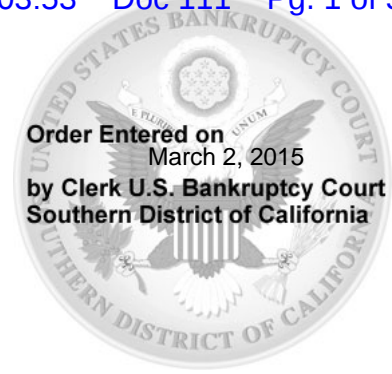


CSD 1001A [11/15/04]

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UNITED STATES BANKRUPTCY COURT

SOUTHERN DISTRICT OF CALIFORNIA
325 West "F" Street, San Diego, California 92101-6991

In Re.

Precision Medical Holding, Inc.

Debtor.

BANKRUPTCY NO. 14-09522-LA11

Date of Hearing: February 26, 2015

Time of Hearing: 2:30 p.m.

Name of Judge: Hon. Louise Adler

ORDER ON CHAPTER 11 TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE DEBTOR AND ITS SUBSIDIARIES NUNC PRO TUNC

IT IS ORDERED THAT the relief sought as set forth on the continuation pages attached and numbered two (2) through 3 with exhibits, if any, for a total of 3 pages, is granted. Motion/Application Docket Entry No. 89

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DATED: February 27, 2015

Signature by the attorney constitutes a certification under Fed. R. of Bankr. P. 9011 that the relief in the order is the relief granted by the court.

Louise Del Paul Adler
Judge, United States Bankruptcy Court

Submitted by:

FOLEY & LARDNER LLP

(Firm name)

By: Marshall J. Hogan

Attorney for Movant Respondent

Richard M Kipperman, Chapter 11 Trustee

ORDER ON CHAPTER 11 TRUSTEE'S MOTION TO SUBSTANTIVELY CONSOLIDATE DEBTOR AND ITS
SUBSIDIARIES NUNC PRO TUNC

DEBTOR: Precision Medical Holding, Inc.

CASE NO: 14-09522-LA11

This Court, having considered the Motion to Substantively Consolidate Debtor and its Subsidiaries (the "Motion"; Dkt. No. 89) of Richard M Kipperman, chapter 11 trustee (the "Trustee"), of the bankruptcy estate of Precision Medical Holding, Inc. (the "Debtor") and the Court having reviewed the Motion, and the Declaration of Richard M Kipperman; and as no opposition to the Motion was filed; and having considered evidence submitted; and finding good and sufficient cause, therefore:

IT IS HEREBY ORDERED as follows:

- A. The Trustee's Motion is GRANTED.
- B. The assets and liabilities of the Debtor are consolidated with the assets and liabilities of the Debtor's subsidiaries set forth in Exhibit "1" to this Order (the "Subsidiaries") nunc pro tunc effective as of December 8, 2014 (the date of the filing of the involuntary petition for relief under chapter 11 of Title 11 of the United States Code (the "Bankruptcy Code")) pursuant to the Court's equitable powers and section 105 of the Bankruptcy Code.
- C. The corporate identities of the Subsidiaries, to the extent they exist, shall be preserved and shall be recognized for all other purposes, including preserving the Subsidiaries' Medicare enrollment rights and any rights to Medicare identifiers and access numbers.
- D. The Trustee's avoidance powers pursuant to 11 U.S.C. §§ 544, 547, 548, 549 and otherwise, are preserved.
- E. Pursuant to Federal Rule of Bankruptcy Procedure 9021, this order is effective immediately upon entry.

