

UNITED STATES BANKRUPTCY COURT Delaware PROOF OF CLAIM

Name of Debtor: FRIENDFINDER CALIFORNIA INC Case Number: 1312413

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): FRANCHISE TAX BOARD
Name and address where notices should be sent: BANKRUPTCY SECTION MS A340 FRANCHISE TAX BOARD PO Box 2952 Sacramento CA 95812-2952 Telephone number: (916) 845-4750
RECEIVED DEC 13 2013 BMC GROUP

Check this box to indicate that this claim amends a previously filed claim.
Court Claim Number:
Filed on:

Name and address where payment should be sent (if different from above):
Telephone number:
Check this box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
Check this box if you are the debtor or trustee in this case.

1. Amount of Claim as of Date Case Filed: To Be Determined
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 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 debtor's 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)().

2. Basis for Claim: Taxes and/or fees (See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: 6567
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
Describe:
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 of 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:
Amount entitled to priority: \$
*Amounts are subject to adjustment on 4/1/1 resp the c PMGI Holdings POC 00171

Date: 12/12/13
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.
/s/ REBECCA ESTONILLO Franchise Tax Board Claim Agent

FOR COURT USE ONLY

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.



STATE OF CALIFORNIA
 BANKRUPTCY SECTION MS A340
 FRANCHISE TAX BOARD
 PO BOX 2952
 SACRAMENTO CA 95812-2952

TELEPHONE NUMBER: (916) 845-4750
 FAX NUMBER: (916) 845-9799
 NOTICE DATE: 12/12/13

SIDE 2 OF PROOF OF CLAIM

BANKRUPTCY CASE NUMBER:
 1312413

BMC Group, Inc.
 Attn: FriendFinder Networks Inc. Claims Processing
 18675 Lake Drive East
 Chanhassen, MN 55317

ACCOUNT NUMBER(S):
 XXX6567XXX

PETITION DATE:
 09/17/2013

TYPE OF LIABILITY:
 BANK AND CORPORATION

DEBTOR(S):
 FRIENDFINDER CALIFORNIA INC

BASIS OF LIABILITY STATEMENT

CLAIM	BASIS	PERIOD	TAX	PENALTY	INTEREST	COSTS	TOTAL CLAIM
T	3	12/31/2013	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2009	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2010	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2011	\$0.00	\$0.00	\$0.00	\$0.00	TBD
T	4	12/31/2012	\$0.00	\$0.00	\$0.00	\$0.00	TBD

CLAIM

BASIS

- A. Secured
- B. Unsecured Priority
- C. Unsecured General
- T. To Be Determined

- 1. Return filed with balance due
- 3. No return filed
- 4. Audit Assessment
- 5. Other

TAX LIEN INFORMATION FOR SECURED CLAIM

LIEN CERTIFICATE NUMBER	RECORDING DATE	COUNTY RECORDER OR SECRETARY OF STATE	RECORDING INFORMATION	TAX YEARS SECURED

The Franchise Tax Board Bankruptcy Section takes an active role in resolving bankruptcy issues. The section can receive delinquent tax returns and encourages correspondence and telephone calls. The section is committed to providing assistance to prevent unnecessary litigation.



STATE OF CALIFORNIA
BANKRUPTCY SECTION MS A340
FRANCHISE TAX BOARD
PO BOX 2952

SACRAMENTO CA 95812-2952

Telephone: (916) 845-4750

Fax: (916) 845-9799

Date: 12/12/13

Bankruptcy Case Number: **1312413**

Debtor Name: **FRIENDFINDER CALIFORNIA INC**

ATTACHMENT

This proof of claim represents the current estimate of the amounts Franchise Tax Board ("FTB") believes are owed by the debtor based on, among other things, records of FTB, including the debtor's Statement of Financial Affairs filed in this bankruptcy case.

FTB's records indicate an income tax return has not been filed for the following tax year(s): taxable year ending December 31, 2013

The debtor may have additional liabilities related to the tax years subject to this proof of claim.

FTB reserves the right to amend this claim based upon receipt of any income tax return, any audit or investigation of any filed income tax return or any other audit or investigation.

In the event of any federal adjustments, the debtor will be required to report those adjustments to FTB pursuant to Cal.Rev. & Tax. Code § 18622. Accordingly, FTB reserves the right to amend this claim upon receipt of notification of any adjustments made by the IRS or otherwise.

FTB reserves the right to amend this claim in accordance with applicable law, including, without limitation, modifying the amounts claimed as an administrative expense, secured, priority, and unsecured for the purposes of this bankruptcy case.

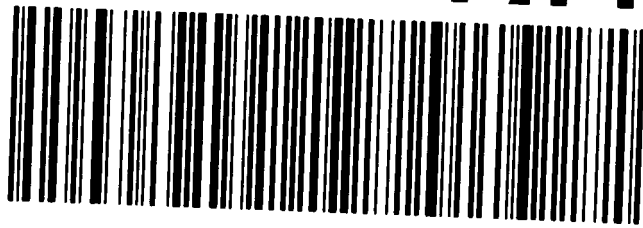
FTB reserves the right to amend this claim to add additional penalties and interest.

FTB 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 of setoff against this claim or debts owed by the debtor to FTB or any other state agency. All rights of setoff are preserved and will be asserted to the extent lawful.

FRANCHISE TAX BOARD
SPECIAL PROCEDURES SECTION
P.O. BOX 2952
SACRAMENTO, CA 95812

BMC Group, Inc.
Attn: FriendFinder Networks Inc.
Claims Processing
18675 Lake Drive East
Chanhassen, MN 55317

Sturdy Pak



Part # 155148-434 RIT2 09/1 90

XH FBLA

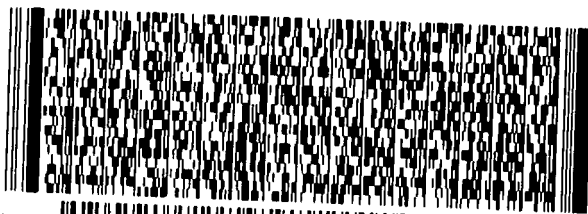
55317 MN-US MSP

FRI - 13 DEC 10:30A
PRIORITY OVERNIGHT

TRK# 5742 2374 6996



J13111305230126



BMC GROUP

REF: BMC GROUP INC

CHANHASSEN MN 55317

DEC 13 2013

18675 LAKE DRIVE EAST
ATTN: FRIENDINDER NETWORKS INC
BMC GROUP, INC

51MCD498DC/RF103

ORIGIN ID:MHRA (916) 845-3248
MAIL OPERATIONS
FRANCHISE TAX BOARD
9646 BUTTERFIELD WAY
SACRAMENTO, CA 95827
UNITED STATES US

SHIP DATE: 12DEC13
ACTWGT: 1.3 LB
CAD: 851790/CAFE2704

BILL SENDER

TO REUSE: Cover or mark through any previous shipping information.