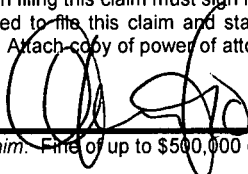


<b>UNITED STATES BANKRUPTCY COURT      Delaware</b>		<b>PROOF OF CLAIM</b>
Name of Debtor : <b>FRIENDFINDER CALIFORNIA INC</b>		Case Number: <b>1312413</b>
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment 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): <b>FRANCHISE TAX BOARD</b>		<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.
Name and address where notices should be sent: <b>BANKRUPTCY SECTION MS A340 FRANCHISE TAX BOARD PO Box 2952 Sacramento CA 95812-2952 Telephone number: (916) 845-4750</b>		<b>RECEIVED MAR 07 2014 BMC GROUP</b> Court Claim Number: <u>171</u> (If known) Filed on: <u>12/13/13</u>
Name and address where payment should be sent (if different from above):  Telephone number:		<input type="checkbox"/> 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. <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
1. Amount of Claim as of Date Case Filed: \$ <u>821.97</u>  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.  <input checked="" type="checkbox"/> 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.  <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 filing of the bankruptcy petition or cessation of the debtor's business, 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).  <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 checked="" 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)( ).
2. Basis for Claim: <u>Taxes and/or fees</u> (See instruction #2 on reverse side.)		
3. Last four digits of any number by which creditor identifies debtor: <u>6567</u> 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: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> 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:  <b>\$ 821.97</b>  <i>*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.</i>

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.

/s/ VIVIAN HO



Franchise Tax Board Claim Agent

FOR COURT USE ONLY

PMGI Holdings POC



00219

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 1519



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:**  
 1312413

**ACCOUNT NUMBER(S):**  
 XXX6567XXX

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):**  
 FRIENDFINDER CALIFORNIA 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

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: 03/05/14

Bankruptcy Case Number: **1312413**

Debtor Name: **FRIENDFINDER CALIFORNIA 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

Print 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

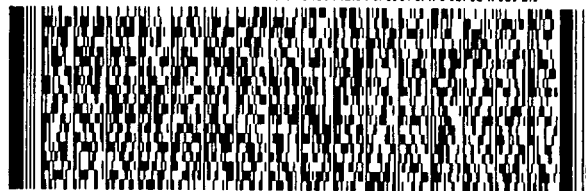
BILL SENDER

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

518F17CF4F/6F03

**CHANHASSEN MN 55317**

REF: BMC GROUP INC



**FedEx**  
Express



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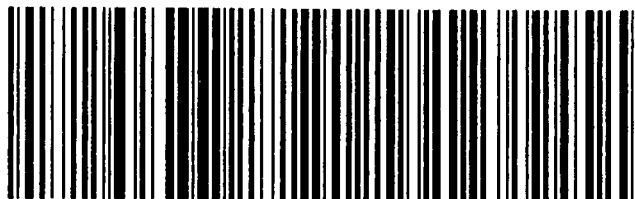
**FRI - 07 MAR 10:30A**  
**MORNING 2DAY**

TRK# 5742 2375 5019  
0201

**TJ FBLA**

**55317**  
**MN-US MSP**

Part # 155148-434 RIT2 09/11



**RECEIVED**  
**MAR 07 2014**  
**BMC GROUP**