

**UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF DELAWARE**

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered) **13-10741-PJW**  
 Reporting Period: **April 8 - April 30, 2013**  
 Federal Tax I.D. # **03-0408870**

**CORPORATE MONTHLY OPERATING REPORT**

**File with the Court and submit a copy to the United States Trustee within 30 days after the end of the month and submit a copy of the report to any official committee appointed in the case.**

| REQUIRED DOCUMENTS   | Form No. | Document Attached | Explanation Attached |
|--|----------|-------------------|----------------------|
| Schedule of Cash Receipts  | MOR-1a   | x                 |                      |
| Schedule of Disbursements  | MOR-1b   | x                 |                      |
| Bank Account Information   | MOR-1c   | x                 |                      |
| Copies of bank statements (See Notes to the MOR)                           |          |                   | x                    |
| Cash disbursements journals (See Notes to the MOR)                         |          |                   | x                    |
| Statement of Operations (Income Statement)                                 | MOR-2    | x                 |                      |
| Balance Sheet  | MOR-3    | x                 |                      |
| Status of Post-petition Taxes  | MOR-4    | x                 |                      |
| Copies of IRS Form 6123 or payment receipt (See Notes to the MOR)          |          |                   | x                    |
| Copies of tax returns filed during reporting period (See Notes to the MOR) |          |                   | x                    |
| Summary of Unpaid Post-petition Debts (See Notes to the MOR)               | MOR-4    |                   | x                    |
| Listing of Aged Accounts Payable (See Notes to the MOR)                    |          |                   | x                    |
| Accounts Receivable Reconciliation and Aging                               | MOR-5    | x                 |                      |
| Debtor Questionnaire   | MOR-6    | x                 |                      |

I declare under penalty of perjury (28 U.S.C. Section 1746) that this report and the attached documents are true and correct to the best of my knowledge and belief.

David J Meador, CFO  
 Signature of Authorized Individual\*

6/18/2013  
 Date

David J. Meador  
 Printed Name of Authorized Individual

Chief Financial Officer  
 Title

\*Authorized individual must be an officer, director or shareholder if debtor is a corporation; a partner if debtor is a partnership; a manager or member if debtor is a limited liability company.

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered) 13-10741-PJW  
Reporting Period: 18 - April 30, 2013

Federal Tax I.D. # 03-0408870

### Notes to the Monthly Operating Report

This monthly operating report is unaudited, and the Debtors have not yet completed their audit for 2012. As such, the Debtors anticipate that there may be adjustments to the Debtors' financial statements for the year ended December 31, 2012, affecting financial information covered by this monthly operating report, that may differ materially from the information provided herein. The Debtors anticipate that their 2012 audit may take several months to complete. Therefore, in order to comply with their obligations to provide monthly operating reports currently during these Chapter 11 Cases, the Debtors have prepared this monthly operating report using the best information presently available to them, which has been collected, maintained, and prepared in accordance with their historical accounting practices and their accounting practices with respect to prior monthly operating reports submitted during these Chapter 11 Cases. This monthly operating report is, thus, true and accurate to the best of the Debtors' knowledge, information and belief based on currently available data.

#### GENERAL:

##### Notes to MOR-1a:

The Cash Management System is operated and maintained by Rotech Healthcare Inc. ("RHI"), the Debtors' primary operating entity. All receivables are received by, and all payables are paid by, RHI on behalf of each of the Debtors in the ordinary course of business. The Debtors track the billings, collections, transfers, and disbursements made on behalf of the Debtors in the ordinary course of business. However, the Debtors have estimated certain allocation of receipts based on the legal entity on whose behalf receipts were identified and recorded. All allocations are subject to certain assumptions and uncertainties.

Rotech Healthcare Inc. collects receipts and makes disbursements on behalf of title 11 subsidiaries, and thus distributions and receipts may reflect cash balances due and owing from one subsidiary to another subsidiary. These balances represent extensions of intercompany credit made in the ordinary course of business. These intercompany credits were not included in the MOR.

##### Notes to MOR-1b:

The Debtors' disbursements are made through centralized cash management accounts, however, the Debtors have estimated certain allocation of disbursements based on the legal entity on whose behalf a disbursement was made. All allocations are subject to certain assumptions and uncertainties.

Rotech Healthcare, Inc. collects receipts for and makes disbursements on behalf of its title 11 subsidiaries, and thus distributions and receipts reflect transactions that represent extensions of intercompany credit made in the ordinary course of business. These intercompany credits are also reflected as intercompany receivables and payables among the Debtor and its subsidiaries.

##### Notes to MOR-1c:

All amounts listed are the book balances as of the end of the month.

At the direction of the Office of the U.S. Trustee, copies of the bank statements and cash disbursement journals were not included with the MOR.

##### Notes to MOR-2:

The Income Statement reflects revenue and expenses that directly correspond to the listed debtor legal entity.

At the direction of the Office of the U.S. Trustee, Bankruptcy professional fees are to be allocated to the listed debtor entities. The methodology for this allocation is based on gross revenue.

Any changes to prior period balances will be reflected in the current month MOR.

##### Notes to MOR-3:

The Balance Sheet reflects assets, liabilities, and stockholders equity that directly correspond to the debtor legal entity.

Any changes to prior period balances will be reflected in the current month MOR.

##### Notes to MOR-4:

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered) 13-10741-PJW  
Reporting Period: 18 - April 30, 2013

Federal Tax I.D. # 03-0408870

**Notes to the Monthly Operating Report**

Rotech Healthcare Inc. and title 11 subsidiaries received authority pursuant to a first-day order for the payment of prepetition taxes.

Rotech Healthcare Inc. and title 11 subsidiaries are current on all postpetition tax payments other than discrepancies that arise in the ordinary course of business transactions.

**Notes to MOR-5:**

**Notes to MOR-6:**

Rotech Healthcare Inc. and related debtors received authority pursuant to certain first-day orders for the payment of prepetition taxes and certain other prepetition liabilities.

“Utility Adequate Assurance Deposit Account” was opened with Regions Bank on April 18, 2013 as required by the first-day Utilities motion.

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

## Schedule of Cash Receipts

(000's)

| LID | Debtor   | Case Number  | Cash Receipts |
|-----|--|--------------|---------------|
| 1   | ROTECH HEALTHCARE INC.                                 | 13-10741-PJW | \$22,550      |
| 2   | A-1 MEDICAL EQUIPMENT, INC.                            | 13-10742-PJW | \$128         |
| 3   | ABBA MEDICAL EQUIPMENT, INC.                           | 13-10743-PJW | \$62          |
| 4   | ACADIA HOME CARE                                       | 13-10747-PJW | \$272         |
| 5   | ALLIED MEDICAL SUPPLY, INC.                            | 13-10748-PJW | \$138         |
| 6   | ALWAYS MEDICAL EQUIPMENT, INC.                         | 13-10749-PJW | \$101         |
| 7   | ANDY BOYD'S INHOME MEDICAL, INC., WEST                 | 13-10750-PJW | \$62          |
| 8   | ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.         | 13-10751-PJW | \$34          |
| 9   | ANNISTON HEALTH & SICKROOM SUPPLIES, INC.              | 13-10752-PJW | \$125         |
| 10  | BERKELEY MEDICAL EQUIPMENT, INC.                       | 13-10753-PJW | \$122         |
| 11  | BEST CARE HHC ACQUISITION COMPANY LLC                  | 13-10754-PJW | \$0           |
| 12  | BETA MEDICAL EQUIPMENT, INC.                           | 13-10755-PJW | \$117         |
| 13  | CAMBRIA MEDICAL SUPPLY, INC.                           | 13-10756-PJW | \$214         |
| 14  | CAMDEN MEDICAL SUPPLY, INC.                            | 13-10757-PJW | \$655         |
| 15  | CARE MEDICAL SUPPLIES, INC.                            | 13-10758-PJW | \$408         |
| 16  | CENTENNIAL MEDICAL EQUIPMENT, INC.                     | 13-10759-PJW | \$785         |
| 17  | CHARLOTTE MEDICAL SUPPLY, INC.                         | 13-10760-PJW | \$47          |
| 18  | COLLINS RENTALS, INC.                                  | 13-10761-PJW | \$46          |
| 19  | COMMUNITY HOME OXYGEN, INC.                            | 13-10762-PJW | \$808         |
| 20  | CONTOUR MEDICAL SUPPLY, INC.                           | 13-10763-PJW | \$240         |
| 21  | CORLEY HOME HEALTH CARE, INC.                          | 13-10764-PJW | \$24          |
| 22  | CPO 2, INC.  | 13-10765-PJW | \$459         |
| 23  | DANIEL MEDICAL SYSTEMS, INC.                           | 13-10766-PJW | \$83          |
| 24  | DISTINCT HOME HEALTH CARE, INC.                        | 13-10767-PJW | \$521         |
| 25  | DON PAUL RESPIRATORY SERVICES, INC.                    | 13-10768-PJW | \$97          |
| 26  | DUMED, INC.  | 13-10769-PJW | \$88          |
| 27  | EAST TENNESSEE INFUSION & RESPIRATORY, INC.            | 13-10770-PJW | \$66          |
| 28  | ELLIS COUNTY HOME MEDICAL EQUIPMENT, LLC               | 13-10771-PJW | \$76          |
| 29  | ENCORE HOME HEALTH CARE, INC.                          | 13-10772-PJW | \$133         |
| 30  | EXCEL MEDICAL OF FORT DODGE, INC.                      | 13-10773-PJW | \$77          |
| 31  | EXCEL MEDICAL OF MARSHALLTOWN, INC.                    | 13-10774-PJW | \$74          |
| 32  | FIRST COMMUNITY CARE OF NIAGARA, INC.                  | 13-10775-PJW | \$127         |
| 33  | FIRSTCARE, INC.  | 13-10776-PJW | \$126         |
| 34  | FISCHER MEDICAL EQUIPMENT, INC.                        | 13-10777-PJW | \$61          |
| 35  | FOUR RIVERS HOME HEALTH CARE, INC.                     | 13-10778-PJW | \$125         |
| 36  | G&G MEDICAL, INC.                                      | 13-10779-PJW | \$398         |
| 37  | GATE CITY MEDICAL EQUIPMENT, INC.                      | 13-10780-PJW | \$100         |
| 38  | GEORGIA MEDICAL RESOURCES, INC.                        | 13-10781-PJW | \$51          |
| 39  | GLADWIN AREA HOME CARE, INC.                           | 13-10782-PJW | \$58          |
| 40  | HAMILTON MEDICAL EQUIPMENT SERVICE, INC.               | 13-10783-PJW | \$317         |
| 41  | HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED      | 13-10784-PJW | \$74          |
| 42  | HOLLAND MEDICAL SERVICES, INC.                         | 13-10785-PJW | \$351         |
| 43  | HOME CARE OXYGEN SERVICE, INC.                         | 13-10786-PJW | \$170         |
| 44  | HOME MEDICAL SYSTEMS, INC.                             | 13-10788-PJW | \$1,550       |
| 45  | IHS ACQUISITION XXVII, INC.                            | 13-10789-PJW | \$158         |
| 46  | INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC. | 13-10787-PJW | \$45          |
| 47  | INTENSIVE HOME CARE SERVICES, INC.                     | 13-10790-PJW | \$188         |
| 48  | IOTA MEDICAL EQUIPMENT, INC.                           | 13-10791-PJW | \$299         |

| LID | Debtor   | Case Number  | Cash Receipts |
|-----|--|--------------|---------------|
| 49  | LAMBDA MEDICAL EQUIPMENT, INC.                           | 13-10792-PJW | \$69          |
| 50  | LAMS, INC.   | 13-10793-PJW | \$0           |
| 51  | LOVEJOY MEDICAL, INC.                                    | 13-10794-PJW | \$434         |
| 52  | MAJOR MEDICAL SUPPLY, INC.                               | 13-10796-PJW | \$167         |
| 53  | MEDCO PROFESSIONAL SERVICES, CORP.                       | 13-10797-PJW | \$60          |
| 54  | MEDCORP INTERNATIONAL, INC.                              | 13-10798-PJW | \$0           |
| 55  | MEDIC-AIRE MEDICAL EQUIPMENT, INC.                       | 13-10799-PJW | \$188         |
| 56  | MEDICAL ELECTRO-THERAPEUTICS, INC.                       | 13-10800-PJW | \$282         |
| 57  | MEDICARE RENTAL SUPPLY, INC.                             | 13-10801-PJW | \$45          |
| 58  | MICHIGAN MEDICAL SUPPLY, INC.                            | 13-10802-PJW | \$96          |
| 59  | NATIONAL MEDICAL EQUIPMENT CENTERS, INC.                 | 13-10803-PJW | \$47          |
| 60  | NEIGHBORCARE HOME MEDICAL EQUIPMENT, LLC                 | 13-10806-PJW | \$258         |
| 61  | NEIGHBORCARE HOME MEDICAL EQUIPMENT OF MARYLAND, LLC     | 13-10805-PJW | \$177         |
| 62  | NEUMANN'S HOME MEDICAL EQUIPMENT, INC.                   | 13-10807-PJW | \$118         |
| 63  | NIGHTINGALE HOME HEALTH CARE, INC.                       | 13-10808-PJW | \$77          |
| 64  | NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC. | 13-10809-PJW | \$195         |
| 65  | NORTHEAST MEDICAL EQUIPMENT, INC.                        | 13-10810-PJW | \$627         |
| 66  | NORTHWEST HOME MEDICAL, INC.                             | 13-10811-PJW | \$227         |
| 67  | OMICRON MEDICAL EQUIPMENT, INC.                          | 13-10812-PJW | \$32          |
| 68  | OXYGEN OF OKLAHOMA, INC.                                 | 13-10813-PJW | \$89          |
| 69  | OXYGEN PLUS MEDICAL EQUIPMENT, INC.                      | 13-10814-PJW | \$38          |
| 70  | OXYGEN PLUS, INC.  | 13-10815-PJW | \$394         |
| 71  | OXYGEN THERAPY ASSOCIATES, INC.                          | 13-10816-PJW | \$352         |
| 72  | PETERSON'S HOME CARE, INC.                               | 13-10817-PJW | \$115         |
| 73  | PHI MEDICAL EQUIPMENT, INC.                              | 13-10818-PJW | \$24          |
| 74  | PIONEER MEDICAL SERVICES, INC.                           | 13-10819-PJW | \$109         |
| 75  | PREFERENTIAL HOME HEALTH CARE, INC.                      | 13-10820-PJW | \$100         |
| 76  | PRINCIPAL MEDICAL EQUIPMENT, INC.                        | 13-10821-PJW | \$159         |
| 77  | PROFESSIONAL BREATHING ASSOCIATES, INC.                  | 13-10822-PJW | \$511         |
| 78  | PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC.           | 13-10823-PJW | \$356         |
| 79  | PSI HEALTH CARE, INC.                                    | 13-10824-PJW | \$575         |
| 80  | PULMO-DOSE, INC.   | 13-10825-PJW | \$4           |
| 81  | QUALICARE HOME MEDICAL, INC.                             | 13-10826-PJW | \$158         |
| 82  | QUALITY HOME HEALTH CARE, INC.                           | 13-10827-PJW | \$30          |
| 83  | R.C.P.S., INC.   | 13-10828-PJW | \$246         |
| 84  | RCG INFORMATION SERVICES CORPORATION                     | 13-10829-PJW | \$0           |
| 85  | REGENCY MEDICAL EQUIPMENT, INC.                          | 13-10830-PJW | \$742         |
| 86  | RESP-A-CARE, INC.  | 13-10831-PJW | \$432         |
| 87  | RESPIRACARE MEDICAL EQUIPMENT, INC.                      | 13-10832-PJW | \$171         |
| 88  | RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.               | 13-10833-PJW | \$75          |
| 89  | RESPITECH HOME HEALTH CARE, INC.                         | 13-10834-PJW | \$269         |
| 90  | RESPONSIVE HOME HEALTH CARE, INC.                        | 13-10835-PJW | \$1,889       |
| 91  | RHEMA, INC.  | 13-10836-PJW | \$896         |
| 92  | RITT MEDICAL GROUP, INC.                                 | 13-10837-PJW | \$228         |
| 93  | RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.             | 13-10838-PJW | \$87          |
| 94  | ROSWELL HOME MEDICAL, INC.                               | 13-10839-PJW | \$916         |
| 95  | ROTECH EMPLOYEE BENEFITS CORPORATION                     | 13-10840-PJW | \$0           |
| 96  | ROTECH HOME MEDICAL CARE, INC.                           | 13-10841-PJW | \$256         |
| 97  | ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.                | 13-10842-PJW | \$1,975       |
| 98  | ROTH MEDICAL, INC.                                       | 13-10843-PJW | \$633         |
| 99  | ROTHERT'S HOSPITAL EQUIPMENT, INC.                       | 13-10845-PJW | \$157         |
| 100 | SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.                | 13-10846-PJW | \$78          |
| 101 | SELECT HOME HEALTH CARE, INC.                            | 13-10847-PJW | \$362         |
| 102 | SIGMA MEDICAL EQUIPMENT, INC.                            | 13-10848-PJW | \$141         |
| 103 | SOUTHEASTERN HOME HEALTH, INC.                           | 13-10849-PJW | \$42          |
| 104 | SUN MEDICAL SUPPLY, INC.                                 | 13-10850-PJW | \$169         |
| 105 | SUNSHINE HOME HEALTH CARE, INC.                          | 13-10851-PJW | \$52          |

| <b>LID</b>                 | <b>Debtor</b>                   | <b>Case Number</b> | <b>Cash Receipts</b> |
|----------------------------|---------------------------------|--------------------|----------------------|
| 106                        | THE KILROY COMPANY              | 13-10852-PJW       | \$159                |
| 107                        | THETA HOME HEALTH CARE, INC.    | 13-10853-PJW       | \$155                |
| 108                        | TUPELO HOME HEALTH, INC.        | 13-10854-PJW       | \$147                |
| 109                        | VALLEY MEDICAL EQUIPMENT, INC.  | 13-10855-PJW       | \$286                |
| 110                        | VALUE CARE, INC.                | 13-10856-PJW       | \$287                |
| 111                        | VITALCARE HEALTH SERVICES, INC. | 13-10857-PJW       | \$123                |
| 112                        | VITALCARE OF TEXAS, INC.        | 13-10858-PJW       | \$36                 |
| 113                        | WHITE'S MEDICAL RENTALS, INC.   | 13-10859-PJW       | \$45                 |
| 114                        | WICHITA MEDICAL CARE, INC.      | 13-10860-PJW       | \$29                 |
| 115                        | ZETA HOME HEALTH CARE, INC.     | 13-10861-PJW       | \$189                |
| <b>Total Cash Receipts</b> |                                 |                    | <b>\$50,195</b>      |

