

BI (Official Form 1)(04/13)

**United States Bankruptcy Court
Eastern District of New York**

Voluntary Petition

Name of Debtor (if individual, enter Last, First, Middle): Federation Employment and Guidance Service, Inc.	Name of Joint Debtor (Spouse) (Last, First, Middle):
All Other Names used by the Debtor in the last 8 years (include married, maiden, and trade names): DBA FEGS	All Other Names used by the Joint Debtor in the last 8 years (include married, maiden, and trade names):
Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN)/Complete EIN (if more than one, state all) 13-1624000	Last four digits of Soc. Sec. or Individual-Taxpayer I.D. (ITIN) No./Complete EIN (if more than one, state all)
Street Address of Debtor (No. and Street, City, and State): 445 Oak Street Copiapue, NY	Street Address of Joint Debtor (No. and Street, City, and State):
ZIP Code 11726	ZIP Code
County of Residence or of the Principal Place of Business: Suffolk	County of Residence or of the Principal Place of Business:
Mailing Address of Debtor (if different from street address):	Mailing Address of Joint Debtor (if different from street address):
ZIP Code	ZIP Code

Location of Principal Assets of Business Debtor (if different from street address above):

Type of Debtor (Form of Organization) (Check one box) <input type="checkbox"/> Individual (includes Joint Debtors) <i>See Exhibit D on page 2 of this form.</i> <input checked="" type="checkbox"/> Corporation (includes LLC and LLP) <input type="checkbox"/> Partnership <input type="checkbox"/> Other (If debtor is not one of the above entities, check this box and state type of entity below.)	Nature of Business (Check one box) <input type="checkbox"/> Health Care Business <input type="checkbox"/> Single Asset Real Estate as defined in 11 U.S.C. § 101 (51B) <input type="checkbox"/> Railroad <input type="checkbox"/> Stockbroker <input type="checkbox"/> Commodity Broker <input type="checkbox"/> Clearing Bank <input checked="" type="checkbox"/> Other	Chapter of Bankruptcy Code Under Which the Petition is Filed (Check one box) <input type="checkbox"/> Chapter 7 <input type="checkbox"/> Chapter 9 <input checked="" type="checkbox"/> Chapter 11 <input type="checkbox"/> Chapter 12 <input type="checkbox"/> Chapter 13 <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Main Proceeding <input type="checkbox"/> Chapter 15 Petition for Recognition of a Foreign Nonmain Proceeding
Chapter 15 Debtors Country of debtor's center of main interests: Each country in which a foreign proceeding by, regarding, or against debtor is pending:	Tax-Exempt Entity (Check box, if applicable) <input checked="" type="checkbox"/> Debtor is a tax-exempt organization under Title 26 of the United States Code (the Internal Revenue Code).	Nature of Debts (Check one box) <input type="checkbox"/> Debts are primarily consumer debts, defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose." <input checked="" type="checkbox"/> Debts are primarily business debts.

Filing Fee (Check one box) <input checked="" type="checkbox"/> Full Filing Fee attached <input type="checkbox"/> Filing Fee to be paid in installments (applicable to individuals only). Must attach signed application for the court's consideration certifying that the debtor is unable to pay fee except in installments. Rule 1006(b). See Official Form 3A. <input type="checkbox"/> Filing Fee waiver requested (applicable to chapter 7 individuals only). Must attach signed application for the court's consideration. See Official Form 3B.	Chapter 11 Debtors Check one box: <input type="checkbox"/> Debtor is a small business debtor as defined in 11 U.S.C. § 101(51D). <input checked="" type="checkbox"/> Debtor is not a small business debtor as defined in 11 U.S.C. § 101(51D). Check if: <input type="checkbox"/> Debtor's aggregate noncontingent liquidated debts (excluding debts owed to insiders or affiliates) are less than \$2,490,925 (amount subject to adjustment on 4/01/16 and every three years thereafter). Check all applicable boxes: <input type="checkbox"/> A plan is being filed with this petition. <input type="checkbox"/> Acceptances of the plan were solicited prepetition from one or more classes of creditors, in accordance with 11 U.S.C. § 1126(b).
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Statistical/Administrative Information

Debtor estimates that funds will be available for distribution to unsecured creditors.
 Debtor estimates that, after any exempt property is excluded and administrative expenses paid, there will be no funds available for distribution to unsecured creditors.

