

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF ILLINOIS
EASTERN DIVISION**

In re:) Chapter 11
)
MAYER EISENSTEIN, M.D.S.C. AND) Case No. 04 B 26216
HOME CARE HOME HEALTH,)
AGENCY, INC.)
) Jointly Administered
Debtors.) Hon. Pamela S. Hollis

**JOINT PLAN OF REORGANIZATION OF
MAYER EISENSTEIN, M.D.S.C. AND
HOME CARE HOME HEALTH, AGENCY, INC.
DATED: DECEMBER 13, 2004**

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INTRODUCTION

Mayer Eisenstein, M.D.S.C. and Home Care Home Health Agency, Inc., the “Debtors,” or the “Reorganized Companies,” propose the following Plan of Reorganization pursuant to the provisions of Chapter 11 of the Bankruptcy Code. Reference is made to the Disclosure Statement (as that term is defined herein), for a discussion of the Debtors' history, business and operations, projections for those operations, risk factors, and certain related matters. The Disclosure Statement also provides a summary of this Plan.

ARTICLE I

DEFINED TERMS AND RULES OF INTERPRETATION

Defined Terms: As used herein, capitalized terms have the meanings set forth below. Any term that is not otherwise defined herein, but that is used in the Bankruptcy Code or the Bankruptcy Rules, will have the meaning given to that term in the Bankruptcy Code or the Bankruptcy Rules, as applicable.

1.1 Administrative Claim means a Claim for costs and expenses of administration of the Chapter 11 case Allowed under sections 503(b), 507(b) or, if applicable, 1114(e)(2) of the Bankruptcy Code, including: (a) any actual and necessary costs and expenses incurred after the Petition Date of preserving the Debtors' Estates and operating the business of the Debtors (such as wages, salaries and payments for leased equipment and premises) and Claims of governmental units for taxes (including tax audit Claims related to tax years commencing after the Petition Date, but excluding Claims relating to tax periods, or portions thereof, ending on or before the Petition Date); (b) compensation for legal, financial, advisory, accounting and other services and reimbursement of expenses Allowed by the Bankruptcy Court under section 330, 331 or 503(b) of the Bankruptcy Code (also defined herein as “Fee Claims”) to the extent incurred prior to the Effective Date; and (c) all fees and charges assessed against the Debtors' Estates under section 1930, chapter 123 of title 28, United States Code.

1.2 Allowed means an Allowed Claim or Interest in a particular Class or category specified. Any reference herein to a particular Allowed Claim includes both the secured and unsecured portions of such Claim.

1.3 Allowed Claim means a Claim: (a) as to which no objection or request for estimation has been filed on or before the Claims Objection Deadline or the expiration of such other applicable period fixed by the Bankruptcy Court; or (b) as to which any objection has been settled, waived, withdrawn or denied by a Final Order; or (c) that is Allowed (i) by a Final Order; (ii) by an agreement between the Holder of such Claim and the Debtors or Reorganized Companies; (iii) pursuant to the terms of this Plan; or (iv) which has been scheduled by the Debtors and not listed as disputed, contingent or unliquidated.

For purposes of computing distributions under this Plan, the term "Allowed Claim" shall not include interest on such Claim from and after the Petition Date, except

as provided in section 506(b) of the Bankruptcy Code or as otherwise expressly set forth in this Plan.

1.4 Assumed Contracts means those unexpired leases and executory contracts listed on Exhibit B to the Disclosure Statement which the Debtors shall assume as of the Effective Date pursuant to the Plan.

1.5 Available Cash equals the funds in the Creditor Trust Account on the Distribution Date and on the successive distribution dates thereafter.

1.6 Bankruptcy Cases means the cases entitled *In re Mayer Eisenstein, M.D.S.C. and Home Care Home Health Agency, Inc.*, jointly administered and pending before the Bankruptcy Court as Case No. 04 B 26216.

1.7 Bankruptcy Code means title 11 of the United States Code, as now in effect or hereafter amended.

1.8 Bankruptcy Court means the United States Bankruptcy Court for the Northern District of Illinois having jurisdiction over the Bankruptcy Case.

1.9 Bankruptcy Rules means the Federal Rules of Bankruptcy Procedure and the local rules of the Bankruptcy Court, as now in effect or hereafter amended.

1.10 Business Day means any day, other than a Saturday, Sunday or legal holiday (as defined in Bankruptcy Rule 9006(a)).

1.11 Cash means legal tender of the United States of America and equivalents thereof.

1.12 Claim means a "claim," as defined in section 101 (5) of the Bankruptcy Code.

1.13 Claims Objection Deadline means, the last day for Filing objections to Claims or Interests which date shall be the date 180 days after the Confirmation Date.

1.14 Class means a category of holders of Claims or Interests, as described in Article II hereof.

1.15 Confirmation Date means the date on which the Clerk of the Bankruptcy Court enters the Confirmation Order on the docket of the Bankruptcy Court.

1.16 Confirmation Hearing means the hearing held by the Bankruptcy Court pursuant to section 1128 of the Bankruptcy Code to consider confirmation of this Plan, as such hearing may be adjourned or continued from time to time.

