

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

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<b><u>In re</u></b>	)	<b>Chapter 11</b>
	)	
<b>ROTECH HEALTHCARE INC., et al.,</b>	)	<b>Case No. 13-10741</b>
	)	
<b>Debtors.</b>	)	<b>(Jointly Administered)</b>
<hr/>	)	

**SCHEDULES OF ASSETS AND LIABILITIES FOR  
MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case No: 13-10800**

(1) The Debtors in these chapter 11 cases are listed in Exhibit A attached hereto and at <http://dm.epiq11.com/rotech>. The address of the corporate headquarters of the Debtors and the mailing address of each of the Debtors is 2600 Technology Drive, Suite 300, Orlando, FL 32804.

**Exhibit A**

The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are,

A-1 Medical Equipment, Inc. (4401);  
 Abba Medical Equipment, Inc. (4117);  
 Acadia Home Care (6177);  
 Allied Medical Supply, Inc. (3257);  
 Always Medical Equipment, Inc. (7512);  
 Andy Boyd's InHome Medical, Inc., West (9187);  
 Andy Boyd's InHome Medical/InHome Medical Inc. (4360);  
 Anniston Health & Sickroom Supplies, Inc. (9873);  
 Berkeley Medical Equipment, Inc. (2227);  
 Best Care HHC Acquisition Company LLC (2125);  
 Beta Medical Equipment, Inc. (4408);  
 Cambria Medical Supply, Inc. (0476);  
 Camden Medical Supply, Inc. (3186);  
 Care Medical Supplies, Inc. (5959);  
 Centennial Medical Equipment, Inc. (6826);  
 Charlotte Medical Supply, Inc. (8925);  
 Collins Rentals, Inc. (2037);  
 Community Home Oxygen, Inc. (0456);  
 Contour Medical Supply, Inc. (6822);  
 Corley Home Health Care, Inc. (9882);  
 CPO 2, Inc. (1084);  
 Daniel Medical Systems, Inc. (7988);  
 Distinct Home Health Care, Inc. (3941);  
 Don Paul Respiratory Services, Inc. (7602);  
 DuMED, Inc. (6634);  
 East Tennessee Infusion & Respiratory, Inc. (7561);  
 Ellis County Home Medical Equipment, LLC (9841);  
 Encore Home Health Care, Inc. (1477);  
 Excel Medical of Fort Dodge, Inc. (4351);  
 Excel Medical of Marshalltown, Inc. (6085);  
 First Community Care of Niagara, Inc. (1366);  
 Firstcare, Inc. (4362);  
 Fischer Medical Equipment, Inc. (1262);  
 Four Rivers Home Health Care, Inc. (6602);  
 G&G Medical, Inc. (3419);  
 Gate City Medical Equipment, Inc. (9037);  
 Georgia Medical Resources, Inc. (4343);  
 Gladwin Area Home Care, Inc. (0154);  
 Hamilton Medical Equipment Service, Inc. (9500);  
 Health Care Services of Mississippi, Incorporated (3038);  
 Holland Medical Services, Inc. (0731);  
 Home Care Oxygen Service, Inc. (5036);  
 Home Medical Systems, Inc. (4523);  
 IHS Acquisition XXVII, Inc. (8938);  
 Integrated Health Services at Jefferson Hospital, Inc. (3408);  
 Intensive Home Care Services, Inc. (3364);  
 IOTA Medical Equipment, Inc. (6769);  
 Lambda Medical Equipment, Inc. (4213);  
 LAMS, Inc. (3169);  
 Lovejoy Medical, Inc. (7284);  
 Major Medical Supply, Inc. (3420);  
 Medco Professional Services, Corp. (8104);  
 MedCorp International, Inc. (1512);  
 Medic-Aire Medical Equipment, Inc. (4409);  
 Medical Electro-Therapeutics, Inc. (3806);  
 Medicare Rental Supply, Inc. (4420);  
 Michigan Medical Supply, Inc. (1565);  
 National Medical Equipment Centers, Inc. (4381);

NeighborCare Home Medical Equipment, LLC (4608);  
 NeighborCare Home Medical Equipment of Maryland, LLC (7083);  
 Neumann's Home Medical Equipment, Inc. (4719);  
 Nightingale Home Health Care, Inc. (3784);  
 North Central Washington Respiratory Care Services, Inc. (4195);  
 Northeast Medical Equipment, Inc. (5262);  
 Northwest Home Medical, Inc. (8664);  
 OMICRON Medical Equipment, Inc. (4215);  
 Oxygen of Oklahoma, Inc. (4965);  
 Oxygen Plus Medical Equipment, Inc. (4115);  
 Oxygen Plus, Inc. (3534);  
 Oxygen Therapy Associates, Inc. (1923);  
 Peterson's Home Care, Inc. (9765);  
 PHI Medical Equipment, Inc. (6766);  
 Pioneer Medical Services, Inc. (9719);  
 Preferential Home Health Care, Inc. (5850);  
 Principal Medical Equipment, Inc. (7513);  
 Professional Breathing Associates, Inc. (1020);  
 Professional Respiratory Home Healthcare, Inc. (4111);  
 PSI Health Care, Inc. (0287);  
 Pulmo-Dose, Inc. (8866);  
 Qualicare Home Medical, Inc. (4849);  
 Quality Home Health Care, Inc. (4571);  
 R.C.P.S., Inc. (9101);  
 RCG Information Services Corporation (3052);  
 Regency Medical Equipment, Inc. (7515);  
 Resp-A-Care, Inc. (6717);  
 Respiracare Medical Equipment, Inc. (8640);  
 Respiratory Medical Equipment of Ga., Inc. (5258);  
 Respitech Home Health Care, Inc. (0603);  
 Responsive Home Health Care, Inc. (2438);  
 Rhema, Inc. (2932);  
 Ritt Medical Group, Inc. (0564);  
 RN Home Care Medical Equipment Company, Inc. (2598);  
 Roswell Home Medical, Inc. (8647);  
 Rotech Healthcare Inc. (8870);  
 Rotech Employee Benefits Corporation (8434);  
 Rotech Home Medical Care, Inc. (9059);  
 Rotech Oxygen and Medical Equipment, Inc. (0889);  
 Roth Medical, Inc. (7477);  
 Rothert's Hospital Equipment, Inc. (0420);  
 Sampson Convalescent Medical Supply, Inc. (0509);  
 Select Home Health Care, Inc. (3150);  
 Sigma Medical Equipment, Inc. (7143);  
 Southeastern Home Health, Inc. (8645);  
 Sun Medical Supply, Inc. (4796);  
 Sunshine Home Health Care, Inc. (1497);  
 The Kilroy Company (3738);  
 Theta Home Health Care, Inc. (9824);  
 Tupelo Home Health, Inc. (7024);  
 Valley Medical Equipment, Inc. (7456);  
 Value Care, Inc. (0410);  
 VitalCare Health Services, Inc. (3938);  
 VitalCare of Texas, Inc. (5707);  
 White's Medical Rentals, Inc. (0401);  
 Wichita Medical Care, Inc. (6368);  
 Zeta Home Health Care, Inc. (0414).

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

In re: **MEDICAL ELECTRO-THERAPEUTICS,  
INC.**

Case No. **13-10800**

Chapter **11**

**SUBJECT TO GLOBAL NOTES AND SPECIFIC NOTES TO THESE SCHEDULES:**

**SUMMARY OF SCHEDULES**

Indicate as to each schedule whether that schedule is attached and state the number of pages in each. Report the totals from Schedules A, B, C, D, E, F, I, and J in the boxes provided. Add the amounts from Schedules A and B to determine the total amount of the debtor's assets. Add the amounts from Schedules D, E, and F to determine the total amount of the debtor's liabilities.

**AMOUNTS SCHEDULED**

NAME OF SCHEDULE	ATTACHED YES / NO	NO. OF SHEETS	ASSETS	LIABILITIES	OTHER
A - REAL PROPERTY	YES	1	\$0		
B - PERSONAL PROPERTY	YES	26	\$10,783,576		
C - PROPERTY CLAIMED AS EXEMPT	NO	0			
D - CREDITORS HOLDING SECURED CLAIMS	YES	3			\$560,871,725
E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS (Total of claims on Schedule E)	YES	8			\$144
F - CREDITORS HOLDING UNSECURED NON- PRIORITY CLAIMS	YES	45			\$172,769
G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES	YES	14			
H - CODEBTORS	YES	12			
I - CURRENT INCOME OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
J - CURRENT EXPENDITURES OF INDIVIDUAL DEBTOR(S)	NO	0			N/A
<b>Total number of sheets of all Schedules</b>		109			
			<b>Total Assets &gt;</b>	<b>\$10,783,576</b>	
			<b>Total Liabilities &gt;</b>	<b>\$561,044,638</b>	

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**General**

The Schedules of Assets and Liabilities (collectively, the "Schedules") and the Statements of Financial Affairs (collectively, the "Statements" and, together with the Schedules, the "Schedules and Statements") filed by Rotech Healthcare Inc. ("Rotech" or the "Company") and its title 11 subsidiaries, as chapter 11 debtors and debtors in possession (collectively with Rotech, the "Debtors") pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") were prepared, pursuant to section 521 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure, by management of the Debtors, with the assistance of the Debtors' advisors, and are unaudited. While the Debtors' management has made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information available at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors, inaccuracies, or omissions may have occurred. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. Nothing contained in the Schedules and Statements shall constitute a waiver of any right of the Debtors or an admission with respect to their chapter 11 cases (including, but not limited to, issues involving claims, substantive consolidation, defenses, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers), and the Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated."

The Schedules and Statements have been signed by David Meador, Chief Financial Officer of the Debtors. Accordingly, in reviewing and signing the Schedules and Statements, Mr. Meador necessarily relied upon the efforts, statements, and representations of the Debtors' other personnel and professionals. Mr. Meador has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules and Statements (the "Global Notes") are incorporated by reference in, and comprise an integral part of, all of the Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.(1)

(1) These Global Notes supplement and are in addition to any specific notes contained in each Debtor's Schedules or Statements. The fact that the Debtors have prepared a Global Note with respect to any of individual Debtor's Schedules and Statements and not to those of another should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any of the Debtors' other Schedules and Statements, as appropriate. Disclosure of information in one Schedule, one Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

**Description of the Cases and Information Date**

On April 8, 2013 (the "Commencement Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the Bankruptcy Court. The chapter 11 cases are being jointly administered under Case No. 13-10741. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The asset information provided herein, except as otherwise noted, represents the asset data of the Debtors as of March 31, 2013 and the liability data of the Debtors as of the close of business on the Commencement Date.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Basis of Presentation**

For financial reporting purposes, prior to the Commencement Date, the Debtors prepared financial statements that were annually audited and consolidated by the parent Debtor. Combining the assets and liabilities set forth in the Debtors' Schedules and Statements would result in amounts that would be substantially different from financial information that would be prepared on a consolidated basis under Generally Accepted Accounting Principles ("GAAP"). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements.

Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Commencement Date or at any time prior to the Commencement Date. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Commencement Date or any time prior to the Commencement Date.

**Amendment**

While reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary or appropriate.

**Confidential or Sensitive Information**

There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. The alterations will be limited to only what is necessary to protect the Debtor or third party and will provide interested parties with sufficient information to discern the nature of the listing.

**Causes of Action**

Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

**Recharacterization**

The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' businesses, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate as additional information becomes available, including, but not limited to, whether contracts herein were executory as of the Commencement Date or remain executory postpetition.

**UNITED STATES BANKRUPTCY COURT  
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**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Claim Designations**

Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation. Listing a claim does not constitute an admission of liability by the Debtors.

**Unliquidated Claim Amounts**

Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

**Undetermined Amounts**

The description of an amount as "undetermined" is not intended to reflect upon the materiality of such amount.

**Court Orders**

Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' chapter 11 cases entered on or about April 9, 2013 (the "First Day Orders"), the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of employees, critical vendors, and taxing authorities. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders. To the extent such claims are paid pursuant to an order of the Bankruptcy Court (including the First Day Orders), the Debtors reserve all rights to amend or supplement their Schedules and Statements as is necessary or appropriate.

**Valuation**

It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, net book values as of the Commencement Date are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets. Operating cash is presented at bank balances as of the Commencement Date. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed at undetermined amounts, as the net book values may differ materially from fair market values. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as "unknown" or "undetermined," and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements. Barclays Capital, the Debtors' financial advisor, has conducted a valuation of the Debtors on a consolidated basis and projects a value range of between \$400 million and \$460 million depending upon the method and multiple used. The Barclays valuation was included as exhibit H to the Disclosure Statement [Docket no. 337] and certain additional materials were attached as an exhibit to the Debtors' Motion Requesting Order Disbanding Statutory Committee of Equity Security Holders [Docket No. 142].

**Liabilities**

The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.

**UNITED STATES BANKRUPTCY COURT  
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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Excluded Assets and Liabilities**

The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including goodwill, deferred compensation, accrued salaries, employee benefit accruals, accrued accounts payable, deferred gains, and certain immaterial assets and liabilities. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist. Pursuant to certain First Day Orders, the Debtors have been granted authority to pay certain prepetition obligations to, among others, employees, critical vendors, and taxing authorities.

**Leases**

The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases. To the extent that there was an amount outstanding as of the Commencement Date, the creditor has been included on Schedule F of the Schedules.

**Contingent Assets**

The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. The Debtors, despite reasonable efforts, may not have set forth all of their causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these Global Notes or the Schedules and Statements shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against affiliate Debtor entities for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement, and/or indemnification arising from, among other things, (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guarantees, (v) indemnities, and (vi) warranties. Additionally, prior to the relevant Commencement Date, each Debtor, as plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages. Refer to each Statement, item 4(a)(i), for lawsuits commenced prior to the relevant Commencement Date in which the Debtor was a plaintiff.

**Receivables and Payables**

The Debtors have not listed individual customer accounts receivable balance information as the Company considers its customer list to be proprietary and confidential.

**Intercompany Accounts**

The Debtors record intercompany assets and liabilities through intercompany trade (includes trade and other business-related transactions) accounts. The Debtors have eliminated intra-company activity within each legal entity.

**Guarantees and Other Secondary Liability Claims**

The Debtors have used reasonable efforts to locate and identify guarantees and other secondary liability claims (collectively, "Guarantees") in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Where such Guarantees have been identified, they have been included in the relevant Schedule H for the Debtor or Debtors affected by such Guarantees. However, certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules to the extent that additional Guarantees are identified.

**UNITED STATES BANKRUPTCY COURT  
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**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Intellectual Property Rights**

Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

**Estimates**

To prepare and file the Schedules as close to the Commencement Date as possible, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. The Debtors reserve all rights to amend the reported amounts of assets and liability to reflect changes in those estimates or assumptions.

**Fiscal Year**

Each Debtor's fiscal year ends on December 31.

**Currency**

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

**Property and Equipment**

Unless otherwise indicated, owned property (including real property) and equipment are stated at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.

**Claims of Third-Party Related Entities**

While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to same. Therefore, to the extent that the Debtors have classified their estimate of claims of a creditor as disputed, all claims of such creditor's affiliates listed in the Schedules and Statements shall similarly be considered as disputed, whether or not they are designated as such.

**Interest in Subsidiaries and Affiliates**

Rotech is a publicly held company, and each of the Debtors other than Rotech is a wholly-owned indirect subsidiary of Rotech. Each Debtor's Schedule B14 or Statement 18a contains a listing of the current capital structure of the Debtors and includes ownership interests.

**Umbrella Or Master Agreements**

Contracts listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor that signed the original umbrella or master agreement.



**UNITED STATES BANKRUPTCY COURT  
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**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Setoffs and Recoupment**

The Debtors reconcile credit balances for payors and patients in the ordinary course of business. As of the Commencement Date, a significant amount of credit balances (which could ultimately result in a refund or offset to the payor or patient) had not been reconciled (some of which are old) and the Debtors cannot determine if, after reconciliation, such amounts would result in a claim against the Debtors. The Debtors are contract counter-party with over 600 payors and cannot reconcile all of the credit balances with certainty in the current time frame. Accordingly, the Debtors have identified all commercial payors (regardless of current stage of reconciliation) with unknown, unliquidated amounts on Schedule F.

The Debtors have over 7,000 patients who may be owed refunds and an additional 42,000 patients that may have small negative credit balances, which remain unreconciled. Given the time allotted and the volume of credit balances, it has not been possible for the Debtors to reconcile every credit balance and determine if a refund is owed. Accordingly, due to the HIPAA Privacy Rule and state confidentiality requirements, the Debtors have not listed on Schedule F the identity or amounts potentially owed to specific individual patients. Rather, each of the Debtors have scheduled a single line item showing the amount of contingent and/or liquidated refund claims which each Debtor has determined to be potentially owed to all patients protected by applicable regulations. All 49,000 patients will be provided with a proof of claim form which will provide the amount of the refund (if known) potentially owed to the patient.

**Insiders**

The Debtors have attempted to include all payments made over the 12 months preceding the Commencement Date to any individual or entity deemed an "insider." For these purposes, "insider" is defined as (1) an individual or entity owning 5% or more of the voting or equity securities of a Debtor, (2) Board of Directors, (3) the Chief Executive Officer, (4) the Chief Financial Officer, or (5) an entity related to an insider. The listing of a party as an "insider," however, is not intended to be nor should be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved. In addition, certain Debtors have made payments to, charged or incurred charges from various affiliated entities during the twelve months preceding the relevant Commencement Date. These transactions have been reflected in the Schedules and Statements as the net change in beginning and ending intercompany trade payables.

**Disputed, Contingent and/or Unliquidated Claims**

Schedules D, E and F permit each of the Debtors to designate a claim as disputed, contingent and/or unliquidated. A failure to designate a claim on any of these Schedules as disputed, contingent and/or unliquidated does not constitute an admission that such claim is not subject to objection. The Debtors reserve the right to dispute, or assert offsets or defenses to, any claim reflected on these Schedules as to amount, liability or status.

**Indemnification**

Article IX of Rotech's Certificate of Incorporation (the "Certificate") provides indemnification, on the particular terms set forth in the Bylaws, for persons made a party or threatened to be made a party to any action, suit or proceeding by reason of the fact that he or she is the legal representative or, is or was a director or officer of Rotech, or is or was serving at the request of Rotech as a director, officer, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans maintained or sponsored by Rotech. The Debtors have not reached a determination that certain potentially indemnified persons are ineligible for indemnification under the terms of the Certificate and such persons are therefore listed on Rotech's Schedule F. To the extent that Rotech has entered into separate contracts with certain executives and former executives, agreeing to indemnify them in certain circumstances according to the particular terms and conditions set forth in those contracts, such contracts are listed on Rotech's Schedule G. The Debtors have not reached a determination as to whether the persons who are parties to these contracts are eligible for indemnification. Consequently, the Debtors have separately listed on Schedule G all contracts with such persons, but Debtors reserve all rights with respect thereto, including the right to assert that the individual is not entitled to indemnification and that the provisions do not constitute executory contracts.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Property Held for Others**

The Debtors hold property, including medical equipment, for other people. In the ordinary course of their business, pursuant to contracts with the Department of Veterans Affairs ("VA") and certain commercial payors, certain Debtors store and hold in Debtors' facilities medical equipment and supplies owned by the VA and certain other payors, which is used when Debtors provide contracted services to patients of the VA and certain other payors pursuant to the terms and conditions of contracts with those parties. The inventory of medical equipment and supplies so held on consignment for others has been excluded from the Debtors' responses to Question 14 of the Statement of Financial Affairs.

**Payments**

The financial affairs and business of the Debtors are complex. Prior to the Commencement Date, the Debtors maintained a cash management and disbursement system in the ordinary course of their businesses (the "Cash Management System"). Disbursements under the Cash Management System are controlled primarily by the Debtors' financial personnel located at the Debtors' headquarters. As a result, certain payments in the Schedules and Statements may have been made prepetition by one legal entity on behalf of another legal entity through the operation of the centrally controlled cash management system. Although efforts have been made to attribute open payable amounts to the correct legal entity, the Debtors reserve the right to modify or amend their Schedules and Statements to attribute such payment to a different legal entity, if appropriate.

**Totals**

All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total. The description of an amount as "unknown" or "undetermined" is not intended to reflect upon the materiality of such amount.