Estimated Number of Creditors

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
1-49	50-99	100-199	200-999	1,000-5,000	5,001-10,000	10,001-25,000	25,001-50,000	50,001-100,000	OVER 100,000

Estimated Assets

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

Estimated Liabilities

<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
\$0 to \$50,000	\$50,001 to \$100,000	\$100,001 to \$500,000	\$500,001 to \$1 million	\$1,000,001 to \$10 million	\$10,000,001 to \$50 million	\$50,000,001 to \$100 million	\$100,000,001 to \$500 million	\$500,000,001 to \$1 billion	More than \$1 billion

THIS SPACE IS FOR COURT USE ONLY

Voluntary Petition <i>(This page must be completed and filed in every case)</i>		Name of Debtor(s): Federation Employment and Guidance Service, Inc.	
All Prior Bankruptcy Cases Filed Within Last 8 Years (If more than two, attach additional sheet)			
Location Where Filed: - None -		Case Number:	Date Filed:
Location Where Filed:		Case Number:	Date Filed:
Pending Bankruptcy Case Filed by any Spouse, Partner, or Affiliate of this Debtor (If more than one, attach additional sheet)			
Name of Debtor: - None -		Case Number:	Date Filed:
District:		Relationship:	Judge:
Exhibit A		Exhibit B	
(To be completed if debtor is required to file periodic reports (e.g., forms 10K and 10Q) with the Securities and Exchange Commission pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934 and is requesting relief under chapter 11.)		(To be completed if debtor is an individual whose debts are primarily consumer debts.)	
<input type="checkbox"/> Exhibit A is attached and made a part of this petition.		I, the attorney for the petitioner named in the foregoing petition, declare that I have informed the petitioner that [he or she] may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each such chapter. I further certify that I delivered to the debtor the notice required by 11 U.S.C. §342(b).	
		X _____ Signature of Attorney for Debtor(s) (Date)	
Exhibit C			
Does the debtor own or have possession of any property that poses or is alleged to pose a threat of imminent and identifiable harm to public health or safety?			
<input type="checkbox"/> Yes, and Exhibit C is attached and made a part of this petition.			
<input checked="" type="checkbox"/> No.			
Exhibit D			
(To be completed by every individual debtor. If a joint petition is filed, each spouse must complete and attach a separate Exhibit D.)			
<input type="checkbox"/> Exhibit D completed and signed by the debtor is attached and made a part of this petition.			
If this is a joint petition:			
<input type="checkbox"/> Exhibit D also completed and signed by the joint debtor is attached and made a part of this petition.			
Information Regarding the Debtor - Venue (Check any applicable box)			
<input checked="" type="checkbox"/> Debtor has been domiciled or has had a residence, principal place of business, or principal assets in this District for 180 days immediately preceding the date of this petition or for a longer part of such 180 days than in any other District.			
<input type="checkbox"/> There is a bankruptcy case concerning debtor's affiliate, general partner, or partnership pending in this District.			
<input type="checkbox"/> Debtor is a debtor in a foreign proceeding and has its principal place of business or principal assets in the United States in this District, or has no principal place of business or assets in the United States but is a defendant in an action or proceeding [in a federal or state court] in this District, or the interests of the parties will be served in regard to the relief sought in this District.			
Certification by a Debtor Who Resides as a Tenant of Residential Property (Check all applicable boxes)			
<input type="checkbox"/> Landlord has a judgment against the debtor for possession of debtor's residence. (If box checked, complete the following.)			

(Name of landlord that obtained judgment)			

(Address of landlord)			
<input type="checkbox"/> Debtor claims that under applicable nonbankruptcy law, there are circumstances under which the debtor would be permitted to cure the entire monetary default that gave rise to the judgment for possession, after the judgment for possession was entered, and			
<input type="checkbox"/> Debtor has included with this petition the deposit with the court of any rent that would become due during the 30-day period after the filing of the petition.			
<input type="checkbox"/> Debtor certifies that he/she has served the Landlord with this certification. (11 U.S.C. § 362(l)).			