1.17 Confirmation Order means the order of the Bankruptcy Court, confirming this Plan pursuant to section 1129 of the Bankruptcy Code.

1.18 Debtors collectively refers to Mayer Eisenstein, M.D.,S.C. and Home Care Home Health Agency, Inc.

1.19 DIP means Debtors in possession.

1.20 Disbursing Agent means the Mayer Eisenstein, M.D.,S.C., or any person or that may be designated by Mayer Eisenstein, M.D.,S.C. to serve as disbursing agent under the Plan.

1.21 Disclosure Statement means that certain disclosure statement, including all exhibits and schedules thereto, as further amended or supplemented from time to time, relating to this Plan as approved by order of the Bankruptcy Court.

1.22 Disputed Claim means any, Claim as to which the Debtors have interposed a timely objection or request for estimation in accordance with the Bankruptcy Code and the Bankruptcy Rules, or any claim otherwise disputed by the Debtors in accordance with applicable law, which objection has not been withdrawn or determined by a Final Order.

1.23 Disputed Claim Amount means (a) with respect to contingent or unliquidated Claims, the amount estimated by the Bankruptcy Court for purposes of distributions in respect of such Claim in accordance with section 502(c) of the Bankruptcy Code; or (b) the amount set forth in a timely Filed proof of claim.

1.24 Distribution Date means thirty (30) days after the Effective Date.

1.25 Effective Date means the date when the Confirmation Order becomes a Final Order.

1.26 Employee Claims means a Claim (or a portion of a Claim) held by an employee of the Company for unpaid wages and/or expenses relating to such employee's employment at the Company which is entitled to priority under section 507 of the Bankruptcy Code.

1.27 Estate means the estate of the Company created under section 541 of the Bankruptcy Code.

1.28 Fee Claim means an Administrative Claim arising or asserted under section 330(a), 331, 503 or 1103 of the Bankruptcy Code for compensation of a Professional or other entity for services rendered or expenses incurred in the Bankruptcy Case on or prior to the Effective Date.

1.29 File, Filed or Filing means file, filed or filing with the Bankruptcy Court or its authorized designee in the Bankruptcy Case.

1.30 Final Order means an order of the Bankruptcy Court as to which the time to appeal, petition for certiorari or move for re-argument or rehearing has expired and as to which no appeal, petition for certiorari or other proceedings for re-argument or rehearing shall then be pending or as to which any right to appeal, petition for certiorari,

reargue or rehear shall have been waived in writing in form and substance satisfactory to the Debtors or the Reorganized Companies or, in the event that an appeal, writ of certiorari or re-argument or rehearing thereof has been sought, such order of the Bankruptcy Court shall have been determined by the highest court to which such order was appealed, or certiorari, re-argument or rehearing shall have been denied and the time to take any further appeal, petition for certiorari or move for re-argument or rehearing shall have expired; provided, however, that the possibility that a motion under Rule 59 or Rule 60 of the Federal Rules of Civil Procedure, or any analogous rule under the Bankruptcy Rules, may be filed with respect to such order shall not preclude such order from being a Final Order.

1.31 Holder means an entity holding a Claim or Interest.

1.32 Impaired means, when used in reference to a Claim or Interest, a Claim or Interest that is impaired within the meaning of section 1124 of the Bankruptcy Code.

1.33 Interest means the legal, equitable, contractual and other rights of the holders of any stock rights, whether preferred or common, pertaining or relating in any way to the Company.

1.34 Judgment Creditor means those persons and/or entities who obtained a judgment against the Debtors prior to the Petition Date.

1.35 Litigation Claims means the Claims, rights of action, suits or proceedings, whether in law or in equity, whether known or unknown, that the Debtors or Estate may hold against any person or entity under the Bankruptcy Code or any non-bankruptcy law, including without limitation those Litigation Claims described in the Disclosure Statement.

1.36 Petition Date means July 14, 2004, the date on which the Debtors filed their petitions for relief commencing the Bankruptcy Case.

1.37 Plan means this plan of reorganization and all supplements, appendices and schedules hereto, in its present form or as the same may be altered, amended or modified from time to time.

1.38 Post Petition Collateral means all of the personal property of the Debtors of any description whatsoever, wherever located and whenever arising or acquired, including, without limitation, all cash, accounts, inventory, equipment, fixtures, chattel paper, and general intangibles, and all proceeds and products, whether tangible or intangible, or any of the foregoing, including proceeds of insurance covering any of the foregoing.

1.39 Professional means any (a) professional employed in the Chapter 11 case pursuant to section 327 or 1103 of the Bankruptcy Code or otherwise and (b) other professional or other entity seeking compensation or reimbursement of expenses in connection with the Chapter 11 case pursuant to section 503(b)(4) of the Bankruptcy Code.

1.40 Reorganized Companies means the Debtors or any successors thereto by merger, consolidation, or otherwise on or after the Effective Date.

1.41 Secured Claim means a Claim (other than an Administrative Claim) that is secured by a lien on property in which the Debtors' Estate has an interest.

1.42 Tax Claim means a Claim of a governmental unit of the kind specified in sections 502(i) and 507 (a) (8) of the Bankruptcy Code.