: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered) 13-10741-PJW  
 Reporting Period: April 8 - April 30, 2013  
 Federal Tax I.D. # 03-0408870

| Schedule of Disbursements                         |              |               |
|---|--------------|---------------|
| (000's)   |              |               |
| Debtor  | Case Number  | Disbursements |
| ROTECH HEALTHCARE INC.                            | 13-10741-PJW | \$3,494       |
| A-1 MEDICAL EQUIPMENT, INC.                       | 13-10742-PJW | \$153         |
| ABBA MEDICAL EQUIPMENT, INC.                      | 13-10743-PJW | \$55          |
| ACADIA HOME CARE                                  | 13-10747-PJW | \$258         |
| ALLIED MEDICAL SUPPLY, INC.                       | 13-10748-PJW | \$148         |
| ALWAYS MEDICAL EQUIPMENT, INC.                    | 13-10749-PJW | \$92          |
| ANDY BOYD'S INHOME MEDICAL, INC., WEST            | 13-10750-PJW | \$63          |
| ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.    | 13-10751-PJW | \$51          |
| ANNISTON HEALTH & SICKROOM SUPPLIES, INC.         | 13-10752-PJW | \$120         |
| BERKELEY MEDICAL EQUIPMENT, INC.                  | 13-10753-PJW | \$84          |
| BEST CARE HHC ACQUISITION COMPANY LLC             | 13-10754-PJW | \$0           |
| BETA MEDICAL EQUIPMENT, INC.                      | 13-10755-PJW | \$101         |
| CAMBRIA MEDICAL SUPPLY, INC.                      | 13-10756-PJW | \$145         |
| CAMDEN MEDICAL SUPPLY, INC.                       | 13-10757-PJW | \$625         |
| CARE MEDICAL SUPPLIES, INC.                       | 13-10758-PJW | \$294         |
| CENTENNIAL MEDICAL EQUIPMENT, INC.                | 13-10759-PJW | \$679         |
| CHARLOTTE MEDICAL SUPPLY, INC.                    | 13-10760-PJW | \$47          |
| COLLINS RENTALS, INC.                             | 13-10761-PJW | \$29          |
| COMMUNITY HOME OXYGEN, INC.                       | 13-10762-PJW | \$682         |
| CONTOUR MEDICAL SUPPLY, INC.                      | 13-10763-PJW | \$199         |
| CORLEY HOME HEALTH CARE, INC.                     | 13-10764-PJW | \$23          |
| CPO 2, INC.                                       | 13-10765-PJW | \$435         |
| DANIEL MEDICAL SYSTEMS, INC.                      | 13-10766-PJW | \$95          |
| DISTINCT HOME HEALTH CARE, INC.                   | 13-10767-PJW | \$654         |
| DON PAUL RESPIRATORY SERVICES, INC.               | 13-10768-PJW | \$121         |
| DUMED, INC.                                       | 13-10769-PJW | \$53          |
| EAST TENNESSEE INFUSION & RESPIRATORY, INC.       | 13-10770-PJW | \$94          |
| ELLIS COUNTY HOME MEDICAL EQUIPMENT, LLC          | 13-10771-PJW | \$20          |
| ENCORE HOME HEALTH CARE, INC.                     | 13-10772-PJW | \$147         |
| EXCEL MEDICAL OF FORT DODGE, INC.                 | 13-10773-PJW | \$51          |
| EXCEL MEDICAL OF MARSHALLTOWN, INC.               | 13-10774-PJW | \$45          |
| FIRST COMMUNITY CARE OF NIAGARA, INC.             | 13-10775-PJW | \$175         |
| FIRSTCARE, INC.                                   | 13-10776-PJW | \$126         |
| FISCHER MEDICAL EQUIPMENT, INC.                   | 13-10777-PJW | \$113         |
| FOUR RIVERS HOME HEALTH CARE, INC.                | 13-10778-PJW | \$111         |
| G&G MEDICAL, INC.                                 | 13-10779-PJW | \$351         |
| GATE CITY MEDICAL EQUIPMENT, INC.                 | 13-10780-PJW | \$135         |
| GEORGIA MEDICAL RESOURCES, INC.                   | 13-10781-PJW | \$58          |
| GLADWIN AREA HOME CARE, INC.                      | 13-10782-PJW | \$77          |
| HAMILTON MEDICAL EQUIPMENT SERVICE, INC.          | 13-10783-PJW | \$218         |
| HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED | 13-10784-PJW | \$80          |
| HOLLAND MEDICAL SERVICES, INC.                    | 13-10785-PJW | \$2,927       |
| HOME CARE OXYGEN SERVICE, INC.                    | 13-10786-PJW | \$148         |
| HOME MEDICAL SYSTEMS, INC.                        | 13-10788-PJW | \$1,461       |
| IHS ACQUISITION XXVII, INC.                       | 13-10789-PJW | \$359         |
| INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL  | 13-10787-PJW | \$38          |
| INTENSIVE HOME CARE SERVICES, INC.                | 13-10790-PJW | \$251         |

| Debtor   | Case Number  | Disbursements |
|--|--------------|---------------|
| IOTA MEDICAL EQUIPMENT, INC.                   | 13-10791-PJW | \$85          |
| LAMBDA MEDICAL EQUIPMENT, INC.                 | 13-10792-PJW | \$32          |
| LAMS, INC.                                     | 13-10793-PJW | (\$0)         |
| LOVEJOY MEDICAL, INC.                          | 13-10794-PJW | \$467         |
| MAJOR MEDICAL SUPPLY, INC.                     | 13-10796-PJW | \$160         |
| MEDCO PROFESSIONAL SERVICES, CORP.             | 13-10797-PJW | \$55          |
| MEDCORP INTERNATIONAL, INC.                    | 13-10798-PJW | \$13          |
| MEDIC-AIRE MEDICAL EQUIPMENT, INC.             | 13-10799-PJW | \$136         |
| MEDICAL ELECTRO-THERAPEUTICS, INC.             | 13-10800-PJW | \$281         |
| MEDICARE RENTAL SUPPLY, INC.                   | 13-10801-PJW | \$70          |
| MICHIGAN MEDICAL SUPPLY, INC.                  | 13-10802-PJW | \$90          |
| NATIONAL MEDICAL EQUIPMENT CENTERS, INC.       | 13-10803-PJW | \$42          |
| NEIGHBORCARE HOME MEDICAL EQUIPMENT, LLC       | 13-10806-PJW | \$231         |
| NEIGHBORCARE HOME MEDICAL EQUIPMENT OF MARYLA  | 13-10805-PJW | \$279         |
| NEUMANN'S HOME MEDICAL EQUIPMENT, INC.         | 13-10807-PJW | \$53          |
| NIGHTINGALE HOME HEALTH CARE, INC.             | 13-10808-PJW | \$106         |
| NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERV | 13-10809-PJW | \$148         |
| NORTHEAST MEDICAL EQUIPMENT, INC.              | 13-10810-PJW | \$709         |
| NORTHWEST HOME MEDICAL, INC.                   | 13-10811-PJW | \$180         |
| OMICRON MEDICAL EQUIPMENT, INC.                | 13-10812-PJW | \$31          |
| OXYGEN OF OKLAHOMA, INC.                       | 13-10813-PJW | \$72          |
| OXYGEN PLUS MEDICAL EQUIPMENT, INC.            | 13-10814-PJW | \$43          |
| OXYGEN PLUS, INC.                              | 13-10815-PJW | \$341         |
| OXYGEN THERAPY ASSOCIATES, INC.                | 13-10816-PJW | \$265         |
| PETERSON'S HOME CARE, INC.                     | 13-10817-PJW | \$52          |
| PHI MEDICAL EQUIPMENT, INC.                    | 13-10818-PJW | \$53          |
| PIONEER MEDICAL SERVICES, INC.                 | 13-10819-PJW | \$81          |
| PREFERENTIAL HOME HEALTH CARE, INC.            | 13-10820-PJW | \$117         |
| PRINCIPAL MEDICAL EQUIPMENT, INC.              | 13-10821-PJW | \$114         |
| PROFESSIONAL BREATHING ASSOCIATES, INC.        | 13-10822-PJW | \$484         |
| PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC. | 13-10823-PJW | \$455         |
| PSI HEALTH CARE, INC.                          | 13-10824-PJW | \$611         |
| PULMO-DOSE, INC.                               | 13-10825-PJW | \$4,186       |
| QUALICARE HOME MEDICAL, INC.                   | 13-10826-PJW | \$78          |
| QUALITY HOME HEALTH CARE, INC.                 | 13-10827-PJW | \$26          |
| R.C.P.S., INC.                                 | 13-10828-PJW | \$227         |
| RCG INFORMATION SERVICES CORPORATION           | 13-10829-PJW | \$628         |
| REGENCY MEDICAL EQUIPMENT, INC.                | 13-10830-PJW | \$439         |
| RESP-A-CARE, INC.                              | 13-10831-PJW | \$348         |
| RESPIRACARE MEDICAL EQUIPMENT, INC.            | 13-10832-PJW | \$80          |
| RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.     | 13-10833-PJW | \$150         |
| RESPITECH HOME HEALTH CARE, INC.               | 13-10834-PJW | \$303         |
| RESPONSIVE HOME HEALTH CARE, INC.              | 13-10835-PJW | \$1,825       |
| RHEMA, INC.                                    | 13-10836-PJW | \$916         |
| RITT MEDICAL GROUP, INC.                       | 13-10837-PJW | \$112         |
| RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.   | 13-10838-PJW | \$100         |
| ROSWELL HOME MEDICAL, INC.                     | 13-10839-PJW | \$621         |
| ROTECH EMPLOYEE BENEFITS CORPORATION           | 13-10840-PJW | \$0           |
| ROTECH HOME MEDICAL CARE, INC.                 | 13-10841-PJW | \$320         |
| ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.      | 13-10842-PJW | \$2,586       |
| ROTH MEDICAL, INC.                             | 13-10843-PJW | \$651         |
| ROTHERT'S HOSPITAL EQUIPMENT, INC.             | 13-10845-PJW | \$153         |
| SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.      | 13-10846-PJW | \$57          |
| SELECT HOME HEALTH CARE, INC.                  | 13-10847-PJW | \$357         |
| SIGMA MEDICAL EQUIPMENT, INC.                  | 13-10848-PJW | \$124         |



| <b>Debtor</b>                   | <b>Case Number</b>         | <b>Disbursements</b> |
|---------------------------------|----------------------------|----------------------|
| SOUTHEASTERN HOME HEALTH, INC.  | 13-10849-PJW               | \$44                 |
| SUN MEDICAL SUPPLY, INC.        | 13-10850-PJW               | \$92                 |
| SUNSHINE HOME HEALTH CARE, INC. | 13-10851-PJW               | \$50                 |
| THE KILROY COMPANY              | 13-10852-PJW               | \$122                |
| THETA HOME HEALTH CARE, INC.    | 13-10853-PJW               | \$155                |
| TUPELO HOME HEALTH, INC.        | 13-10854-PJW               | \$104                |
| VALLEY MEDICAL EQUIPMENT, INC.  | 13-10855-PJW               | \$501                |
| VALUE CARE, INC.                | 13-10856-PJW               | \$313                |
| VITALCARE HEALTH SERVICES, INC. | 13-10857-PJW               | \$250                |
| VITALCARE OF TEXAS, INC.        | 13-10858-PJW               | \$28                 |
| WHITE'S MEDICAL RENTALS, INC.   | 13-10859-PJW               | \$43                 |
| WICHITA MEDICAL CARE, INC.      | 13-10860-PJW               | \$26                 |
| ZETA HOME HEALTH CARE, INC.     | 13-10861-PJW               | \$283                |
|                                 |                            | <hr/>                |
|                                 | <b>Total Disbursements</b> | <b>\$37,838</b>      |

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**Bank Account Information**

(000's)

| Legal Entity           | Bank         | Last 4 Digits of Account Number | Book Balance |
|------------------------|--------------|---------------------------------|--------------|
| ROTECH HEALTHCARE INC. | Regions Bank | 2157                            | \$18,845     |
| ROTECH HEALTHCARE INC. | Regions Bank | 1967                            | (\$5)        |
| ROTECH HEALTHCARE INC. | Regions Bank | 1975                            | \$445        |
| ROTECH HEALTHCARE INC. | Regions Bank | 1983                            | (\$612)      |
| ROTECH HEALTHCARE INC. | Regions Bank | 1991                            | (\$41)       |
| ROTECH HEALTHCARE INC. | Regions Bank | 2009                            | (\$283)      |
| ROTECH HEALTHCARE INC. | Regions Bank | 2017                            | (\$193)      |
| ROTECH HEALTHCARE INC. | Regions Bank | 2025                            | (\$365)      |
| ROTECH HEALTHCARE INC. | Regions Bank | 2181                            | \$736        |
| ROTECH HEALTHCARE INC. | Regions Bank | 1959                            | (\$3,054)    |
| ROTECH HEALTHCARE INC. | Regions Bank | 1940                            | (\$31)       |
| ROTECH HEALTHCARE INC. | Regions Bank | 5212                            | \$2,450      |
| ROTECH HEALTHCARE INC. | Regions Bank | 9048                            | \$7,469      |
| ROTECH HEALTHCARE INC. | Regions Bank | 2246                            | \$301        |
| ROTECH HEALTHCARE INC. | Regions Bank | 5220                            | \$572        |

**\$26,236**

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**UNAUDITED**  
**Statement of Operations (Income Statement)**

(000's)

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|                                     | <b>ROTECH<br/>HEALTHCARE<br/>INC.<br/>13-10741-PJW</b> | <b>A-1 MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10742-PJW</b> | <b>ABBA<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10743-PJW</b> | <b>ACADIA HOME<br/>CARE<br/>13-10747-PJW</b> | <b>ALLIED<br/>MEDICAL<br/>SUPPLY, INC.<br/>13-10748-PJW</b> | <b>ALWAYS<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10749-PJW</b> | <b>ANDY BOYD'S<br/>INHOME<br/>MEDICAL,<br/>INC., WEST<br/>13-10750-PJW</b> | <b>ANDY BOYD'S<br/>INHOME<br/>MEDICAL/INH<br/>OME<br/>MEDICAL INC.<br/>13-10751-PJW</b> |
|-------------------------------------|--|---|--|--|---|--|--|---|
| <b>Net Revenue</b>                  | <b>(\$606)</b>   | <b>\$209</b>  | <b>\$131</b>   | <b>\$332</b>                                 | <b>\$190</b>  | <b>\$134</b>   | <b>\$76</b>  | <b>\$49</b>   |
| Cost of Net Revenue                 | \$726  | \$97  | \$40   | \$90   | \$34  | \$48   | \$26   | \$17  |
| <b>Gross Profit</b>                 | <b>(\$1,332)</b>                                       | <b>\$112</b>  | <b>\$91</b>  | <b>\$242</b>                                 | <b>\$155</b>  | <b>\$87</b>  | <b>\$50</b>  | <b>\$32</b>   |
| Provision for Doubtful Account      | \$2,646  | \$1   | \$2  | (\$1)  | (\$0)   | \$0  | \$0  | (\$2)   |
| Selling, General and Administrative | \$2,687  | \$54  | \$43   | \$163  | \$107   | \$40   | \$38   | \$26  |
| Depreciation and Amortization       | \$58   | \$0   | \$0  | \$2  | \$1   | \$1  | \$0  | \$1   |
| Interest Expense, Net               | \$904  | \$18  | \$11   | \$40   | \$27  | \$20   | \$9  | \$9   |
| Other (Income)/Loss                 | \$2  | \$0   | \$0  | \$0  | \$0   | \$0  | \$0  | \$0   |
| Restructuring Expense               | \$27   | \$22  | \$13   | \$32   | \$20  | \$14   | \$8  | \$6   |
| <b>Total Expenses</b>               | <b>\$6,322</b>   | <b>\$95</b>   | <b>\$69</b>  | <b>\$236</b>                                 | <b>\$156</b>  | <b>\$74</b>  | <b>\$55</b>  | <b>\$39</b>   |
| <b>Total Net Income (Loss)</b>      | <b>(\$7,654)</b>                                       | <b>\$18</b>   | <b>\$22</b>  | <b>\$6</b>                                   | <b>(\$1)</b>  | <b>\$12</b>  | <b>(\$5)</b>   | <b>(\$8)</b>  |

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(000's)

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|                                     | <b>ANNISTON<br/>HEALTH &amp;<br/>SICKROOM<br/>SUPPLIES, INC.<br/>13-10752-PJW</b> | <b>BERKELEY<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10753-PJW</b> | <b>BEST CARE<br/>HHC<br/>ACQUISITION<br/>COMPANY<br/>LLC<br/>13-10754-PJW</b> | <b>BETA<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10755-PJW</b> | <b>CAMBRIA<br/>MEDICAL<br/>SUPPLY, INC.<br/>13-10756-PJW</b> | <b>CAMDEN<br/>MEDICAL<br/>SUPPLY, INC.<br/>13-10757-PJW</b> | <b>CARE<br/>MEDICAL<br/>SUPPLIES, INC.<br/>13-10758-PJW</b> | <b>CENTENNIAL<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10759-PJW</b> |
|-------------------------------------|---|--|---|--|--|---|---|--|
| <b>Net Revenue</b>                  | <b>\$178</b>  | <b>\$168</b>   | <b>\$0</b>  | <b>\$187</b>   | <b>\$283</b>   | <b>\$957</b>  | <b>\$400</b>  | <b>\$865</b>   |
| Cost of Net Revenue                 | \$51  | \$59   | \$0   | \$50   | \$47   | \$275   | \$130   | \$224  |
| <b>Gross Profit</b>                 | <b>\$127</b>  | <b>\$109</b>   | <b>\$0</b>  | <b>\$137</b>   | <b>\$236</b>   | <b>\$682</b>  | <b>\$269</b>  | <b>\$642</b>   |
| Provision for Doubtful Account      | \$4   | \$3  | \$0   | \$2  | \$0  | (\$3)   | \$2   | (\$3)  |
| Selling, General and Administrative | \$85  | \$55   | \$0   | \$76   | \$144  | \$363   | \$190   | \$396  |
| Depreciation and Amortization       | \$1   | \$1  | \$0   | \$0  | \$5  | \$7   | \$2   | \$5  |
| Interest Expense, Net               | \$22  | \$17   | \$0   | \$19   | \$26   | \$103   | \$39  | \$114  |
| Other (Income)/Loss                 | \$0   | \$0  | \$0   | \$0  | \$0  | \$0   | \$0   | \$0  |
| Restructuring Expense               | \$19  | \$17   | \$0   | \$18   | \$27   | \$96  | \$40  | \$88   |
| <b>Total Expenses</b>               | <b>\$130</b>  | <b>\$92</b>  | <b>\$0</b>  | <b>\$115</b>   | <b>\$203</b>   | <b>\$566</b>  | <b>\$273</b>  | <b>\$600</b>   |
| <b>Total Net Income (Loss)</b>      | <b>(\$3)</b>  | <b>\$17</b>  | <b>\$0</b>  | <b>\$22</b>  | <b>\$33</b>  | <b>\$116</b>  | <b>(\$4)</b>  | <b>\$42</b>  |

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|                                     | <b>CHARLOTTE<br/>MEDICAL<br/>SUPPLY, INC.<br/>13-10760-PJW</b> | <b>COLLINS<br/>RENTALS, INC.<br/>13-10761-PJW</b> | <b>COMMUNITY<br/>HOME<br/>OXYGEN, INC.<br/>13-10762-PJW</b> | <b>CONTOUR<br/>MEDICAL<br/>SUPPLY, INC.<br/>13-10763-PJW</b> | <b>CORLEY<br/>HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10764-PJW</b> | <b>CPO 2, INC.<br/>13-10765-PJW</b> | <b>DANIEL<br/>MEDICAL<br/>SYSTEMS, INC.<br/>13-10766-PJW</b> | <b>DISTINCT<br/>HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10767-PJW</b> |
|-------------------------------------|--|---|---|--|---|-------------------------------------|--|---|
| <b>Net Revenue</b>                  | <b>\$79</b>  | <b>\$62</b>                                       | <b>\$936</b>  | <b>\$354</b>   | <b>\$42</b>   | <b>\$559</b>                        | <b>\$145</b>   | <b>\$783</b>  |
| Cost of Net Revenue                 | \$32   | \$20  | \$191   | \$89   | \$9   | \$123                               | \$41   | \$277   |
| <b>Gross Profit</b>                 | <b>\$47</b>  | <b>\$42</b>                                       | <b>\$744</b>  | <b>\$264</b>   | <b>\$33</b>   | <b>\$435</b>                        | <b>\$104</b>   | <b>\$506</b>  |
| Provision for Doubtful Account      | \$1  | \$0   | \$0   | \$1  | \$0   | (\$0)                               | \$1  | \$6   |
| Selling, General and Administrative | \$23   | \$14  | \$413   | \$95   | \$18  | \$436                               | \$45   | \$540   |
| Depreciation and Amortization       | \$0  | \$0   | \$7   | \$3  | \$0   | \$9                                 | \$0  | \$7   |
| Interest Expense, Net               | \$8  | \$7   | \$116   | \$38   | \$4   | \$63                                | \$16   | \$69  |
| Other (Income)/Loss                 | \$0  | \$0   | \$0   | \$0  | \$0   | \$0                                 | \$0  | \$0   |
| Restructuring Expense               | \$8  | \$6   | \$90  | \$37   | \$4   | \$56                                | \$15   | \$80  |
| <b>Total Expenses</b>               | <b>\$39</b>  | <b>\$28</b>                                       | <b>\$627</b>  | <b>\$173</b>   | <b>\$26</b>   | <b>\$563</b>                        | <b>\$77</b>  | <b>\$701</b>  |
| <b>Total Net Income (Loss)</b>      | <b>\$8</b>   | <b>\$14</b>                                       | <b>\$117</b>  | <b>\$92</b>  | <b>\$6</b>  | <b>(\$128)</b>                      | <b>\$27</b>  | <b>(\$195)</b>  |