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE A - REAL PROPERTY**

Except as directed below, list all real property in which the debtor has any legal, equitable, or future interest, including all property owned as a cotenant, community property, or in which the debtor has a life estate. Include any property in which the debtor holds rights and powers exercisable for the debtor's own benefit. If the debtor is married, state whether husband, wife, or both own the property by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor holds no interest in real property, write "None" under "Description and Location of Property."

Do not include interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases

If an entity claims to have a lien or hold a secured interest in any property, state the amount of the secured claim. See Schedule D. If no entity claims to hold a secured interest in the property, write "None" in the column labeled "Amount of Secured Claim."

If the debtor is an individual or a joint petition is filed, state the amount of any exemption claimed in the property only in Schedule C - Property Claimed as Exempt.

☒ Check this box if debtor has no real property to report on this Schedule A.

DESCRIPTION AND LOCATION OF PROPERTY	NATURE OF DEBTOR'S INTEREST IN PROPERTY	CURRENT VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION	AMOUNT OF SECURED CLAIM

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".  
 If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
1. Cash on hand.		See Attached Schedule B-1	\$883
2. Checking, savings or other financial accounts, certificates of deposit, or shares in banks, savings and loan, thrift, building and loan, and homestead associations, or credit unions, brokerage houses, or cooperatives.	X		
3. Security deposits with public utilities, telephone companies, landlords, and others.		See Attached Schedule B-3	\$8,365
4. Household goods and furnishings, including audio, video, and computer equipment.	X		
5. Books; pictures and other art objects; antiques; stamps, coin, record, tape, compact disc, and other collections or collectibles.	X		
6. Wearing apparel.	X		
7. Furs and jewelry.	X		
8. Firearms and sports, photographic, and other hobby equipment.	X		
9. Interests in insurance policies. Name insurance company of policy and itemize surrender or refund value of each.	X		
10. Annuities. Itemize and name each issuer.	X		

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".  
 If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
11. Interests in an education IRA as defined in 26 U.S.C. § 530(b)(1) or under a qualified State tuition plan as defined in 26 U.S.C. § 529(b)(1). Give particulars. (File separately the record(s) of any such interest(s). 11 U.S.C. § 521(c).)	X		
12. Interests in IRA, ERISA, Keogh, or other pension or profit sharing plans.	X		
13. Stock and interests in incorporated and unincorporated business. Itemize.		See Attached Schedule B-13	Undetermined
14. Interests in partnerships or joint ventures. Itemize.		See Attached Schedule B-14	Undetermined
15. Government and corporate bonds and other negotiable and non-negotiable instruments.	X		
16. Accounts receivable.		See Attached Schedule B-16	\$9,747,217
17. Alimony, maintenance, support, and property settlements to which the debtor is or may be entitled. Give particulars.	X		
18. Other liquidated debts owing debtor including tax refunds. Give particulars.	X		
19. Equitable or future interests, life estates, and rights or powers exercisable for the benefit of the debtor other than those listed in Schedule A - Real Property.	X		
20. Contingent and non-contingent interests in estate of a decedent, death benefit plan, life insurance policy, or trust.	X		

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".  
 If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
21. Other contingent and unliquidated claims of every nature, including tax refunds, counterclaims of the debtor, and rights to setoff claims. Give estimated value of each.	X		
22. Patents, copyrights, and other intellectual property. Give particulars.		See Attached Schedule B-22	Undetermined
23. Licenses, franchises, and other general intangibles. Give particulars.		See Attached Schedule B-23	Undetermined
24. Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family, or household purposes.		See Attached Schedule B-24	Undetermined

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE B - PERSONAL PROPERTY**

Except as directed below, list all personal property of the debtor of whatever kind. If the debtor has no property in one or more of the categories place an "X" in the appropriate position in the column labeled "None". If additional space is needed in any category, attach a separate sheet properly identified with the case name, case number, and the number of the category. If the debtor is married, state whether husband, wife, or both own the property by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community." If the debtor is an individual or a joint petition is filed, state the amount of any exemptions claimed only on Schedule C - Property Claimed as Exempt.

Do not list interests in executory contracts and unexpired leases on this schedule. List them in Schedule G - Executory Contracts and Unexpired Leases.

If the property is being held for the debtor by someone else, state that person's name and address under "Description and Location of Property".  
 If the property is being held for a minor child, simply state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

TYPE OF PROPERTY	NONE	DESCRIPTION AND LOCATION OF PROPERTY	NET BOOK VALUE OF DEBTOR'S INTEREST IN PROPERTY, WITHOUT DEDUCTING ANY SECURED CLAIM OR EXEMPTION
25. Automobiles, trucks, trailers, and other vehicles and accessories.		See Attached Schedule B-25	\$230
26. Boats, motors, and accessories	X		
27. Aircraft and accessories.	X		
28. Office equipment, furnishings, and supplies.		See Attached Schedule B-28	\$26,832
29. Machinery, fixtures, equipments, and supplies used in business.		See Attached Schedule B-29	\$914,691
30. Inventory		See Attached Schedule B-30	\$74,018
31. Animals	X		
32. Crops - growing or harvested. Give particulars	X		
33. Farming equipment and implements.	X		
34. Farm supplies, chemicals, and feed.	X		
35. Other personal property of any kind not already listed. Itemize.		See Attached Schedule B-35	\$11,340

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE B**

**Schedule B-2 - Checking, savings, or other financial accounts, CDs, etc.**

Bank Balances as of April 8, 2013.

**Schedule B-3 - Security deposits with public utilities, telephone companies, landlo**

Bankruptcy professional retainers as of April 8, 2013.

**Schedule B-13 - Stock and interests in incorporated and unincorporated business**

See Schedule Exhibit B-13 for additional businesses the Debtor was a parent of or owned a significant interest in.

**Schedule B-28 - Office Equipment**

Certain of the Debtor's office equipment, furnishings, and supplies are not capitalized based on its accounting policies and procedures. These assets are not listed herein.

**Schedule B-29 - Business Equipment**

Certain of the Debtor's machinery, fixtures, equipment, and supplies used in business are not capitalized based on its accounting policies and procedures. These assets are not listed herein.



**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-1****Cash on hand**

<b><u>Type of Cash &amp; Location</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>	<b><u>Amount</u></b>
PETTY CASH	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$200
PETTY CASH	41210	OXYCARE OF TENNESSEE	NASHVILLE TN	\$200
PETTY CASH	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$183
PETTY CASH	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON TN	\$150
PETTY CASH	41610	OXYCARE OF TENNESSEE	CLARKSVILLE TN	\$150
				<hr/>
				<b>\$883</b>
				<hr/>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-3****Security deposits with public utilities, telephone companies, landlords, and others**

<b><u>Description</u></b>	<b><u>Vendor Name</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Amount</u></b>
RENT DEPOSIT	CAROL J MOORE	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$3,610
RENT DEPOSIT	DAVIS MANAGEMENT	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$2,340
GAS DEPOSIT	NASHVILLE GAS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$415
RENT DEPOSIT	TOMASZ NOSARZEW	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$2,000
						<b><u>\$8,365</u></b>

ROTECH HEALTHCARE INC.  
2013 Organization Structure  
EXHIBIT B-13 / B-14

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business
1	ROTECH HEALTHCARE INC.	SHAREHOLDERS - 100%	Delaware	3/15/2002	03-0408870	Debtor	US	Parent
2	A-1 MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334401	Debtor	US	Operating Subsidiary
3	ABBA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344117	Debtor	US	Operating Subsidiary
4	ACADIA HOME CARE	ROTECH HEALTHCARE INC. - 100%	Maine	12/28/1993	01-0486177	Debtor	US	Operating Subsidiary
5	ALLIED MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	7/14/1982	86-0423257	Debtor	US	Operating Subsidiary
6	ALWAYS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387512	Debtor	US	Operating Subsidiary
7	ANDY BOYD'S INHOME MEDICAL, INC., WEST	ROTECH HEALTHCARE INC. - 100%	West Virginia	3/22/1996	55-0749187	Debtor	US	Operating Subsidiary
8	ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	10/30/1989	55-0744360	Debtor	US	Operating Subsidiary
9	ANNISTON HEALTH & SICKROOM SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Alabama	12/20/1976	63-0719873	Debtor	US	Operating Subsidiary
10	BERKELEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3402227	Debtor	US	Operating Subsidiary
11	BEST CARE HHC ACQUISITION COMPANY LLC	ROTECH HEALTHCARE INC. - 100%	Delaware	2/7/2007	20-8402125	Debtor	US	Operating Subsidiary
12	BETA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334408	Debtor	US	Operating Subsidiary
13	CAMBRIA MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/10/1994	59-3260476	Debtor	US	Operating Subsidiary
14	CAMDEN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/29/1993	59-3203186	Debtor	US	Operating Subsidiary
15	CARE MEDICAL SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	4/29/1985	37-1175959	Debtor	US	Operating Subsidiary
16	CENTENNIAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406826	Debtor	US	Operating Subsidiary
17	CHARLOTTE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1993	59-3208925	Debtor	US	Operating Subsidiary
18	COLLINS RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	2/17/1981	43-1222037	Debtor	US	Operating Subsidiary
19	COMMUNITY HOME OXYGEN, INC.	ROTECH HEALTHCARE INC. - 100%	Montana	3/2/1994	81-0490456	Debtor	US	Operating Subsidiary
20	CONTOUR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406822	Debtor	US	Operating Subsidiary
21	CORLEY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	9/24/1987	58-1729882	Debtor	US	Operating Subsidiary
22	CPO 2, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	8/17/1983	23-2271084	Debtor	US	Operating Subsidiary
23	DANIEL MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	6/25/1964	73-0737988	Debtor	US	Operating Subsidiary
24	DISTINCT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143941	Debtor	US	Operating Subsidiary
25	DON PAUL RESPIRATORY SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	8/26/1991	84-1177602	Debtor	US	Operating Subsidiary
26	DUMED, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/21/1989	42-1336634	Debtor	US	Operating Subsidiary
27	EAST TENNESSEE INFUSION & RESPIRATORY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/25/1990	59-3007561	Debtor	US	Operating Subsidiary
28	ELLIS COUNTY HOME MEDICAL EQUIPMENT, LLC	ROTECH HEALTHCARE INC. - 100%	Texas	6/17/2002	32-0019841	Debtor	US	Operating Subsidiary
29	ENCORE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221477	Debtor	US	Operating Subsidiary
30	EXCEL MEDICAL OF FORT DODGE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	1/1/1989	42-1324351	Debtor	US	Operating Subsidiary
31	EXCEL MEDICAL OF MARSHALLTOWN, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/27/1989	42-1336085	Debtor	US	Operating Subsidiary
32	FIRST COMMUNITY CARE OF NIAGARA, INC.	ROTECH HEALTHCARE INC. - 100%	New York	10/17/1989	16-1361366	Debtor	US	Operating Subsidiary
33	FIRSTCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	9/27/1991	48-1104362	Debtor	US	Operating Subsidiary
34	FISCHER MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	12/27/1991	82-0361262	Debtor	US	Operating Subsidiary
35	FOUR RIVERS HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	6/21/1984	43-1336602	Debtor	US	Operating Subsidiary
36	G&G MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	5/16/1986	84-1033419	Debtor	US	Operating Subsidiary
37	GATE CITY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/25/1995	59-3339037	Debtor	US	Operating Subsidiary
38	GEORGIA MEDICAL RESOURCES, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	8/18/1982	58-1484343	Debtor	US	Operating Subsidiary
39	GLADWIN AREA HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/28/1989	38-2870154	Debtor	US	Operating Subsidiary
40	HAMILTON MEDICAL EQUIPMENT SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	8/20/1979	42-1129500	Debtor	US	Operating Subsidiary
41	HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED	ROTECH HEALTHCARE INC. - 100%	Florida	4/27/1988	59-2893038	Debtor	US	Operating Subsidiary
42	HOLLAND MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3180731	Debtor	US	Operating Subsidiary
43	HOME CARE OXYGEN SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Minnesota	9/19/1978	41-1335036	Debtor	US	Operating Subsidiary
44	HOME MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	11/30/1992	59-3154523	Debtor	US	Operating Subsidiary
45	IHS ACQUISITION XXVII, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	6/21/1989	52-1748938	Debtor	US	Operating Subsidiary
46	INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	12/28/1992	52-1843408	Debtor	US	Operating Subsidiary
47	INTENSIVE HOME CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/26/1990	75-2323364	Debtor	US	Operating Subsidiary
48	IOTA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366769	Debtor	US	Operating Subsidiary

