

**UNITED STATES BANKRUPTCY COURT
District of Delaware**

PROOF OF CLAIM
Administrative Expense Claim

Name of Debtor:
Pitman Company

Case No. 10-13619
Chapter 11

Name of Creditor:

State of Iowa
Name and address where notices should be sent:

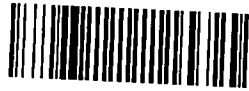
Iowa Department of Revenue
Attn: Bankruptcy Unit
P.O. Box 10471
Des Moines, IA 50306

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.

 Check box if you have never received any notices from the bankruptcy court in this case.

 Check box if the address differs from the address on the envelope sent to you by the court.

Filed: USBC - District of Delaware
HMP Services Holding, Et Al.
10-13618 (BLS) 0000000149



Account or other number by which creditor identifies debtor:
xxxxx5839

Check here if this claim Replaces a previously filed claim, dated Amends

1. **Basis for Claim:**
 Taxes
 Other

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 return

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>\$0.00</u>	Secured Claim <u>\$0.00</u>
--------------------------------------------------	------------------------------------

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.

Check this box if your claim is secured by collateral (including a right of setoff).

Brief Description of Collateral:

Real Estate Motor Vehicle Other **

Unsecured Priority Claim \$1,662.00

Check this box if you have unsecured priority claim.

Specify the priority of the claim:

Taxes or penalties owed to governmental units - 11 U.S.C. § 507(a)(8).

Other - Administrative Expense - 11 U.S.C. § 507(a)(1).

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:**

<u>\$0.00</u>	<u>\$0.00</u>	<u>\$1,662.00</u>	<u>\$1,662.00</u>
(Unsecured)	(Secured)	(Priority)	(Total)

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.

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.

THIS SPACE IS FOR COURT USE ONLY

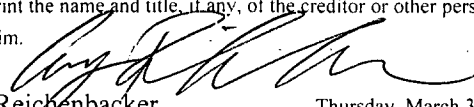
FILED / RECEIVED

APR 05 2011

EPIQ BANKRUPTCY SOLUTIONS, LLC

Date: 03/31/11
Acct No. xxxxx5839

Sign and print the name and title, if any, of the creditor or other person authorized to file this claim.


/s/ Amy Reichenbacker Thursday, March 31, 2011

Prepared by: AR
Typed by: AR

Amy Reichenbacker - Bankruptcy Examiner

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.

**For the Department of Revenue
Itemized Statement**

For the District of Delaware
Administrative Expense Claim

In Re: Pitman Company

Employer ID Number:	36-1630980	Case Number:	10-13619
Social Security Number		Petition Date:	11/08/10
Permit Number:	1-77-099389	Chapter:	11
Account Number:	xxxxx5839		

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
Sales	12/31/10	\$1,500.00	\$150.00	\$12.00		\$1,662.00	03/28/2011
						\$1,662.00	Priority Total

C. GENERAL UNSECURED CLAIMS

KIND OF TAX	PERIOD	TAX	PENALTY	INTEREST	FEES	TOTAL	DATE TAX ASSESSED
						\$0.00	Unsecured Total
						\$1,662.00	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.

Note: Administrative expense liabilities accrue interest at the rate of .4% per month. The interest increase for this claim is \$6.00 per month.

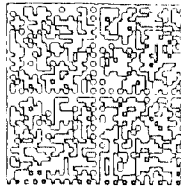
IOWA DEPARTMENT OF REVENUE
BANKRUPTCY UNIT
HOOVER STATE OFFICE BUILDING
DES MOINES, IOWA 50319

05-178(2/05)

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

APR 25 2011

PRESORTED
FIRST CLASS



Hasler

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