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|                                     | <b>DON PAUL<br/>RESPIRATORY<br/>SERVICES,<br/>INC.<br/>13-10768-PJW</b> | <b>DUMED, INC.<br/>13-10769-PJW</b> | <b>EAST<br/>TENNESSEE<br/>INFUSION &amp;<br/>RESPIRATORY<br/>, INC.<br/>13-10770-PJW</b> | <b>ELLIS<br/>COUNTY<br/>HOME<br/>MEDICAL<br/>EQUIPMENT,<br/>LLC<br/>13-10771-PJW</b> | <b>ENCORE<br/>HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10772-PJW</b> | <b>EXCEL<br/>MEDICAL OF<br/>FORT DODGE,<br/>INC.<br/>13-10773-PJW</b> | <b>EXCEL<br/>MEDICAL OF<br/>MARSHALLTOWN,<br/>INC.<br/>13-10774-PJW</b> | <b>FIRST<br/>COMMUNITY<br/>CARE OF<br/>NIAGARA, INC.<br/>13-10775-PJW</b> |
|-------------------------------------|---|-------------------------------------|--|--|---|---|---|---|
| <b>Net Revenue</b>                  | <b>\$174</b>  | <b>\$124</b>                        | <b>\$117</b>   | <b>\$105</b>   | <b>\$190</b>  | <b>\$97</b>   | <b>\$101</b>  | <b>\$262</b>  |
| Cost of Net Revenue                 | \$49  | \$45                                | \$51   | \$39   | \$54  | \$35  | \$26  | \$50  |
| <b>Gross Profit</b>                 | <b>\$124</b>  | <b>\$79</b>                         | <b>\$66</b>  | <b>\$66</b>  | <b>\$135</b>  | <b>\$62</b>   | <b>\$75</b>   | <b>\$212</b>  |
| Provision for Doubtful Account      | (\$0)   | (\$0)                               | \$2  | (\$0)  | (\$0)   | (\$0)   | (\$0)   | (\$0)   |
| Selling, General and Administrative | \$61  | \$36                                | \$42   | \$32   | \$67  | \$26  | \$35  | \$148   |
| Depreciation and Amortization       | \$2   | \$0                                 | \$1  | \$24   | \$1   | \$0   | \$0   | \$3   |
| Interest Expense, Net               | \$25  | \$11                                | \$23   | \$0  | \$27  | \$13  | \$9   | \$16  |
| Other (Income)/Loss                 | \$0   | \$0                                 | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   |
| Restructuring Expense               | \$17  | \$12                                | \$11   | \$12   | \$19  | \$9   | \$10  | \$25  |
| <b>Total Expenses</b>               | <b>\$105</b>  | <b>\$59</b>                         | <b>\$78</b>  | <b>\$68</b>  | <b>\$114</b>  | <b>\$49</b>   | <b>\$54</b>   | <b>\$191</b>  |
| <b>Total Net Income (Loss)</b>      | <b>\$19</b>   | <b>\$20</b>                         | <b>(\$12)</b>  | <b>(\$2)</b>   | <b>\$21</b>   | <b>\$13</b>   | <b>\$20</b>   | <b>\$21</b>   |

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|                                     | <b>FIRSTCARE,<br/>INC.<br/>13-10776-PJW</b> | <b>FISCHER<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10777-PJW</b> | <b>FOUR RIVERS<br/>HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10778-PJW</b> | <b>G&amp;G<br/>MEDICAL, INC.<br/>13-10779-PJW</b> | <b>GATE CITY<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10780-PJW</b> | <b>GEORGIA<br/>MEDICAL<br/>RESOURCES,<br/>INC.<br/>13-10781-PJW</b> | <b>GLADWIN<br/>AREA HOME<br/>CARE, INC.<br/>13-10782-PJW</b> | <b>HAMILTON<br/>MEDICAL<br/>EQUIPMENT<br/>SERVICE, INC.<br/>13-10783-PJW</b> |
|-------------------------------------|---|---|--|---|---|---|--|--|
| <b>Net Revenue</b>                  | <b>\$163</b>                                | <b>\$141</b>  | <b>\$170</b>   | <b>\$577</b>                                      | <b>\$155</b>  | <b>\$64</b>   | <b>\$93</b>  | <b>\$421</b>   |
| Cost of Net Revenue                 | \$21  | \$35  | \$56   | \$119   | \$14  | \$29  | \$4  | \$140  |
| <b>Gross Profit</b>                 | <b>\$141</b>                                | <b>\$105</b>  | <b>\$115</b>   | <b>\$458</b>                                      | <b>\$141</b>  | <b>\$35</b>   | <b>\$88</b>  | <b>\$281</b>   |
| Provision for Doubtful Account      | \$2   | (\$0)   | \$3  | \$3   | (\$1)   | \$0   | (\$0)  | (\$5)  |
| Selling, General and Administrative | \$99  | \$68  | \$62   | \$233   | \$122   | \$38  | \$70   | \$131  |
| Depreciation and Amortization       | \$1   | \$1   | \$0  | \$3   | \$2   | \$0   | \$1  | \$3  |
| Interest Expense, Net               | \$24  | \$22  | \$18   | \$65  | \$17  | \$10  | \$14   | \$40   |
| Other (Income)/Loss                 | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  | \$0  |
| Restructuring Expense               | \$16  | \$16  | \$17   | \$56  | \$16  | \$7   | \$9  | \$42   |
| <b>Total Expenses</b>               | <b>\$142</b>                                | <b>\$107</b>  | <b>\$100</b>   | <b>\$360</b>                                      | <b>\$156</b>  | <b>\$56</b>   | <b>\$94</b>  | <b>\$211</b>   |
| <b>Total Net Income (Loss)</b>      | <b>(\$0)</b>                                | <b>(\$2)</b>  | <b>\$15</b>  | <b>\$98</b>                                       | <b>(\$15)</b>   | <b>(\$21)</b>   | <b>(\$6)</b>   | <b>\$70</b>  |

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|                                     | <b>HEALTH CARE<br/>SERVICES OF<br/>MISSISSIPPI,<br/>INCORPORAT<br/>ED<br/>13-10784-PJW</b> | <b>HOLLAND<br/>MEDICAL<br/>SERVICES,<br/>INC.<br/>13-10785-PJW</b> | <b>HOME CARE<br/>OXYGEN<br/>SERVICE, INC.<br/>13-10786-PJW</b> | <b>HOME<br/>MEDICAL<br/>SYSTEMS, INC.<br/>13-10788-PJW</b> | <b>IHS<br/>ACQUISITION<br/>XXVII, INC.<br/>13-10789-PJW</b> | <b>INTEGRATED<br/>HEALTH<br/>SERVICES AT<br/>JEFFERSON<br/>HOSPITAL,<br/>INC.<br/>13-10787-PJW</b> | <b>INTENSIVE<br/>HOME CARE<br/>SERVICES,<br/>INC.<br/>13-10790-PJW</b> | <b>IOTA<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10791-PJW</b> |
|-------------------------------------|--|--|--|--|---|--|--|--|
| <b>Net Revenue</b>                  | <b>\$105</b>   | <b>\$414</b>   | <b>\$251</b>   | <b>\$2,047</b>   | <b>\$307</b>  | <b>\$56</b>  | <b>\$273</b>   | <b>\$253</b>   |
| Cost of Net Revenue                 | \$34   | \$516  | \$74   | \$677  | \$57  | \$17   | \$65   | \$64   |
| <b>Gross Profit</b>                 | <b>\$71</b>  | <b>(\$102)</b>   | <b>\$178</b>   | <b>\$1,370</b>   | <b>\$251</b>  | <b>\$39</b>  | <b>\$208</b>   | <b>\$189</b>   |
| Provision for Doubtful Account      | \$2  | \$6  | \$2  | \$2  | \$9   | \$0  | (\$1)  | (\$0)  |
| Selling, General and Administrative | \$58   | \$503  | \$92   | \$760  | \$152   | \$23   | \$143  | \$69   |
| Depreciation and Amortization       | \$1  | \$6  | \$1  | \$17   | \$3   | \$0  | \$1  | \$12   |
| Interest Expense, Net               | \$10   | \$68   | \$25   | \$259  | \$71  | \$8  | \$39   | \$27   |
| Other (Income)/Loss                 | \$0  | \$0  | \$0  | \$0  | \$0   | \$0  | \$0  | \$0  |
| Restructuring Expense               | \$11   | \$40   | \$24   | \$211  | \$29  | \$6  | \$32   | \$27   |
| <b>Total Expenses</b>               | <b>\$82</b>  | <b>\$623</b>   | <b>\$144</b>   | <b>\$1,248</b>   | <b>\$264</b>  | <b>\$37</b>  | <b>\$213</b>   | <b>\$134</b>   |
| <b>Total Net Income (Loss)</b>      | <b>(\$11)</b>  | <b>(\$725)</b>   | <b>\$34</b>  | <b>\$122</b>   | <b>(\$14)</b>   | <b>\$2</b>   | <b>(\$5)</b>   | <b>\$54</b>  |



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Case No. (Jointly Administered)  
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03-0408870

**UNAUDITED**  
**Statement of Operations (Income Statement)**

(000's)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

|                                     | <b>LAMBDA<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10792-PJW</b> | <b>LAMS, INC.<br/>13-10793-PJW</b> | <b>LOVEJOY<br/>MEDICAL, INC.<br/>13-10794-PJW</b> | <b>MAJOR<br/>MEDICAL<br/>SUPPLY, INC.<br/>13-10796-PJW</b> | <b>MEDCO<br/>PROFESSIO<br/>NAL SERVICES,<br/>CORP.<br/>13-10797-PJW</b> | <b>MEDCORP<br/>INTERNATION<br/>AL, INC.<br/>13-10798-PJW</b> | <b>MEDIC-AIRE<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10799-PJW</b> | <b>MEDICAL<br/>ELECTRO-<br/>THERAPEUTIC<br/>S, INC.<br/>13-10800-PJW</b> |
|-------------------------------------|--|------------------------------------|---|--|---|--|--|--|
| <b>Net Revenue</b>                  | <b>\$56</b>  | <b>\$0</b>                         | <b>\$573</b>                                      | <b>\$267</b>   | <b>\$92</b>   | <b>\$0</b>   | <b>\$231</b>   | <b>\$418</b>   |
| Cost of Net Revenue                 | \$8  | \$0                                | \$197   | \$89   | \$18  | \$2  | \$66   | \$134  |
| <b>Gross Profit</b>                 | <b>\$48</b>  | <b>(\$0)</b>                       | <b>\$375</b>                                      | <b>\$177</b>   | <b>\$74</b>   | <b>(\$2)</b>   | <b>\$164</b>   | <b>\$284</b>   |
| Provision for Doubtful Account      | \$0  | \$0                                | \$18  | \$2  | \$2   | \$0  | (\$2)  | \$19   |
| Selling, General and Administrative | \$26   | \$0                                | \$229   | \$73   | \$37  | \$5  | \$89   | \$162  |
| Depreciation and Amortization       | \$1  | \$0                                | \$3   | \$1  | \$1   | \$0  | \$1  | \$4  |
| Interest Expense, Net               | \$4  | \$0                                | \$75  | \$29   | \$8   | \$2  | \$20   | \$42   |
| Other (Income)/Loss                 | \$0  | \$0                                | \$0   | \$0  | \$0   | \$0  | \$0  | \$0  |
| Restructuring Expense               | \$5  | \$0                                | \$62  | \$26   | \$10  | \$0  | \$26   | \$41   |
| <b>Total Expenses</b>               | <b>\$36</b>  | <b>\$0</b>                         | <b>\$387</b>                                      | <b>\$131</b>   | <b>\$57</b>   | <b>\$7</b>   | <b>\$135</b>   | <b>\$268</b>   |
| <b>Total Net Income (Loss)</b>      | <b>\$11</b>  | <b>(\$0)</b>                       | <b>(\$12)</b>                                     | <b>\$47</b>  | <b>\$17</b>   | <b>(\$9)</b>   | <b>\$29</b>  | <b>\$16</b>  |

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|                                     | MEDICARE<br>RENTAL<br>SUPPLY, INC.<br>13-10801-PJW | MICHIGAN<br>MEDICAL<br>SUPPLY, INC.<br>13-10802-PJW | NATIONAL<br>MEDICAL<br>EQUIPMENT<br>CENTERS, INC.<br>13-10803-PJW | NEIGHBORCA<br>RE HOME<br>MEDICAL<br>EQUIPMENT,<br>LLC<br>13-10806-PJW | NEIGHBORCA<br>RE HOME<br>MEDICAL<br>EQUIPMENT<br>OF<br>MARYLAND,<br>LLC<br>13-10805-PJW | NEUMANN'S<br>HOME<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10807-PJW | NIGHTINGALE<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10808-PJW | NORTH<br>CENTRAL<br>WASHINGTON<br>RESPIRATORY<br>CARE<br>SERVICES,<br>INC.<br>13-10809-PJW |
|-------------------------------------|--|---|---|---|---|--|---|--|
| <b>Net Revenue</b>                  | <b>\$61</b>  | <b>\$153</b>  | <b>\$56</b>   | <b>\$323</b>  | <b>\$278</b>  | <b>\$97</b>  | <b>\$135</b>  | <b>\$257</b>   |
| Cost of Net Revenue                 | \$17   | \$59  | \$17  | \$133   | \$190   | \$31   | \$47  | \$110  |
| <b>Gross Profit</b>                 | <b>\$45</b>  | <b>\$93</b>   | <b>\$39</b>   | <b>\$190</b>  | <b>\$88</b>   | <b>\$65</b>  | <b>\$87</b>   | <b>\$146</b>   |
| Provision for Doubtful Account      | \$0  | \$4   | \$1   | (\$0)   | (\$6)   | \$0  | (\$0)   | (\$2)  |
| Selling, General and Administrative | \$32   | \$75  | \$25  | \$162   | \$145   | \$37   | \$57  | \$75   |
| Depreciation and Amortization       | \$2  | \$1   | \$0   | \$17  | \$14  | \$0  | \$1   | \$1  |
| Interest Expense, Net               | \$12   | \$17  | \$6   | \$0   | \$0   | \$10   | \$17  | \$38   |
| Other (Income)/Loss                 | \$0  | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0  |
| Restructuring Expense               | \$6  | \$15  | \$6   | \$33  | \$30  | \$10   | \$14  | \$28   |
| <b>Total Expenses</b>               | <b>\$53</b>  | <b>\$112</b>  | <b>\$38</b>   | <b>\$211</b>  | <b>\$183</b>  | <b>\$57</b>  | <b>\$88</b>   | <b>\$141</b>   |
| <b>Total Net Income (Loss)</b>      | <b>(\$8)</b>                                       | <b>(\$18)</b>                                       | <b>\$1</b>  | <b>(\$21)</b>   | <b>(\$94)</b>   | <b>\$8</b>   | <b>(\$0)</b>  | <b>\$6</b>   |

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|                                     | <b>NORTHEAST<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10810-PJW</b> | <b>NORTHWEST<br/>HOME<br/>MEDICAL, INC.<br/>13-10811-PJW</b> | <b>OMICRON<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10812-PJW</b> | <b>OXYGEN OF<br/>OKLAHOMA,<br/>INC.<br/>13-10813-PJW</b> | <b>OXYGEN PLUS<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10814-PJW</b> | <b>OXYGEN PLUS,<br/>INC.<br/>13-10815-PJW</b> | <b>OXYGEN<br/>THERAPY<br/>ASSOCIATES,<br/>INC.<br/>13-10816-PJW</b> | <b>PETERSON'S<br/>HOME CARE,<br/>INC.<br/>13-10817-PJW</b> |
|-------------------------------------|---|--|---|--|---|---|---|--|
| <b>Net Revenue</b>                  | <b>\$1,046</b>  | <b>\$293</b>   | <b>\$32</b>   | <b>\$158</b>   | <b>\$46</b>   | <b>\$837</b>                                  | <b>\$422</b>  | <b>\$135</b>   |
| Cost of Net Revenue                 | \$223   | \$92   | \$11  | \$40   | \$15  | \$178   | \$98  | \$32   |
| <b>Gross Profit</b>                 | <b>\$822</b>  | <b>\$201</b>   | <b>\$21</b>   | <b>\$117</b>   | <b>\$31</b>   | <b>\$659</b>                                  | <b>\$325</b>  | <b>\$103</b>   |
| Provision for Doubtful Account      | \$0   | (\$1)  | \$0   | (\$1)  | \$0   | (\$3)   | \$2   | (\$0)  |
| Selling, General and Administrative | \$493   | \$130  | \$17  | \$43   | \$23  | \$287   | \$163   | \$45   |
| Depreciation and Amortization       | \$5   | \$1  | \$0   | \$1  | \$0   | \$9   | \$2   | \$1  |
| Interest Expense, Net               | \$94  | \$32   | \$8   | \$13   | \$8   | \$74  | \$49  | \$10   |
| Other (Income)/Loss                 | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Restructuring Expense               | \$102   | \$31   | \$3   | \$16   | \$5   | \$79  | \$40  | \$14   |
| <b>Total Expenses</b>               | <b>\$694</b>  | <b>\$193</b>   | <b>\$29</b>   | <b>\$72</b>  | <b>\$37</b>   | <b>\$446</b>                                  | <b>\$257</b>  | <b>\$69</b>  |
| <b>Total Net Income (Loss)</b>      | <b>\$129</b>  | <b>\$7</b>   | <b>(\$7)</b>  | <b>\$46</b>  | <b>(\$6)</b>  | <b>\$213</b>                                  | <b>\$68</b>   | <b>\$34</b>  |