ROTECH HEALTHCARE INC.  
2013 Organization Structure  
EXHIBIT B-13 / B-14

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business
49	LAMBDA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374213	Debtor	US	Operating Subsidiary
50	LAMS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	11/8/1988	75-2253169	Debtor	US	Operating Subsidiary
51	LOVEJOY MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	7/28/1994	59-3267284	Debtor	US	Operating Subsidiary
52	MAJOR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	2/15/1978	75-1583420	Debtor	US	Operating Subsidiary
53	MEDCO PROFESSIONAL SERVICES, CORP.	ROTECH HEALTHCARE INC. - 100%	Colorado	10/7/1991	84-1188104	Debtor	US	Operating Subsidiary
54	MEDCORP INTERNATIONAL, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	3/4/1988	86-0601512	Debtor	US	Operating Subsidiary
55	MEDIC-AIRE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334409	Debtor	US	Operating Subsidiary
56	MEDICAL ELECTRO-THERAPEUTICS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973806	Debtor	US	Operating Subsidiary
57	MEDICARE RENTAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	7/20/1977	55-0574420	Debtor	US	Operating Subsidiary
58	MICHIGAN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/21/1982	38-2401565	Debtor	US	Operating Subsidiary
59	NATIONAL MEDICAL EQUIPMENT CENTERS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1987	59-2874381	Debtor	US	Operating Subsidiary
60	NEIGHBORCARE HOME MEDICAL EQUIPMENT, LLC	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	11/23/2005	23-2464608	Debtor	US	Operating Subsidiary
61	NEIGHBORCARE HOME MEDICAL EQUIPMENT OF MARYLAND, LLC	ROTECH HEALTHCARE INC. - 100%	Maryland	7/11/1997	52-2047083	Debtor	US	Operating Subsidiary
62	NEUMANN'S HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	2/29/1964	36-2534719	Debtor	US	Operating Subsidiary
63	NIGHTINGALE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973784	Debtor	US	Operating Subsidiary
64	NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Washington	12/22/1986	91-1364195	Debtor	US	Operating Subsidiary
65	NORTHEAST MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345262	Debtor	US	Operating Subsidiary
66	NORTHWEST HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	3/21/1984	82-0388664	Debtor	US	Operating Subsidiary
67	OMICRON MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374215	Debtor	US	Operating Subsidiary
68	OXYGEN OF OKLAHOMA, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	1/7/1982	73-1144965	Debtor	US	Operating Subsidiary
69	OXYGEN PLUS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344115	Debtor	US	Operating Subsidiary
70	OXYGEN PLUS, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	4/24/1990	84-1143534	Debtor	US	Operating Subsidiary
71	OXYGEN THERAPY ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	1/11/1993	75-2461923	Debtor	US	Operating Subsidiary
72	PETERSON'S HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	California	8/16/1990	33-0439765	Debtor	US	Operating Subsidiary
73	PHI MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366766	Debtor	US	Operating Subsidiary
74	PIONEER MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	5/3/1989	55-0689719	Debtor	US	Operating Subsidiary
75	PREFERENTIAL HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3155850	Debtor	US	Operating Subsidiary
76	PRINCIPAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387513	Debtor	US	Operating Subsidiary
77	PROFESSIONAL BREATHING ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/14/1978	38-2201020	Debtor	US	Operating Subsidiary
78	PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344111	Debtor	US	Operating Subsidiary
79	PSI HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	South Dakota	1/12/1981	46-0360287	Debtor	US	Operating Subsidiary
80	PULMO-DOSE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098866	Debtor	US	Operating Subsidiary
81	QUALICARE HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	2/9/2004	75-3144849	Debtor	US	Operating Subsidiary
82	QUALITY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/21/1989	59-2954571	Debtor	US	Operating Subsidiary
83	R.C.P.S., INC.	ROTECH HEALTHCARE INC. - 100%	California	7/1/1990	33-0429101	Debtor	US	Operating Subsidiary
84	RCG INFORMATION SERVICES CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	2/2/1994	59-3223052	Debtor	US	Operating Subsidiary
85	REGENCY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387515	Debtor	US	Operating Subsidiary
86	RESP-A-CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	11/1/1976	61-0906717	Debtor	US	Operating Subsidiary
87	RESPIRACARE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358640	Debtor	US	Operating Subsidiary
88	RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345258	Debtor	US	Operating Subsidiary
89	RESPITECH HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Wyoming	1/26/1995	83-0310603	Debtor	US	Operating Subsidiary
90	RESPONSIVE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3182438	Debtor	US	Operating Subsidiary
91	RHEMA, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	12/1/1995	75-2622932	Debtor	US	Operating Subsidiary
92	RITT MEDICAL GROUP, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	1/11/1978	86-0340564	Debtor	US	Operating Subsidiary
93	RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/24/1989	59-2932598	Debtor	US	Operating Subsidiary
94	ROSWELL HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358647	Debtor	US	Operating Subsidiary
95	ROTECH EMPLOYEE BENEFITS CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098434	Debtor	US	Operating Subsidiary
96	ROTECH HOME MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/16/1988	59-2919059	Debtor	US	Operating Subsidiary

ROTECH HEALTHCARE INC.  
2013 Organization Structure  
EXHIBIT B-13 / B-14

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business
97	ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/13/1973	59-1450889	Debtor	US	Operating Subsidiary
98	ROTH MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	6/1/1989	84-1117477	Debtor	US	Operating Subsidiary
99	ROTHERT'S HOSPITAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	10/6/1994	59-3270420	Debtor	US	Operating Subsidiary
100	SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/2/1989	56-1660509	Debtor	US	Operating Subsidiary
101	SELECT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/1/1994	59-3223150	Debtor	US	Operating Subsidiary
102	SIGMA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3367143	Debtor	US	Operating Subsidiary
103	SOUTHEASTERN HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358645	Debtor	US	Operating Subsidiary
104	SUN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/4/1987	56-1574796	Debtor	US	Operating Subsidiary
105	SUNSHINE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221497	Debtor	US	Operating Subsidiary
106	THE KILROY COMPANY	ROTECH HEALTHCARE INC. - 100%	North Carolina	1/7/1985	56-1453738	Debtor	US	Operating Subsidiary
107	THETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/30/1994	59-3279824	Debtor	US	Operating Subsidiary
108	TUPELO HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1989	59-2957024	Debtor	US	Operating Subsidiary
109	VALLEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Utah	7/26/1995	87-0547456	Debtor	US	Operating Subsidiary
110	VALUE CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250410	Debtor	US	Operating Subsidiary
111	VITALCARE HEALTH SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143938	Debtor	US	Operating Subsidiary
112	VITALCARE OF TEXAS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/2/1988	76-0245707	Debtor	US	Operating Subsidiary
113	WHITE'S MEDICAL RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	12/29/1993	57-0770401	Debtor	US	Operating Subsidiary
114	WICHITA MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	6/24/1994	48-1156368	Debtor	US	Operating Subsidiary
115	ZETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250414	Debtor	US	Operating Subsidiary

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-16****Accounts receivable**

<b><u>Description</u></b>	<b><u>Amount</u></b>
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$55,709
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$203,762
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$82,250
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$179,770
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$247,098
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$115,558
INTERCOMPANY RECEIVABLE - DUE FROM ROTECH HEALTHCARE INC.	\$8,863,071
	<b><u>\$9,747,217</u></b>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-22****Patents, copyrights, and other intellectual property**

<b><u>Type</u></b>	<b><u>Patent/Trademark Name or Title</u></b>	<b><u>Net Book Value</u></b>
ASSUMED NAME	TRADE NAME - CAREMED	UNDETERMINED
ASSUMED NAME	TRADE NAME - OXYCARE OF TENNESSEE	UNDETERMINED
ASSUMED NAME	TRADE NAME - PLATEAU MEDICAL EQUIPMENT	UNDETERMINED
ASSUMED NAME	TRADE NAME - PREFERRED MEDICAL EQUIPMENT COMPANY	UNDETERMINED

