

UNITED STATES BANKRUPTCY COURT Delaware

PROOF OF CLAIM

Name of Debtor: BIG ISLAND TECHNOLOGY GROUP, INC.

Case Number: 1312407

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

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

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 MAR 07 2014

Court Claim Number: 166 (If known) Filed on: 12/13/13

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

BMC GROUP

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.

Telephone number:

1. Amount of Claim as of Date Case Filed: \$ 821.97

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.

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

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

3. Last four digits of any number by which creditor identifies debtor: 3439 3a. Debtor may have scheduled account as:

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).

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.

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

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: \$

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)().

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.)

Amount entitled to priority:

\$ 821.97

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

*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.

If the documents are not available, please explain:

Date: 03/05/14

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.

Is: VIVIAN HO

Franchise Tax Board Claim Agent

FOR COURT USE ONLY

PMGI Holdings POC 00214

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



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: 03/05/14

SIDE 2 OF PROOF OF CLAIM

**BANKRUPTCY CASE NUMBER:
1312407**

**ACCOUNT NUMBER(S):
XXX3439XXX**

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

**PETITION DATE:
09/17/2013**

**TYPE OF LIABILITY:
BANK AND CORPORATION**

**DEBTOR(S):
BIG ISLAND TECHNOLOGY GROUP, INC.**

BASIS OF LIABILITY STATEMENT

CLAIM	BASIS	PERIOD	TAX	PENALTY	INTEREST	COSTS	TOTAL CLAIM
B	3	12/31/2013	\$800.00	\$21.97	\$0.00	\$0.00	\$821.97

CLAIM

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

BASIS

- 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: 03/05/14

Bankruptcy Case Number: **1312407**

Debtor Name: **BIG ISLAND TECHNOLOGY GROUP, INC.**

ATTACHMENT

Franchise Tax Board (FTB) reserves the right to amend this claim/request based on any audit or investigation of any filed income tax returns or any other audit or investigation.

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

FTB's claim, to the extent it is secured, is secured by all property and rights to property whether real or personal, tangible or intangible, including all after-acquired property and rights to property, belonging to the debtor(s) and located in this state. (California Revenue & Taxation Code §19221; California Government Code § 7170.) Should the value of the collateral be determined to be less than the amount of the secured claim or should the lien be avoided in whole or in part, FTB reserves the right to amend this claim to state its unsecured non-priority claim and its unsecured priority claim.

FTB's records indicate an income tax return has not been filed for the following tax year(s):
2013.

Accordingly, FTB reserves the right to amend this claim/request based upon receipt of such income tax return(s), any audit or investigation of such return(s), or any other audit or investigation.

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

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

on top of FedEx Express® shipping label here.

ORIGIN ID:MHRA (916) 845-3248
MAIL OPERATIONS
FRANCHISE TAX BOARD
9646 BUTTERFIELD WAY

SHIP DATE: 05MAR14
ACTWGT: 1.2 LB
CAD: 851790/CAFE2704

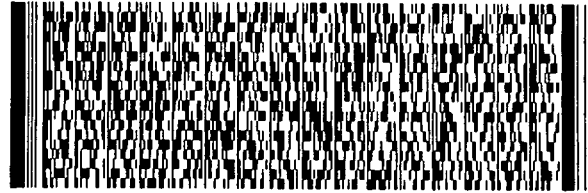
SACRAMENTO, CA 95827
UNITED STATES US

BILL SENDER

TO **BMC GROUP, INC**
ATTN: FRIENDFINDER NET. INC CLAIMS
18675 LAKE DRIVE EAST

CHANHASSEN MN 55317

REF: BMC GROUP INC



FedEx
Express



518F1/CTCF/AF03
J1311305230126

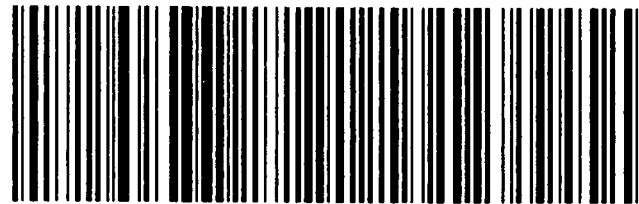
FRI - 07 MAR 10:30A
MORNING 2DAY

TRK# 5742 2375 5019
0201

TJ FBLA

55317
MN-US **MSP**

Part # 156148-433 RITZ 09/11 3.



RECEIVED
MAR 07 2014
BMC GROUP

