

<b>UNITED STATES BANKRUPTCY COURT</b> _____ <b>DISTRICT OF SOUTH CAROLINA</b>		<b>PROOF OF CLAIM</b>
Name of Debtor: THE CLIFFS AT KEOWEE SPRING GOLF & COUNTRY CLUB LLC		Case Number: 12-01230-JW
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		<b>COURT USE ONLY</b>
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. <b>Court Claim Number:</b> 2 <i>(If known)</i> <b>Filed on:</b> 03/30/2012
Telephone number: 1-800-973-0424      email:      Creditor Number: 541965320		
Name and address where payments should be sent (if different from above): Internal Revenue Service 1835 Assembly St M/S MDP Columbia, SC 29201		<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.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone Number: (803) 312-7826      email:		
<div style="font-size: 2em; font-weight: bold; opacity: 0.5;">RECEIVED</div> <div style="font-size: 2em; font-weight: bold; opacity: 0.5;">AUG 28 2012</div> <div style="font-size: 2em; font-weight: bold; opacity: 0.5;">BMC GROUP</div>		
<b>1. Amount of Claim as of Date Case Filed:</b> \$ <u>0.00</u>		
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 type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach a statement that itemizes interest or charges.		
<b>2. Basis for Claim:</b> <u>Taxes</u> (See instruction #2)		
<b>3. Last four digits of any number by which creditor identifies debtor:</b>  <u>See Attachment</u>	<b>3a. Debtor may have scheduled account as:</b>  _____ (See instruction #3a)	<b>3b. Uniform Claim Identifier (optional):</b>  _____ (See instruction #3b)
<b>4. Secured Claim (See instruction #4)</b> 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.		<b>Amount of arrearage and other charges, as of the time case filed, included in secured claim, if any:</b> \$ _____
<b>Nature of property or right of setoff:</b> <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <b>Describe:</b>		<b>Basis for perfection:</b> _____
<b>Value of Property:</b> \$ _____		<b>Amount of Secured Claim:</b> \$ _____
<b>Annual Interest Rate</b> ____% <input type="checkbox"/> fixed    or <input type="checkbox"/> variable (when case was filed)		<b>Amount Unsecured:</b> \$ _____
<b>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.</b>		
<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 \$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 type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. §507 (a)(5).
		<b>Amount entitled to priority:</b> \$ _____
<input type="checkbox"/> 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"/> 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 4/1/13 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.		
<b>6. Credits.</b> The amount of all payments on this claim has been credited for the purpose of making this proof of claim. (See instruction #6)		

B10 (Official Form 10) (12/11)

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, 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:

8. Signature: (See instruction #8)

Check the appropriate box.

- I am the creditor.     I am the creditor's authorized agent.     I am the trustee of the debtor.     I am a guarantor, surety, indorsor, or other codebtor.
- (Attach copy of power of attorney, if any.)    (See Bankruptcy Rule 3004.)    (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: JAN PRIOLEAU  
Title: Bankruptcy Specialist  
Company: Internal Revenue Service

/s/ JAN PRIOLEAU  
(Signature)

08/27/2012  
(Date)

Address and telephone number (if different from notice address above):  
Internal Revenue Service  
1835 Assembly St  
M/S MDP  
Columbia, SC 29201

Telephone number: (803) 312-7826

Email:

# Proof of Claim for Internal Revenue Taxes

Department of the Treasury/Internal Revenue Service

Form 10  
Attachment

**In the Matter of:** THE CLIFFS AT KEOWEE SPRING GOLF &  
COUNTRY CLUB LLC  
3598 HIGHWAY 11  
TRAVELERS REST, SC 29690

Case Number

12-01230-JW

Type of Bankruptcy Case

CHAPTER 11

Date of Petition

02/28/2012

Amendment No. 1 to Proof of Claim dated 03/30/2012.

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-XXX2898	PTRSHP	12/31/2009	/ PER Records/Debtor	\$0.00	\$0.00
XX-XXX2898	PTRSHP	12/31/2010	/ PER Records/Debtor	\$0.00	\$0.00
XX-XXX2898	PTRSHP	12/31/2011	/ PER Records/Debtor	\$0.00	\$0.00
XX-XXX2898	PTRSHP	12/31/2012	/ PER Records/Debtor	\$0.00	\$0.00
				\$0.00	\$0.00

**Total Amount of Unsecured Priority Claims:****\$0.00****Unsecured General Claims**

<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-XXX2898	PTRSHP	12/31/2008	/ PER Records/Debtor	\$0.00	\$0.00

**Total Amount of Unsecured General Claims:****\$0.00**

## District of South Carolina Claims Register

12-01230-jw The Cliffs at Keowee Spring Golf & Country Club, L

**Chief Judge:** John E. Waites      **Chapter:** 11  
**Office:** Spartanburg              **Last Date to file claims:**  
**Trustee:**                              **Last Date to file (Govt):** 08/27/2012

<p><i>Creditor:</i> (541965320)  Internal Revenue Service  Centralized Insolvency  Operation  P.O. Box 7346  Philadelphia, PA  19114</p>	<p><b>Claim No: 2</b>  <i>Original Filed</i>  Date: 04/02/2012  <i>Original Entered</i>  Date: 04/02/2012  <i>Last Amendment</i>  Filed: 08/28/2012  <i>Last Amendment</i>  Entered: 08/28/2012</p>	<p><i>Status:</i>  Filed by: CR  Entered by: Internal  Revenue Service  Modified:</p>
--	---	---

Amount claimed: \$0.00  
Secured claimed: \$0.00  
Priority claimed: \$0.00

*History:*

- Details    2-1    04/02/2012 Claim #2 filed by Internal Revenue Service, Amount claimed: \$3000.00 (Internal Revenue Service)
- Details    2-2    08/28/2012 Amended Claim #2 filed by Internal Revenue Service, Amount claimed: \$0.00 (Internal Revenue Service)

*Description:*  
*Remarks:*

### Claims Register Summary

**Case Name:** The Cliffs at Keowee Spring Golf & Country Club, L  
**Case Number:** 12-01230-jw  
**Chapter:** 11  
**Date Filed:** 02/28/2012  
**Total Number Of Claims:** 1

<b>Total Amount Claimed*</b>	\$0.00
<b>Total Amount Allowed*</b>	

\*Includes general unsecured claims

**The values are reflective of the data entered. Always refer to claim documents for actual amounts.**

	<b>Claimed</b>	<b>Allowed</b>
<b>Secured</b>	\$0.00	
<b>Priority</b>	\$0.00	
<b>Administrative</b>		