAIM BECAUSE OUR RECORDS SHOW NO RETURN(S) FILED. WHEN THE DEBTOR(S) FILES THE RETURN OR PROVIDES OTHER INFORMATION AS REQUIRED BY LAW THE CLAIM WILL BE AMENDED

To be opened by addressee only

BMC Group, Inc

Internal Revenue Service
31 Hopkins Plaza, Room 1150
Baltimore, MD 21201-2892

Official Business
Penalty for Private Use, \$300

BMC Group, Inc.
18675 Lake Drive East
Chanhassen, MN 55317

MAILROOM
(410) 962-3873
IRS
31 HOPKINS PLZ
BALTIMORE MD 21201-2852

0.3 LBS

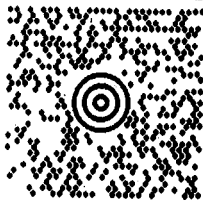
LTR 1 OF 1
RECEIVED

SHIP TO:

IRS
IRS
BMC GROUP, INC.
18675 LAKE DRIVE, EAST
CHANHASSEN MN 55317

NOV 11 2013

BMC GROUP



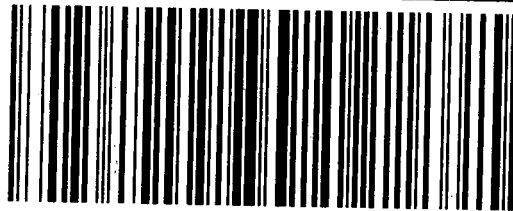
MN 559 9-03



UPS 2ND DAY AIR

TRACKING #: 1Z A0W 893 02 5930 0272

2



BILLING: P/P

REF 1: SUSANNE LARSON
REF 2: ROOM 1150

MS 16.0.31

45.0A 10/2013



SEE NOTICE ON REVERSE regarding UPS Terms, and notice of limitation of liability. Where allowed by law, shipper authorizes UPS to act as forwarding agent for export control and customs purposes. If exported from the US, shipper certifies that the commodities, technology or software were exported from the US in accordance with the Export Administration Regulations. Diversion contrary to law is prohibited.