

UNITED STATES BANKRUPTCY COURT District of Delaware **PROOF OF CLAIM**

Name of Debtor: **HMP Services Holding Sub III, LLC, et al.** Case Number: **10-13618(BLS)**

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):
Hilda Solis, Secretary of Labor

Name and address where notices should be sent:
**Jonathan Kay, Regional Director
US Department of Labor - EBSA
33 Whitehall Street, Suite 1200, New York, NY 10004**

Telephone number:
(212) 607-8600

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

Court Claim Number: _____
(if known)

Filed on: _____

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

Telephone number:

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.

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

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: Employee Benefit
(See instruction #2 on reverse side.)

3. Last four digits of any number by which creditor identifies debtor: N/A

3a. Debtor may have scheduled account as: N/A
(See instruction #3a on reverse side.)

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

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.

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: \$ _____

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

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).

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 orders, invoices, itemized statements, purchase security agreements, or other documents. You may also attach a summary of a security interest. You may also attach a copy of the documents.

Filed: USBC - District of Delaware
HMP Services Holding, Et Al.
10-13618 (BLS) 0000000150

DO NOT SEND ORIGINAL DOCUMENT SCANNING.

IF THE DOCUMENTS ARE NOT AVAILABLE, PLEASE EXPLAIN:

DO NOT WRITE IN THESE SPACES

AMOUNT ENTITLED TO PRIORITY: \$ _____

*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.

Date: 4/14/11 Signature: Jonathan Kay JONATHAN KAY Regional Director

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.

FILED / RECEIVED
APR 06 2011
FOR COURT USE ONLY

EPIC BANKRUPTCY SOLUTIONS, LLC

Jonathan Kay
Regional Director
U.S. Department of Labor
Employee Benefits Security Administration
33 Whitehall Street, Suite 1200
New York, New York 10004
Tel. (212) 607-8680

UNITED STATES BANKRUPTCY COURT FOR THE
DISTRICT OF DELAWARE

In Re: : Case No. 10-13618-BLS
: :
HMP Services Holding Sub III, LLC, et al. :
: :
: Chapter 11
: :
Debtor.

ATTACHMENT TO PROOF OF CLAIM

Hilda Solis, the Secretary of the United States Department of Labor (hereinafter "the Secretary"), is charged with the responsibility for the enforcement of the fiduciary requirements of Title I of the Employee Retirement Income Security Act of 1974, 29 U.S.C. §1001, et seq., (hereinafter "ERISA"), including the investigation of employee benefit plans covered by ERISA. 29 U.S.C. § 1134(a), ERISA §504(a). Such investigations fall within an exception to the Bankruptcy Code's automatic stay provisions, set forth at 11 U.S.C. § 362(b)(4).

Under its investigative authority, the Department has initiated, and is continuing, an investigation of the Pitman Company Employee Stock Ownership and 401(k) Plan (the "Plan") to determine whether any

entity or person has violated or is about to violate any provision of Title I of ERISA.

In relationship to the Plan, on or about August 2010, Agfa purchased substantially all the assets of the Harold M. Pittman Company, the sponsor of the Plan. Subsequently the name was changed to HMP Services Holding, Inc.

The Department's investigation focuses on whether the value of the company stock was either artificially decreased or had suffered a loss through the dissipation of company assets that legally should be returned to the estate.

In addition, the Department is investigating whether the Debtor has committed other possible violations of ERISA. The Secretary reserves her right to amend or withdraw this proof of claim upon completion of the investigation. As the Secretary's investigator from the Employee Benefits Security Administration is seeking additional information regarding the Plan and is attempting to update the information available to the Secretary (see attached Declaration), this Proof of Claim is for an undetermined amount.

Any questions regarding this Proof of Claim and Attachment should be addressed to:

US Department of Labor
Employee Benefits Security Administration
Attn: Richard Corrado, Senior Investigator
33 Whitehall Street, Suite 1200
New York, NY 10004
212-607-8680

Hon. Brendan Linehan Shannon
Case No. 10-13618-BLS

Jonathan Kay
Regional Director
Department of Labor
Employee Benefits Security Administration
33 Whitehall Street, Suite 1200
New York, New York 10004
Tel. (212) 607-8680

UNITED STATES BANKRUPTCY COURT FOR
THE DISTRICT OF DELAWARE

In Re:

:
Case No. 10-13618-BLS

:
HMP Services Holding Sub III, LLC, et al.

:
Chapter 11

:
Debtor.

