

<b>UNITED STATES BANKRUPTCY COURT</b> District of Delaware	<b>PROOF OF CLAIM</b>
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Name of Debtor: HMP Services Holding Sub III, LLC, et al.	Case Number: 10-13618(BLS)
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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	<input type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  Court Claim Number: _____ (If known)  Filed on: _____
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	

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.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.
Telephone number:	

1. Amount of Claim as of Date Case Filed:      \$ <u>UNDETERMINED</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 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 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)( ).  Amount entitled to priority: \$ _____
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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.)


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.

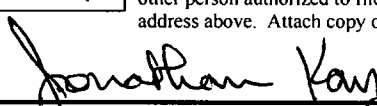
Nature of property or right of setoff:     Real Estate     Motor Vehicle     Other  
 Describe: \_\_\_\_\_

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: \$ \_\_\_\_\_

6. Credits: The amount of all payments received by the creditor from the debtor or the estate of the debtor.  7. Documents: Attach redacted copies of orders, invoices, itemized statements of work, purchase agreements, or security interest. You may also attach a summary. Attach a security interest. You may also attach a summary.  DO NOT SEND ORIGINAL DOCUMENTS FOR SCANNING.  If the documents are not available, please explain:	Filed: USBC - District of Delaware HMP Services Holding, Et Al. 10-13618 (BLS)      0000000158    AFTER	proof of claim. tes, purchase agreements, of reverse side.)  *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.
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Date: <u>4/14/11</u>	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.   JONATHAN KAY      Regional Director	FOR COURT USE ONLY  7 PM 12:
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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

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

**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

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

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

Court Claim Number: \_\_\_\_\_  
(If known)  
  
Filed on: \_\_\_\_\_

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

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:

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.

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).

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).

Other - Specify applicable paragraph of 11 U.S.C. §507 (a)( ).

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.

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.)

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: \$ \_\_\_\_\_

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:

Date: 4/14/11

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.

*Jonathan Kay*  
JONATHAN KAY  
Regional Director

FOR COURT USE ONLY  
FILED  
APR 14 2011  
14

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  
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UNITED STATES BANKRUPTCY COURT FOR  
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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  
3<sup>rd</sup> Floor  
Wilmington, DE 19801  
Attn: Claims

2011 APR -7 PM 12:13  
U.S. BANKRUPTCY COURT  
DISTRICT OF DELAWARE

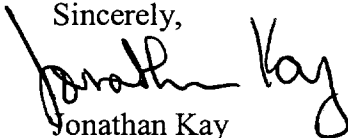
**RE: HMP Services Holding Sub III, LLC, et al. (Chapter 11)  
Case No. 10-13618-BLS**

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  
Brown Rudnick LLP  
One Financial Center  
Boston, MA 02111

Lisa M. Kresge, Attorney for the Debtor  
Brown Rudnick LLP  
One Financial Center  
Boston, MA 02111

Lusian Borders Murley, Attorney for the Debtor  
Saul Ewing LLP  
222 Delaware Avenue  
Suite 1200

P.O. Box 1266  
Wilmington, DE 19899

Mark Minuti, Attorney for the Debtor  
Saul Ewing LLP  
222 Delaware Avenue  
Suite 1200  
P.O.Box 1266  
Wilmington, DE 19899

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222 Delaware Avenue  
Suite 1200  
Wilmington, DE 19899

William R. Baldiga, Attorney for the Debtor  
Brown Rudnick LLP  
One Financial Center  
Boston, MA 02111

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

RECIPIENT: PEEL HERE

1 From this portion can be removed for recipient's records.
Date: 4/14/11 FedEx Tracking Number: 869350949286

Sender's Name: APIS LABORATORY SOLUTIONS, Inc.
Address: 757 3RD AVE
City: NEW YORK State: NY ZIP: 10117-4015

2 Your Internal Billing Reference

3 To Recipient's Name: APIS LABORATORY SOLUTIONS, Inc.
Address: 757 3RD AVE
City: NEW YORK State: NY ZIP: 10117-4015



RECEIVED APR 14 2011 APIS LABORATORY SOLUTIONS, LLC

FedEx TRACKING 8693 5094 9286 EB OGSA



THU - 14 APR A1 STANDARD OVERNIGHT 10017 NY-US EWR

Express

FOOT

SHIPMENT INFORMATION SYSTEMS (SIS) TRACKING INFORMATION

4a Express Package Service
FedEx Priority Overnight
FedEx Standard Overnight
FedEx 2Day
FedEx Express Saver
FedEx Overnight
FedEx Freight Service
FedEx 2Day Freight
FedEx 3Day Freight

5 Packaging
FedEx Pak\*
Envelope\*
Special Handling
Saturday Delivery
Hazardous Materials
Liquid/Sealed Air
Hazardous Materials
Hazardous Materials

6 Payment
Bill Me
Cash/Check
Credit Card
Debit Card
Third Party
Cash/Check

8 Residential Delivery Signature Options
No Signature Required
Direct Signature
Indirect Signature
Residential Signature Confirmation



Dept 23280 134921 US 60C3/268/186