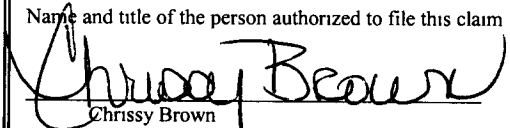


UNITED STATES BANKRUPTCY COURT District of Delaware	PROOF OF CLAIM				
In re (Name of Debtor) Women First Healthcare, Inc Tid #13-391-9601-001	Case Number 04-11278 CH 11				
1 The creditor is the West Virginia State Tax Division whose address is P O Box 766 Charleston WV 25323-0766					
2 The amount of all payments credit and setoffs on this claim has been credited and deducted for the purpose of making this proof of claim					
3 The basis for the claim is taxes interest additions to tax and penalties due and owing to the State of West Virginia under Chapter 11 of the West Virginia Code					
4 The TOTAL AMOUNT of the claim is \$ 8,000 00					
A SECURED CLAIM (NOTICE OF STATE TAX LIEN FILED)				TOTAL \$	
Type of Tax	Period	Tax Due	Interest	Additions	Date Recorded County Location
B PRIORITY CLAIMS (UNDER BANKRUPTCY CODE 507 (a)(8))				TOTAL \$8,000 00	
Type of Tax	Period	Tax Due	Interest		
Business Franchise	12/00 12/01 12/03	8 000 00E			
		E=Estimated(no returns filed)			
C UNSECURED NON-PRIORITY				TOTAL \$	
Type of Tax	Period	Tax Due	Interest	Additions	
5 The classification of the claim is (A) Taxes interest and additions to tax secured by statutory tax lien perfected prior to petition date (B) Taxes and interest entitled to priority under 11 U S C 507 (a)(8) and not secured by a lien, (C) Taxes interest additions to tax and penalties not entitled to priority under 11 U S C 507 (a)(8) and not secured by a lien					
6 This claim consists of taxes due interest at statutory rate and additions to tax and/or penalties not in compensation for actual pecuniary loss all computed to the petition date This claim is based upon tax returns filed by the debtor or an audit of the debtor's records unless estimated in the absence of returns or audit This claim supersedes any prior claims filed by the State Tax Division					
7 No judgment has been rendered on this claim					
Date July 27 2004	Name and title of the person authorized to file this claim  Chrissy Brown				
	FILED AUG 02 2004 BMC				

WEST VIRGINIA STATE TAX DIVISION P O Box 766 Charleston WV 25323-0766 Phone (304) 558 0738

Women First Healthcare Inc



00076



STATE OF WEST VIRGINIA
Department of Tax and Revenue
State Tax Department

Bob Wise
Governor

Rebecca Melton Craig
State Tax Commissioner

TO CLERK OF THE UNITED STATES BANKRUPTCY COURT

RE PROOF OF CLAIM

DATE July 27, 2004

DEAR SIR/MADAM

ENCLOSED HEREWITH IS 1 PROOF OF CLAIM(S) FOR TAXES DUE
AND OWING TO THE STATE OF WEST VIRGINIA

PLEASE ACKNOWLEDGE RECEIPT OF THESE CLAIMS BY STAMPING
THE ENCLOSED COPY AND RETURNING TO US IN THE ENCLOSED,
STAMPED BUSINESS REPLY ENVELOPE

THANK-YOU

SINCERELY,

CHRISSY BROWN
WEST VIRGINIA STATE TAX DEPT
SPECIAL PROCEDURES/BANKRUPTCY UNIT
P O BOX 766
CHARLESTON, WV 25323-0766
(304) 558-0738