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|                                     | <b>PHI MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10818-PJW</b> | <b>PIONEER<br/>MEDICAL<br/>SERVICES,<br/>INC.<br/>13-10819-PJW</b> | <b>PREFERENTIA<br/>L HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10820-PJW</b> | <b>PRINCIPAL<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10821-PJW</b> | <b>PROFESSIONA<br/>L BREATHING<br/>ASSOCIATES,<br/>INC.<br/>13-10822-PJW</b> | <b>PROFESSIONA<br/>L<br/>RESPIRATORY<br/>HOME<br/>HEALTHCARE,<br/>INC.<br/>13-10823-PJW</b> | <b>PSI HEALTH<br/>CARE, INC.<br/>13-10824-PJW</b> | <b>PULMO-DOSE,<br/>INC.<br/>13-10825-PJW</b> |
|-------------------------------------|---|--|--|---|--|---|---|--|
| <b>Net Revenue</b>                  | <b>\$59</b>   | <b>\$86</b>  | <b>\$145</b>   | <b>\$165</b>  | <b>\$757</b>   | <b>\$627</b>  | <b>\$850</b>                                      | <b>\$4</b>                                   |
| Cost of Net Revenue                 | \$13  | \$26   | \$4  | \$59  | \$254  | \$187   | \$285   | \$337  |
| <b>Gross Profit</b>                 | <b>\$46</b>   | <b>\$60</b>  | <b>\$141</b>   | <b>\$107</b>  | <b>\$503</b>   | <b>\$440</b>  | <b>\$566</b>                                      | <b>(\$333)</b>                               |
| Provision for Doubtful Account      | (\$0)   | \$1  | \$1  | (\$1)   | \$3  | (\$4)   | \$1   | \$0  |
| Selling, General and Administrative | \$38  | \$59   | \$81   | \$85  | \$325  | \$252   | \$454   | \$374  |
| Depreciation and Amortization       | \$0   | \$1  | \$1  | \$3   | \$5  | \$3   | \$5   | \$2  |
| Interest Expense, Net               | \$10  | \$15   | \$20   | \$26  | \$92   | \$74  | \$97  | \$23   |
| Other (Income)/Loss                 | \$0   | \$0  | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  |
| Restructuring Expense               | \$6   | \$10   | \$14   | \$18  | \$78   | \$65  | \$82  | \$0  |
| <b>Total Expenses</b>               | <b>\$54</b>   | <b>\$86</b>  | <b>\$117</b>   | <b>\$131</b>  | <b>\$502</b>   | <b>\$391</b>  | <b>\$639</b>                                      | <b>\$400</b>                                 |
| <b>Total Net Income (Loss)</b>      | <b>(\$8)</b>  | <b>(\$26)</b>  | <b>\$24</b>  | <b>(\$24)</b>   | <b>\$1</b>   | <b>\$50</b>   | <b>(\$74)</b>                                     | <b>(\$732)</b>                               |

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|                                     | QUALICARE<br>HOME<br>MEDICAL, INC.<br>13-10826-PJW | QUALITY<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10827-PJW | R.C.P.S., INC.<br>13-10828-PJW | RCG<br>INFORMATION<br>SERVICES<br>CORPORATIO<br>N<br>13-10829-PJW | REGENCY<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10830-PJW | RESP-A-CARE,<br>INC.<br>13-10831-PJW | RESPIRACARE<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10832-PJW | RESPIRATORY<br>MEDICAL<br>EQUIPMENT<br>OF GA., INC.<br>13-10833-PJW |
|-------------------------------------|--|---|--------------------------------|---|--|--------------------------------------|--|---|
| <b>Net Revenue</b>                  | <b>\$196</b>                                       | <b>\$48</b>   | <b>\$180</b>                   | <b>\$0</b>  | <b>\$908</b>   | <b>\$600</b>                         | <b>\$110</b>   | <b>\$100</b>  |
| Cost of Net Revenue                 | \$103  | \$12  | \$62                           | \$1   | \$137  | \$225                                | \$29   | \$1   |
| <b>Gross Profit</b>                 | <b>\$94</b>  | <b>\$36</b>   | <b>\$118</b>                   | <b>(\$1)</b>  | <b>\$772</b>   | <b>\$375</b>                         | <b>\$81</b>  | <b>\$99</b>   |
| Provision for Doubtful Account      | (\$2)  | \$0   | (\$1)                          | \$0   | \$1  | \$5                                  | \$0  | (\$0)   |
| Selling, General and Administrative | \$70   | \$21  | \$94                           | \$462   | \$335  | \$212                                | \$55   | \$89  |
| Depreciation and Amortization       | \$45   | \$0   | \$1                            | \$185   | \$4  | \$18                                 | \$1  | \$1   |
| Interest Expense, Net               | \$0  | \$4   | \$44                           | \$97  | \$72   | \$73                                 | \$17   | \$25  |
| Other (Income)/Loss                 | \$0  | \$0   | \$0                            | \$0   | \$0  | \$0                                  | \$0  | \$0   |
| Restructuring Expense               | \$20   | \$5   | \$20                           | \$0   | \$86   | \$62                                 | \$11   | \$11  |
| <b>Total Expenses</b>               | <b>\$133</b>                                       | <b>\$30</b>   | <b>\$158</b>                   | <b>\$744</b>  | <b>\$500</b>   | <b>\$371</b>                         | <b>\$83</b>  | <b>\$125</b>  |
| <b>Total Net Income (Loss)</b>      | <b>(\$39)</b>                                      | <b>\$7</b>  | <b>(\$40)</b>                  | <b>(\$745)</b>  | <b>\$272</b>   | <b>\$3</b>                           | <b>(\$3)</b>   | <b>(\$27)</b>   |

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|                                     | <b>RESPITECH<br/>HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10834-PJW</b> | <b>RESPONSIVE<br/>HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10835-PJW</b> | <b>RHEMA, INC.<br/>13-10836-PJW</b> | <b>RITT<br/>MEDICAL<br/>GROUP, INC.<br/>13-10837-PJW</b> | <b>RN HOME<br/>CARE<br/>MEDICAL<br/>EQUIPMENT<br/>COMPANY,<br/>INC.<br/>13-10838-PJW</b> | <b>ROSWELL<br/>HOME<br/>MEDICAL, INC.<br/>13-10839-PJW</b> | <b>ROTECH<br/>EMPLOYEE<br/>BENEFITS<br/>CORPORATIO<br/>N<br/>13-10840-PJW</b> | <b>ROTECH<br/>HOME<br/>MEDICAL<br/>CARE, INC.<br/>13-10841-PJW</b> |
|-------------------------------------|--|---|-------------------------------------|--|--|--|---|--|
| <b>Net Revenue</b>                  | <b>\$418</b>   | <b>\$2,495</b>  | <b>\$1,657</b>                      | <b>\$270</b>   | <b>\$124</b>   | <b>\$1,080</b>   | <b>\$0</b>  | <b>\$380</b>   |
| Cost of Net Revenue                 | \$69   | \$801   | \$523                               | \$75   | \$40   | \$202  | \$0   | \$85   |
| <b>Gross Profit</b>                 | <b>\$350</b>   | <b>\$1,694</b>  | <b>\$1,134</b>                      | <b>\$195</b>   | <b>\$84</b>  | <b>\$878</b>   | <b>\$0</b>  | <b>\$295</b>   |
| Provision for Doubtful Account      | (\$2)  | \$15  | (\$2)                               | (\$1)  | \$1  | (\$1)  | \$0   | \$2  |
| Selling, General and Administrative | \$171  | \$1,401   | \$685                               | \$75   | \$56   | \$362  | \$0   | \$178  |
| Depreciation and Amortization       | \$3  | \$74  | \$7                                 | \$3  | \$1  | \$10   | \$0   | \$2  |
| Interest Expense, Net               | \$46   | \$274   | \$163                               | \$30   | \$16   | \$125  | \$0   | \$52   |
| Other (Income)/Loss                 | \$0  | \$0   | \$0                                 | \$0  | \$0  | \$0  | \$0   | \$0  |
| Restructuring Expense               | \$41   | \$253   | \$170                               | \$28   | \$13   | \$108  | \$0   | \$38   |
| <b>Total Expenses</b>               | <b>\$259</b>   | <b>\$2,017</b>  | <b>\$1,024</b>                      | <b>\$136</b>   | <b>\$86</b>  | <b>\$603</b>   | <b>\$0</b>  | <b>\$271</b>   |
| <b>Total Net Income (Loss)</b>      | <b>\$91</b>  | <b>(\$324)</b>  | <b>\$110</b>                        | <b>\$59</b>  | <b>(\$2)</b>   | <b>\$275</b>   | <b>\$0</b>  | <b>\$24</b>  |

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|                                     | <b>ROTECH<br/>OXYGEN AND<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10842-PJW</b> | <b>ROTH<br/>MEDICAL, INC.<br/>13-10843-PJW</b> | <b>ROTHERT'S<br/>HOSPITAL<br/>EQUIPMENT,<br/>INC.<br/>13-10845-PJW</b> | <b>SAMPSON<br/>CONVALESCE<br/>NT MEDICAL<br/>SUPPLY, INC.<br/>13-10846-PJW</b> | <b>SELECT HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10847-PJW</b> | <b>SIGMA<br/>MEDICAL<br/>EQUIPMENT,<br/>INC.<br/>13-10848-PJW</b> | <b>SOUTHEASTE<br/>RN HOME<br/>HEALTH, INC.<br/>13-10849-PJW</b> | <b>SUN MEDICAL<br/>SUPPLY, INC.<br/>13-10850-PJW</b> |
|-------------------------------------|---|--|--|--|---|---|---|--|
| <b>Net Revenue</b>                  | <b>\$2,551</b>  | <b>\$1,419</b>                                 | <b>\$215</b>   | <b>\$100</b>   | <b>\$522</b>  | <b>\$166</b>  | <b>\$70</b>   | <b>\$189</b>   |
| Cost of Net Revenue                 | \$934   | \$207  | \$83   | \$33   | \$117   | \$52  | \$21  | \$63   |
| <b>Gross Profit</b>                 | <b>\$1,617</b>  | <b>\$1,211</b>                                 | <b>\$132</b>   | <b>\$67</b>  | <b>\$405</b>  | <b>\$114</b>  | <b>\$49</b>   | <b>\$126</b>   |
| Provision for Doubtful Account      | (\$1)   | (\$3)  | \$3  | \$1  | \$3   | (\$0)   | \$2   | (\$0)  |
| Selling, General and Administrative | \$1,982   | \$502  | \$78   | \$34   | \$247   | \$66  | \$23  | \$38   |
| Depreciation and Amortization       | \$25  | \$5  | \$1  | \$0  | \$3   | \$1   | \$0   | \$0  |
| Interest Expense, Net               | \$358   | \$107  | \$23   | \$11   | \$55  | \$18  | \$8   | \$10   |
| Other (Income)/Loss                 | \$0   | \$0  | \$0  | \$0  | \$0   | \$0   | \$0   | \$0  |
| Restructuring Expense               | \$261   | \$140  | \$22   | \$10   | \$51  | \$17  | \$8   | \$20   |
| <b>Total Expenses</b>               | <b>\$2,626</b>  | <b>\$750</b>                                   | <b>\$126</b>   | <b>\$57</b>  | <b>\$359</b>  | <b>\$102</b>  | <b>\$42</b>   | <b>\$69</b>  |
| <b>Total Net Income (Loss)</b>      | <b>(\$1,009)</b>  | <b>\$461</b>                                   | <b>\$6</b>   | <b>\$10</b>  | <b>\$45</b>   | <b>\$12</b>   | <b>\$8</b>  | <b>\$57</b>  |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED**  
**Statement of Operations (Income Statement)**

(000's)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

|                                     | SUNSHINE<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10851-PJW | THE KILROY<br>COMPANY<br>13-10852-PJW | THETA HOME<br>HEALTH<br>CARE, INC.<br>13-10853-PJW | TUPELO<br>HOME<br>HEALTH, INC.<br>13-10854-PJW | VALLEY<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10855-PJW | VALUE CARE,<br>INC.<br>13-10856-PJW | VITALCARE<br>HEALTH<br>SERVICES,<br>INC.<br>13-10857-PJW | VITALCARE<br>OF TEXAS,<br>INC.<br>13-10858-PJW |
|-------------------------------------|--|---------------------------------------|--|--|---|-------------------------------------|--|--|
| <b>Net Revenue</b>                  | <b>\$75</b>  | <b>\$234</b>                          | <b>\$231</b>                                       | <b>\$215</b>                                   | <b>\$719</b>  | <b>\$409</b>                        | <b>\$153</b>   | <b>\$58</b>                                    |
| Cost of Net Revenue                 | \$25   | \$101                                 | \$69   | \$76   | \$162   | \$119                               | \$42   | \$19   |
| <b>Gross Profit</b>                 | <b>\$49</b>  | <b>\$133</b>                          | <b>\$163</b>                                       | <b>\$139</b>                                   | <b>\$558</b>  | <b>\$290</b>                        | <b>\$111</b>   | <b>\$39</b>                                    |
| Provision for Doubtful Account      | \$0  | \$3                                   | \$2  | (\$1)  | (\$0)   | \$3                                 | \$0  | \$1  |
| Selling, General and Administrative | \$31   | \$68                                  | \$82   | \$48   | \$380   | \$188                               | \$154  | \$19   |
| Depreciation and Amortization       | \$0  | \$3                                   | \$1  | \$0  | \$6   | \$5                                 | \$2  | \$1  |
| Interest Expense, Net               | \$6  | \$17                                  | \$30   | \$20   | \$90  | \$48                                | \$43   | \$6  |
| Other (Income)/Loss                 | \$0  | \$0                                   | \$0  | \$0  | \$0   | \$0                                 | \$0  | \$0  |
| Restructuring Expense               | \$7  | \$23                                  | \$22   | \$22   | \$71  | \$43                                | \$18   | \$6  |
| <b>Total Expenses</b>               | <b>\$44</b>  | <b>\$114</b>                          | <b>\$137</b>                                       | <b>\$89</b>                                    | <b>\$547</b>  | <b>\$286</b>                        | <b>\$216</b>   | <b>\$33</b>                                    |
| <b>Total Net Income (Loss)</b>      | <b>\$5</b>   | <b>\$19</b>                           | <b>\$25</b>  | <b>\$50</b>                                    | <b>\$11</b>   | <b>\$4</b>                          | <b>(\$105)</b>   | <b>\$6</b>                                     |



In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:13-10741-PJW  
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Federal Tax I.D. #

03-0408870

**UNAUDITED**  
**Statement of Operations (Income Statement)**

(000's)

The Statement of Operations is to be prepared on an accrual basis. The accrual basis of accounting recognizes revenue when it is realized and expenses when they are incurred, regardless of when cash is actually received or paid.

|                                     | <b>WHITE'S<br/>MEDICAL<br/>RENTALS, INC.<br/>13-10859-PJW</b> | <b>WICHITA<br/>MEDICAL<br/>CARE, INC.<br/>13-10860-PJW</b> | <b>ZETA HOME<br/>HEALTH<br/>CARE, INC.<br/>13-10861-PJW</b> | <b>CONSOLIDATED<br/>DEBTORS</b> |
|-------------------------------------|---|--|---|---------------------------------|
| <b>Net Revenue</b>                  | <b>\$52</b>   | <b>\$49</b>  | <b>\$287</b>  | <b>\$38,109</b>                 |
| Cost of Net Revenue                 | \$16  | \$18   | \$108   | \$12,571                        |
| <b>Gross Profit</b>                 | <b>\$36</b>   | <b>\$31</b>  | <b>\$179</b>  | <b>\$25,538</b>                 |
| Provision for Doubtful Account      | \$1   | \$1  | (\$1)   | \$2,744                         |
| Selling, General and Administrative | \$23  | \$16   | \$157   | \$21,620                        |
| Depreciation and Amortization       | \$0   | \$0  | \$2   | \$690                           |
| Interest Expense, Net               | \$7   | \$6  | \$35  | \$5,397                         |
| Other (Income)/Loss                 | \$0   | \$0  | \$0   | \$2                             |
| Restructuring Expense               | \$6   | \$5  | \$30  | \$3,941                         |
| <b>Total Expenses</b>               | <b>\$37</b>   | <b>\$28</b>  | <b>\$223</b>  | <b>\$34,394</b>                 |
| <b>Total Net Income (Loss)</b>      | <b>(\$1)</b>  | <b>\$3</b>   | <b>(\$44)</b>   | <b>(\$8,856)</b>                |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
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13-10741-PJW  
April 8 - April 30, 2013