1.43 Trade Claim means those Unsecured Claims which relate to the operation of the Debtors, and which are not claims of Judgment Creditors or Interests.

1.44 Unimpaired Claim means a Claim that is not impaired within the meaning of section 1124 of the Bankruptcy Code.

1.45 Unsecured Claim means an unsecured, nonpriority Claim.

1.46 Rules of Interpretation and Computation of Time. For purposes of this Plan, unless otherwise provided herein: (a) whenever from the context it is appropriate, each term, whether stated in the singular or the plural, will include both the singular and the plural; (b) unless otherwise provided in this Plan, any reference in this Plan to a contract, instrument, release or other agreement or document being in a particular form or on particular terms and conditions means that such document will be substantially in such form or substantially on such terms and conditions; (c) any reference in this Plan to an existing document or schedule Filed or to be Filed means such document or schedule, as it may have been or may be amended, modified or supplemented pursuant to this Plan; (d) any reference to an entity as a Holder of a Claim or Interest includes that entity's successors and assigns; (e) all references in this Plan to Sections, Articles and Schedules are references to Sections, Articles and Schedules of or to this Plan; (f) the words "herein," "hereunder" and "hereto" refer to this Plan in its entirety rather than to a particular portion of this Plan; (g) captions and, headings to Articles and Sections are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation of this Plan; (h) the rules of construction set forth in section 1021 of the Bankruptcy Code will apply; and (i) in computing any period of time prescribed or allowed by this Plan, the provisions of Bankruptcy Rule 9006(a) will apply.

ARTICLE II

CLASSIFICATION OF CLAIMS AND INTERESTS

All Claims and Interests, except Administrative Claims (including Fee Claims), are placed in the Classes set forth below. In accordance with section 1123(a)(1) of the Bankruptcy Code, Fee Claims, Administrative Claims and Tax Claims, as described below, have not been classified.

A Claim or Interest is placed in a particular Class only to the extent that the Claim or Interest falls within the description of that Class and is classified in other Classes to the extent that any portion of the Claim or Interest falls within the description of such other Classes. A Claim or Interest is also placed in a particular Class for the purpose of

receiving distributions pursuant to the Plan only to the extent that such Claim or Interest is an Allowed Claim or Allowed Interest in that Class and such Claim or Interest has not been paid, released or otherwise settled prior to the Effective Date.

2.1 Unclassified Claims (not entitled to vote on the Plan).

- a. Fee Claims and United States Trustee Fees.
- b. Other Administrative Claims.
- c. Tax Claims.

2.2 Unimpaired Classes of Claims (deemed to have accepted the Plan and, therefore, not entitled to vote).

- a. Class 1. Secured Claims of Chase Automotive Finance, Chrysler Financial, and First Bank & Trust of Evanston

2.3 Impaired Classes of Claims (entitled to Vote on the Plan)

- a. Class 2. General Unsecured Creditors.

2.4 Impaired Classes of Interests (not entitled to Vote on the Plan)

- a. Class 3. Interests.

ARTICLE III

TREATMENT OF CLAIMS AND INTERESTS

3.1 Unclassified Fees

3.1.1 Fee Claims and United States Trustee Fees

Fee Claims shall be paid in full, in cash, on or before the earlier of the Effective Date or upon approval by the Bankruptcy Court of such Fee Claims, or on such other terms as agreed upon between the Debtors and the Professional asserting the Fee Claim. Statutory fees owed to the United State Trustee shall be paid in full on or before the Effective Date and shall be paid on a regular basis thereafter as incurred until the Bankruptcy Case is closed.

3.1.2 Other Administrative Claims.

All other Administrative Claims not included in 3.1.1 above, shall be paid by the Debtors, at their election: (a) in full, in cash, in such amounts as are incurred in the ordinary course of business by the Debtors, or in such amounts as the Bankruptcy Court may allow upon the later of the Effective Date or the date upon which there is a Final Order allowing such Administrative Claim; (b) upon such other terms as may exist

in the ordinary course of the Debtors' businesses; or (c) upon such other terms as may be agreed upon between the Holder of such Administrative Claim and the Debtors.

3.1.3 Tax claims.

Tax Claims. To the extent any Allowed Tax Claims exist, they shall be paid in full in Cash on or as soon as reasonably practicable after, the Effective Date.

3.2 Unimpaired Classes of Claims. (Not Entitled to Vote on Plan)

3.2.1 Class 1. The Secured Claims of Chase Automotive Finance, Chrysler Financial, and First Bank & Trust of Evanston.

Class 1 Claims shall be paid on an ongoing basis pursuant to the terms of the respective loan documentation. Class 1 Claimants shall retain all of their liens and security interest on the collateral subject to their Secured Claims until their Secured Claims are paid, or otherwise satisfied, in full.

3.3 Impaired Classes of Claims. (Entitled to Vote on Plan)

3.3.1 Class 2 General Unsecured Claims

Allowed Class 2 Claims shall receive a pro rata share of Available Cash in the Creditor Trust Account, on or before the Distribution Date, and on or before the 1st, 2nd, 3rd, and 4th anniversary date of the Distribution Date. The Creditor Trust Account shall be funded as follows: (i) the sum of \$50,000 from the Debtors' Estate on the Effective Date; (ii) the sum of \$50,000 on or before December 31, 2006; and (iii) the sum of \$75,000 on or before December 31, 2007; (iv) the sum of \$75,000 on or before December 31, 2008, and (v) a balloon payment of \$200,000 on or before December 31, 2009.