<p>Voluntary Petition <i>(This page must be completed and filed in every case)</i></p>	<p>Name of Debtor(s): Federation Employment and Guidance Service, Inc.</p>
<p style="text-align: center;">Signatures</p> <p style="text-align: center;">Signature(s) of Debtor(s) (Individual/Joint)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct. [If petitioner is an individual whose debts are primarily consumer debts and has chosen to file under chapter 7] I am aware that I may proceed under chapter 7, 11, 12, or 13 of title 11, United States Code, understand the relief available under each such chapter, and choose to proceed under chapter 7. [If no attorney represents me and no bankruptcy petition preparer signs the petition] I have obtained and read the notice required by 11 U.S.C. §342(b).</p> <p>I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> _____ Signature of Debtor</p> <p><input checked="" type="checkbox"/> _____ Signature of Joint Debtor</p> <p>_____ Telephone Number (If not represented by attorney)</p> <p>_____ Date</p>	<p style="text-align: center;">Signature of a Foreign Representative</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, that I am the foreign representative of a debtor in a foreign proceeding, and that I am authorized to file this petition.</p> <p>(Check only one box.)</p> <p><input type="checkbox"/> I request relief in accordance with chapter 15 of title 11, United States Code. Certified copies of the documents required by 11 U.S.C. §1515 are attached.</p> <p><input type="checkbox"/> Pursuant to 11 U.S.C. §1511, I request relief in accordance with the chapter of title 11 specified in this petition. A certified copy of the order granting recognition of the foreign main proceeding is attached.</p> <p><input checked="" type="checkbox"/> _____ Signature of Foreign Representative</p> <p>_____ Printed Name of Foreign Representative</p> <p>_____ Date</p>
<p style="text-align: center;">Signature of Attorney*</p> <p><input checked="" type="checkbox"/> _____ Signature of Attorney for Debtor(s)</p> <p>Burton S. Weston BSW3915 Printed Name of Attorney for Debtor(s)</p> <p>Garfunkel Wild, P.C. Firm Name</p> <p>111 Great Neck Road Great Neck, NY 11021</p> <p>_____ Address</p> <p style="text-align: right;">Email: bweston@garfunkelwild.com</p> <p>5163932200 Fax: 5164665964 Telephone Number</p> <p>March 17, 2015 Date</p> <p><small>*In a case in which § 707(b)(4)(D) applies, this signature also constitutes a certification that the attorney has no knowledge after an inquiry that the information in the schedules is incorrect.</small></p>	<p style="text-align: center;">Signature of Non-Attorney Bankruptcy Petition Preparer</p> <p>I declare under penalty of perjury that: (1) I am a bankruptcy petition preparer as defined in 11 U.S.C. § 110; (2) I prepared this document for compensation and have provided the debtor with a copy of this document and the notices and information required under 11 U.S.C. §§ 110(b), 110(h), and 342(b); and, (3) if rules or guidelines have been promulgated pursuant to 11 U.S.C. § 110(h) setting a maximum fee for services chargeable by bankruptcy petition preparers, I have given the debtor notice of the maximum amount before preparing any document for filing for a debtor or accepting any fee from the debtor, as required in that section. Official Form 19 is attached.</p> <p>_____ Printed Name and title, if any, of Bankruptcy Petition Preparer</p> <p>_____ Social-Security number (If the bankruptcy petition preparer is not an individual, state the Social Security number of the officer, principal, responsible person or partner of the bankruptcy petition preparer.)(Required by 11 U.S.C. § 110.)</p> <p>_____ Address</p> <p><input checked="" type="checkbox"/> _____ Date</p> <p>Signature of bankruptcy petition preparer or officer, principal, responsible person, or partner whose Social Security number is provided above.</p> <p>Names and Social-Security numbers of all other individuals who prepared or assisted in preparing this document unless the bankruptcy petition preparer is not an individual:</p> <p>_____ If more than one person prepared this document, attach additional sheets conforming to the appropriate official form for each person.</p> <p><small>A bankruptcy petition preparer's failure to comply with the provisions of title 11 and the Federal Rules of Bankruptcy Procedure may result in fines or imprisonment or both. 11 U.S.C. §110; 18 U.S.C. §156.</small></p>
<p style="text-align: center;">Signature of Debtor (Corporation/Partnership)</p> <p>I declare under penalty of perjury that the information provided in this petition is true and correct, and that I have been authorized to file this petition on behalf of the debtor.</p> <p>The debtor requests relief in accordance with the chapter of title 11, United States Code, specified in this petition.</p> <p><input checked="" type="checkbox"/> _____ Signature of Authorized Individual</p> <p>Kristin Woodlock Printed Name of Authorized Individual</p> <p>Chief Executive Officer Title of Authorized Individual</p> <p>March 17, 2015 Date</p>	<p>_____ Date</p>