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03-0408870

**UNAUDITED**  
**Balance Sheet**

(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | ROTECH<br>HEALTHCARE<br>INC.<br>13-10741-PJW | A-1 MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10742-PJW | ABBA<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10743-PJW | ACADIA<br>HOME CARE<br>13-10747-PJW | ALLIED<br>MEDICAL<br>SUPPLY, INC.<br>13-10748-PJW | ALWAYS<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10749-PJW | ANDY BOYD'S<br>INHOME<br>MEDICAL,<br>INC., WEST<br>13-10750-PJW | ANDY BOYD'S<br>INHOME<br>MEDICAL/INH<br>OME<br>MEDICAL INC.<br>13-10751-PJW | ANNISTON<br>HEALTH &<br>SICKROOM<br>SUPPLIES, INC.<br>13-10752-PJW | BERKELEY<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10753-PJW | BEST CARE<br>HHC<br>ACQUISITION<br>COMPANY<br>LLC<br>13-10754-PJW | BETA<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10755-PJW | CAMBRIA<br>MEDICAL<br>SUPPLY, INC.<br>13-10756-PJW |
|--|--|---|---|-------------------------------------|---|---|---|---|--|---|---|---|--|
| <b>ASSETS</b>                                      |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| <b>CURRENT ASSETS</b>                              |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| Cash and cash equivalents                          | \$19,089                                     | \$0   | \$0   | \$0                                 | \$0   | \$1   | \$0   | \$0   | \$1  | \$1   | \$0   | \$0   | \$1  |
| Accounts receivable, net                           | (\$21,371)                                   | \$749   | \$407   | \$636                               | \$743   | \$337   | \$206   | \$108   | \$426  | \$332   | \$0   | \$442   | \$482  |
| Other receivables                                  | \$5,468                                      | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Inventories  | \$444  | \$21  | \$8   | \$49                                | \$13  | \$20  | \$11  | \$10  | \$25   | \$29  | \$0   | \$34  | \$35   |
| Prepaid Expenses                                   | \$6,618                                      | \$0   | \$6   | \$2                                 | \$6   | \$0   | \$1   | \$2   | \$6  | \$1   | \$0   | \$8   | \$2  |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$10,247</b>                              | <b>\$770</b>                                      | <b>\$421</b>  | <b>\$688</b>                        | <b>\$762</b>                                      | <b>\$359</b>  | <b>\$219</b>  | <b>\$120</b>  | <b>\$457</b>   | <b>\$363</b>  | <b>\$0</b>  | <b>\$485</b>  | <b>\$520</b>                                       |
| Property and equipment, net                        | (\$1,109)                                    | \$837   | \$343   | \$611                               | \$719   | \$296   | \$202   | \$170   | \$410  | \$227   | \$0   | \$356   | \$557  |
| Intangible assets                                  | \$7,391                                      | \$0   | \$0   | \$1                                 | \$0   | \$0   | \$0   | \$4   | \$0  | \$0   | \$0   | \$0   | \$581  |
| Restricted cash                                    | \$7,465                                      | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Other assets, including debt issue costs           | \$16,482                                     | \$0   | \$1   | \$11                                | \$1   | \$4   | \$1   | \$2   | \$2  | \$0   | \$0   | \$1   | \$0  |
| <b>TOTAL ASSETS</b>                                | <b>\$40,478</b>                              | <b>\$1,608</b>                                    | <b>\$765</b>  | <b>\$1,311</b>                      | <b>\$1,483</b>                                    | <b>\$659</b>  | <b>\$421</b>  | <b>\$295</b>  | <b>\$869</b>   | <b>\$590</b>  | <b>\$0</b>  | <b>\$842</b>  | <b>\$1,658</b>                                     |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| <b>CURRENT LIABILITIES</b>                         |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| Accounts payable                                   | \$5,753                                      | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Accrued expenses and other current liabilities     | \$21,913                                     | (\$59)  | \$0   | \$0                                 | \$0   | (\$16)  | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Accrued interest                                   | \$3,177                                      | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Deferred revenue                                   | \$8,428                                      | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Current portion of long-term debt                  | \$27,284                                     | \$171   | \$76  | \$161                               | \$174   | \$82  | \$49  | \$36  | \$100  | \$77  | \$0   | \$86  | \$131  |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$66,556</b>                              | <b>\$112</b>                                      | <b>\$76</b>   | <b>\$161</b>                        | <b>\$174</b>                                      | <b>\$66</b>   | <b>\$49</b>   | <b>\$36</b>   | <b>\$100</b>   | <b>\$77</b>   | <b>\$0</b>  | <b>\$86</b>   | <b>\$131</b>                                       |
| Deferred tax liabilities, net                      | \$179  | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Other long-term liabilities                        | \$543  | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Long-term debt, less current portion               | \$3,051                                      | \$931   | \$509   | \$2,027                             | \$1,271   | \$1,039   | \$509   | \$527   | \$1,037  | \$859   | \$0   | \$991   | \$655  |
| Intercompany                                       | (\$8,546)                                    | \$43  | \$99  | \$62                                | \$51  | \$3   | \$9   | \$18  | \$46   | (\$4)   | \$0   | \$47  | \$28   |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$61,783</b>                              | <b>\$1,087</b>                                    | <b>\$684</b>  | <b>\$2,250</b>                      | <b>\$1,495</b>                                    | <b>\$1,108</b>  | <b>\$567</b>  | <b>\$580</b>  | <b>\$1,183</b>   | <b>\$932</b>  | <b>\$0</b>  | <b>\$1,124</b>  | <b>\$814</b>                                       |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| Non-Intercompany                                   | \$28,313                                     | \$1,128   | \$724   | \$2,574                             | \$1,872   | \$1,201   | \$489   | \$523   | \$1,524  | \$1,089   | \$0   | \$1,143   | \$2,387  |
| Intercompany                                       | \$664,412                                    | (\$6,533)   | (\$4,627)   | (\$5,584)                           | (\$2,829)   | (\$8,676)   | (\$833)   | (\$3,631)   | (\$12,175)   | (\$8,806)   | \$0   | (\$8,347)   | (\$1,188)  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>\$692,725</b>                             | <b>(\$5,404)</b>                                  | <b>(\$3,903)</b>                                      | <b>(\$3,010)</b>                    | <b>(\$957)</b>                                    | <b>(\$7,474)</b>  | <b>(\$344)</b>  | <b>(\$3,109)</b>  | <b>(\$10,651)</b>  | <b>(\$7,717)</b>  | <b>\$0</b>  | <b>(\$7,204)</b>                                      | <b>\$1,199</b>                                     |
| <b>TOTAL LIABILITIES</b>                           | <b>\$754,508</b>                             | <b>(\$4,317)</b>                                  | <b>(\$3,219)</b>                                      | <b>(\$760)</b>                      | <b>\$538</b>                                      | <b>(\$6,367)</b>  | <b>\$223</b>  | <b>(\$2,528)</b>  | <b>(\$9,468)</b>   | <b>(\$6,785)</b>  | <b>\$0</b>  | <b>(\$6,079)</b>                                      | <b>\$2,012</b>                                     |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |  |   |   |                                     |   |   |   |   |  |   |   |   |  |
| Common stock                                       | \$3  | \$0   | \$0   | \$0                                 | \$0   | \$0   | \$0   | \$0   | \$0  | \$0   | \$0   | \$0   | \$0  |
| Additional paid-in capital                         | \$27,952                                     | \$2,024   | \$3,027   | \$1,657                             | \$2,095   | \$4,548   | \$923   | \$417   | \$7,416  | \$4,516   | \$0   | \$3,827   | \$1,590  |
| Accumulated deficit                                | (\$741,985)                                  | \$3,900   | \$957   | \$414                               | (\$1,151)   | \$2,478   | (\$724)   | \$2,406   | \$2,921  | \$2,858   | (\$0)   | \$3,094   | (\$1,945)  |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>(\$714,030)</b>                           | <b>\$5,925</b>                                    | <b>\$3,985</b>  | <b>\$2,071</b>                      | <b>\$944</b>                                      | <b>\$7,026</b>  | <b>\$198</b>  | <b>\$2,823</b>  | <b>\$10,337</b>  | <b>\$7,375</b>  | <b>(\$0)</b>  | <b>\$6,921</b>  | <b>(\$355)</b>                                     |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$40,478</b>                              | <b>\$1,608</b>                                    | <b>\$765</b>  | <b>\$1,311</b>                      | <b>\$1,483</b>                                    | <b>\$659</b>  | <b>\$421</b>  | <b>\$295</b>  | <b>\$869</b>   | <b>\$590</b>  | <b>\$0</b>  | <b>\$842</b>  | <b>\$1,658</b>                                     |

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**UNAUDITED**  
**Balance Sheet**  
(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | CAMDEN<br>MEDICAL<br>SUPPLY, INC.<br>13-10757-PJW | CARE<br>MEDICAL<br>SUPPLIES, INC.<br>13-10758-PJW | CENTENNIAL<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10759-PJW | CHARLOTTE<br>MEDICAL<br>SUPPLY, INC.<br>13-10760-PJW | COLLINS<br>RENTALS, INC.<br>13-10761-PJW | COMMUNITY<br>HOME<br>OXYGEN, INC.<br>13-10762-PJW | CONTOUR<br>MEDICAL<br>SUPPLY, INC.<br>13-10763-PJW | CORLEY<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10764-PJW | CPO 2, INC.<br>13-10765-PJW | DANIEL<br>MEDICAL<br>SYSTEMS, INC.<br>13-10766-PJW | DISTINCT<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10767-PJW | DON PAUL<br>RESPIRATORY<br>SERVICES,<br>INC.<br>13-10768-PJW | DUMED, INC.<br>13-10769-PJW |
|--|---|---|---|--|--|---|--|--|-----------------------------|--|--|--|-----------------------------|
| <b>ASSETS</b>                                      |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| <b>CURRENT ASSETS</b>                              |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| Cash and cash equivalents                          | \$4   | \$1   | \$2   | \$0  | \$0                                      | \$4   | \$1  | \$0  | (\$190)                     | \$0  | (\$611)  | \$1  | \$0                         |
| Accounts receivable, net                           | \$2,226   | \$1,226   | \$2,255   | \$109  | \$115                                    | \$2,233   | \$799  | \$74   | \$851                       | \$404  | \$1,803  | \$355  | \$210                       |
| Other receivables                                  | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Inventories  | \$160   | \$70  | \$116   | \$5  | \$15                                     | \$160   | \$22   | \$5  | \$91                        | \$8  | \$155  | \$31   | \$22                        |
| Prepaid Expenses                                   | \$18  | \$10  | \$18  | \$1  | \$2                                      | \$11  | \$6  | \$1  | \$8                         | \$4  | \$35   | \$4  | \$0                         |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$2,408</b>                                    | <b>\$1,307</b>                                    | <b>\$2,391</b>  | <b>\$116</b>   | <b>\$132</b>                             | <b>\$2,408</b>                                    | <b>\$828</b>                                       | <b>\$81</b>  | <b>\$760</b>                | <b>\$416</b>                                       | <b>\$1,383</b>   | <b>\$390</b>   | <b>\$233</b>                |
| Property and equipment, net                        | \$2,145   | \$965   | \$2,238   | \$126  | \$99                                     | \$2,061   | \$590  | \$71   | \$1,093                     | \$296  | \$1,838  | \$529  | \$205                       |
| Intangible assets                                  | \$13  | \$5   | \$101   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$83   | \$0                         |
| Restricted cash                                    | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Other assets, including debt issue costs           | \$26  | \$9   | \$38  | \$7  | \$1                                      | \$26  | \$18   | \$1  | \$30                        | \$3  | \$38   | \$8  | \$0                         |
| <b>TOTAL ASSETS</b>                                | <b>\$4,592</b>                                    | <b>\$2,285</b>                                    | <b>\$4,769</b>  | <b>\$249</b>   | <b>\$232</b>                             | <b>\$4,495</b>                                    | <b>\$1,437</b>                                     | <b>\$152</b>   | <b>\$1,883</b>              | <b>\$715</b>                                       | <b>\$3,259</b>   | <b>\$1,010</b>   | <b>\$438</b>                |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| <b>CURRENT LIABILITIES</b>                         |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| Accounts payable                                   | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Accrued expenses and other current liabilities     | \$0   | \$0   | (\$13)  | \$0  | \$0                                      | (\$15)  | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Accrued interest                                   | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Deferred revenue                                   | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Current portion of long-term debt                  | \$518   | \$280   | \$541   | \$29   | \$30                                     | \$550   | \$172  | \$17   | \$281                       | \$81   | \$445  | \$86   | \$54                        |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$518</b>                                      | <b>\$280</b>                                      | <b>\$528</b>  | <b>\$29</b>  | <b>\$30</b>                              | <b>\$535</b>                                      | <b>\$172</b>                                       | <b>\$17</b>  | <b>\$281</b>                | <b>\$81</b>  | <b>\$445</b>   | <b>\$86</b>  | <b>\$54</b>                 |
| Deferred tax liabilities, net                      | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Other long-term liabilities                        | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Long-term debt, less current portion               | \$5,185   | \$2,050   | \$5,688   | \$416  | \$351                                    | \$6,009   | \$1,964  | \$226  | \$3,096                     | \$789  | \$3,402  | \$1,168  | \$505                       |
| Intercompany                                       | \$178   | (\$46)  | \$10  | \$26   | (\$1)                                    | \$10  | \$9  | \$14   | (\$47)                      | \$18   | (\$353)  | \$67   | \$14                        |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$5,881</b>                                    | <b>\$2,284</b>                                    | <b>\$6,226</b>  | <b>\$471</b>   | <b>\$380</b>                             | <b>\$6,554</b>                                    | <b>\$2,144</b>                                     | <b>\$257</b>   | <b>\$3,330</b>              | <b>\$888</b>                                       | <b>\$3,495</b>   | <b>\$1,320</b>   | <b>\$573</b>                |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| Non-Intercompany                                   | \$6,638   | \$2,428   | \$7,343   | \$475  | \$476                                    | \$7,285   | \$2,353  | \$281  | \$4,089                     | \$1,022  | \$4,625  | \$1,751  | \$722                       |
| Intercompany                                       | (\$24,737)  | (\$15,096)  | (\$13,384)  | (\$3,412)  | (\$2,381)                                | (\$27,230)  | (\$14,752)   | (\$2,768)  | \$806                       | (\$2,571)  | \$5,179  | (\$7,026)  | (\$4,531)                   |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$18,099)</b>                                 | <b>(\$12,668)</b>                                 | <b>(\$6,040)</b>  | <b>(\$2,938)</b>                                     | <b>(\$1,904)</b>                         | <b>(\$19,945)</b>                                 | <b>(\$12,399)</b>                                  | <b>(\$2,487)</b>                                       | <b>\$4,895</b>              | <b>(\$1,549)</b>                                   | <b>\$9,804</b>   | <b>(\$5,275)</b>   | <b>(\$3,809)</b>            |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$12,218)</b>                                 | <b>(\$10,384)</b>                                 | <b>\$185</b>  | <b>(\$2,466)</b>                                     | <b>(\$1,524)</b>                         | <b>(\$13,391)</b>                                 | <b>(\$10,254)</b>                                  | <b>(\$2,230)</b>                                       | <b>\$8,224</b>              | <b>(\$661)</b>                                     | <b>\$13,299</b>  | <b>(\$3,955)</b>   | <b>(\$3,236)</b>            |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |   |   |   |  |  |   |  |  |                             |  |  |  |                             |
| Common stock                                       | \$0   | \$0   | \$0   | \$0  | \$0                                      | \$0   | \$0  | \$0  | \$0                         | \$0  | \$0  | \$0  | \$0                         |
| Additional paid-in capital                         | \$17,098  | \$10,344  | \$17,577  | \$1,125  | \$986                                    | \$10,422  | \$11,803   | \$1,454  | \$5,958                     | \$698  | \$8,125  | \$1,327  | \$1,704                     |
| Accumulated deficit                                | (\$288)   | \$2,326   | (\$12,994)  | \$1,590  | \$770                                    | \$7,464   | (\$112)  | \$929  | (\$12,299)                  | \$678  | (\$18,165)   | \$3,638  | \$1,969                     |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$16,810</b>                                   | <b>\$12,670</b>                                   | <b>\$4,583</b>  | <b>\$2,715</b>                                       | <b>\$1,757</b>                           | <b>\$17,886</b>                                   | <b>\$11,691</b>                                    | <b>\$2,382</b>   | <b>(\$6,341)</b>            | <b>\$1,376</b>                                     | <b>(\$10,040)</b>  | <b>\$4,965</b>   | <b>\$3,674</b>              |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$4,592</b>                                    | <b>\$2,285</b>                                    | <b>\$4,769</b>  | <b>\$249</b>   | <b>\$232</b>                             | <b>\$4,495</b>                                    | <b>\$1,437</b>                                     | <b>\$152</b>   | <b>\$1,883</b>              | <b>\$715</b>                                       | <b>\$3,259</b>   | <b>\$1,010</b>   | <b>\$438</b>                |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED**  
**Balance Sheet**  
(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | EAST<br>TENNESSEE<br>INFUSION &<br>RESPIRATORY<br>, INC.<br>13-10770-PJW | ELLIS<br>COUNTY<br>HOME<br>MEDICAL<br>EQUIPMENT,<br>LLC<br>13-10771-PJW | ENCORE<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10772-PJW | EXCEL<br>MEDICAL OF<br>FORT DODGE,<br>INC.<br>13-10773-PJW | EXCEL<br>MEDICAL OF<br>MARSHALLTOWN,<br>INC.<br>13-10774-PJW | FIRST<br>COMMUNITY<br>CARE OF<br>NIAGARA, INC.<br>13-10775-PJW | FIRSTCARE,<br>INC.<br>13-10776-PJW | FISCHER<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10777-PJW | FOUR RIVERS<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10778-PJW | G&G<br>MEDICAL,<br>INC.<br>13-10779-PJW | GATE CITY<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10780-PJW | GEORGIA<br>MEDICAL<br>RESOURCES,<br>INC.<br>13-10781-PJW | GLADWIN<br>AREA HOME<br>CARE, INC.<br>13-10782-PJW |
|--|--|---|--|--|--|--|------------------------------------|--|---|---|--|--|--|
| <b>ASSETS</b>                                      |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| <b>CURRENT ASSETS</b>                              |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| Cash and cash equivalents                          | \$0  | \$0   | \$0  | \$0  | \$0  | \$1  | \$1                                | \$0  | \$0   | \$1                                     | \$1  | \$0  | \$0  |
| Accounts receivable, net                           | \$313  | \$425   | \$449  | \$186  | \$204  | \$426  | \$381                              | \$524  | \$405   | \$1,401                                 | \$495  | \$128  | \$238  |
| Other receivables                                  | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Inventories  | \$6  | \$18  | \$26   | \$32   | \$24   | \$60   | \$18                               | \$16   | \$19  | \$59                                    | \$25   | \$21   | \$27   |
| Prepaid Expenses                                   | \$1  | \$5   | \$5  | \$0  | \$0  | \$1  | \$3                                | \$5  | \$3   | \$11                                    | \$9  | \$2  | \$4  |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$320</b>   | <b>\$448</b>  | <b>\$480</b>   | <b>\$219</b>   | <b>\$228</b>   | <b>\$488</b>   | <b>\$403</b>                       | <b>\$546</b>   | <b>\$427</b>  | <b>\$1,472</b>                          | <b>\$529</b>   | <b>\$151</b>   | <b>\$269</b>                                       |
| Property and equipment, net                        | \$456  | \$485   | \$319  | \$174  | \$153  | \$292  | \$469                              | \$447  | \$397   | \$1,487                                 | \$940  | \$180  | \$276  |
| Intangible assets                                  | \$2  | \$238   | \$0  | \$0  | \$0  | \$88   | \$0                                | \$10   | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Restricted cash                                    | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Other assets, including debt issue costs           | \$4  | \$0   | \$5  | \$0  | \$0  | \$10   | \$2                                | \$2  | \$6   | \$15                                    | \$8  | \$4  | \$0  |
| <b>TOTAL ASSETS</b>                                | <b>\$781</b>   | <b>\$1,171</b>  | <b>\$804</b>   | <b>\$392</b>   | <b>\$382</b>   | <b>\$877</b>   | <b>\$874</b>                       | <b>\$1,005</b>   | <b>\$830</b>  | <b>\$2,974</b>                          | <b>\$1,477</b>   | <b>\$335</b>   | <b>\$545</b>                                       |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| <b>CURRENT LIABILITIES</b>                         |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| Accounts payable                                   | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Accrued expenses and other current liabilities     | \$0  | \$33  | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Accrued interest                                   | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Deferred revenue                                   | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Current portion of long-term debt                  | \$90   | \$116   | \$94   | \$53   | \$47   | \$102  | \$112                              | \$129  | \$93  | \$340                                   | \$163  | \$33   | \$60   |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$90</b>  | <b>\$149</b>  | <b>\$94</b>  | <b>\$53</b>  | <b>\$47</b>  | <b>\$102</b>   | <b>\$112</b>                       | <b>\$129</b>   | <b>\$93</b>   | <b>\$340</b>                            | <b>\$163</b>   | <b>\$33</b>  | <b>\$60</b>  |
| Deferred tax liabilities, net                      | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Other long-term liabilities                        | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Long-term debt, less current portion               | \$1,234  | \$0   | \$1,455  | \$664  | \$402  | \$728  | \$1,225                            | \$1,200  | \$857   | \$3,333                                 | \$900  | \$553  | \$755  |
| Intercompany                                       | \$53   | (\$9)   | \$8  | (\$1)  | \$12   | \$146  | \$16                               | \$93   | \$7   | \$120                                   | \$74   | \$31   | \$20   |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$1,377</b>   | <b>\$140</b>  | <b>\$1,557</b>   | <b>\$715</b>   | <b>\$461</b>   | <b>\$976</b>   | <b>\$1,353</b>                     | <b>\$1,422</b>   | <b>\$957</b>  | <b>\$3,793</b>                          | <b>\$1,136</b>   | <b>\$617</b>   | <b>\$835</b>                                       |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| Non-Intercompany                                   | \$1,425  | \$21  | \$1,653  | \$811  | \$612  | \$1,092  | \$1,481                            | \$1,287  | \$1,181   | \$4,148                                 | \$1,143  | \$638  | \$905  |
| Intercompany                                       | (\$3,156)  | \$1,497   | (\$9,165)  | (\$6,197)  | (\$7,764)  | (\$1,663)  | (\$9,573)                          | (\$6,828)  | (\$6,240)   | (\$16,176)                              | \$827  | (\$1,411)  | (\$1,386)  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$1,731)</b>   | <b>\$1,518</b>  | <b>(\$7,512)</b>                                       | <b>(\$5,386)</b>   | <b>(\$7,152)</b>   | <b>(\$571)</b>   | <b>(\$8,092)</b>                   | <b>(\$5,541)</b>   | <b>(\$5,058)</b>  | <b>(\$12,029)</b>                       | <b>\$1,970</b>   | <b>(\$773)</b>   | <b>(\$482)</b>                                     |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$354)</b>   | <b>\$1,658</b>  | <b>(\$5,954)</b>                                       | <b>(\$4,671)</b>   | <b>(\$6,691)</b>   | <b>\$405</b>   | <b>(\$6,739)</b>                   | <b>(\$4,119)</b>   | <b>(\$4,101)</b>  | <b>(\$8,236)</b>                        | <b>\$3,106</b>   | <b>(\$156)</b>   | <b>\$354</b>                                       |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |  |   |  |  |  |  |                                    |  |   |   |  |  |  |
| Common stock                                       | \$0  | \$0   | \$0  | \$0  | \$0  | \$0  | \$0                                | \$0  | \$0   | \$0                                     | \$0  | \$0  | \$0  |
| Additional paid-in capital                         | \$571  | \$0   | \$3,443  | \$1,225  | \$3,373  | \$0  | \$3,792                            | \$2,063  | \$3,458   | \$3,761                                 | \$887  | \$1,227  | \$1,574  |
| Accumulated deficit                                | \$564  | (\$487)   | \$3,315  | \$3,838  | \$3,700  | \$472  | \$3,821                            | \$3,061  | \$1,473   | \$7,449                                 | (\$2,516)  | (\$736)  | (\$1,382)  |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$1,135</b>   | <b>(\$487)</b>  | <b>\$6,759</b>   | <b>\$5,063</b>   | <b>\$7,073</b>   | <b>\$472</b>   | <b>\$7,613</b>                     | <b>\$5,124</b>   | <b>\$4,932</b>  | <b>\$11,209</b>                         | <b>(\$1,629)</b>   | <b>\$491</b>   | <b>\$192</b>                                       |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$781</b>   | <b>\$1,171</b>  | <b>\$804</b>   | <b>\$392</b>   | <b>\$382</b>   | <b>\$877</b>   | <b>\$874</b>                       | <b>\$1,005</b>   | <b>\$830</b>  | <b>\$2,974</b>                          | <b>\$1,477</b>   | <b>\$335</b>   | <b>\$545</b>                                       |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED  
Balance Sheet**