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**Exhibit B-23**

**Licenses, franchises, and other general intangibles**

<b><u>Description</u></b>	<b><u>Issuing Agency</u></b>	<b><u>Net Book Value</u></b>
OTHER INTANGIBLES	MEDICARE LICENSES	Undetermined



**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**Exhibit B-24**

**Customer lists or other compilations containing personally identifiable information (as defined in 11 U.S.C. § 101(41A)) provided to the debtor by individuals in connection with obtaining a product or service from the debtor primarily for personal, family**

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**Asset Description**

**Net Book Value**

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OTHER INTANGIBLES - CUSTOMER LISTS - CONFIDENTIAL

Undetermined

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**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**Exhibit B-25**

**Automobiles, trucks, trailers, and other vehicles and accessories**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>	<u>Net Book Value</u>
NEW HYDRAULIC LIFT GATE - 2006 FORDX E-350 SUPER	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$230
				<u><b>\$230</b></u>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-28****Office equipment, furnishings, and supplies**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
COMPUTER EQUIPMENT	107510	CAREMED	JOHNSON CITY	TN	\$822
COMPUTER SOFTWARE	107510	CAREMED	JOHNSON CITY	TN	\$214
EQUIPMENT-OTHER	107510	CAREMED	JOHNSON CITY	TN	\$2,750
LEASEHOLD IMPROVEMENTS	107510	CAREMED	JOHNSON CITY	TN	\$699
COMPUTER EQUIPMENT	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$1,438
COMPUTER SOFTWARE	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$214
EQUIPMENT-OTHER	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$2,321
FURNITURE & FIXTURE	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$165
COMPUTER EQUIPMENT	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$1,104
COMPUTER SOFTWARE	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$214
EQUIPMENT-OTHER	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$2,966
COMPUTER EQUIPMENT	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$809

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-28****Office equipment, furnishings, and supplies**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>	<b><u>Net Book Value</u></b>
COMPUTER SOFTWARE	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$214
EQUIPMENT-OTHER	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$1,650
LEASEHOLD IMPROVEMENTS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$146
COMPUTER EQUIPMENT	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON TN	\$2,244
COMPUTER SOFTWARE	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON TN	\$423
EQUIPMENT-OTHER	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON TN	\$3,327
COMPUTER EQUIPMENT	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$1,542
COMPUTER SOFTWARE	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$214
EQUIPMENT-OTHER	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$2,792
LEASEHOLD IMPROVEMENTS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$566
				<b>\$26,832</b>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
NON SERIALIZED ASSETS - COMPOSITE ASSETS	107510	CAREMED	JOHNSON CITY	TN	\$4,302
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	107510	CAREMED	JOHNSON CITY	TN	\$45
NON SERIALIZED RENTAL EQUIP - OTHER	107510	CAREMED	JOHNSON CITY	TN	\$316
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	107510	CAREMED	JOHNSON CITY	TN	(\$188)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	107510	CAREMED	JOHNSON CITY	TN	\$891
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	107510	CAREMED	JOHNSON CITY	TN	\$181
RENTAL EQUIP-CPAP/BPAP EQUIP	107510	CAREMED	JOHNSON CITY	TN	\$39,836
RENTAL EQUIP-CPAP/BPAP/NIPPV	107510	CAREMED	JOHNSON CITY	TN	\$11,240
RENTAL EQUIP-HOSPITAL BEDS	107510	CAREMED	JOHNSON CITY	TN	\$5,712
RENTAL EQUIP-NEB EQUIPMENT	107510	CAREMED	JOHNSON CITY	TN	\$2,470
RENTAL EQUIP-NIPPV/THERAP VENT	107510	CAREMED	JOHNSON CITY	TN	\$17,616
RENTAL EQUIP-O2 CONCENTRATOR	107510	CAREMED	JOHNSON CITY	TN	\$64,431
RENTAL EQUIP-O2 LIQ STATIONARY	107510	CAREMED	JOHNSON CITY	TN	\$6,790
RENTAL EQUIP-O2 PORTABLE UNITS	107510	CAREMED	JOHNSON CITY	TN	\$11,906
RENTAL EQUIP-O2 SUPPLIES	107510	CAREMED	JOHNSON CITY	TN	\$6,215
RENTAL EQUIP-OTHER RESP EQUIP	107510	CAREMED	JOHNSON CITY	TN	\$71
RENTAL EQUIP-WHEELCHAIRS	107510	CAREMED	JOHNSON CITY	TN	\$3,307
NON SERIALIZED ASSETS - COMPOSITE ASSETS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$194

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$19
NON SERIALIZED RENTAL EQUIP - OTHER	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$443
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	(\$21)
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$3,081
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$242
RENTAL EQUIP-CPAP/BPAP EQUIP	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$94,798
RENTAL EQUIP-CPAP/BPAP/NIPPV	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$21,817
RENTAL EQUIP-DME	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$153
RENTAL EQUIP-HOSPITAL BEDS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$5,561
RENTAL EQUIP-LOW/AIR FLUID BED	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$478
RENTAL EQUIP-LYMPHEDEMA PUMPS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$134
RENTAL EQUIP-NEB EQUIPMENT	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$1,854
RENTAL EQUIP-NIPPV/THERAP VENT	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$11,429
RENTAL EQUIP-O2 CONCENTRATOR	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$29,387
RENTAL EQUIP-O2 PORTABLE UNITS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$106
RENTAL EQUIP-O2 SUPPLIES	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$9,579
RENTAL EQUIP-OTHER RESP EQUIP	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$2,650
RENTAL EQUIP-SUCTION PUMPS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$367

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
RENTAL EQUIP-WHEELCHAIRS	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN	\$1,950
NON SERIALIZED ASSETS - COMPOSITE ASSETS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$21
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$138
NON SERIALIZED RENTAL EQUIP - OTHER	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$612
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	(\$7)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$4,906
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$1,394
RENTAL EQUIP-CPAP/BPAP EQUIP	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$92,358
RENTAL EQUIP-CPAP/BPAP/NIPPV	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$19,178
RENTAL EQUIP-DME	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$1,552
RENTAL EQUIP-ENT/PAR/IV SUPP	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$220
RENTAL EQUIP-HOSPITAL BEDS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$11,965
RENTAL EQUIP-LOW/AIR FLUID BED	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$1,429
RENTAL EQUIP-NEB EQUIPMENT	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$3,106
RENTAL EQUIP-NIPPV/THERAP VENT	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$34,253
RENTAL EQUIP-O2 CONCENTRATOR	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$54,776
RENTAL EQUIP-O2 PORTABLE UNITS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$425
RENTAL EQUIP-O2 SUPPLIES	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$10,979

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
RENTAL EQUIP-SUCTION PUMPS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$5,123
RENTAL EQUIP-WHEELCHAIRS	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN	\$6,770
NON SERIALIZED ASSETS - COMPOSITE ASSETS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$1,042
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$32
NON SERIALIZED RENTAL EQUIP - OTHER	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$230
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	(\$5)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$1,918
NON SERIALIZED RENTAL EQUIP- CYLINDERS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$228
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$305
RENTAL EQUIP-CPAP/BPAP EQUIP	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$17,214
RENTAL EQUIP-CPAP/BPAP/NIPPV	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$7,649
RENTAL EQUIP-DME	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$1,811
RENTAL EQUIP-HOSPITAL BEDS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$6,184
RENTAL EQUIP-NEB EQUIPMENT	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$988
RENTAL EQUIP-NIPPV/THERAP VENT	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$12,121
RENTAL EQUIP-O2 CONCENTRATOR	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$29,310
RENTAL EQUIP-O2 LIQ STATIONARY	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$123
RENTAL EQUIP-O2 SUPPLIES	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$4,260



**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
RENTAL EQUIP-SUCTION PUMPS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$354
RENTAL EQUIP-WHEELCHAIRS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN	\$2,826
NON SERIALIZED ASSETS - COMPOSITE ASSETS	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$263
NON SERIALIZED RENTAL EQUIP - OTHER	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$1,286
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	(\$56)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$1,963
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$142
RENTAL EQUIP-CPAP/BPAP EQUIP	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$5,079
RENTAL EQUIP-CPAP/BPAP/NIPPV	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$1,908
RENTAL EQUIP-DME	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$755
RENTAL EQUIP-ENT/PAR/IV SUPP	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$387
RENTAL EQUIP-HOSPITAL BEDS	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$5,013
RENTAL EQUIP-LOW/AIR FLUID BED	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$376
RENTAL EQUIP-NEB EQUIPMENT	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$2,504
RENTAL EQUIP-NIPPV/THERAP VENT	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$299

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>		<b><u>Net Book Value</u></b>
RENTAL EQUIP-O2 CONCENTRATOR	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$22,035
RENTAL EQUIP-O2 LIQ STATIONARY	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$106
RENTAL EQUIP-O2 SUPPLIES	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$5,754
RENTAL EQUIP-SUCTION PUMPS	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$204
RENTAL EQUIP-WHEELCHAIRS	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN	\$1,678
NON SERIALIZED ASSETS - COMPOSITE ASSETS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$199
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$121
NON SERIALIZED RENTAL EQUIP - OTHER	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$480
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	(\$76)
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$990
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$696
RENTAL EQUIP-CPAP/BPAP EQUIP	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$73,085
RENTAL EQUIP-CPAP/BPAP/NIPPV	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$18,326
RENTAL EQUIP-DME	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$1,929
RENTAL EQUIP-ENT/PAR/IV SUPP	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN	\$426

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<b><u>Asset Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>	<b><u>Net Book Value</u></b>
RENTAL EQUIP-HOSPITAL BEDS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$7,881
RENTAL EQUIP-LOW/AIR FLUID BED	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$270
RENTAL EQUIP-NEB EQUIPMENT	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$3,091
RENTAL EQUIP-NIPPV/THERAP VENT	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$14,820
RENTAL EQUIP-O2 CONCENTRATOR	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$34,414
RENTAL EQUIP-O2 PORTABLE UNITS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$662
RENTAL EQUIP-O2 SUPPLIES	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$6,854
RENTAL EQUIP-SUCTION PUMPS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$501
RENTAL EQUIP-WHEELCHAIRS	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$5,176
				<b><u>\$914,691</u></b>

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**Exhibit B-30**

**Inventory**

<b><u>Asset Description</u></b>	<b><u>Net Book Value</u></b>
DME/PHARMACY/PRINTING INVENTORY	\$74,018
	<u><u>\$74,018</u></u>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit B-35****Other personal property of any kind not already listed**

