

Name of Debtor: Cliffs Club & Hospitality Service Company, LLC

Case Number: 12-01237

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): Cigna Health and Life Insurance Company

Check this box to indicate that this claim amends a previously filed claim.

Name and Address where notices should be sent: Cigna Health and Life Insurance Company, Marylou Kilian Rice, Compliance Specialist, 900 Cottage Grove Road, B6LPA, Hartford, CT 06152, Telephone number: 860-226-1833

Court Claim Number: (If known)

Filed on:

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

RECEIVED

MAY 07 2012

BMC GROUP

Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach a copy of statement giving particulars.

Check this box if you are the debtor or trustee in this case.

Telephone number:

1. Amount of Claim as of Date Case Filed: \$185,487.92

If all or part of your claim is secured, complete item 4 below, however, if all of your claim is unsecured, do not complete item 4.

If all or part of your claim is entitled to priority, complete item 5.

Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of interest or charges.

5. Amount of Claim Entitled to Priority under 11 U.S.C. § 507(a). If any portion of your claim falls in one of the following categories, check the box and state the amount.

Specify the priority of the claim:

Domestic support obligations under 11 U.S.C. § 507(a)(1)(A) or (a)(1)(B).

Wages, salaries, or commissions (up to \$11,725*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtors business, whichever is earlier --- 11 U.S.C. § 507(a)(4).

Contributions to an employee benefit plan --- 11 U.S.C. § 507(a)(5).

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).

Taxes or penalties owed to governmental units --- 11 U.S.C. § 507(a)(8).

Other - specify applicable paragraph of 11 U.S.C. § 507(a)().

Amount entitled to priority:

\$185,487.92

* 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.

2. Basis for Claim: Amounts owed in connection with the Debtor's self-insured employee benefit plan. (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 2423

3a. Debtor may have scheduled account as: (See instruction #3a on reverse side.)

4. Secured Claim (See instruction #4 on reverse side.)

Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.

Nature of property or right of setoff: Real Estate Motor Vehicle Other

Value of Property: \$ Annual Interest Rate %

Amount of arrearage and other charges as of time case filed included in secured claim,

if any: \$ Basis for perfection:

Amount of Secured Claim: \$ Amount Unsecured: \$

6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.

7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)

DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.

If the documents are not available, please explain: The contracts are voluminous and, therefore, have not been attached but may be obtained by contacting the creditor via contact information referenced above.



FOR COURT USE ONLY

Date:

May 2, 2012

Signature: The person filing this claim must sign it. Sign and print name and title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.

Eric Witherspoon, Underwriting Director

Marylou Kilian Rice
Compliance Specialist
Legal and Public Affairs



May 3, 2012

Via Overnight Courier

BMC Group, Inc.
Attention: Cliffs Claim Processing
18675 Lake Drive East
Chanhassen, MN 55317

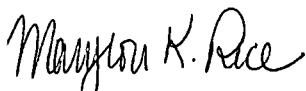
900 Cottage Grove Road, B6LPA
Hartford, CT 06152
Tel 860-226-1833
Fax 860-226-7222
marylou.rice@cigna.com

Subject: Cliffs Club & Hospitality Service Company, LLC
Case No.: 12-01237

Dear Claims Agent:

Enclosed for appropriate filing is a proof-of-claim for the above-captioned proceeding. Also enclosed are a self-addressed, stamped envelope and an additional photocopy of the proof-of-claim. Please have the additional photocopy stamped with a notice of entry and returned to me. Thank you.

Very truly yours,



Marylou Kilian Rice

Enclosures

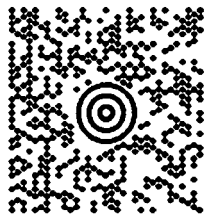
MARYLOU RICE
8602261833
CIGNA
900 COTTAGE GROVE RD
BLOOMFIELD CT 06002

0.0 LBS LTR

1 OF 1

SHIP TO:

BMC GROUP, INC.
860-226-1833
ATTN: CLIFFS CLAIM PROCESSING
18675 LAKE DR E
CHANHASSEN MN 55317



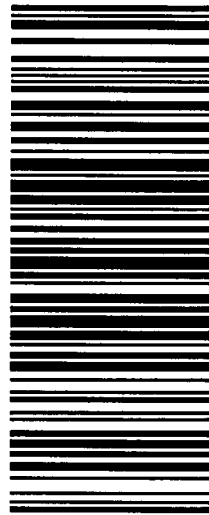
MN 559 9-56



UPS 2ND DAY AIR

2

TRACKING #: 1Z E05 290 02 9983 1859



BILLING: P/P

Reference No.1: The Cliffs

XDL 12.04.02

NV45 24.0A 01/2012



R.

MAY 07

BMC GROUP