(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | HAMILTON<br>MEDICAL<br>EQUIPMENT<br>SERVICE, INC.<br>13-10783-PJW | HEALTH<br>CARE<br>SERVICES OF<br>MISSISSIPPI,<br>INCORPORAT<br>ED<br>13-10784-PJW | HOLLAND<br>MEDICAL<br>SERVICES,<br>INC.<br>13-10785-PJW | HOME CARE<br>OXYGEN<br>SERVICE, INC.<br>13-10786-PJW | HOME<br>MEDICAL<br>SYSTEMS, INC.<br>13-10788-PJW | IHS<br>ACQUISITION<br>XXVII, INC.<br>13-10789-PJW | INTEGRATED<br>HEALTH<br>SERVICES AT<br>JEFFERSON<br>HOSPITAL,<br>INC.<br>13-10787-PJW | INTENSIVE<br>HOME CARE<br>SERVICES,<br>INC.<br>13-10790-PJW | IOTA<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10791-PJW | LAMBDA<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10792-PJW | LAMS, INC.<br>13-10793-PJW | LOVEJOY<br>MEDICAL,<br>INC.<br>13-10794-PJW | MAJOR<br>MEDICAL<br>SUPPLY, INC.<br>13-10796-PJW |
|--|---|---|---|--|--|---|---|---|---|---|----------------------------|---|--|
| <b>ASSETS</b>                                      |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| <b>CURRENT ASSETS</b>                              |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| Cash and cash equivalents                          | \$1   | \$1   | \$2   | \$1  | \$6  | \$7   | \$0   | \$0   | \$1   | \$1   | \$0                        | \$1   | \$0  |
| Accounts receivable, net                           | \$802   | \$231   | \$896   | \$445  | \$4,339  | \$629   | \$112   | \$900   | \$666   | \$173   | \$0                        | \$1,525                                     | \$776  |
| Other receivables                                  | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Inventories  | \$70  | \$28  | \$6,910   | \$55   | \$269  | \$40  | \$4   | \$24  | \$23  | \$10  | \$0                        | \$83  | \$24   |
| Prepaid Expenses                                   | \$3   | \$12  | \$16  | \$2  | \$55   | \$3   | \$1   | \$22  | \$14  | \$1   | \$0                        | \$16  | \$13   |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$875</b>  | <b>\$272</b>  | <b>\$7,825</b>  | <b>\$504</b>   | <b>\$4,668</b>                                   | <b>\$680</b>                                      | <b>\$117</b>  | <b>\$946</b>  | <b>\$703</b>  | <b>\$184</b>  | <b>\$0</b>                 | <b>\$1,625</b>                              | <b>\$813</b>                                     |
| Property and equipment, net                        | \$837   | \$182   | \$1,503   | \$354  | \$4,905  | \$1,602   | \$106   | \$893   | \$783   | \$73  | \$0                        | \$1,685                                     | \$415  |
| Intangible assets                                  | \$34  | \$0   | \$0   | \$0  | \$855  | \$0   | \$0   | \$0   | \$131   | \$0   | \$0                        | \$0   | \$0  |
| Restricted cash                                    | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Other assets, including debt issue costs           | \$7   | \$4   | \$6   | \$5  | \$52   | \$3   | \$1   | \$5   | \$2   | \$2   | \$1                        | \$11  | \$3  |
| <b>TOTAL ASSETS</b>                                | <b>\$1,753</b>  | <b>\$458</b>  | <b>\$9,334</b>  | <b>\$863</b>   | <b>\$10,481</b>                                  | <b>\$2,285</b>                                    | <b>\$224</b>  | <b>\$1,844</b>  | <b>\$1,619</b>  | <b>\$259</b>  | <b>\$1</b>                 | <b>\$3,321</b>                              | <b>\$1,230</b>                                   |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| <b>CURRENT LIABILITIES</b>                         |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| Accounts payable                                   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Accrued expenses and other current liabilities     | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Accrued interest                                   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Deferred revenue                                   | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Current portion of long-term debt                  | \$207   | \$53  | \$286   | \$101  | \$1,149  | \$274   | \$28  | \$220   | \$183   | \$27  | \$0                        | \$403                                       | \$139  |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$207</b>  | <b>\$53</b>   | <b>\$286</b>  | <b>\$101</b>   | <b>\$1,149</b>                                   | <b>\$274</b>                                      | <b>\$28</b>   | <b>\$220</b>  | <b>\$183</b>  | <b>\$27</b>   | <b>\$0</b>                 | <b>\$403</b>                                | <b>\$139</b>                                     |
| Deferred tax liabilities, net                      | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Other long-term liabilities                        | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Long-term debt, less current portion               | \$1,951   | \$528   | \$3,048   | \$1,424  | \$13,290   | \$3,959   | \$415   | \$1,878   | \$798   | \$217   | \$0                        | \$3,600                                     | \$1,482  |
| Intercompany                                       | (\$4)   | \$22  | \$3,190   | \$30   | (\$4,704)  | \$130   | \$10  | \$120   | (\$91)  | (\$28)  | \$0                        | \$119                                       | \$43   |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$2,155</b>  | <b>\$603</b>  | <b>\$6,523</b>  | <b>\$1,555</b>                                       | <b>\$9,735</b>                                   | <b>\$4,364</b>                                    | <b>\$452</b>  | <b>\$2,218</b>  | <b>\$890</b>  | <b>\$216</b>  | <b>\$0</b>                 | <b>\$4,123</b>                              | <b>\$1,663</b>                                   |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| Non-Intercompany                                   | \$2,621   | \$660   | \$16,617  | \$1,474  | \$16,292   | \$4,194   | \$491   | \$2,628   | \$2,320   | \$201   | \$0                        | \$4,995                                     | \$1,832  |
| Intercompany                                       | (\$18,454)  | (\$5,007)   | \$70,590  | (\$13,888)   | (\$54,986)                                       | (\$12,199)  | (\$2,589)   | (\$6,815)   | (\$8,884)   | (\$219)   | (\$377)                    | (\$20,855)                                  | (\$8,429)  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$15,833)</b>   | <b>(\$4,347)</b>  | <b>\$87,207</b>   | <b>(\$12,414)</b>                                    | <b>(\$38,695)</b>                                | <b>(\$8,006)</b>                                  | <b>(\$2,098)</b>  | <b>(\$4,187)</b>  | <b>(\$6,564)</b>                                      | <b>(\$18)</b>   | <b>(\$377)</b>             | <b>(\$15,860)</b>                           | <b>(\$6,597)</b>                                 |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$13,678)</b>   | <b>(\$3,744)</b>  | <b>\$93,730</b>   | <b>(\$10,858)</b>                                    | <b>(\$28,960)</b>                                | <b>(\$3,642)</b>                                  | <b>(\$1,645)</b>  | <b>(\$1,969)</b>  | <b>(\$5,674)</b>                                      | <b>\$197</b>  | <b>(\$377)</b>             | <b>(\$11,737)</b>                           | <b>(\$4,933)</b>                                 |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |   |   |   |  |  |   |   |   |   |   |                            |   |  |
| Common stock                                       | \$0   | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                        | \$0   | \$0  |
| Additional paid-in capital                         | \$4,840   | \$4,405   | \$2,936   | \$5,585  | \$35,870   | \$3,982   | \$418   | \$2,749   | \$3,906   | \$1,127   | \$0                        | \$3,608                                     | \$4,589  |
| Accumulated deficit                                | \$10,591  | (\$203)   | (\$87,332)  | \$6,136  | \$3,571  | \$1,945   | \$1,451   | \$1,064   | \$3,386   | (\$1,065)   | \$378                      | \$11,449                                    | \$1,575  |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$15,432</b>   | <b>\$4,202</b>  | <b>(\$84,396)</b>                                       | <b>\$11,721</b>                                      | <b>\$39,440</b>                                  | <b>\$5,927</b>                                    | <b>\$1,869</b>  | <b>\$3,813</b>  | <b>\$7,292</b>  | <b>\$62</b>   | <b>\$378</b>               | <b>\$15,058</b>                             | <b>\$6,164</b>                                   |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$1,753</b>  | <b>\$458</b>  | <b>\$9,334</b>  | <b>\$863</b>   | <b>\$10,481</b>                                  | <b>\$2,285</b>                                    | <b>\$224</b>  | <b>\$1,844</b>  | <b>\$1,619</b>  | <b>\$259</b>  | <b>\$1</b>                 | <b>\$3,321</b>                              | <b>\$1,230</b>                                   |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED  
Balance Sheet**

(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | MEDCO<br>PROFESSIONA<br>L SERVICES,<br>CORP.<br>13-10797-PJW | MEDCORP<br>INTERNATION<br>AL, INC.<br>13-10798-PJW | MEDIC-AIRE<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10799-PJW | MEDICAL<br>ELECTRO-<br>THERAPEUTI<br>CS, INC.<br>13-10800-PJW | MEDICARE<br>RENTAL<br>SUPPLY, INC.<br>13-10801-PJW | MICHIGAN<br>MEDICAL<br>SUPPLY, INC.<br>13-10802-PJW | NATIONAL<br>MEDICAL<br>EQUIPMENT<br>CENTERS,<br>INC.<br>13-10803-PJW | NEIGHBORCA<br>RE HOME<br>MEDICAL<br>EQUIPMENT,<br>LLC<br>13-10806-PJW | NEIGHBORCA<br>RE HOME<br>MEDICAL<br>EQUIPMENT<br>OF<br>MARYLAND,<br>LLC<br>13-10805-PJW | NEUMANN'S<br>HOME<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10807-PJW | NIGHTINGALE<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10808-PJW | NORTH<br>CENTRAL<br>WASHINGTON<br>RESPIRATORY<br>CARE<br>SERVICES,<br>INC.<br>13-10809-PJW | NORTHEAST<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10810-PJW |
|--|--|--|---|---|--|---|--|---|---|--|---|--|--|
| <b>ASSETS</b>                                      |  |  |   |   |  |   |  |   |   |  |   |  |  |
| <b>CURRENT ASSETS</b>                              |  |  |   |   |  |   |  |   |   |  |   |  |  |
| Cash and cash equivalents                          | \$0  | \$0  | \$1   | \$1   | \$0  | \$1   | \$0  | \$2   | \$1   | \$1  | \$0   | \$1  | \$2  |
| Accounts receivable, net                           | \$192  | \$0  | \$783   | \$912   | \$134  | \$421   | \$84   | \$856   | \$1,417   | \$230  | \$508   | \$849  | \$1,949  |
| Other receivables                                  | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Inventories  | \$9  | \$1  | \$34  | \$74  | \$9  | \$37  | \$9  | \$75  | \$51  | \$16   | \$29  | \$33   | \$152  |
| Prepaid Expenses                                   | \$0  | \$0  | \$5   | \$7   | \$3  | \$2   | \$2  | \$0   | \$0   | \$2  | \$9   | \$8  | \$11   |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$202</b>   | <b>\$2</b>   | <b>\$823</b>  | <b>\$994</b>  | <b>\$146</b>                                       | <b>\$460</b>  | <b>\$95</b>  | <b>\$933</b>  | <b>\$1,469</b>  | <b>\$249</b>   | <b>\$546</b>  | <b>\$891</b>   | <b>\$2,115</b>   |
| Property and equipment, net                        | \$157  | \$25   | \$456   | \$948   | \$137  | \$371   | \$103  | \$1,312   | \$824   | \$234  | \$372   | \$725  | \$1,758  |
| Intangible assets                                  | \$0  | \$0  | \$0   | \$353   | \$0  | \$0   | \$0  | \$165   | \$139   | \$0  | \$0   | \$0  | \$0  |
| Restricted cash                                    | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Other assets, including debt issue costs           | \$4  | \$0  | \$12  | \$14  | \$0  | \$9   | \$1  | \$16  | \$4   | \$5  | \$2   | \$6  | \$39   |
| <b>TOTAL ASSETS</b>                                | <b>\$363</b>   | <b>\$28</b>  | <b>\$1,292</b>  | <b>\$2,309</b>  | <b>\$283</b>                                       | <b>\$839</b>  | <b>\$199</b>   | <b>\$2,426</b>  | <b>\$2,436</b>  | <b>\$487</b>   | <b>\$920</b>  | <b>\$1,622</b>   | <b>\$3,911</b>   |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |  |  |   |   |  |   |  |   |   |  |   |  |  |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |  |  |   |   |  |   |  |   |   |  |   |  |  |
| <b>CURRENT LIABILITIES</b>                         |  |  |   |   |  |   |  |   |   |  |   |  |  |
| Accounts payable                                   | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Accrued expenses and other current liabilities     | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | (\$10)  | \$0   | \$0  | \$0   | (\$15)   | \$0  |
| Accrued interest                                   | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Deferred revenue                                   | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Current portion of long-term debt                  | \$38   | \$3  | \$148   | \$197   | \$34   | \$100   | \$23   | \$296   | \$268   | \$62   | \$97  | \$203  | \$467  |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$38</b>  | <b>\$3</b>   | <b>\$148</b>  | <b>\$197</b>  | <b>\$34</b>  | <b>\$100</b>  | <b>\$23</b>  | <b>\$286</b>  | <b>\$268</b>  | <b>\$62</b>  | <b>\$97</b>   | <b>\$188</b>   | <b>\$467</b>   |
| Deferred tax liabilities, net                      | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Other long-term liabilities                        | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Long-term debt, less current portion               | \$399  | \$166  | \$1,016   | \$2,172   | \$752  | \$932   | \$344  | \$0   | \$0   | \$477  | \$895   | \$1,837  | \$4,716  |
| Intercompany                                       | \$13   | \$9  | (\$12)  | \$100   | \$22   | \$65  | \$7  | (\$9)   | (\$10)  | (\$38)   | \$42  | \$42   | \$218  |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$450</b>   | <b>\$178</b>                                       | <b>\$1,153</b>  | <b>\$2,470</b>  | <b>\$808</b>                                       | <b>\$1,097</b>                                      | <b>\$374</b>   | <b>\$277</b>  | <b>\$258</b>  | <b>\$500</b>   | <b>\$1,034</b>  | <b>\$2,067</b>   | <b>\$5,401</b>   |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |  |  |   |   |  |   |  |   |   |  |   |  |  |
| Non-Intercompany                                   | \$514  | \$84   | \$1,315   | \$2,705   | \$657  | \$1,027   | \$365  | \$103   | \$132   | \$623  | \$1,045   | \$2,550  | \$6,118  |
| Intercompany                                       | (\$3,364)  | (\$460)  | (\$5,091)   | (\$8,952)   | \$1,467  | (\$5,412)   | (\$5,560)  | \$3,103   | \$3,168   | (\$6,341)  | (\$1,644)   | (\$7,687)  | (\$2,580)  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$2,850)</b>   | <b>(\$375)</b>                                     | <b>(\$3,776)</b>  | <b>(\$6,247)</b>  | <b>\$2,124</b>                                     | <b>(\$4,386)</b>                                    | <b>(\$5,196)</b>   | <b>\$3,206</b>  | <b>\$3,301</b>  | <b>(\$5,718)</b>   | <b>(\$600)</b>  | <b>(\$5,137)</b>   | <b>\$3,538</b>   |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$2,400)</b>   | <b>(\$198)</b>                                     | <b>(\$2,623)</b>  | <b>(\$3,777)</b>  | <b>\$2,932</b>                                     | <b>(\$3,289)</b>                                    | <b>(\$4,821)</b>   | <b>\$3,482</b>  | <b>\$3,559</b>  | <b>(\$5,218)</b>   | <b>\$434</b>  | <b>(\$3,069)</b>   | <b>\$8,939</b>   |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |  |  |   |   |  |   |  |   |   |  |   |  |  |
| Common stock                                       | \$0  | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0   | \$0   | \$0  | \$0   | \$0  | \$0  |
| Additional paid-in capital                         | \$996  | \$0  | \$1,028   | \$7,002   | \$749  | \$2,747   | \$2,144  | \$0   | \$0   | \$2,779  | \$549   | \$1,912  | \$6,843  |
| Accumulated deficit                                | \$1,767  | \$225  | \$2,888   | (\$915)   | (\$3,398)  | \$1,382   | \$2,876  | (\$1,056)   | (\$1,123)   | \$2,926  | (\$63)  | \$2,780  | (\$11,871)   |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$2,763</b>   | <b>\$225</b>                                       | <b>\$3,915</b>  | <b>\$6,086</b>  | <b>(\$2,649)</b>                                   | <b>\$4,128</b>                                      | <b>\$5,020</b>   | <b>(\$1,056)</b>  | <b>(\$1,123)</b>  | <b>\$5,706</b>   | <b>\$486</b>  | <b>\$4,692</b>   | <b>(\$5,028)</b>   |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$363</b>   | <b>\$28</b>  | <b>\$1,292</b>  | <b>\$2,309</b>  | <b>\$283</b>                                       | <b>\$839</b>  | <b>\$199</b>   | <b>\$2,426</b>  | <b>\$2,436</b>  | <b>\$487</b>   | <b>\$920</b>  | <b>\$1,622</b>   | <b>\$3,911</b>   |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED  
Balance Sheet**