DECLARATION OF RICHARD CORRADO

1. My name is Richard Corrado and I am a Senior Investigator in the New York Regional Office of the Employee Benefits Security Administration of the United States Department of Labor (hereinafter referred to as "EBSA"). I have been employed in that Office since 2003.

2. I am currently conducting an investigation of the Pitman Company Employee Stock Ownership and 401(k) Plan ("Plan"), to determine whether there have been any violations of the Employee Retirement Income Security Act of 1974, 29 U.S.C. § 1001 et seq. ("ERISA").

3. GreatBanc Trust Company ("GreatBanc"), was the Trustee of the Harold M. Pitman Employee Stock Ownership Plan. According to GreatBanc, they became the Trustee when they purchased HSBC's ESOP business. Duff & Phelps ("D&P"), the valuation firm GreatBanc selected, valued the common stock of Harld M. Pitman ("Pitman") on a semi-annual basis. The last valuation of the common stock D & P

performed was as of June 30, 2008, with a value of \$29.84 per share. According to GreatBanc that was the last valuation for which reliable financial information was available. GreatBanc expressed concern over the lack of documentation and information provided by Pitman, which left GreatBanc unable to value the stock since June 30, 2008.

4. According to the Counsel to the Pitman Company Employee Stock Ownership and 401(k) Plan, as of March 2008, the share value of the Pitman stock was \$56.96. DOL was also informed that Pitman's assets were sold in August 2010 to Agfa and that Pitman subsequently changed its name to HMP Services Holding, Inc. The sale resulted in the transfer of approximately 502 Pitman employees along with the Pitman's operating assets to Agfa and full vesting of participant accounts in the Section 401(k) portion of the Plan. The ESOP portion of the Plan, which holds less than 30 percent of the common stock of Pitman, is likely to have little or no value when its remaining assets are liquidated. Plan fiduciaries concluded on the basis of information provided by Capstone Valuation Services LLC of New York, that the above sale to Agfa provided cash consideration that exceeded the current value of Pitman's assets and business by approximately \$20 million. Capstone Valuation Services LLC valued the common stock of Pitman as of March 31, 2009 and March 31, 2010, each time expressing an opinion that the fair market value was \$0.00.

5. The ESOP has an interest in the assets of the company. The Secretary's investigation concerns the allegation that the value of the Pitman's stock was either artificially decreased or decreased because of the illegal dissipation of company assets.

6. On or about October 13, 2010, the EBSA New York Regional Office opened a case, and thereafter initiated an investigation of the Plan. The investigation was instituted pursuant to Section 504(a)(1) of the Employment Retirement Income Security Act of 1974 (hereinafter, "ERISA"), 29 U.S.C. §1134(a)(1), to determine whether any person had

violated or was about to violate any provision of Title I of benefit plans subject to ERISA.

7. Said investigation is continuing and has not yet determined whether debtor committed any ERISA violations or the amount of losses to the Plan, if any, for which the Debtor may be liable as a result of such ERISA violations.

I declare under penalty of perjury that the foregoing is true and correct.

Dated: 4/4/2011



Richard Corrado
Senior Investigator
Employee Benefits Security
Administration
33 Whitehall Street
Suite 1200
New York, New York 10004

Tel. (212) 607-8600

U.S. Department of Labor

Employee Benefits Security Administration
33 Whitehall Street, Suite 1200
New York, NY 10004
Phone: (212) 607-8636
Telefax: (212) 607-8681



April 4, 2011

United States Bankruptcy Court
District of Delaware
824 N. Market Street
3rd Floor
Wilmington, DE 19801
Attn: Claims

**RE: HMP Services Holding Sub III, LLC, et al. (Chapter 11)
Case No. 10-13618-BLS**

To Whom it May Concern:

Enclosed please find an original and two (2) copies of a Proof of Claim in the above captioned matter. Please file the original and return a filed copy to this office in the self-addressed stamped envelope provided.

Thank you for your assistance in this matter.

Sincerely,


Jonathan Kay
Regional Director

Enclosures

cc: Angelo Thalassinis, Attorney for the Debtor
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One Financial Center
Boston, MA 02111

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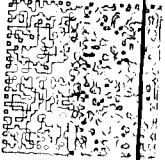
Mark Kenney, U.S. Trustee
844 King Street, Room 2207
Lockbox #35
Wilmington, DE 19899-0035

EPIQ Bankruptcy Solutions, LLC
FDR Station, P.O. Box 5082
New York, NY 10150-5082

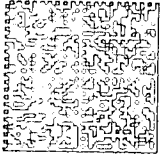
U.S. Department of Labor
Employee Benefits Security Administration
33 Whitehall Street, Suite 2200
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