The Debtors shall reserve the sum equal to the pro rata distribution, which would have been paid to the Disputed Claims had they been Allowed, in the Disputed Claims Reserve, to pay the Disputed Claims. The Debtors do not anticipate that any amount shall be due to the Disputed Claimants. Nonetheless, Disputed Claims shall be determined by the Bankruptcy Court upon a Final Order. Upon resolution of each Disputed Claim, the amounts not paid to Disputed Claims shall be returned to the Creditor Trust Account, and shall be deemed "Available Cash" to be distributed pursuant to this Plan.

Class 2 is impaired and is entitled to vote on the Plan.

3.4 Impaired Classes to Claims (Not Entitled to Vote on Plan)

3.4.1 Class 3: Interests. Holders of Interests in the Debtors which were incurred prior to the Petition Date shall retain their Interests as of the Effective Date. Class 3 is not entitled to vote on the Plan.

ARTICLE IV

MEANS FOR IMPLEMENTATION OF THE PLAN

4.1 Continued Corporate Existences and Vesting of Assets in the Reorganized Companies. After the Effective Date, the Reorganized Companies shall exist as separate legal entities, in accordance with applicable law in the jurisdiction in which they are incorporated or organized. Each Debtor shall retain its separate legal identity. Except as otherwise provided in the Plan (including without limitation the retained Liens of the Secured Creditors), on and after the Effective Date, all property of the Estate of the Debtors, shall vest in the Reorganized Companies free and clear of all Claims, liens, charges, other encumbrances and interests with the limited exception of Class 3 Interests, which shall survive on and after the Effective Date.

4.2 President of the Reorganized Companies. On the Effective Date, Mayer Eisenstein, M.D. shall continue to serve the Debtors as President of the Debtors. Mayer Eisenstein, M.D. shall be compensated at the same rate he has received during the pendency of these Bankruptcy Cases, with appropriate annual increases.

4.3 Sources of Cash for Plan Distributions. Except as otherwise provided in the Plan or the Confirmation Order, all Cash necessary for the Reorganized Companies to make payments for years 1-4 of the Plan shall be obtained from existing Cash balances and the operations of the Debtors and the Reorganized Companies. The Debtors shall have the ability to obtain financing to enable it to make the balloon payment due in year 5 of the Plan. In addition, Mayer Eisenstein, M.D. shall invest approximately \$133,000 in the Reorganized Companies to fund the Debtors' Administrative Expenses.

ARTICLE V

ACCEPTANCE OR REJECTION OF THE PLAN

5.1 Classes Entitled to Vote. Class 2 is entitled to vote to accept or reject the Plan. Class 3 is not entitled to vote to accept or reject the Plan. The Holders of Claims in Classes 1 are unimpaired under the Plan and are deemed by operation of law to have accepted the Plan and, therefore, are not entitled to vote to accept or reject the Plan.

5.2 Cramdown. The Debtors will request confirmation of the Plan, as it may be modified from time to time, under section 1129(b) of the Bankruptcy Code with respect to Class 2.

ARTICLE VI

PROVISIONS GOVERNING DISTRIBUTIONS

6.1 Distributions for Claims or Interests Allowed as of the Effective Date. Except as otherwise provided herein or as ordered by the Bankruptcy Court, distributions to be made on account of Claims that are Allowed Claims as of the Effective Date shall be made on the Effective Date or as soon thereafter as is

practicable. Notwithstanding the foregoing, the initial distributions due to the Holders of Class 2 Claims shall be made no later than December 31, 2005. Any distribution to be made on the Effective Date pursuant to this Plan shall be deemed as having been made on the Effective Date if such distribution is made on the Effective Date or as soon thereafter as is practicable. Any payment or distribution required to be made under the Plan on a day other than a Business Day shall be made on the next succeeding Business Day. Distributions on account of Claims or Interests that first become Allowed Claims or Interests after the Effective Date shall be made pursuant to Articles III, VI and VIII of this Plan.

6.2 Interest on Claims. Unless otherwise specifically provided for in the Plan or Confirmation Order, or required by applicable bankruptcy law, interest shall not accrue or be paid on any Claims, and no Holder of any other Claim shall be entitled to interest accruing on any such Claim.

6.3 Distributions by Mayer Eisenstein, M.D.,S.C. Except as otherwise provided below, the Disbursing Agent shall make all distributions required to be distributed under the Plan. The Disbursing Agent may employ or contract with other entities to assist in or make the distributions required by the Plan.

6.4 Delivery of Distributions and Undeliverable or Unclaimed Distributions.

6.4.1 Delivery of Distributions in General. Distributions to Holders of Allowed Claims shall be made at the addresses set forth in the Debtors' records unless proofs of claim or transfers of claim filed pursuant to the Bankruptcy Rules supersede such addresses.