(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | NORTHWEST HOME MEDICAL, INC. 13-10811-PJW | OMICRON MEDICAL EQUIPMENT, INC. 13-10812-PJW | OXYGEN OF OKLAHOMA, INC. 13-10813-PJW | OXYGEN PLUS MEDICAL EQUIPMENT, INC. 13-10814-PJW | OXYGEN PLUS, INC. 13-10815-PJW | OXYGEN THERAPY ASSOCIATES, INC. 13-10816-PJW | PETERSON'S HOME CARE, INC. 13-10817-PJW | PHI MEDICAL EQUIPMENT, INC. 13-10818-PJW | PIONEER MEDICAL SERVICES, INC. 13-10819-PJW | PREFERENTIAL HOME HEALTH CARE, INC. 13-10820-PJW | PRINCIPAL MEDICAL EQUIPMENT, INC. 13-10821-PJW | PROFESSIONAL BREATHING ASSOCIATES, INC. 13-10822-PJW | PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC. 13-10823-PJW |
|--|---|--|---------------------------------------|--|--------------------------------|--|---|--|---|--|--|--|---|
| <b>ASSETS</b>                                      |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| <b>CURRENT ASSETS</b>                              |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| Cash and cash equivalents                          | \$1                                       | \$0  | \$1                                   | \$0  | \$1                            | \$1  | \$0                                     | \$1                                      | \$0   | \$1  | \$0  | \$2  | \$2   |
| Accounts receivable, net                           | \$747                                     | \$44   | \$411                                 | \$150  | \$1,972                        | \$968  | \$438                                   | \$186                                    | \$241                                       | \$274  | \$471  | \$2,025  | \$1,839   |
| Other receivables                                  | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Inventories  | \$46                                      | \$5  | \$15                                  | \$11   | \$91                           | \$54   | \$4                                     | \$11                                     | \$19  | \$24   | \$15   | \$107  | \$86  |
| Prepaid Expenses                                   | \$11                                      | \$0  | \$3                                   | \$5  | \$20                           | \$18   | \$1                                     | \$1                                      | \$2   | \$4  | \$1  | \$12   | \$40  |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$805</b>                              | <b>\$49</b>                                  | <b>\$430</b>                          | <b>\$166</b>                                     | <b>\$2,084</b>                 | <b>\$1,041</b>                               | <b>\$443</b>                            | <b>\$200</b>                             | <b>\$262</b>                                | <b>\$303</b>                                     | <b>\$487</b>                                   | <b>\$2,147</b>                                       | <b>\$1,966</b>  |
| Property and equipment, net                        | \$665                                     | \$65   | \$219                                 | \$96   | \$2,472                        | \$689  | \$332                                   | \$151                                    | \$194                                       | \$447  | \$806  | \$1,737  | \$1,688   |
| Intangible assets                                  | \$0                                       | \$0  | \$0                                   | \$0  | \$519                          | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$1  | \$0  | \$0   |
| Restricted cash                                    | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Other assets, including debt issue costs           | \$3                                       | \$3  | \$4                                   | \$1  | \$17                           | \$6  | \$1                                     | \$2                                      | \$0   | \$2  | \$6  | \$6  | \$23  |
| <b>TOTAL ASSETS</b>                                | <b>\$1,473</b>                            | <b>\$118</b>                                 | <b>\$652</b>                          | <b>\$262</b>                                     | <b>\$5,092</b>                 | <b>\$1,736</b>                               | <b>\$777</b>                            | <b>\$353</b>                             | <b>\$456</b>                                | <b>\$752</b>                                     | <b>\$1,300</b>                                 | <b>\$3,890</b>                                       | <b>\$3,678</b>  |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| <b>CURRENT LIABILITIES</b>                         |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| Accounts payable                                   | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Accrued expenses and other current liabilities     | (\$19)                                    | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | (\$3)  | \$0  | \$0   |
| Accrued interest                                   | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Deferred revenue                                   | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Current portion of long-term debt                  | \$179                                     | \$13   | \$80                                  | \$32   | \$479                          | \$206  | \$84                                    | \$49                                     | \$55  | \$87   | \$159  | \$465  | \$399   |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$160</b>                              | <b>\$13</b>                                  | <b>\$80</b>                           | <b>\$32</b>                                      | <b>\$479</b>                   | <b>\$206</b>                                 | <b>\$84</b>                             | <b>\$49</b>                              | <b>\$55</b>                                 | <b>\$87</b>                                      | <b>\$157</b>                                   | <b>\$465</b>   | <b>\$399</b>  |
| Deferred tax liabilities, net                      | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Other long-term liabilities                        | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Long-term debt, less current portion               | \$1,658                                   | \$371  | \$607                                 | \$428  | \$2,064                        | \$2,483                                      | \$422                                   | \$520                                    | \$872                                       | \$1,020  | \$872  | \$4,842  | \$3,703   |
| Intercompany                                       | \$33                                      | \$4  | \$20                                  | \$7  | \$249                          | \$14   | (\$7)                                   | \$41                                     | \$3   | \$17   | (\$47)   | \$132  | \$257   |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$1,851</b>                            | <b>\$388</b>                                 | <b>\$706</b>                          | <b>\$467</b>                                     | <b>\$2,792</b>                 | <b>\$2,703</b>                               | <b>\$499</b>                            | <b>\$611</b>                             | <b>\$930</b>                                | <b>\$1,124</b>                                   | <b>\$981</b>                                   | <b>\$5,439</b>                                       | <b>\$4,360</b>  |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| Non-Intercompany                                   | \$2,020                                   | \$508  | \$859                                 | \$489  | \$6,488                        | \$3,124                                      | \$696                                   | \$629                                    | \$894                                       | \$1,301  | \$2,118  | \$5,730  | \$4,794   |
| Intercompany                                       | (\$5,168)                                 | (\$756)                                      | (\$6,151)                             | (\$3,466)  | (\$17,356)                     | (\$13,688)                                   | (\$1,982)                               | (\$2,435)                                | (\$4,953)                                   | (\$1,671)  | (\$3,467)                                      | (\$27,402)   | (\$10,199)  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$3,148)</b>                          | <b>(\$248)</b>                               | <b>(\$5,291)</b>                      | <b>(\$2,978)</b>                                 | <b>(\$10,868)</b>              | <b>(\$10,564)</b>                            | <b>(\$1,286)</b>                        | <b>(\$1,806)</b>                         | <b>(\$4,059)</b>                            | <b>(\$370)</b>                                   | <b>(\$1,349)</b>                               | <b>(\$21,673)</b>                                    | <b>(\$5,405)</b>  |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$1,297)</b>                          | <b>\$139</b>                                 | <b>(\$4,585)</b>                      | <b>(\$2,510)</b>                                 | <b>(\$8,076)</b>               | <b>(\$7,861)</b>                             | <b>(\$787)</b>                          | <b>(\$1,195)</b>                         | <b>(\$3,130)</b>                            | <b>\$754</b>                                     | <b>(\$368)</b>                                 | <b>(\$16,234)</b>                                    | <b>(\$1,045)</b>  |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |   |  |                                       |  |                                |  |   |  |   |  |  |  |   |
| Common stock                                       | \$0                                       | \$0  | \$0                                   | \$0  | \$0                            | \$0  | \$0                                     | \$0                                      | \$0   | \$0  | \$0  | \$0  | \$0   |
| Additional paid-in capital                         | \$2,250                                   | \$1,053                                      | \$2,487                               | \$1,850  | \$722                          | \$5,560                                      | \$407                                   | \$839                                    | \$1,545                                     | \$2,916  | \$1,361  | \$13,533   | \$6,009   |
| Accumulated deficit                                | \$519                                     | (\$1,074)                                    | \$2,750                               | \$923  | \$12,445                       | \$4,037                                      | \$1,157                                 | \$710                                    | \$2,041                                     | (\$2,918)  | \$307  | \$6,591  | (\$1,286)   |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$2,769</b>                            | <b>(\$21)</b>                                | <b>\$5,237</b>                        | <b>\$2,773</b>                                   | <b>\$13,168</b>                | <b>\$9,597</b>                               | <b>\$1,564</b>                          | <b>\$1,549</b>                           | <b>\$3,586</b>                              | <b>(\$2)</b>                                     | <b>\$1,668</b>                                 | <b>\$20,124</b>                                      | <b>\$4,723</b>  |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$1,473</b>                            | <b>\$118</b>                                 | <b>\$652</b>                          | <b>\$262</b>                                     | <b>\$5,092</b>                 | <b>\$1,736</b>                               | <b>\$777</b>                            | <b>\$353</b>                             | <b>\$456</b>                                | <b>\$752</b>                                     | <b>\$1,300</b>                                 | <b>\$3,890</b>                                       | <b>\$3,678</b>  |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED  
Balance Sheet**

(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | PSI HEALTH CARE, INC.<br>13-10824-PJW | PULMO-DOSE, INC.<br>13-10825-PJW | QUALICARE HOME MEDICAL, INC.<br>13-10826-PJW | QUALITY HOME HEALTH CARE, INC.<br>13-10827-PJW | R.C.P.S., INC.<br>13-10828-PJW | RCG INFORMATION SERVICES CORPORATION<br>13-10829-PJW | REGENCY MEDICAL EQUIPMENT, INC.<br>13-10830-PJW | RESP-A-CARE, INC.<br>13-10831-PJW | RESPIRACARE MEDICAL EQUIPMENT, INC.<br>13-10832-PJW | RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.<br>13-10833-PJW | RESPITECH HOME HEALTH CARE, INC.<br>13-10834-PJW | RESPONSIVE HOME HEALTH CARE, INC.<br>13-10835-PJW | RHEMA, INC.<br>13-10836-PJW |
|--|---------------------------------------|----------------------------------|--|--|--------------------------------|--|---|-----------------------------------|---|--|--|---|-----------------------------|
| <b>ASSETS</b>                                      |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| <b>CURRENT ASSETS</b>                              |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| Cash and cash equivalents                          | (\$280)                               | \$1                              | \$0  | \$0  | \$1                            | \$1  | \$2   | \$1                               | \$0   | \$1  | \$1  | (\$357)   | \$2                         |
| Accounts receivable, net                           | \$1,686                               | (\$6)                            | \$378  | \$102  | \$603                          | \$0  | \$2,165   | \$1,510                           | \$405   | \$236  | \$1,177  | \$5,507   | \$5,794                     |
| Other receivables                                  | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Inventories  | \$196                                 | \$440                            | \$59   | \$7  | \$11                           | \$0  | \$70  | \$101                             | \$13  | \$23   | \$59   | \$462   | \$204                       |
| Prepaid Expenses                                   | \$13                                  | \$40                             | \$0  | \$2  | \$2                            | \$831  | \$21  | \$12                              | \$0   | \$5  | \$8  | \$11  | \$103                       |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$1,615</b>                        | <b>\$474</b>                     | <b>\$438</b>                                 | <b>\$112</b>                                   | <b>\$617</b>                   | <b>\$832</b>   | <b>\$2,258</b>                                  | <b>\$1,624</b>                    | <b>\$419</b>  | <b>\$264</b>   | <b>\$1,244</b>                                   | <b>\$5,622</b>                                    | <b>\$6,103</b>              |
| Property and equipment, net                        | \$1,612                               | \$2,739                          | \$1,278                                      | \$51   | \$558                          | \$1,450  | \$2,156   | \$1,657                           | \$179   | \$300  | \$1,191  | \$5,782   | \$4,355                     |
| Intangible assets                                  | \$0                                   | \$9                              | \$713  | \$0  | \$0                            | \$7,849  | \$0   | \$136                             | \$0   | \$0  | \$0  | \$1,286   | \$31                        |
| Restricted cash                                    | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Other assets, including debt issue costs           | \$5                                   | \$7                              | \$0  | \$1  | \$9                            | \$107  | \$40  | \$6                               | \$1   | \$3  | \$11   | \$61  | \$32                        |
| <b>TOTAL ASSETS</b>                                | <b>\$3,232</b>                        | <b>\$3,229</b>                   | <b>\$2,428</b>                               | <b>\$164</b>                                   | <b>\$1,184</b>                 | <b>\$10,238</b>                                      | <b>\$4,453</b>                                  | <b>\$3,423</b>                    | <b>\$600</b>  | <b>\$568</b>   | <b>\$2,447</b>                                   | <b>\$12,751</b>                                   | <b>\$10,520</b>             |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| <b>CURRENT LIABILITIES</b>                         |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| Accounts payable                                   | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Accrued expenses and other current liabilities     | (\$1)                                 | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | (\$38)   | (\$277)   | \$0                         |
| Accrued interest                                   | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Deferred revenue                                   | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Current portion of long-term debt                  | \$421                                 | \$63                             | \$258  | \$16   | \$158                          | \$219  | \$521   | \$401                             | \$89  | \$71   | \$269  | \$1,401   | \$1,129                     |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$421</b>                          | <b>\$63</b>                      | <b>\$258</b>                                 | <b>\$16</b>                                    | <b>\$158</b>                   | <b>\$219</b>   | <b>\$521</b>                                    | <b>\$401</b>                      | <b>\$89</b>   | <b>\$71</b>  | <b>\$231</b>                                     | <b>\$1,124</b>                                    | <b>\$1,129</b>              |
| Deferred tax liabilities, net                      | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Other long-term liabilities                        | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Long-term debt, less current portion               | \$5,113                               | \$1,322                          | \$0  | \$127  | \$2,804                        | \$4,703  | \$3,339   | \$3,050                           | \$868   | \$1,262  | \$2,403  | \$14,241  | \$8,111                     |
| Intercompany                                       | \$128                                 | \$5,929                          | (\$189)                                      | \$13   | (\$41)                         | \$158  | (\$8)   | \$140                             | (\$97)  | \$35   | \$5,136  | \$136   | \$550                       |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$5,663</b>                        | <b>\$7,314</b>                   | <b>\$69</b>                                  | <b>\$156</b>                                   | <b>\$2,921</b>                 | <b>\$5,080</b>                                       | <b>\$3,852</b>                                  | <b>\$3,591</b>                    | <b>\$860</b>  | <b>\$1,368</b>   | <b>\$7,770</b>                                   | <b>\$15,501</b>                                   | <b>\$9,791</b>              |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| Non-Intercompany                                   | \$5,966                               | \$6,090                          | \$530  | \$283  | \$2,142                        | \$6,443  | \$5,047   | \$5,366                           | \$1,050   | \$1,564  | \$2,867  | \$17,970  | \$10,604                    |
| Intercompany                                       | (\$27,368)                            | \$55,262                         | \$2,952                                      | (\$3,989)                                      | \$173                          | \$13,736   | (\$15,539)                                      | (\$16,054)                        | (\$6,339)   | (\$5,600)  | (\$12,471)                                       | (\$20,670)  | (\$18,759)                  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$21,402)</b>                     | <b>\$61,352</b>                  | <b>\$3,481</b>                               | <b>(\$3,706)</b>                               | <b>\$2,315</b>                 | <b>\$20,179</b>                                      | <b>(\$10,492)</b>                               | <b>(\$10,688)</b>                 | <b>(\$5,289)</b>                                    | <b>(\$4,036)</b>   | <b>(\$9,604)</b>                                 | <b>(\$2,700)</b>                                  | <b>(\$8,154)</b>            |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$15,740)</b>                     | <b>\$68,666</b>                  | <b>\$3,550</b>                               | <b>(\$3,551)</b>                               | <b>\$5,235</b>                 | <b>\$25,259</b>                                      | <b>(\$6,640)</b>                                | <b>(\$7,096)</b>                  | <b>(\$4,429)</b>                                    | <b>(\$2,669)</b>   | <b>(\$1,834)</b>                                 | <b>\$12,801</b>                                   | <b>\$1,637</b>              |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |                                       |                                  |  |  |                                |  |   |                                   |   |  |  |   |                             |
| Common stock                                       | \$0                                   | \$0                              | \$0  | \$0  | \$0                            | \$0  | \$0   | \$0                               | \$0   | \$0  | \$0  | \$0   | \$0                         |
| Additional paid-in capital                         | \$13,873                              | \$3,375                          | \$0  | \$3,020  | \$7,956                        | \$1,922  | \$6,552   | \$1,959                           | \$1,406   | \$7,058  | \$3,436  | \$12,783  | \$12,979                    |
| Accumulated deficit                                | \$5,099                               | (\$68,812)                       | (\$1,122)                                    | \$695  | (\$12,008)                     | (\$16,942)   | \$4,541   | \$8,561                           | \$3,622   | (\$3,821)  | \$845  | (\$12,833)  | (\$4,095)                   |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$18,972</b>                       | <b>(\$65,437)</b>                | <b>(\$1,122)</b>                             | <b>\$3,715</b>                                 | <b>(\$4,051)</b>               | <b>(\$15,020)</b>                                    | <b>\$11,093</b>                                 | <b>\$10,520</b>                   | <b>\$5,028</b>                                      | <b>\$3,237</b>   | <b>\$4,281</b>                                   | <b>(\$50)</b>                                     | <b>\$8,884</b>              |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$3,232</b>                        | <b>\$3,229</b>                   | <b>\$2,428</b>                               | <b>\$164</b>                                   | <b>\$1,184</b>                 | <b>\$10,238</b>                                      | <b>\$4,453</b>                                  | <b>\$3,423</b>                    | <b>\$600</b>  | <b>\$568</b>   | <b>\$2,447</b>                                   | <b>\$12,751</b>                                   | <b>\$10,520</b>             |