<b><u>Description</u></b>	<b><u>Lawson No</u></b>	<b><u>DBA</u></b>	<b><u>Location</u></b>	<b><u>Net Book Value</u></b>
PREPAID EXPENSE - LIC & PERMITS	107510	CAREMED	JOHNSON CITY TN	\$316
PREPAID JCAHO	107510	CAREMED	JOHNSON CITY TN	\$1,565
PREPAID JCAHO	41610	OXYCARE OF TENNESSEE	CLARKSVILLE TN	\$1,565
PREPAID JCAHO	41210	OXYCARE OF TENNESSEE	NASHVILLE TN	\$1,565
PREPAID EXPENSE - LIC & PERMITS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$270
PREPAID EXPENSE - LIC & PERMITS	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$1,080
PREPAID JCAHO	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE TN	\$1,565
PREPAID JCAHO	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON TN	\$1,565
PREPAID JCAHO	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO TN	\$1,565
TRADE AP RECEIVABLE - VERIZON BUSINESS	69337	VERIZON BUSINESS	DALLAS TX	\$284
				<b>\$11,340</b>

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE D - CREDITORS HOLDING SECURED CLAIMS**

State the name, mailing address, including zip code, and account number, if any, of all entities holding claims secured by property of the debtor as of the date of filing of the petition. List creditors holding all types of secured interests such as judgment liens, garnishments, statutory liens, mortgages, deeds of trust and other security interests. List creditors in alphabetical order to the extent practicable. If all secured creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.) Report the total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding secured claims to report on this Schedule D.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	DATE CLAIM WAS INCURRED, NATURE OF LIEN, AND DESCRIPTION AND MARKET VALUE OF PROPERTY SUBJECT TO LIEN	C U D	AMOUNT OF CLAIM WITHOUT DEDUCTING VALUE OF COLLATERAL	UNSECURED PORTION, IF ANY	NOTES
See Attached Schedule D-1		Long-Term Liabilities	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$560,871,725	Undetermined	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			

2

continuation sheets attached

**Total****\$560,871,725****\$0**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE D**

**SPECIFIC NOTES REGARDING SCHEDULE D**

Except as otherwise agreed pursuant to a stipulation or agreed order or general order entered by the Bankruptcy Court, the Debtors reserve their rights to dispute or challenge validity, perfection or immunity from avoidance of any lien purported to be granted or perfected in any specific asset to a secured creditor listed on Schedule D of any Debtor. Moreover, although the Debtors may have scheduled claims of various creditors as secured claims, the Debtors reserve all rights to dispute or challenge the secured nature of any such creditor's claim or the characterization of the structure of any such transaction or any document or instrument (including, without limitation, any intercompany agreement) related to such creditor's claim. In certain instances, a Debtor may be a co-obligor, co-mortgagor or guarantor with respect to scheduled claims of other Debtors, and no claim set forth on Schedule D of any Debtor is intended to acknowledge claims of creditors that are otherwise satisfied or discharged by other entities. The descriptions provided in Schedule D are intended only as a summary. Reference to the applicable loan agreements and related documents is necessary for a complete description of the collateral and the nature, extent and priority of any liens. Nothing in the Global Notes or the Schedules and Statements shall be deemed a modification or interpretation of the terms of such agreements.

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

## Exhibit D-1

Nature of Lien: Long-Term Liabilities

<u>Creditor's Name and Mailing Address Including Zip Code And An Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred, Description And Value of Property Subject To Lien</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim Without Deducting Value Of Collateral</u>	<u>Unsecured Portion, If Any</u>
PHILIPS MEDICAL CAPITAL, LLC 1111 OLD EAGLE SCHOOL ROAD WAYNE, PA 19087-8608  ACCOUNT NO.: MULTIPLE	<input type="checkbox"/>	DATE: UNKNOWN  UCC FINANCING  VALUE: UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$0	UNDETERMINED
SILVER POINT FINANCE, LLC AS ADMINISTRATIVE AGENT TWO GREENWICH PLAZA 1ST FLOOR GREENWICH, CT 06830-6353  ACCOUNT NO.: NOT AVAILABLE	<input checked="" type="checkbox"/>	DATE: UNKNOWN  TERM LOAN FACILITY  VALUE: \$ 25,000,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$23,500,000	UNDETERMINED
THE BANK OF NEW YORK MELLON TRUST COMPANY, N.A. AS TRUSTEE CORPORATE TRUST ADMIN, ATTN: MARY LAGUMINA 5 PENN PLAZA-13TH FLOOR NEW YORK, NY 10001  ACCOUNT NO.: NOT AVAILABLE	<input checked="" type="checkbox"/>	DATE: UNKNOWN  FIRST LIEN NOTES  VALUE: \$ 230,000,000	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$230,000,000	UNDETERMINED
WILMINGTON TRUST, NATIONAL ASSOCIATION AS SUCCESSOR TRUSTEE ATTN: JULIE J BECKER CORPORATE CLIENT SERVICES 50 SOUTH SIXTH STREET, SUITE 1290 MINNEAPOLIS, MN 55402-1544  ACCOUNT NO.: NOT AVAILABLE	<input checked="" type="checkbox"/>	DATE: UNKNOWN  SECOND LIEN NOTES  VALUE: \$ 307,371,725	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$307,371,725	UNDETERMINED
						<u><u>\$560,871,725</u></u>	<u><u>UNDETERMINED</u></u>



In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE E - CREDITORS HOLDING UNSECURED PRIORITY CLAIMS**

A complete list of claims entitled to priority, listed separately by type of priority, is to be set forth on the sheets provided. Only holders of unsecured claims entitled to priority should be listed in this schedule. In the boxes provided on the attached sheets, state the name and mailing address, including zip code, and account number, if any, of all entities holding priority claims against the debtor or the property of the debtor, as of the date of the filing of the petition.

If any entity other than a spouse in a joint case may be jointly liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete Schedule H-Codebtors. If a joint petition is filed, state whether husband, or wife, both of them or the marital community may be liable on each claim by placing an "H," "W," "J," or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report the total of claims listed on each sheet in the box labeled "Subtotal" on each sheet. Report the total of all claims listed on this Schedule E in the box labeled "Total" on the last sheet of the completed schedule. Repeat this total also on the Summary of Schedules.

☐ Check this box if debtor has no creditors holding unsecured priority claims to report on this Schedule E.

**TYPES OF PRIORITY CLAIMS (Check the appropriate box(es) below if claims in that category are listed on the attached sheets)**

☐ Extensions of credit in an involuntary case

Claims arising in the ordinary course of the debtor's business or financial affairs after the commencement of the case but before the earlier of the appointment of a trustee or the order for relief. 11 U.S.C. Section 507(a)(3).

☐ Wages, salaries, and commissions

Wages, salaries, and commissions, including vacation, severance, and sick leave pay owing to employees and commissions owing to qualifying independent sales representatives up to \$11,725 per person earned within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. Section 507(a)(4).

☐ Contribution to employee benefit plans

Money owed to employee benefit plans for services rendered within 180 days immediately preceding the filing of the original petition, or the cessation of business, whichever occurred first, to the extent provided in 11 U.S.C. Section 507(a)(5).

☐ Certain farmers and fisherman

Claims of certain farmers and fishermen, up to \$5,775 per farmer or fisherman, against the debtor, as provided in 11 U.S.C. Section 507(a)(6).

☐ Deposits by individuals

Claims of individuals up to \$2,600 for deposits for the purchase, lease, or rental of property or services for personal, family, or household use, that were not delivered or provided. 11 U.S.C. Section 507(a)(7).

☐ Alimony, Maintenance, or Support

Claims of a spouse, former spouse, or child of the debtor for alimony, maintenance, or support, to the extent provided in 11 U.S.C. Section 507(a)(7).

☒ Taxes and Certain Other Debts Owed to Government Units

Taxes, customs duties, and penalties owing to federal, state, and local government units as set forth in 11 U.S.C. Section 507(a)(8).

☐ Commitments to Maintain the Capital of an Insured Depository Institution

Claims based on commitments to the FDIC, RTC, Director of the Office of Thrift Supervision, Comptroller of the Currency, or Board of Governors of the Federal Reserve System, or their predecessors or successors, to maintain the capital of an insured depository institution. 11 U.S.C. Section 507(a)(9).

☐ Administrative Expense Claims

Claims for the value of any goods received by the debtor within 20 days before the Petition Date in which the goods have been sold to the debtor in the ordinary course of such debtor's business.

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the filing of the petition. Do not include claims listed in Schedule D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no unsecured nonpriority claims to report on this Schedule E

<b>CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE</b>	<b>CODEBTOR</b>	<b>DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM</b>	<b>C U D</b>	<b>TOTAL AMOUNT OF CLAIMS</b>
See Attached Schedule E-1		Paid Tax Vendors	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$144
See Attached Schedule E-2		Sales Tax	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Undetermined
See Attached Schedule E-3		Property Tax	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Undetermined
See Attached Schedule E-4		Federal/State Income Tax and Municipal Tax	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Undetermined
See Attached Schedule E-5		Payroll Tax	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Undetermined
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

8 total continuation sheets attached

**Total** **\$144**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE E**

**Creditors Holding Unsecured Priority Claims**

The listing of any claim on Schedule E does not constitute an admission by the Debtors that such claim is entitled to priority treatment under section 507 of the Bankruptcy Code. The Debtors reserve all of their rights to dispute the amount and/or the priority status of any claim on any basis at any time.

All claims listed on the Debtors' Schedule E are claims owing to various taxing authorities to which the Debtors may potentially be liable. However, certain of such claims may be subject to on-going audits and the Debtors are otherwise unable to determine with certainty the amount of many, if not all, of the remaining claims listed on Schedule E. Therefore, the Debtors have listed all such claims as unknown in amount, pending final resolution of on-going audits or other outstanding issues.

As noted in the Global Notes, the Bankruptcy Court entered a first day order granting authority to the Debtors to pay certain prepetition employee wage and other obligations in the ordinary course (the "Employee Wage Order"). Pursuant to the Employee Wage Order, the Debtors believe that, other than claims of certain former and current employees for vacation, personal and/or severance pay, any priority employee claims for prepetition amounts have been or will be satisfied, and such satisfied amounts are therefore not listed on Schedule E. Only non priority employee claims against the Debtors for prepetition amounts that have not been paid as of the time that the Schedules and Statements were prepared were included; such amounts, if any, are listed on Schedule F.