**RESOLUTIONS OF THE BOARD OF DIRECTORS OF
FEDERATION EMPLOYMENT AND GUIDANCE SERVICE, INC. d/b/a FECS**

WHEREAS, the Board of Directors of Federation Employment and Guidance Service, Inc. d/b/a FECS, a New York not-for-profit corporation ("**FECS**") has considered the financial and operational aspects of FECS' business, and has reviewed the historical performance of FECS, its present financial circumstances, the current market for its services, and the current and long-term liabilities of FECS; and

WHEREAS, the Board of Directors has given serious and extensive consideration to all options reasonably available to FECS at numerous regular and special meetings; and

WHEREAS, consistent with its fiduciary duties, including the duty of obedience to the charitable mission of FECS, the Board of Directors of FECS has determined that it is desirable and in the best interests of FECS, its creditors, employees and other interested parties, including its clients, that a voluntary petition be filed by FECS (the "**Chapter 11 Case**") seeking relief under the provisions of Chapter 11 of Title 11 of the United States Code (the "**Bankruptcy Code**").

NOW, THEREFORE, BE IT

RESOLVED, that notice of this meeting be and is hereby waived by all Directors; and it is further

RESOLVED, by the Board of Directors, acting on behalf of FECS, that FECS file a petition in bankruptcy under Chapter 11 of the Bankruptcy Code and cause the same to be filed in the United States Bankruptcy Court for the Eastern District of New York (the "**Bankruptcy Court**"); and be it further

RESOLVED, that Kristin M. Woodlock, FECS' Chief Executive Officer (referred to hereinafter as, the "**CEO**"), or any other person designated by the CEO of FECS (each such designee, together with each and every other officer of FECS, being an "**Authorized Person**" and all being the "**Authorized Persons**") be, and each hereby is, authorized, empowered and directed, in the name and on behalf of FECS, to execute and verify petitions under Chapter 11 of the Bankruptcy Code with respect to FECS and to cause the same to be filed in the Bankruptcy Court at such time as the Authorized Person executing such petition shall determine; and be it further

RESOLVED, that each of the Authorized Persons be, and hereby is, authorized, empowered and directed, in the name and on behalf of FECS, to execute and file all schedules, motions, lists, applications, pleadings and other papers, and to take and perform any and all further acts and deeds which he or she deems necessary, proper or desirable in connection with the Chapter 11 Case of FECS, with a view to the successful prosecution of such case; and be it further

RESOLVED, that each of the Authorized Persons be, and hereby is, authorized, directed and empowered, in the name of FECS, (i) to retain, under a general retainer, the law firm of Garfunkel Wild, P.C. to serve as bankruptcy counsel and render legal services in connection with

the Chapter 11 Case and other related matters to be determined by an Authorized Person; and (ii) to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and to cause to be filed appropriate retention applications with the Bankruptcy Court; and be it further

RESOLVED, that each of the Authorized Persons be, and hereby is, authorized, empowered and directed in the name of FECS: (1) to retain JL Consulting, LLC to serve as FECS' Financial Advisor in connection with the Chapter 11 case and for all other relevant purposes; and (ii) to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and to cause to be filed appropriate retention applications with the bankruptcy Court; and it be further

RESOLVED, that each of the Authorized Persons be, and hereby is, authorized, empowered and directed in the name of FECS: (1) to retain Crowe Horwath, LLP to continue its forensic audit and to assist with ongoing financial functions in connection with both ordinary course operations and the Chapter 11 case and for all other relevant purposes; and (ii) to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and to cause to be filed appropriate retention applications with the bankruptcy Court; and it be further

