
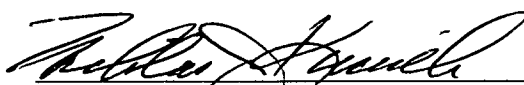


UNITED STATES BANKRUPTCY COURT		DISTRICT OF Delaware	PROOF OF CLAIM
Name of Debtor: HMP Services Holdings, Inc.		Case Number: 10-13619	
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A request for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.			
Name of Creditor (person or other entity to whom the debtor owes money or property): NEBRASKA DEPARTMENT OF REVENUE		<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.	
Name and address where notices should be sent: NEBRASKA DEPARTMENT OF REVENUE ATTN: BANKRUPTCY UNIT PO BOX 94818 LINCOLN NE 68509-4818		Court Claim Number: <i>(if known)</i>	
Telephone Number: (405) 595-2070		Filed on:	
Name and address where payment should be sent (if different from above):		<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.	
Telephone Number:		<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: \$ 7,459.95 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.	
2. Basis for Claim: TAXES (See instruction # 2 on reverse side)		<input type="checkbox"/> 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: 3a. Debtor may have scheduled account as: (See instruction #3a on reverse side) 24-3722-(04-05-06-07-08-09)		<input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) 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)(7).	
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: Personal Property State Tax Lien RRS §77-3901 - §77-3907 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: \$		<input type="checkbox"/> Contributions to an employee benefit plan – 11 U.S.C. §507(a)(5). <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use – 11 U.S.C. §507(a)(7).	
6. Credits: The amount of all payments on this claim has been credited for the purpose of making this proof of claim.		<input checked="" type="checkbox"/> Taxes or penalties owed to governmental units – 11 U.S.C. §507(a)(8).	
7. Documents: Attach redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements or 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 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:		<input type="checkbox"/> Other – Specify applicable paragraph of 11 U.S.C. §507(a)(__). Amount entitled to priority: \$ 7,459.95	
		*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.	
		Filed: USBC - District of Delaware HMP Services Holding, Et Al. 10-13618 (BLS) 0000000143	
			
Date: 3/24/2011	Signature: The person filing this claim must sign it. Sign and print the 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.		
 Nicholas J. Kucirek, Bankruptcy Unit Supervisor		FILED + RECEIVED MAR 28 2011 EPIQ BANKRUPTCY SOLUTIONS, LLC	

SUPPORTING DOCUMENT TO:
Proof of Claim for Nebraska Taxes
 Nebraska Department of Revenue

United States Bankruptcy Court for the District of Delaware In the matter of: HMP Services Holdings, Inc. 15 Kieth Hill Road, #100 Grafton, MA 01519	Case Number: 10-13619 Type of Bankruptcy: Chapter 11 Date of Petition: 11/08/2010 Nebraska Identification Number: 24- 3722-04-05-06-07-08-09
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Part B - UNSECURED PRIORITY CLAIMS (under Section 507 (a)(8) of the U.S. Bankruptcy Code)

Type of Tax	Tax Period(s) Ending	Assessment Date	Taxes Due	Interest to Petition Date
Corporate	03/2004	(*)	\$1,000.00	\$405.67
Corporate	03/2005	(*)	\$1,000.00	\$345.67
Corporate	03/2006	(*)	\$1,000.00	\$285.67
Corporate	03/2007	(*)	\$1,000.00	\$216.58
Corporate	03/2008	(*)	\$1,000.00	\$136.36
Corporate	03/2009	(*)	\$1,000.00	\$70.00

(*) As authorized by Internal Revenue Code (IRC) § 6103(d), the Nebraska Department of Revenue has obtained information from the IRS that a change was made in your federal income tax liability for the taxable year referenced above. This change resulted from an examination by the IRS and may have required you to remit additional tax or resulted in the reduction of your refund.

Priority Total \$7,459.95

Part C - UNSECURED GENERAL CLAIMS

Type of Tax	Tax Period(s)	Assessment Date	Taxes Due	Interest to Petition Date
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General Total \$

Penalty to date of petition on unsecured priority claims: \$
 Penalty to date of petition on unsecured general claims: \$

STATE OF NEBRASKA

DEPARTMENT OF REVENUE

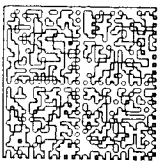
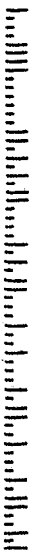
1313 Farnam-on-the-Mall
Omaha, Nebraska 68102-1871

HMP Services Holding Sub III, LLC, et al. Claims
Processing Center
c/o Epig Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5082
New York, NY 10150-5082

RECEIVED

MAR 28 2011

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UNITED STATES POSTAGE
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MAILED FROM ZIP CODE 68102
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FIRST CLASS
MAR 24 2011