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit E-1

Consideration For Claim: Paid Tax Vendors

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount Of Claim</u>	<u>Amount Entitled To Priority</u>	<u>Amount Not Entitled To Priority</u>
CITY OF CLARKSVILLE P.O. BOX 928 CLARKSVILLE, TN 37041	<input type="checkbox"/>	UNKNOWN	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$144	UNDETERMINED	UNDETERMINED
ACCOUNT NO.: 20659						

          \$144

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit E-2

Consideration For Claim: Sales Tax

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount Of Claim</u>	<u>Amount Entitled To Priority</u>	<u>Amount Not Entitled To Priority</u>
ALABAMA DEPARTMENT OF REVENUE SALES, USE TAX BUSINESS DIVISION P.O. BOX 327790 MONTGOMERY, AL 36132-7790  ACCOUNT NO.: 3721	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
CITY OF HUNTSVILLE CITY CLERK-TREASURER PO BOX 040003  HUNTSVILLE, AL 35804  ACCOUNT NO.: 75786	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
KENTUCKY STATE TREASURER DEPARTMENT OF REVENUE FRANKFORT, KY 40019  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
NORTH CAROLINA DEPARTMENT OF REVENUE DOCUMENTS AND PAYMENTS PROCESSING DIVISION P.O. BOX 25000 RALEIGH, NC 27640-0001  ACCOUNT NO.: 3186	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK STREET NASHVILLE, TN 37242  ACCOUNT NO.: 4951	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
VIRGINIA DEPARTMENT OF TAXATION RETAIL SALES AND USE TAX P.O. BOX 26626 RICHMOND, VA 23261-6626  ACCOUNT NO.: 7042	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

**Exhibit E-3****Consideration For Claim: Property Tax**

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount Of Claim</u>	<u>Amount Entitled To Priority</u>	<u>Amount Not Entitled To Priority</u>
CUMBERLAND COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 2 SOUTH MAIN STREET SUITE 101 CROSSVILLE, TN 38555  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
DAVIDSON COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 700 2ND AVE SOUTH PO BOX 196305 NASHVILLE, TN 37219-6305  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
MADISON COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 100 E MAIN SUITE 304 JACKSON, TN 38301  ACCOUNT NO.: 12732101	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
MONTGOMERY COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 350 PAGEANT LANE SUITE 101 C CLARKSVILLE, TN 37040  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
RUTHERFORD COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 319 NORTH MAPLE ST SUITE 200 MURFREESBORO, TN 37130  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
WASHINGTON COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE WASHINGTON COUNTY COURTHOUSE 110 E MAIN STREET JONESBOROUGH, TN 37659  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit E-4****Consideration For Claim: Federal/State Income Tax and Municipal Tax**

<b><u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>Date Claim Was Incurred</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount Of Claim</u></b>	<b><u>Amount Entitled To Priority</u></b>	<b><u>Amount Not Entitled To Priority</u></b>
ALABAMA DEPARTMENT OF REVENUE INDIVIDUAL AND CORPORATE TAX DIVISION CORPORATE INCOME TAX P.O. BOX 327430 MONTGOMERY, AL 36132-7430  ACCOUNT NO.: 372106	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
ALABAMA DEPT OF REVENUE BUSINESS PRIVILEGE TAX SECTION P.O. BOX 327431  MONTGOMERY, AL 36132-7431  ACCOUNT NO.: 372110	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
GEORGIA DEPT OF REVENUE PROCESSING CENTER P.O. BOX 740397  ATLANTA, GA 30374-0397  ACCOUNT NO.: 532408	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
KENTUCKY STATE TREASURER KENTUCKY REVENUE CABINET  FRANKFORT, KY 40620  ACCOUNT NO.: 399206	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
NORTH CAROLINA DEPARTMENT OF REVENUE P.O. BOX 25000 RALEIGH, NC 27640-0500  ACCOUNT NO.: 8881	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
STATE OF ARKANSAS CORPORATE INCOME TAX DIVISION P.O. BOX 919  LITTLE ROCK, AR 72203-0919  ACCOUNT NO.: 704103	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
TENNESSEE DEPARTMENT OF REVENUE ANDREW JACKSON STATE OFFICE BUILDING 500 DEADERICK STREET NASHVILLE, TN 37242  ACCOUNT NO.: 4951	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit E-4

Consideration For Claim: Federal/State Income Tax and Municipal Tax

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount Of Claim</u>	<u>Amount Entitled To Priority</u>	<u>Amount Not Entitled To Priority</u>
				<u>\$0</u>	<u>\$0</u>	<u>\$0</u>



**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit E-5

Consideration For Claim: Payroll Tax

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount Of Claim</u>	<u>Amount Entitled To Priority</u>	<u>Amount Not Entitled To Priority</u>
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0046  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
DEPARTMENT OF THE TREASURY INTERNAL REVENUE SERVICE CINCINNATI, OH 45999-0005  ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
TENNESSEE DEPARTMENT OF LABOR AND WORKFORCE DEVELOPMENT EMPLOYMENT SECURITY DIVISION 500 JAMES ROBERTSON PKWY, DAVY CROCKETT TOWER, 8TH FLOOR NASHVILLE, TN 37245-1000  ACCOUNT NO.: 04256084	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
						<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.Case No. 13-10800

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

**SCHEDULE F - CREDITORS HOLDING UNSECURED NONPRIORITY CLAIMS**

State the name, mailing address, including zip code, and account number, if any, of all entities holding unsecured claims without priority against the debtor or the property of the debtor, as of the filing of the petition. Do not include claims listed in Schedule D and E. If all creditors will not fit on this page, use the continuation sheet provided.

If any entity other than a spouse in a joint case may be liable on a claim, place an "X" in the column labeled "Codebtor," include the entity on the appropriate schedule of creditors, and complete schedule H - Codebtors. If a joint petition is filed, state whether husband, wife, both of them, or the marital community may be liable on each claim by placing an "H", "W", "J", or "C" in the column labeled "Husband, Wife, Joint, or Community."

If the claim is contingent, place an "X" in the column labeled "Contingent." If the claim is unliquidated, place an "X" in the column labeled "Unliquidated." If the claim is disputed, place an "X" in the column labeled "Disputed." (You may need to place an "X" in more than one of these three columns.)

Report total of all claims listed on the schedules in the box labeled "Total" on the last sheet of the completed schedule. Report this total also on the Summary of Schedules.

☐ Check this box if debtor has no unsecured nonpriority claims to report on this Schedule F.

<b>CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE</b>	<b>CODEBTOR</b>	<b>DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM</b>	<b>C U D</b>	<b>TOTAL AMOUNT OF CLAIMS</b>
See Attached Schedule F-1		Trade Payables	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$24,355
See Attached Schedule F-2		Paid Trade Vendors	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$134,366
See Attached Schedule F-3		Payor Credit Balance	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$14,048
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	
			<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	

44 total continuation sheets attached

**Total** **\$172,913**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE F**

**Schedule - Paid Trade Payable**

Paid Trade Payables listed on Schedule F contain the pre-petition liability information available to the Debtors as of the date of filing which include invoices that were paid subsequent to the Commencement Date related to prepetition obligations per the Final Order Pursuant to Bankruptcy Code Sections 363(b) and 105(a) Authorizing (I) the Debtors to Pay the Prepetition Claims of Certain Critical Vendors and Administrative Claimholders, and (II) Financial Institutions to Honor and Process Prepetition Checks and Transfers to Certain Critical Vendors and Administrative Claimholders (Docket No. 225), or in connection with the assumption of contracts pursuant to section 365 of the Bankruptcy Code.

**Schedule - Intercompany**

Prior to the Commencement Date, Rotech collects receipts and makes disbursements on behalf of all the Debtors, and thus distributions and receipts reflect intercompany balances due and owing from one Debtor to another Debtor. The respective intercompany accounts payable and accounts receivable are listed at the net amount due to/due from the debtor as of March 31, 2013 on Schedule F for each Debtor.

**Schedule - Trade Payables**

Trade Payables listed on Schedule F contain the pre-petition liability information available to the Debtors as of the date of filing and do not perfect payment made subsequent to the Commencement Date in accordance with any of the First Day Orders.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE F**

**Creditors Holding Unsecured Nonpriority Claims**

The Debtors have used their reasonable best efforts to list all general unsecured claims against the Debtors on Schedule F based upon the Debtors' existing books and records.

Schedule F does not include certain deferred credits, deferred charges, deferred liabilities, accruals, or general reserves. Such amounts are general estimates of liabilities and do not represent specific claims as of the Commencement Date; however, such amounts are reflected on the Debtors' books and records as required in accordance with GAAP. Such accruals are general estimates of liabilities and do not represent specific claims as of the Commencement Date.

Schedule F does not include certain reserves for potential unliquidated contingencies that historically were carried on the Debtors' books as of the Commencement Date; such reserves were for potential liabilities only and do not represent actual liabilities as of the Commencement Date.

The claims listed in Schedule F arose or were incurred on various dates. In certain instances, the date on which a claim arose is an open issue of fact. Determining the date upon which each claim in Schedule F was incurred or arose would be unduly burdensome and cost prohibitive and, therefore, the Debtors do not list a date for each claim listed on Schedule F.

Schedule F contains information regarding potential and pending litigation involving the Debtors. In certain instances, the Debtor that is the subject of the litigation is unclear or undetermined. To the extent that litigation involving a particular Debtor has been identified, however, such information is contained in the Schedule for that Debtor.

Schedule F reflects the prepetition amounts owing to counterparties to executory contracts and unexpired leases. Such prepetition amounts, however, may be paid in connection with the assumption, or assumption and assignment, of an executory contract or unexpired lease. In addition, Schedule F does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

Except in certain limited circumstances, the Debtors have not scheduled contingent and unliquidated liabilities related to guaranty obligations on Schedule F. Such guaranties are, instead, listed on Schedule H.