RESOLVED, that each of the Authorized Persons be, and hereby is, authorized, empowered and directed to engage and retain any other assistance by legal counsel, accountants, financial advisors, restructuring advisors and other professionals as are deemed necessary to represent and assist FECS in carrying out its duties under Title 11 of the United States Code, and in connection therewith, each Authorized Person is hereby authorized and directed to execute appropriate retention agreements, pay appropriate retainers prior to and immediately upon filing of the Chapter 11 Case, and to cause to be filed an appropriate application for authority to retain the services of such firms; and be it further

RESOLVED, that in connection with the commencement of the Chapter 11 Case, each Authorized Person is authorized and empowered on behalf and in the name of FECS, to obtain postpetition financing and to incur indebtedness according to terms negotiated, or to be negotiated by the Authorized Persons, including agreements related to use of cash collateral and debtor-in-possession credit facilities; and to enter into guarantees and to pledge and grant liens on its assets and mortgages on its properties as may be contemplated by or required under the terms of such cash collateral agreements or postpetition financing; to establish, and enter into control agreements with respect to, bank accounts at such financial institutions as may be useful or necessary, and as may be determined by such Authorized Persons in connection with such debtor-in-possession credit facilities; and in connection therewith, the Authorized Persons are hereby authorized and directed to execute appropriate loan agreements, cash collateral agreements and related ancillary documents to pay all fees required in connection with such postpetition financing as may be required by the lenders thereof, and perform and consummate all transactions contemplated by the financing; and be it further

RESOLVED, that each of the Authorized Persons, be and hereby is, authorized, empowered and directed, in the name and on behalf of FECS, to enter into, execute, deliver, certify, file and/or record, and perform, such agreements, instruments, motions, affidavits,

applications for approvals or ruling of governmental or regulatory authorities, certificates or other documents, and to take such other action in the FECS Chapter 11 Case, as in the judgment of such Authorized Person shall be or become necessary, proper and desirable to effectuate a successful reorganization and/or liquidation of FECS's business taking into account its charitable mission, including but not limited to, the orderly sale of FECS's non-core assets and the negotiation and formulation of a plan of reorganization and/or liquidation and all related documents thereto on behalf of FECS; and be it further

RESOLVED, that the sale and/or transfer of all or substantially all of FECS' assets, on the terms approved by the Bankruptcy Court, and subject to other required governmental or regulatory approvals, be and it hereby is authorized and approved; and it is further

RESOLVED, that any or all of the officers of FECS be, and each of them hereby is, respectively authorized and empowered to cause, subject to Bankruptcy Court approval, to execute and consummate one or more asset purchase agreements or like kind agreements for the sale, transfer, and /or conveyance of all or substantially all of FECS' assets and all related agreements and documents with one or more buyers or transferees; and it is further

RESOLVED, that nothing herein changes the requirement that the Authorized Persons seek prior approval from the Board of Directors for any transaction not specifically approved hereby for which the corporation's rules or applicable law require such approval from the Board of Directors; and be it further

RESOLVED, that any and all actions heretofore taken by any officers or directors of FECS in the name and on behalf of FECS, in furtherance of any or all of the preceding resolutions are ratified, confirmed and approved; and be it further

RESOLVED, that each of the Authorized Persons, be and hereby is, authorized to take any of the following actions on behalf of FECS: (i) negotiate, execute, deliver and/or file any and all of the agreements, documents and instruments referenced herein, and such other agreements, documents and instruments as may be required or as such Authorized Persons deem appropriate or advisable, or to cause the negotiation, execution and delivery thereof, in the name and on behalf of FECS, in such form and substance as such Authorized Persons may approve, with the execution and delivery thereof on behalf of FECS, by or at the direction of an Authorized Person to constitute evidence of such approval, (ii) negotiate, execute, deliver and/or file, in the name and on behalf of FECS, any and all agreements, documents, certificates, consents, motions, applications, and other filings relating to the resolutions adopted and matters ratified or approved hereby and the transactions contemplated thereby, and amendments and supplements to any of the foregoing, and to take such other actions as may be required or as such Authorized Persons deem appropriate or advisable in connection therewith including, without limitation, voting any shares or interests held by FECS and (iii) doing such other things as may be required, or as may in their judgment be appropriate or advisable, in order to effectuate fully the resolutions adopted and matters ratified or approved hereby and the consummation of the transactions contemplated thereby.