6.4.2 Undeliverable and Unclaimed Distributions.

6.4.2.1 Holding and Investment of Undeliverable and Unclaimed Distributions. If the distribution to any Holder of an Allowed Claim or Interest is returned to the Disbursing Agent as undeliverable or is otherwise unclaimed, no further distributions shall be made to such Holder unless and until the Disbursing Agent is notified in writing of such Holder's then current address.

6.4.2.2 After Distributions Become Deliverable. The Disbursing Agent shall make all distributions that have become deliverable or have been claimed since the Effective Date as soon as practicable after such distribution has become deliverable.

6.4.2.3 Failure to Claim Undeliverable Distributions. Any Holder of an Allowed Claim that does not assert a claim pursuant to the Plan for an undeliverable or unclaimed distribution within six (6) months after distribution shall be deemed to have forfeited its claim for such undeliverable or unclaimed distribution and shall be forever barred and enjoined from asserting and such claim for an undeliverable or unclaimed distribution against the Debtors or their Estates, Reorganized Companies or their property. In such cases, any Cash for distribution on account of such claims for undeliverable or unclaimed distributions shall become the property of the Reorganized Companies free of any restrictions thereon and notwithstanding any federal or state escheat laws to the contrary.

6.5 Compliance with Tax Requirements. Any federal, state or local withholding taxes or amounts required to be withheld under applicable law shall be deducted from distributions hereunder. All entities holding Claims shall be required to provide any information necessary to effect the withholding of such taxes.

6.6 Allocation of Plan Distributions Between Principal and Interest. To the extent that any Allowed Claim entitled to a distribution under the Plan is comprised of indebtedness and accrued but unpaid interest thereon, such distribution shall, for federal income tax purposes, be allocated to the principal amount of the Claim first and then, to the extent the consideration exceeds the principal amount of the Claim, to the portion of such Claim representing accrued but unpaid interest.

6.7 Means of Cash Payment. Payments of Cash made pursuant to the Plan shall be in U.S. dollars and shall be made, at the option and in the sole discretion of the Disbursing Agent, by (a) checks drawn on or (b) wire transfer from a domestic bank selected by the Disbursing Agent. Cash payments to foreign creditors may be made, at the option of the Disbursing Agent, in such funds and by such means as are necessary or customary in a particular foreign jurisdiction.

6.8 Withholding and Reporting Requirements. In connection with the Plan and all distributions hereunder, the Reorganized Companies and Disbursing Agent shall comply with all withholding and reporting requirements imposed by any federal, state, local or foreign taxing authority and all distributions hereunder shall be subject to any such withholding and reporting requirements. The Reorganized Companies shall be authorized to take any and all actions that may be necessary or appropriate to comply with such withholding and reporting requirements.

6.9 Setoffs. The Disbursing Agent may, pursuant to section 553 of the Bankruptcy Code or applicable nonbankruptcy laws, but shall not be required to, set off against any Claim and the payments or other distributions to be made pursuant to the Plan in respect of such Claim, Litigation Claims that the Debtors or the Reorganized Companies may have against the Holder of such Claim, provided, however, that neither the failure to do so nor the allowance of any Claim hereunder shall constitute a waiver or release by the Reorganized Companies of any such Litigation Claim that the Debtors or the Reorganized Companies may have against such Holder.

ARTICLE VII

TREATMENT OF EXECUTORY CONTRACTS, UNEXPIRED LEASES AND PENSION PLANS

7.1 Assumption of Executory Contracts and Unexpired Leases. All executory contracts or unexpired leases of the Debtors listed on Exhibit B attached to the Disclosure Statement are hereby assumed as of the Confirmation Date. All other executory contracts or unexpired leases of the Debtors which were not previously assumed or rejected by the Debtors or which were not specifically assumed by another provision of the Plan, shall be deemed rejected as of the Confirmation Date, in accordance with the provisions and requirements of sections 365 and 1123 of the Bankruptcy Code.

7.2 Claims Based on Rejection of Executory Contracts or Unexpired Leases. All proofs of claim with respect to Claims arising from the rejection of executory contracts or unexpired leases, must be filed with the Bankruptcy Court within thirty (30) days after the earlier of the date of entry of the Confirmation Order or the order of the Bankruptcy Court approving such rejection. Any claims arising from the rejection of an executory contract or unexpired lease not filed within such time will be forever barred from assertion against the Debtors or Reorganized Companies, their Estates and property unless otherwise ordered by the Bankruptcy Court. All such Allowed Claims for which proofs of claim are required to be filed will be, and will be treated as, Allowed General Unsecured Claims subject to the provisions of Article III hereof, subject to any limitation on allowance of such Claims under section 502(b) of the Bankruptcy Code or otherwise.

ARTICLE VIII

PROCEDURES FOR RESOLVING DISPUTED, CONTINGENT AND UNLIQUIDATED CLAIMS

8.1 Objection Deadline, Prosecution of Objections. The Debtors or the Reorganized Companies, as the case may be, may file objections to Claims with the Bankruptcy Court on or before the Claims Objection Deadline, which shall be ninety (90) days after the Confirmation Date. The Debtors or the Reorganized Companies, as the case may be, shall be authorized to, and shall, resolve all Disputed Claims by withdrawing or settling such objections thereto, or by litigating to judgment (in the Bankruptcy Court or such other court having jurisdiction) as to the validity, nature and/or amount thereof).

