
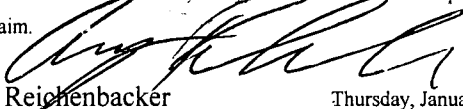
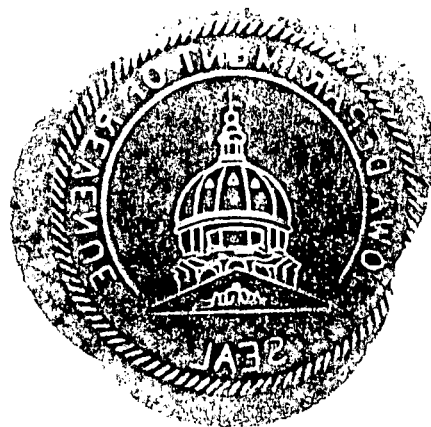


UNITED STATES BANKRUPTCY COURT District of Delaware		PROOF OF CLAIM
Name of Debtor: Friendfinder Networks Inc	Case No. 13-12405 Chapter 11	THIS SPACE FOR COURT USE ONLY
Name of Creditor: State of Iowa Name and address where notices should be sent: Iowa Department of Revenue Attn: Bankruptcy Unit P.O. Box 10471 Des Moines, IA 50306	<input type="checkbox"/> Check box if you are aware that anyone else filed a proof of claim relating to your claim. Attach a copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.	
Telephone Number: (515) 281-6763	Account or other number by which creditor identifies debtor: xxxxx7007 <input type="checkbox"/> Replaces a previously filed claim, dated <input type="checkbox"/> Amends	
1. Basis for Claim: <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other	RECEIVED JAN 21 2014 BMC GROUP	THE DEPARTMENT DOES NOT WAIVE ITS RIGHT TO SET-OFF TAX REFUNDS OR OTHER DEBTS OWED BY THE STATE OF IOWA TO THE DEBTOR.
2. Date debt was incurred: Due date of tax returns	3. If court judgment, date obtained:	
4. Classification of Claim. Check the appropriate boxes that best describe your claim and state the amount of the claim at the time case filed.		
Unsecured Nonpriority Claim <u>\$5,247.70</u> <input checked="" type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.	Secured Claim <u>\$0.00</u> <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other **	PMGI Holdings POC  00200
Unsecured Priority Claim <u>\$61,694.42</u> <input checked="" type="checkbox"/> Check this box if you have unsecured priority claim. Specify the priority of the claim: <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Administrative Expense - 11 U.S.C. § 507(a)(2). <input type="checkbox"/> Other - Post-Petition - 11 U.S.C. § 1305(a).	** All of Debtor's property pursuant to Iowa Code § 422.26	
5. Total Amount of Claim at Time Case Filed:		
\$5,247.70 (Unsecured)	\$0.00 (Secured)	\$61,694.42 (Priority)
		\$66,942.12 (Total)
<input checked="" type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all other interest charges.		
6. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		THIS SPACE IS FOR COURT USE ONLY
7. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
8. Date-Stamped Copy: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.		
Date: 01/16/14 Acct No. xxxxx7007	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim.  /s/Amy Reichenbacker Thursday, January 16, 2014 Amy Reichenbacker - Bankruptcy Examiner	
Prepared by: AR Typed by: AR		



**For the Department of Revenue
Itemized Statement**

For the District of Delaware

In Re: Friendfinder Networks Inc

Employer ID Number: xx-xxx0988

Case Number: 13-12405

Social Security Number

Petition Date: 09/17/13

Permit Number:

Chapter: 11

Account Number: xxxxx7007

The debtor is indebted for taxes due pursuant to the revenue laws of the State of Iowa as follows:

A. SECURED CLAIMS (Secured by a tax lien, or security interest as noted below) *

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE NOTICE OF LIEN FILED
						\$0.00	Secured Total

B. PRIORITY UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
Corp.	12/31/08	\$17,491.00		\$4,127.87		\$21,618.87	01/14/2014
Corp.	12/31/09	\$21,483.00		\$3,523.21		\$25,006.21	01/14/2014
Corp.	12/31/10	\$13,503.00		\$1,566.34		\$15,069.34	01/14/2014
						\$61,694.42	Priority Total

C. GENERAL UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
Corp.	12/31/08		\$1,749.10			\$1,749.10	01/14/2014
Corp.	12/31/09		\$2,148.30			\$2,148.30	01/14/2014
Corp.	12/31/10		\$1,350.30			\$1,350.30	01/14/2014
						\$5,247.70	Unsecured Total
						\$66,942.12	GRAND TOTAL

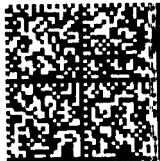
*To the extent that the security interest, or lien, described above is insufficient to satisfy the department's claim in full, the balance is a priority or a general unsecured claim.

IOWA DEPARTMENT OF REVENUE
BANKRUPTCY UNIT
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA 50319

05-178(2/05)



0 2 1M
0008004930
\$ 00.384
JAN 17 2014
MAILED FROM ZIP CODE 50319



RESORTED
FIRST CLASS

RECEIVED
JAN 21 2014
BMC GROUP

BMC Group, Inc.
Attn: FriendFinder Networks Inc. Claims
Processing
PO Box 3020
Chanhassen, MN 55317-3020

LML-S3B 55317