IN WITNESS WHEREOF, I have set my hand to this 11th day of March, 2015.

A handwritten signature in cursive script, appearing to read "Allen Alter", written over a horizontal line.

By: Allen Alter

Title: President

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this Chapter 11 Case. The list does not include: (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101; or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007 (m).

The information contained herein, including any claim amounts, shall not constitute an admission of liability by, nor is it binding, upon the Debtor. The Debtor reserves all rights to assert that any debt or claim listed herein is a disputed claim or debt, and to challenge the priority, nature, amount or status of any such claim or debt. In the event of any inconsistencies between the summaries set forth below and the respective corporate and legal documents relating to such obligations, the descriptions in the corporate and legal documents shall control.

<i>(1) Name of creditor and complete mailing address including zip code</i>	<i>(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	<i>(3) Nature of claim (trade debt, bank loan, government contract, etc.)</i>	<i>(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	<i>(5) Amount of claim [if secured, also state value of security]</i>
Oxford Health Plans, Inc.	48 Monroe Turnpike Trumbell, CT 06611 Attn: Lisa Tatta	Trade Debt	Disputed	4,205,708.00
New York State Office of Mental Health	44 Holland Avenue Albany, New York 12229 Attn: Joshua Pepper, Deputy Commissioner and Counsel	Loan	Disputed	2,341,538.00
FOJP Service Corp 28 East 28 th Street New York, New York 10016	Peter A. Kolbert Senior Vice President, Claim & Litigation Services FOJP Service Corp 28 East 28 th Street New York, New York 10016 212.891.0733	Trade Debt	Disputed	1,346,800.00
Bronx Lebanon Hospital Center 1276 Fulton Avenue Bronx, New York 10456	Victor DeMarco Chief Financial Officer Bronx-Lebanon Hospital Center 1276 Fulton Avenue Bronx, New York 10456 718.901.8600	Trade Debt	Disputed	665,000.00

(1) Name of creditor and complete mailing address including zip code	(2) Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	(3) Nature of claim (trade debt, bank loan, government contract, etc.)	(4) Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	(5) Amount of claim [if secured, also state value of security]
Netsmart Technologies, Inc. 1 Penn Plaza, Suite 1700 New York, New York 10119	Mike Valentine CEO NetSmart 4950 College Boulevard Overland Park, KS 66211 913.696.2809	Trade Debt	Disputed	600,000.00
Next Source, Inc. 1040 Avenue of the Americas, 24 th Floor New York, New York 10018	Natalie Vlakancic Implementation Manager Next Source, Inc. 1040 Avenue of the Americas, 24 th Floor New York, New York 10018 212.736.5870 ext. 2323	Trade Debt	Disputed	453,836.00
Interagency Council 150 West 30 th Street New York, New York 10001	Peter Pierrri Executive Director 150 West 30 th Street, 15 th Floor New York, New York 10001 212.645.6360	Trade Debt	Disputed	308,251.00
Loeb & Troper 655 Third Avenue, 12 th Floor New York, New York 10017	Lawrence Rozanski Partner Loeb & Troper 655 Third Avenue, 12 th Floor New York, New York 10017 212.867.4000, ext. 210	Trade Debt	Disputed	236,000.00
American Express	20022 North 31 st Avenue Phoenix, AZ 85027	Trade Debt	Disputed	203,873.00
Department of Housing and Urban Development	1250 Maryland Avenue SW Portals Bldg. Suite 200 Washington, D.C. 20024	Loan	Disputed	137,000.00
Mitchell/Martin, Inc. 307 W.38 th Street, Suite 1305 New York, New York 10018	Joanne Russo Senior Account Executive Mitchell/Martin, Inc. 307 W 38th Street, Suite 1305 New York, New York 10018 646.723.7345	Trade Debt	Disputed	108,600.00