Last update 8/29/2014

Name of Corporation	State	City	Start Date	FEIN#	Corporate ID #
Universal Medical Equipment, Inc.	AL	Dothan	06/01/14	47-1536770	310 - 015
Universal Medical Equipment, Inc.	AR	Searcy	02/15/14	47-1454406	?
Universal Medical Equipment, Inc. /Vinedale Health	AZ	Phoenix <i>PC * H</i>	07/13/14	26-2236102	C3036897
Universal Medical Equipment Supply, Inc.	CA	Fresno <i>PC *</i>	02/01/14	47-1536257	C3676846
Universal Medical Supplies and Rentals, Inc.	CA	Gold River (SAC)	05/01/13	46-2749721	C3573007
Precision Repair Network, Inc.	CA	Corp. (San Diego)	07/01/12	46-0663278	C3618820
Universal Medical Rentals and Equipment Sales, Inc.	CA	Northridge <i>*</i>		30-0470795	C3036211
Precision Medical Equipment Supply, Inc.	CA	Tujunga <i>*</i>		20-1324805	C2616626
Universal Medical Equipment, Inc.	CA	Vista	08/01/12	46-1913762	C3573008
Universal Medical Equipment, Inc.	CO	Denver <i>* H</i>	06/01/13	46-2658073	20131268302
Universal Medical Supplies and Rentals, Inc.	FL	Miami Gardens		47-1540406	?
Universal Medical Rentals and Equipment Sales, Inc.	FL	Ocala <i>PC *</i>	07/01/13	46-4387385	48131
United Medical Equipment, Inc.	GA	Atlanta <i>B *</i>	08/01/12	45-0663278	3891106
Universal Medical Equipment, Inc.	GA	Savanna <i>*</i>	03/01/14		4853681
Universal Medical Rentals and Equipment Sales, Inc.	GA	Smyrna <i>*</i>	09/01/12	46-1922900	4736089
Universal Medical Supplies and Rentals, Inc.	GA	Warner-Robins	08/01/14		?
Universal Medical Equipment, Inc.	IL	Bensonville	06/01/14	47-1544643	?
Universal Medical Rentals and Equipment Sales, Inc.	IN	Indianapolis	05/01/13	46-2502087	2013031500642
Universal Medical Rentals and Equipment Sales, Inc.	KS	Lenexa		46-2479907	6865208
Universal Medical Equipment, Inc.	KY	Winchester	08/01/14		893142
Universal Medical Equipment, Inc.	LA	Shreveport	04/01/14	47-1525734	41489712D
Universal Medical Equipment, Inc.	MA	Pembroke	08/01/14	47-1637556	1142675
Universal Medical Equipment, Inc.	MN	Brooklyn Park <i>* H</i>	05/01/13	46-2524210	46-2524210 (tax ID)
Universal Medical Equipment, Inc.	MO	St. Louis		47-1638176	1363985
Universal Medical Equipment, Inc.	MS	Hattiesburg	06/01/14	46-2929144	1027672
Universal Medical Supplies and Rentals, Inc.	MS	Tupelo	04/01/14	47-1519288	1041779
Universal Medical Equipment, Inc.	NC	Raleigh	01/24/14	46-3340378	1346998
Universal Medical Equipment, Inc.	NM	Albuquerque <i>* H</i>	06/01/13	46-2933854	4861183
Universal Medical Equipment, Inc.	NV	Las Vegas <i>CA</i>	07/01/14		?
Universal Medical Equipment, Inc.	NY	Cohoes	05/01/13	46-2577673	4392626
Universal Medical Supplies and Rentals, Inc.	NY	Syracuse	08/01/14		4612737
Universal Medical Supplies and Rentals, Inc.	OH	Colombus		47-1628733	2314080
Universal Medical Equipment, Inc.	OH	Toledo	06/15/14		2307297
Universal Medical Equipment, Inc.	OK	Midwest City		47-1462254	?
Universal Medical Rentals and Equipment Sales, Inc.	OR	Portland <i>* H</i>	05/13/13	46-2013936	<i>PC</i> ? → <i>M inspect - get #, memo</i>
Universal Medical Equipment, Inc.	PA	Pittsburgh <i>*</i>	10/01/13	46-5511270	4261552
Universal Medical Equipment, Inc.	SC	Columbia	02/18/14	47-1462685	?
Universal Medical Supplies and Rentals, Inc.	TN	Knoxville <i>*</i>	01/04/14	47-1507981	757801
Universal Medical Equipment, Inc.	TN	Nashville	11/01/13	46-1922900	748784
Elegant Medical Supply, Inc.	TX	San Antonio, TX	06/01/14	35-2410365	C3388061
Universal Medical Equipment, Inc.	TX	Dallas	03/01/13	46-2217307	32053871649 (tax ID)
Universal Medical Supplies and Rentals, Inc.	TX	Houston <i>PC</i>	07/15/14		?
Universal Medical Rentals and Equipment Sales, Inc.	TX	Lubbock <i>PC *</i>	02/01/14	47-1536257	32050399743 (tax ID)
Elegant Medical Supply, Inc.	TX	San Antonio, TX		35-2410365	
Universal Medical Supplies and Rentals, Inc.	VA	Chesapeake <i>*</i>	08/01/14		?
Universal Medical Equipment, Inc.	VA	Lorton	05/01/13	46-2651569	7640964
Universal Medical Rentals and Equipment Sales, Inc.	WA	Seattle <i>No location</i>			603275155
Universal Medical Equipment, Inc.	WV	Charleston <i>*</i>	03/15/14	47-1512314	?