8.2 No Distributions Pending Allowance. Notwithstanding any other provision of the Plan, no payments or distributions shall be made with respect to all or any portion of a Disputed Claim unless and until all objections to such Disputed Claim have been settled or withdrawn or have been determined by Final Order, and the Disputed Claim, or some portion thereof, has become an Allowed Claim.

8.3 Reservation of Funds. The Debtors shall reserve the sum equal to the pro rata distribution which would have been paid to the Disputed Claims had they been Allowed in the Disputed Claims Reserve, to pay the Disputed Claims. The Debtors do not anticipate that any amount shall be due to the Disputed Claimants. Nonetheless, Disputed Claims shall be determined by the Bankruptcy Court upon a Final Order. Upon resolution of each Disputed Claim, the amounts not paid to Disputed Claims shall be returned to the Creditor Trust Account, and shall be deemed "Available Cash" to be distributed pursuant to this Plan.

ARTICLE IX

EFFECT OF PLAN CONFIRMATION

9.1 Binding Effect. The Plan shall be binding upon and inure to the benefit of the Debtors, all present and former Holders of Claims and Interests, and its respective successors and assigns, including, but not limited to, the Reorganized Companies.

9.2 Discharge of Claims and Termination of Interests. Upon the Effective Date, the Debtors shall be deemed discharged under section 1141 (d) (1) (A) of the Bankruptcy Code from any and all Claims (other than Claims that are not Impaired), including, but not limited to, demands and liabilities that arose before the Confirmation Date, and all debts of the kind specified in section 502(g), 502(h) or 502(i) of the Bankruptcy Code, and interests which arose prior to Petition Date, with the limited exception of Class 3 Interests, which shall survive on and after the Effective Date.

9.3 Litigation Claims.

9.3.1 Preservation of Rights of Action; Settlement of Litigation Claims. Litigation Claims to the extent any exist, shall vest with the Reorganized Companies and the Reorganized Companies shall be authorized to investigate and prosecute such Litigation Claims.

9.4 Injunction. Except as otherwise provided in the Plan, the Confirmation Order shall provide, among other things, that from and after the Confirmation Date all Persons who have held, hold or may hold Claims against or Interests in the Debtors are (i) permanently enjoined from taking any of the following actions against the Estate, or any of its property, on account of any such Claims or Interests and (ii) permanently enjoined from taking any of the following actions against any of the Debtors, the Reorganized Companies or its property on account of such Claims or Interests: (1) commencing or continuing, in any manner or in any place, any action or other proceeding, except necessary to recover from such insurance policies or proceeds as may be available; (2) enforcing, attaching, collecting or recovering in any manner any judgment, award, decree or order, except necessary to recover from such insurance policies or proceeds as may be available; (3) creating, perfecting or enforcing any lien or encumbrance; (4) asserting a setoff, right of subrogation or recoupment of any kind against any debt, liability or obligation due to the Debtors; and (5) commencing or continuing, in any manner or in any place, any action that does not comply with or is inconsistent with the provisions of the Plan, provided, however, that nothing contained herein shall preclude such persons from exercising its rights pursuant to and consistent with the terms of this Plan and the Plan Documents.

9.5 Term of Bankruptcy Injunction or Stays. All injunctions or stays provided for in the Bankruptcy Case under section 105 or 362 of the Bankruptcy Code, or otherwise, and in existence on the Confirmation Date, shall remain in full force and effect until the Effective Date.

9.6 Consideration of Unsecured Claims. The classification and manner of satisfying all Claims and Interests under the Plan take into consideration all subordination rights, whether arising by contract or under general principles of equitable subordination, sections 510(b) or 510(c) of the Bankruptcy Code, or otherwise. All subordination rights that a Holder of a Claim or Interest may have with respect to any distribution to be made pursuant to the Plan will be discharged and terminated, and all actions related to the enforcement of such subordination rights will be permanently enjoined. Accordingly, distributions pursuant to the Plan to Holders of Allowed Claims will not be subject to payment to a beneficiary of such terminated subordination rights, or to levy, garnishment, attachment or other legal process by a beneficiary of such terminated subordination rights.

9.7 Release of Mayer Eisenstein, M.D. Upon the Effective Date of this Plan, the Debtors release and discharge Mayer Eisenstein, M.D. from any and all claims and causes of action they may have against Mayer Eisenstein, M.D.