<i>(1)</i> Name of creditor and complete mailing address including zip code	<i>(2)</i> Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted	<i>(3)</i> Nature of claim (trade debt, bank loan, government contract, etc.)	<i>(4)</i> Indicate if claim is contingent, unliquidated, disputed, or subject to setoff	<i>(5)</i> Amount of claim [if secured, also state value of security]
Coordinated Behavioral Care 304 Park Avenue South, 11 th Floor New York, New York 10010	Danika Mills Executive Director Coordinated Behavioral Care 304 Park Avenue South, 11 th Floor New York, New York 10010 212.590.2407	Trade Debt	Disputed	100,340.00
Ultimate Psychological	271 North Avenue, Suite 111 New Rochelle, New York 10801	Trade Debt	Disputed	98,873.00
Driscoll/Metropolitan Foods	174 Delaware Avenue Clifton, New Jersey 07014	Trade Debt	Disputed	94,012.00
Executive Cleaning Services	460 New York Avenue Huntington, New York 11743	Trade Debt	Disputed	92,770.00
147 Corp.	9 Park Place, 4 th Floor Great Neck, New York 11021	Trade Debt	Disputed	95,650.00
Aetna, Inc.	151 Farmington Avenue Hartford, Connecticut 06156	Trade Debt	Disputed	77,811.00
Coned Solutions	100 Summit Lake Drive Suite 410 Valhalla, New York 10595	Trade Debt	Disputed	76,344.00
North Shore LIJ Health System 972 Brush Hollow Road Westbury, New York 11590 Attention: Alvalyn R. Smith	Alvalyn R. Smith Sr. Financial Specialist North Shore LIJ Health System 972 Brush Hollow Road Westbury, New York 11590 516.562.3793	Trade Debt	Disputed	75,805.00
Montefiore Medical Center 111 East 210 th Street Bronx, New York 10467	Christopher S. Panczner Senior Vice President & General Counsel Montefiore Medical Center 111 East 210th Street Bronx, New York 10467 718.920.7787	Trade Debt	Disputed	57,231.00

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re:	:	
	:	Chapter 11
FEDERATION EMPLOYMENT AND	:	
GUIDANCE SERVICE, INC., d/b/a FECS,	:	Case No. 15- ____ ()
Debtor. ¹	:	
	:	

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DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned authorized officer of Federation Employment and Guidance Service, Inc., d/b/a FECS, the debtor in this case, (the "**Debtor**"), declare under penalty of perjury that I have read the foregoing list of the twenty largest unsecured creditors of the Debtor and that is it true and correct to the best of my information and belief.

Dated: March 18, 2015



 Kristin Woodlock
 Chief Executive Officer

¹ The last four digits of the Debtor's federal tax identification number are 4000.

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

-----x
In re:

FEDERATION EMPLOYMENT AND GUIDANCE
SERVICE, Inc. d/b/a FEFS¹

Chapter 11

Case No. 15-_____ (____)

Debtor.

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**LIST OF EQUITY HOLDERS AND CORPORATE OWNERSHIP STATEMENT OF
FEDERATION EMPLOYMENT AND SERVICE, INC., *dba* FEFS
PURSUANT TO BANKRUPTCY RULES 1007 AND 7007.1**

Federation Employment and Guidance Service, Inc. ("**FEFS**"), pursuant to Rules 1007 and 7007.1 of the Federal Rules of Bankruptcy Procedure, and Rule 1073-3 of the Local Bankruptcy Rules for the Eastern District of New York, submits the following information:

1. FEFS is a not-for-profit corporation and is exempt from federal income taxation under Section 501(c)(3) of the Internal Revenue Code of 1986, as amended. FEFS is not a membership corporation.
2. As FEFS is a not-for-profit corporation, no person or entity owns directly 10% or more of FEFS' equity interests.

¹ The last four digits of the Debtor's federal tax identification number are 4000.

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK

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In re: :
: Chapter 11
FEDERATION EMPLOYMENT AND :
GUIDANCE SERVICE, INC., d/b/a FECS, : Case No. 15-____ ()
Debtor.¹ :
:
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DECLARATION UNDER PENALTY OF PERJURY

I, the undersigned authorized officer of Federation Employment and Guidance Service, Inc., d/b/a FECS, the debtor in this case, (the "**Debtor**"), declare under penalty of perjury that I have read the foregoing list of equity security holders and corporate ownership statement of the Debtors and that it is true and correct to the best of my information and belief.

Dated: March 18, 2015



Kristin Woodlock
Chief Executive Officer

¹ The last four digits of the Debtor's federal tax identification number are 4000.