In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED  
Balance Sheet**

(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | RITT<br>MEDICAL<br>GROUP, INC.<br>13-10837-PJW | RN HOME<br>CARE<br>MEDICAL<br>EQUIPMENT<br>COMPANY,<br>INC.<br>13-10838-PJW | ROSWELL<br>HOME<br>MEDICAL,<br>INC.<br>13-10839-PJW | ROTECH<br>EMPLOYEE<br>BENEFITS<br>CORPORATIO<br>N<br>13-10840-PJW | ROTECH<br>HOME<br>MEDICAL<br>CARE, INC.<br>13-10841-PJW | ROTECH<br>OXYGEN AND<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10842-PJW | ROTH<br>MEDICAL,<br>INC.<br>13-10843-PJW | ROTHERT'S<br>HOSPITAL<br>EQUIPMENT,<br>INC.<br>13-10845-PJW | SAMPSON<br>CONVALESCEN<br>T MEDICAL<br>SUPPLY, INC.<br>13-10846-PJW | SELECT<br>HOME<br>HEALTH<br>CARE, INC.<br>13-10847-PJW | SIGMA<br>MEDICAL<br>EQUIPMENT,<br>INC.<br>13-10848-PJW | SOUTHEASTE<br>RN HOME<br>HEALTH, INC.<br>13-10849-PJW | SUN MEDICAL<br>SUPPLY, INC.<br>13-10850-PJW |
|--|--|---|---|---|---|---|--|---|---|--|--|---|---|
| <b>ASSETS</b>                                      |  |   |   |   |   |   |  |   |   |  |  |   |   |
| <b>CURRENT ASSETS</b>                              |  |   |   |   |   |   |  |   |   |  |  |   |   |
| Cash and cash equivalents                          | \$0  | \$1   | \$2   | \$0   | \$2   | \$1,182   | \$2                                      | \$0   | \$0   | \$2  | \$1  | \$0   | \$0   |
| Accounts receivable, net                           | \$799  | \$295   | \$2,660   | \$0   | \$820   | \$3,058   | \$3,507                                  | \$493   | \$229   | \$1,051  | \$268  | \$177   | \$447                                       |
| Other receivables                                  | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Inventories  | \$15   | \$53  | \$61  | \$0   | \$50  | \$377   | \$118                                    | \$33  | \$25  | \$65   | \$41   | \$9   | \$18  |
| Prepaid Expenses                                   | \$3  | \$10  | \$18  | \$0   | \$18  | \$114   | \$36                                     | \$7   | \$1   | \$8  | \$1  | \$1   | \$2   |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$818</b>                                   | <b>\$360</b>  | <b>\$2,740</b>                                      | <b>\$0</b>  | <b>\$890</b>  | <b>\$4,731</b>  | <b>\$3,663</b>                           | <b>\$534</b>  | <b>\$256</b>  | <b>\$1,125</b>   | <b>\$311</b>   | <b>\$187</b>  | <b>\$467</b>                                |
| Property and equipment, net                        | \$786  | \$205   | \$2,616   | \$0   | \$820   | \$9,033   | \$3,049                                  | \$643   | \$161   | \$1,193  | \$300  | \$159   | \$450                                       |
| Intangible assets                                  | \$21   | \$0   | \$0   | \$0   | \$0   | \$284   | \$0                                      | \$2   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Restricted cash                                    | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Other assets, including debt issue costs           | \$3  | \$2   | \$21  | \$0   | \$10  | \$169   | \$14                                     | \$4   | \$7   | \$10   | \$5  | \$1   | \$0   |
| <b>TOTAL ASSETS</b>                                | <b>\$1,627</b>                                 | <b>\$566</b>  | <b>\$5,377</b>                                      | <b>\$0</b>  | <b>\$1,719</b>  | <b>\$14,218</b>   | <b>\$6,727</b>                           | <b>\$1,182</b>  | <b>\$424</b>  | <b>\$2,328</b>   | <b>\$617</b>   | <b>\$348</b>  | <b>\$917</b>                                |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |  |   |   |   |   |   |  |   |   |  |  |   |   |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |  |   |   |   |   |   |  |   |   |  |  |   |   |
| <b>CURRENT LIABILITIES</b>                         |  |   |   |   |   |   |  |   |   |  |  |   |   |
| Accounts payable                                   | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Accrued expenses and other current liabilities     | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Accrued interest                                   | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Deferred revenue                                   | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Current portion of long-term debt                  | \$196  | \$64  | \$588   | \$0   | \$202   | \$1,487   | \$656                                    | \$143   | \$53  | \$286  | \$81   | \$40  | \$104                                       |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$196</b>                                   | <b>\$64</b>   | <b>\$588</b>  | <b>\$0</b>  | <b>\$202</b>  | <b>\$1,487</b>  | <b>\$656</b>                             | <b>\$143</b>  | <b>\$53</b>   | <b>\$286</b>   | <b>\$81</b>  | <b>\$40</b>   | <b>\$104</b>                                |
| Deferred tax liabilities, net                      | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Other long-term liabilities                        | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Long-term debt, less current portion               | \$1,071  | \$776   | \$6,511   | \$0   | \$2,650   | \$17,631  | \$5,261                                  | \$1,131   | \$602   | \$2,583  | \$885  | \$402   | \$529                                       |
| Intercompany                                       | (\$25)   | \$23  | \$6   | \$0   | \$116   | (\$1,715)   | \$458                                    | \$40  | \$13  | \$45   | \$4  | \$17  | (\$21)                                      |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$1,242</b>                                 | <b>\$864</b>  | <b>\$7,106</b>                                      | <b>\$0</b>  | <b>\$2,968</b>  | <b>\$17,403</b>   | <b>\$6,375</b>                           | <b>\$1,314</b>  | <b>\$668</b>  | <b>\$2,915</b>   | <b>\$970</b>   | <b>\$459</b>  | <b>\$612</b>                                |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |  |   |   |   |   |   |  |   |   |  |  |   |   |
| Non-Intercompany                                   | \$2,378  | \$1,057   | \$7,789   | \$0   | \$3,316   | \$23,609  | \$7,092                                  | \$1,568   | \$700   | \$3,718  | \$1,162  | \$564   | \$696                                       |
| Intercompany                                       | (\$6,555)                                      | (\$5,807)   | (\$25,690)  | \$0   | (\$8,421)   | \$29,607  | (\$25,494)                               | (\$357)   | (\$4,187)   | (\$20,152)   | (\$7,166)  | (\$4,957)   | (\$6,250)                                   |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$4,176)</b>                               | <b>(\$4,750)</b>  | <b>(\$17,902)</b>                                   | <b>\$0</b>  | <b>(\$5,104)</b>  | <b>\$53,216</b>   | <b>(\$18,402)</b>                        | <b>\$1,212</b>  | <b>(\$3,487)</b>  | <b>(\$16,434)</b>                                      | <b>(\$6,004)</b>                                       | <b>(\$4,393)</b>                                      | <b>(\$5,554)</b>                            |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$2,935)</b>                               | <b>(\$3,886)</b>  | <b>(\$10,795)</b>                                   | <b>\$0</b>  | <b>(\$2,136)</b>  | <b>\$70,619</b>   | <b>(\$12,027)</b>                        | <b>\$2,526</b>  | <b>(\$2,819)</b>  | <b>(\$13,520)</b>                                      | <b>(\$5,033)</b>                                       | <b>(\$3,935)</b>                                      | <b>(\$4,943)</b>                            |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |  |   |   |   |   |   |  |   |   |  |  |   |   |
| Common stock                                       | \$0  | \$0   | \$0   | \$0   | \$0   | \$0   | \$0                                      | \$0   | \$0   | \$0  | \$0  | \$0   | \$0   |
| Additional paid-in capital                         | \$1,540  | \$3,746   | \$7,556   | \$0   | \$3,961   | \$18,661  | \$9,862                                  | \$3,173   | \$1,385   | \$10,993   | \$2,163  | \$2,058   | \$2,934                                     |
| Accumulated deficit                                | \$3,022  | \$706   | \$8,616   | \$0   | (\$106)   | (\$75,062)  | \$8,892                                  | (\$4,517)   | \$1,859   | \$4,854  | \$3,487  | \$2,225   | \$2,926                                     |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$4,562</b>                                 | <b>\$4,452</b>  | <b>\$16,172</b>                                     | <b>\$0</b>  | <b>\$3,855</b>  | <b>(\$56,401)</b>   | <b>\$18,754</b>                          | <b>(\$1,344)</b>  | <b>\$3,244</b>  | <b>\$15,847</b>  | <b>\$5,650</b>   | <b>\$4,283</b>  | <b>\$5,859</b>                              |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$1,627</b>                                 | <b>\$566</b>  | <b>\$5,377</b>                                      | <b>\$0</b>  | <b>\$1,719</b>  | <b>\$14,218</b>   | <b>\$6,727</b>                           | <b>\$1,182</b>  | <b>\$424</b>  | <b>\$2,328</b>   | <b>\$617</b>   | <b>\$348</b>  | <b>\$917</b>                                |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:

13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**UNAUDITED**  
**Balance Sheet**  
(000's)

The Balance Sheet is to be completed on an accrual basis only. Pre-petition liabilities must be classified separately from post-petition obligations.

|  | SUNSHINE HOME HEALTH CARE, INC.<br>13-10851-PJW | THE KILROY COMPANY<br>13-10852-PJW | THETA HOME HEALTH CARE, INC.<br>13-10853-PJW | TUPELO HOME HEALTH, INC.<br>13-10854-PJW | VALLEY MEDICAL EQUIPMENT, INC.<br>13-10855-PJW | VALUE CARE, INC.<br>13-10856-PJW | VITALCARE HEALTH SERVICES, INC.<br>13-10857-PJW | VITALCARE OF TEXAS, INC.<br>13-10858-PJW | WHITE'S MEDICAL RENTALS, INC.<br>13-10859-PJW | WICHITA MEDICAL CARE, INC.<br>13-10860-PJW | ZETA HOME HEALTH CARE, INC.<br>13-10861-PJW | CONSOLIDATED DEBTORS |
|--|---|------------------------------------|--|--|--|----------------------------------|---|--|---|--|---|----------------------|
| <b>ASSETS</b>                                      |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| <b>CURRENT ASSETS</b>                              |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| Cash and cash equivalents                          | \$0   | \$1                                | \$1  | \$0                                      | (\$40)   | \$1                              | \$1   | \$0                                      | \$0   | \$1  | \$1   | \$18,885             |
| Accounts receivable, net                           | \$182   | \$594                              | \$514  | \$552                                    | \$1,791  | \$990                            | \$537   | \$185                                    | \$123   | \$92                                       | \$712                                       | \$70,958             |
| Other receivables                                  | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$5,468              |
| Inventories  | \$6   | \$29                               | \$38   | \$23                                     | \$52   | \$63                             | \$43  | \$18                                     | \$10  | \$8  | \$44  | \$13,310             |
| Prepaid Expenses                                   | \$1   | \$4                                | \$7  | \$5                                      | \$4  | \$12                             | \$4   | \$4                                      | \$3   | \$0  | \$15  | \$8,476              |
| <b>TOTAL CURRENT ASSETS</b>                        | <b>\$189</b>                                    | <b>\$628</b>                       | <b>\$560</b>                                 | <b>\$580</b>                             | <b>\$1,807</b>                                 | <b>\$1,066</b>                   | <b>\$585</b>                                    | <b>\$208</b>                             | <b>\$135</b>                                  | <b>\$101</b>                               | <b>\$771</b>                                | <b>\$117,097</b>     |
| Property and equipment, net                        | \$156   | \$615                              | \$533  | \$492                                    | \$1,883  | \$1,330                          | \$495   | \$110                                    | \$75  | \$76                                       | \$768                                       | \$101,527            |
| Intangible assets                                  | \$0   | \$21                               | \$0  | \$0                                      | \$0  | \$20                             | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$21,087             |
| Restricted cash                                    | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$7,465              |
| Other assets, including debt issue costs           | \$2   | \$0                                | \$8  | \$1                                      | \$7  | \$4                              | \$13  | \$0                                      | \$0   | \$4  | \$13  | \$17,640             |
| <b>TOTAL ASSETS</b>                                | <b>\$347</b>                                    | <b>\$1,265</b>                     | <b>\$1,101</b>                               | <b>\$1,073</b>                           | <b>\$3,696</b>                                 | <b>\$2,421</b>                   | <b>\$1,094</b>                                  | <b>\$318</b>                             | <b>\$210</b>                                  | <b>\$181</b>                               | <b>\$1,553</b>                              | <b>\$264,816</b>     |
| <b>LIABILITIES &amp; STOCKHOLDERS' DEFICIENCY</b>  |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| <b>LIABILITIES NOT SUBJECT TO COMPROMISE:</b>      |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| <b>CURRENT LIABILITIES</b>                         |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| Accounts payable                                   | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$5,753              |
| Accrued expenses and other current liabilities     | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | (\$2)   | \$0                                      | \$0   | \$0  | \$0   | \$21,479             |
| Accrued interest                                   | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$3,177              |
| Deferred revenue                                   | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$8,428              |
| Current portion of long-term debt                  | \$40  | \$140                              | \$126  | \$123                                    | \$508  | \$278                            | \$144   | \$37                                     | \$34  | \$21                                       | \$173                                       | \$50,780             |
| <b>TOTAL CURRENT LIABILITIES</b>                   | <b>\$40</b>                                     | <b>\$140</b>                       | <b>\$126</b>                                 | <b>\$123</b>                             | <b>\$508</b>                                   | <b>\$278</b>                     | <b>\$142</b>                                    | <b>\$37</b>                              | <b>\$34</b>                                   | <b>\$21</b>                                | <b>\$173</b>                                | <b>\$89,617</b>      |
| Deferred tax liabilities, net                      | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$179                |
| Other long-term liabilities                        | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$543                |
| Long-term debt, less current portion               | \$249   | \$888                              | \$1,571                                      | \$954                                    | \$4,735  | \$2,148                          | \$2,304   | \$262                                    | \$362   | \$276                                      | \$1,733                                     | \$226,576            |
| Intercompany                                       | \$18  | \$63                               | \$41   | \$31                                     | \$247  | \$84                             | \$82  | (\$3,928)                                | \$5   | \$13                                       | \$159                                       | (\$0)                |
| <b>TOTAL LIABILITIES NOT SUBJECT TO COMPROMISE</b> | <b>\$307</b>                                    | <b>\$1,092</b>                     | <b>\$1,738</b>                               | <b>\$1,108</b>                           | <b>\$5,490</b>                                 | <b>\$2,511</b>                   | <b>\$2,529</b>                                  | <b>(\$3,630)</b>                         | <b>\$400</b>                                  | <b>\$310</b>                               | <b>\$2,065</b>                              | <b>\$316,915</b>     |
| <b>LIABILITIES SUBJECT TO COMPROMISE:</b>          |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| Non-Intercompany                                   | \$390   | \$1,035                            | \$1,918                                      | \$1,299                                  | \$5,566  | \$3,307                          | \$2,582   | \$441                                    | \$392   | \$399                                      | \$2,290                                     | \$339,253            |
| Intercompany                                       | (\$1,514)                                       | (\$2,518)                          | (\$12,484)                                   | (\$4,958)                                | (\$12,054)                                     | (\$7,378)                        | (\$6,646)                                       | \$5,496                                  | (\$1,108)                                     | (\$3,813)                                  | (\$14,811)                                  | \$0                  |
| <b>TOTAL LIABILITIES SUBJECT TO COMPROMISE</b>     | <b>(\$1,124)</b>                                | <b>(\$1,484)</b>                   | <b>(\$10,567)</b>                            | <b>(\$3,659)</b>                         | <b>(\$6,488)</b>                               | <b>(\$4,071)</b>                 | <b>(\$4,064)</b>                                | <b>\$5,936</b>                           | <b>(\$716)</b>                                | <b>(\$3,414)</b>                           | <b>(\$12,521)</b>                           | <b>\$339,253</b>     |
| <b>TOTAL LIABILITIES</b>                           | <b>(\$817)</b>                                  | <b>(\$392)</b>                     | <b>(\$8,829)</b>                             | <b>(\$2,551)</b>                         | <b>(\$998)</b>                                 | <b>(\$1,560)</b>                 | <b>(\$1,536)</b>                                | <b>\$2,306</b>                           | <b>(\$315)</b>                                | <b>(\$3,105)</b>                           | <b>(\$10,456)</b>                           | <b>\$656,168</b>     |
| <b>STOCKHOLDERS' DEFICIENCY:</b>                   |   |                                    |  |  |  |                                  |   |  |   |  |   |                      |
| Common stock                                       | \$0   | \$0                                | \$0  | \$0                                      | \$0  | \$0                              | \$0   | \$0                                      | \$0   | \$0  | \$0   | \$3                  |
| Additional paid-in capital                         | \$1,874   | \$1,027                            | \$11,101                                     | \$739                                    | \$4,650  | \$6,201                          | \$4,015   | \$183                                    | \$1,126                                       | \$2,303                                    | \$15,977                                    | \$508,831            |
| Accumulated deficit                                | (\$710)   | \$630                              | (\$1,171)                                    | \$2,886                                  | \$44   | (\$2,221)                        | (\$1,385)                                       | (\$2,172)                                | \$983   | (\$3,969)                                  | (\$900,185)                                 | (\$900,185)          |
| <b>TOTAL STOCKHOLDERS' DEFICIENCY</b>              | <b>\$1,163</b>                                  | <b>\$1,657</b>                     | <b>\$9,930</b>                               | <b>\$3,624</b>                           | <b>\$4,694</b>                                 | <b>\$3,980</b>                   | <b>\$2,629</b>                                  | <b>(\$1,988)</b>                         | <b>\$526</b>                                  | <b>\$3,286</b>                             | <b>\$12,008</b>                             | <b>(\$391,352)</b>   |
| <b>TOTAL LIABILITIES AND STOCKHOLDERS EQUITY</b>   | <b>\$347</b>                                    | <b>\$1,265</b>                     | <b>\$1,101</b>                               | <b>\$1,073</b>                           | <b>\$3,696</b>                                 | <b>\$2,421</b>                   | <b>\$1,094</b>                                  | <b>\$318</b>                             | <b>\$210</b>                                  | <b>\$181</b>                               | <b>\$1,553</b>                              | <b>\$264,816</b>     |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered) 13-10741-PJW  
Reporting Period: ril 8 - April 30, 2013

Federal Tax I.D. # 03-0408870

## Status of Post-petition Taxes

| Rotech Healthcare Inc. and its related debtor legal entities | Beginning Tax Liability | Amount Withheld or Accrued | Amount Paid        | Ending Tax Liability |
|--|-------------------------|----------------------------|--------------------|----------------------|
| Federal-Withholding  | -                       | (1,000,025)                | 1,000,025          | -                    |
| Federal-FICA - Employee                                      | -                       | (749,460)                  | 749,460            | -                    |
| Federal-FICA - Employer                                      | (119)                   | (748,894)                  | 749,013            | (0)                  |
| Federal-Unemployment   | (5)                     | (14,033)                   | 14,038             | -                    |
| Federal-Income   | 7,224                   | 30                         | -                  | 7,254                |
| Federal-Other  | -                       | -                          | -                  | -                    |
| <b>Total Federal</b>   | <b>\$7,100</b>          | <b>(\$2,512,382)</b>       | <b>\$2,512,535</b> | <b>\$7,254</b>       |
| State and Local-Withholding                                  | (2,672)                 | (275,709)                  | 274,911            | (3,469)              |
| State and Local-Sales  | (1,403,000)             | (131,256)                  | 69,992             | (1,464,264)          |
| State and Local-Excise                                       | 333,253                 | (39,011)                   | 22,324             | 316,566              |
| State and Local-Unemployment                                 | (45,646)                | (198,293)                  | 237,615            | (6,325)              |
| State and Local-Real Property                                | 887,154                 | (137,731)                  | 25,258             | 774,681              |
| State and Local-Personal Property                            | -                       | -                          | -                  | -                    |
| State and Local-Other  | 127,344                 | (11,215)                   | -                  | 116,129              |
| <b>Total State and Local</b>                                 | <b>(\$103,567)</b>      | <b>(\$793,214)</b>         | <b>\$630,100</b>   | <b>(\$266,681)</b>   |
| <b>TOTAL Taxes</b>   | <b>(96,467)</b>         | <b>(3,305,595)</b>         | <b>3,142,635</b>   | <b>(259,427)</b>     |

## Combined Debtors Summary of Unpaid Post-petition Accounts Payable(1)

|          | Days Past Due |           |       |       |     | Total       |
|----------|---------------|-----------|-------|-------|-----|-------------|
|          | Current       | 1-30      | 31-60 | 61-90 | >91 |             |
| Combined | \$5,314,191   | \$438,458 | \$0   | \$0   | \$0 | \$5,752,649 |
|          | 92%           | 8%        | 0%    | 0%    | 0%  | 100%        |

Note:

(1) The post-petition accounts payable reported represent open and outstanding trade vendor invoices that have been entered into the Debtors' accounts payable system and does not include prepetition amounts that the Debtors intend to pay in accordance with various orders of the Bankruptcy Court. This summary does not include accruals for invoices not yet received or approved.

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered)  
Reporting Period:13-10741-PJW  
April 8 - April 30, 2013

Federal Tax I.D. #

03-0408870

**Accounts Receivable Reconciliation and Aging**

(000's)

**ACCOUNTS RECEIVABLE RECONCILIATION AND AGING**

| <b>Accounts Receivable Reconciliation</b>                                |  | <b>Amount</b> |
|--|--|---------------|
| Total Accounts Receivable (Net) at the beginning of the reporting period |  | 112,452       |
| + Amounts billed during the period                                       |  | 37,756        |
| - Amounts collected during the period                                    |  | (35,414)      |
| Total Accounts Receivable (Net) at the end of the reporting period       |  | \$114,794     |
| <b>Accounts Receivable Aging</b>   |  | <b>Amount</b> |
| 0 - 30 days old  |  | \$48,152      |
| 31 - 60 days old   |  | \$11,710      |
| 61 - 90 days old   |  | \$9,263       |
| 91+ days old   |  | \$45,669      |
| Total Accounts Receivable  |  | \$114,794     |
| Contractual Allowance / Uncollectible                                    |  | (\$43,836)    |
| Accounts Receivable (Net)  |  | \$70,958      |

In re: Rotech Healthcare Inc., et al.

Case No. (Jointly Administered) 13-10741-PJW

Reporting Period: 11/8 - April 30, 2013

Federal Tax I.D. # 03-0408870

|                             |
|-----------------------------|
| <b>Debtor Questionnaire</b> |
|-----------------------------|

| Must be completed each month.  | Yes | No |
|--|-----|----|
| 1 Have any assets been sold or transferred outside the normal course of business this reporting period? If yes, provide an explanation below.  |     | X  |
| 2 Have any funds been disbursed from any account other than a debtor in possession account this reporting period? If yes, provide an explanation below.  |     | X  |
| 3 Have all postpetition tax returns been timely filed? If no, provide an explanation below.  | X   |    |
| 4 Are workers compensation, general liability and other necessary insurance coverages in effect? If no, provide an explanation below.  | X   |    |
| 5 Has any bank account been opened during the reporting period? If yes, provide documentation identifying the opened account(s). If an investment account has been opened provide the required documentation pursuant to the Delaware Local Rule 4001-3. | X   |    |