ARTICLE X

RETENTION OF JURISDICTION

Pursuant to sections 105(c) and 1142 of the Bankruptcy Code and notwithstanding entry of the Confirmation Order and the occurrence of the Effective Date, the Bankruptcy Court will retain exclusive jurisdiction over all matters arising out of, and related to, the Bankruptcy Case and the Plan to the fullest extent permitted by law, including, among other things, jurisdiction to:

(a) Allow, disallow, determine, liquidate, classify, estimate or establish the priority or secured or unsecured status of any Claim or Interest, including the resolution of any request for payment of any Administrative Claim and the resolution of any objections to the allowance or priority of Claims;

(b) Resolve any matters related to the assumption, assumption and assignment, or rejection of any executory contract or unexpired lease to which any Debtors is a party or with respect to which the Debtors or the Reorganized Companies may be liable and to hear, determine and, if necessary, liquidate any Claims arising therefrom;

(c) Ensure that distributions to Holders of Allowed Claims are accomplished pursuant to the provisions of the Plan;

(d) Decide or resolve any motions, adversary proceedings, contested or litigated matters and any other matters and grant or deny any applications involving the Debtors that may be pending on the Effective Date;

(e) Enter such orders as may be necessary or appropriate to implement or consummate the provisions of the Plan and all contracts, instruments, releases and other agreements or documents created in connection with the Plan, the Disclosure Statement or the Confirmation Order;

(f) Resolve any cases, controversies, suits or disputes that may arise in connection with the consummation, interpretation or enforcement of the Plan or any contract, instrument, release or other agreement or document that is executed or created pursuant to the Plan, or any entity's rights arising from or obligations incurred in connection with the Plan or such documents;

(g) Modify the Plan before or after the Effective Date pursuant to section 1127 of the Bankruptcy Code or modify the Disclosure Statement, the Confirmation Order or any contract, instrument, release or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order, or remedy any defect or omission or reconcile any inconsistency in any Bankruptcy Court order, the Plan, the Disclosure Statement, the Confirmation Order or and/or contract, instrument, release or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order, in such manner as may be necessary or appropriate to consummate the Plan;

(h) Grant or deny any applications for allowance of compensation or reimbursement of expenses authorized pursuant to the Bankruptcy Code or the Plan for periods ending on or before the Effective Date, including all applications for compensation and reimbursement of expenses of Professionals under the Plan or under sections 330, 331 503 (b), 1103 and 1129 (c) (9) of the Bankruptcy Code; provided, however, that from and after the Effective Date the payment of fees and expenses of the Reorganized Companies, including counsel fees, shall be made in the ordinary course of business and shall not be subject to the approval of the Bankruptcy Court;

(i) Issue injunctions, enter and implement other orders or take such other actions as shall be necessary or appropriate to restrain interference by any entity with consummation, implementation or enforcement of the Plan or the Confirmation Order;

(j) Hear and determine Litigation Claims;

(k) Hear and determine matters concerning state, local and federal taxes in accordance with sections 346, 505 and 1146 of the Bankruptcy Code;

(l) Enter and implement such orders as are necessary or appropriate if the Confirmation Order is for any reason or in any respect modified, stayed, reversed, revoked or vacated or distributions pursuant to the Plan are enjoined or stayed;

(m) Determine any other matters that may arise in connection with or relate to the Plan, the Disclosure Statement, the Confirmation Order or any contract, instrument, release or other agreement or document created in connection with the Plan, the Disclosure Statement or the Confirmation Order;

(n) Enforce all orders, judgments, injunctions, releases, exculpations, indemnifications and rulings entered in connection with the Bankruptcy Case;

(o) Hear and determine all matters related to the property of the Estate from and after the Confirmation Date;

(p) Hear and determine such other matters as may be provided in the Confirmation Order or as may be authorized under the Bankruptcy Code: and

(q) Enter an order closing the Bankruptcy Case.

ARTICLE XI

MISCELLANEOUS PROVISIONS

11.1 Effectuating Documents and Further Transactions. The Debtors or the Reorganized Companies are authorized to execute, deliver, file or record such contracts, instruments, releases and other agreements or documents and take such actions as may be necessary or appropriate to effectuate, implement and further evidence the terms and conditions of the Plan and any notes issued pursuant to the Plan.

11.2 Corporate Action. Prior to, on or after the Effective Date (as appropriate), all matters provided for under the Plan that would otherwise require approval of the stockholders or directors of the Debtors or the Reorganized Companies shall be deemed to have occurred and shall be in effect prior to, on or after the Effective Date (as appropriate) pursuant to the applicable general corporation laws of the state in which the Debtors or the Reorganized Companies are incorporated without any requirement of further action by the Debtors or the Reorganized Companies.

11.3 Exemption from Transfer Taxes. Pursuant to section 1146 (c) of the Bankruptcy Code, (a) the issuance, transfer or exchange of notes under the Plan; (b) the creation of any lien, pledge or other security interest; (c) the making or assignment of any lease or sublease; or (d) the making or delivery of any instrument of transfer under, in furtherance of, or in connection with, the Plan, including, without limitation, any merger agreements, agreements of consolidation, restructuring, disposition, liquidation or dissolution, deeds, bills of sale, and transfers of tangible property, will not be subject to any conveyance fee personal property or intangible tax, sales or use tax or other similar tax or governmental assessment, and the appropriate governmental entities are directed to accept for filing and recordation any of the foregoing instruments or documents without the payment of any such tax or governmental assessment. Unless the Bankruptcy Court orders otherwise, all sales, transfers and assignments of owned and leased property approved by the Bankruptcy Court on or prior to the Effective Date, shall be deemed to have been in furtherance of, or in connection with, the Plan.

11.4 Bar Dates for Administrative Claims. The Bar Date for filing Administrative Claims (not including Fee Claims), is sixty (60) days after the Confirmation Date, unless otherwise ordered by the Bankruptcy Court. Holders of asserted Administrative Claims that are subject to the Administrative Claims Bar Date shall submit requests for payment on or before such Administrative Claims Bar Date or forever be barred from doing so.

11.5 Bar Dates for Unsecured Claims. The Bar Date for filing Unsecured Claims is sixty (60) days after the Confirmation Date. Claims that are subject to the Unsecured Claims Bar Date shall file proofs of claim on or before such Unsecured Claims Bar Date or forever be barred from doing so.

11.6 Payment of Statutory Fees. All fees payable pursuant to section 1930 of title 28 United States Code shall be paid by the Debtors or the Reorganized Companies as and when they become due, until the Bankruptcy Case is closed.

11.7 Amendment or Modification of the Plan. Subject to section 1127 of the Bankruptcy Code, the Debtors reserve the right, to alter, amend or modify the Plan at any time prior to or after the Confirmation Date but prior to the substantial consummation of the Plan. A Holder of a Claim that has accepted the Plan shall be deemed to have accepted the Plan, as altered, amended or modified, if the proposed alteration, amendment or modification does not materially and adversely change the treatment of the Claim of such Holder.

11.8 Severability of Plan Provisions. If, prior to the Confirmation Date, any term or provision of the Plan is determined by the Bankruptcy Court to be invalid, void or unenforceable, the Bankruptcy Court, at the request of the Debtors, will have the power to alter and interpret such term or provision to make it valid or enforceable to the maximum extent practicable, consistent with the original purpose of the term or provision held to be invalid, void or unenforceable, and such term or provision will then be applicable as altered or interpreted. Notwithstanding any such holding, alteration or interpretation, the remainder of the terms and provisions of the Plan will remain in full force and effect and will in no way be affected, impaired or invalidated by such holding, alteration or interpretation. The Confirmation Order will constitute a judicial determination and will provide that each term and provision of the Plan, as it may have been altered or interpreted in accordance with the foregoing, is valid and enforceable pursuant to its terms.

11.9 Successors and Assigns. The Plan shall be binding upon and inure to the benefit of the Debtors, and its respective successors and assigns, including, without limitation, the Reorganized Companies. The rights, benefits and obligations of any entity named or referred to in the Plan shall be binding on, and shall inure to the benefit of any heir, executor, administrator, successor or assign of such entity,

11.10 Revocation, Withdrawal or Non-Consummation. The Debtors reserve the right to revoke or withdraw the Plan prior to the Confirmation Date and to file subsequent plans of reorganization. If the Debtors revoke or withdraw the Plan, or if confirmation or consummation of the Plan does not occur, then, (a) the Plan shall be null and void in all respects, (b) any settlement or compromise embodied in the Plan (including the fixing or limiting to an amount certain any Claim or Interest or Class of Claims or Interests), assumption or rejection of executory contracts or leases affected by the Plan, and any document or agreement executed pursuant to the Plan, shall be deemed null and void, and (c) nothing contained in the Plan shall (i) constitute a waiver or release of any Claims by or against, or any Interests in, the Debtors or any other Person, (ii) prejudice in any manner the rights of the Debtors or any other Person, or (iii) constitute an admission of any sort by the Debtors or any other Person.

11.11 Notice. All notices, requests and demands to or upon the Debtors or the Reorganized Companies to be effective shall be in writing and, unless otherwise expressly provided herein, shall be deemed to have been duly given or made when actually delivered or, in the case of notice by facsimile transmission, when received and telephonically confirmed, addressed as follows:

Mayer Eisenstein
Mayer Eisenstein, M.D.S.C.
Home Care Home Health Agency, Inc.
2000 Golf Road
Rolling Meadows, IL 60008.

with a copy to:

Arnstein Lehr
120 South Riverside Plaza, Suite 1200
Chicago, Illinois 60606
Facsimile: (312) 876-0288
Attn: James A. Chatz

11.12 Governing Law. Except to the extent the Bankruptcy Code, the Bankruptcy Rules or other federal law is applicable, the rights and obligations arising under this Plan shall be governed by, and construed and enforced in accordance with, the laws of Illinois, without giving effect to any principles of conflicts of law of such jurisdiction.

11.13 Tax Reporting and Compliance. In connection with the Plan and all instruments issued in connection therewith and distributions thereof, the Debtors, and the Reorganized Companies, as the case may be, shall comply with all withholding and reporting requirements imposed by any federal, state, local or foreign taxing authority and all distributions hereunder shall be subject to any such withholding and reporting requirements. The Reorganized Companies is hereby authorized to request an expedited determination under section 505(b) of the Bankruptcy Code of the tax liability of the Debtors for all taxable periods ending after the Petition Date through, and including, the Effective Date.

11.14 Schedules. All exhibits and schedules to the Plan, if any, are incorporated and are a part of the Plan as if set forth in full herein.

This Plan of Reorganization has been respectfully submitted on this 13th day of December, 2004 by the Debtors' corporations.

**MAYER EISENSTEIN, M.D.S.C. AND HOME
CARE HOME HEALTH AGENCY, INC.**

By: /s/ Mayer Eisenstein
Mayer Eisenstein
As President of the Debtors

/s/ Joy E. Mason
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