The claims of individual creditors for, among other things, goods, services, or taxes listed on the Debtors' books and records may not reflect credits or allowances due from such creditors. The Debtors reserve all of their rights in respect of such credits or allowances. The dollar amounts listed may be exclusive of contingent or unliquidated amounts.

Unless the Debtors were required to pay ancillary costs, such as freight, miscellaneous fees and taxes, such costs are not included in the liabilities scheduled, as such amounts do not represent actual liabilities of the Debtor.

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C U D</u>	<u>Amount of</u> <u>Claim</u>
084 WASTE INDUSTRIES P.O. BOX 580027 CHARLOTTE, NC 28258-0027 VENDOR NO.: 20901	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$20
ADS SECURITY 3001 ARMORY DR, SUITE 100 NASHVILLE, TN 37204 VENDOR NO.: 32890	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$23
AIRGAS CREDIT CARD ONLY VENDOR NO.: 135564	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$125
ALLIED WASTE SERVICES #840 P.O.BOX 9001099 LOUISVILLE, KY 40290-1099 VENDOR NO.: 72853	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$53
AMAZING SLEEP, LLC PO BOX 397 SHELBYVILLE, TN 37162 VENDOR NO.: 153552	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$467
APPLIED HOME HEALTHCARE EQUIP. PO BOX 951302 CLEVELAND, OH 44193 VENDOR NO.: 49110	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$324
ARJOHUNTLEIGH INC. P.O. BOX 844746 DALLAS, TX 75284-4746 VENDOR NO.: 2921	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$728
ATMOS ENERGY P.O. BOX 790311 ST LOUIS, MO 63179-0311 VENDOR NO.: 35297	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$325

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
BIRDDOG SOLUTIONS, INC. ATTN: FOLEY CASH APPS TEAM 138 RIVER RD, STE 208 ANDOVER, MA 01810 VENDOR NO.: 39328	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$115
C.T.M. HOMECARE PRODUCTS 6191 SCHAEFER AVENUE SUITE B CHINO, CA 91710 VENDOR NO.: 111866	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$208
CANON SOLUTIONS AMERICA, INC. 15004 COLLECTIONS CENTER DRIVE CHICAGO, IL 60693 VENDOR NO.: 74079	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$178
CAREFUSION 205 INC 14414 DETROIT AVENUE SUITE 206 LAKEWOOD, OH 44107 VENDOR NO.: 3129	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$862
CDE PO BOX 31449 CLARKSVILLE, TN 37040-0025 VENDOR NO.: 15842	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$517
CINTAS CORP PO BOX 740855 CINCINNATI, OH 45274-0855 VENDOR NO.: 12679	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$406
CINTAS CORPORATION PO BOX 631025 CINCINNATI, OH 45263-1025 VENDOR NO.: 12679	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$76
CINTAS CORPORATION P.O. BOX 635208 ATTN: CHERYL GRIMES G76A CINCINNATI, OH 45263-5208 VENDOR NO.: 146	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,295

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
CITY OF JACKSON 180 S. CONALCO DRIVE P.O. BOX 2391 JACKSON, TN 38302 VENDOR NO.: 20656	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$265
CLARKSVILLE GAS & WATER DEPT PO BOX 31329 CLARKSVILLE, TN 37040-0023 VENDOR NO.: 20965	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$110
COMMERCIAL SERVICES 1050 DOAK ROAD PEGRAM, TN 37143 VENDOR NO.: 146341	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$40
COVERALL OF NASHVILLE 9101 LBJ FREEWAY #700 DALLAS, TX 75243 VENDOR NO.: 191	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$112
COVIDIEN PO BOX 120823 DALLAS, TX 75312 VENDOR NO.: 145327	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$400
CRYOTEC INC 1155 N COUNTRY CLUB ROAD INDIANAPOLIS, IN 46234 VENDOR NO.: 20856	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$76
CRYSTAL SPRINGS P.O. BOX 660579 DALLAS, TX 75266-0579 VENDOR NO.: 199	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$227
DEVILBISS HEALTH CARE, INC P.O. BOX 951875 DALLAS, TX 75395-1875 VENDOR NO.: 228	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$804

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
DOCTORS CARE 2320 WILMA RUDOLPH BOULEVARD CLARKSVILLE, TN 37040 VENDOR NO.: 109510	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$72
ESSEX INDUSTRIES, INC. 8539 SOLUTION CENTER CHICAGO, IL 60677-8005 VENDOR NO.: 3052	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,805
FEDERAL WAGE AND LABOR LAW INSTITUTE 7001 W. 43RD STREET HOUSTON, TX 77092 VENDOR NO.: 79947	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$36
FRONTIER P.O. BOX 20550 ROCHESTER, NY 14602-0550 VENDOR NO.: 4424	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$19
GRANITE TELECOMMUNICATIONS 100 NEWPORT AVE EXT. QUINCY, MA 02171 VENDOR NO.: 119458	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$390
HOLSTON GASES 1150 SPRATLIN PARK DR GRAY, TN 37615 VENDOR NO.: 10186	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$878
ICORE NETWORKS PO BOX 1963 MERRIFIELD, VA 22116-1963 VENDOR NO.: 155355	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$810
JACKSON ENERGY AUTHORITY P.O. BOX 2288 JACKSON, TN 38302-2288 VENDOR NO.: 83966	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$281



**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
JAMES FLOWERS 4600 EATONS CREEK RD NASHVILLE, TN VENDOR NO.: 49664	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$83
JOHNSON CITY POWER BOARD PO BOX 2058 JOHNSON CITY, TN 37605 VENDOR NO.: 7617	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$629
LAKELAND SPRING WATER CO PO BOX 1062 MURRAY, KY 42071 VENDOR NO.: 4976	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$45
MADA MEDICAL PRODUCTS, INC. 625 WASHINGTON AVE CARLSTADT, NJ 07072 VENDOR NO.: 1572	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$87
MALLINCKRODT, LLC P.O. BOX 223782 PITTSBURGH, PA 15251-2782 VENDOR NO.: 1069	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$222
MARGARET CONKIN 1510 OSCEOLA ST. JOHNSON CITY, TN 37604 VENDOR NO.: 153807	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$57
MEDICAL CARE LLC 401 E. MAIN STREET JOHNSON CITY, TN 37601 VENDOR NO.: 131164	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$20
MEDLINE INDUSTRIES INC DEPT. CH 14400 PALATINE, IL 60055-4400 VENDOR NO.: 522	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,990

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
METRO WATER SERVICES P.O. BOX 305225 NASHVILLE, TN 37230-5225 VENDOR NO.: 105229	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$151
MIDDLE TENNESSEE NATURAL GAS P.O. BOX 720 SMITHVILLE, TN 37166-0720 VENDOR NO.: 29058	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$346
MONITRONICS FUNDING LP DEPT. CH 8628 PALATINE, IL 60055-8628 VENDOR NO.: 65264	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$20
MURFREESBORO ELECTRIC DEPARTME 205 NORTH WALNUT STREET PO BOX 9 MURFREESBORO, TN 37133-0009 VENDOR NO.: 4840	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$241
NASHVILLE ELECTRIC SERVICE 1214 CHURCH STREET NASHVILLE, TN 37246-0003 VENDOR NO.: 11099	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$218
OCCUPATIONAL HEALTH CENTERS OF THE SOUTHWEST, P.A., CO. PO BOX 82432 ATLANTA, GA 30354-0432 VENDOR NO.: 23879	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$132
PIEDMONT NATURAL GAS P.O. BOX 660920 DALLAS, TX 75266-0920 VENDOR NO.: 660	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$264
PREFERRED OFFICE PRODUCTS, INC P.O. BOX 1621 FORT SMITH, AR 72902-1621 VENDOR NO.: 102819	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$495

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-1

Consideration For Claim: Trade Payables

<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>Date Claim Was Incurred.</u> <u>If Claim Is Subject To</u> <u>Setoff, So State</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
PRIDE MOBILITY 182 SUSQUEHANNA AVENUE ATTN: SUE HARTMANN EXETER, PA 18643-2694 VENDOR NO.: 1121	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,600
RESMED CORP. PO BOX 51054 LOS ANGELES, CA 90051-5354 VENDOR NO.: 3148	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,294
TENN-STAR FIRE PROTECTION & SAFETY CO., INC. P.O. BOX 1478 MURFREESBORO, TN 37133 VENDOR NO.: 83224	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$363
TERMINIX PROCESSING CENTER P.O. BOX 742592 CINCINNATI, OH 45274-2592 VENDOR NO.: 846	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$172
THE CEI GROUP, INC. 4850 STREET ROAD, SUITE 200 TREVOSSE, PA 19053 VENDOR NO.: 137430	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$83
TOMASZ NOSARZEWSKI 139 HEDGE WOOD POINT CROSSVILLE, TN 38558 VENDOR NO.: 98596	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,693
WASTE MANAGEMENT PO BOX 9001054 LOUISVILLE, KY 40290-1054 VENDOR NO.: 929	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$102
				<u>\$24,355</u>

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-2****Consideration For Claim: Paid Trade Vendors**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b> <b><u>U</u></b> <b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
AIRGAS 6990A SNOWDRIFT RD ALLENTOWN, PA 18106	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$125
PAID TRADE VENDORS			
ANNIEBELL MOORE CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$44
PAID TRADE VENDORS			
APPLIED HOME HEALTHCARE EQUIP. PO BOX 951302 CLEVELAND, OH 44193	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$49
PAID TRADE VENDORS			
ATTENTUS MEDICAL SALES, INC. 5750 SAM HOUSTON PKWY EAST SUITE 406 HOUSTON, TX 77032-4012	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$5,104
PAID TRADE VENDORS			
BLUE CROSS BLUE SHIELD 801 PINE STREET CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$201
PAID TRADE VENDORS			
BLUE CROSS BLUE SHIELD PO BOX 366 DETROIT, MI 48231-0366	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$182
PAID TRADE VENDORS			
BLUE CROSS BLUE SHIELD TENNESSEE 1 CAMERON HILL CIRCLE STE 0002 CHATTANOOGA, TN 37402-0002	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$550
PAID TRADE VENDORS			
CAROLYN PUCKETT CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$49
PAID TRADE VENDORS			

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-2****Consideration For Claim: Paid Trade Vendors**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b> <b><u>U</u></b> <b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
CHARLES GUNTER CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$17
PAID TRADE VENDORS			
CHART INDUSTRIES, INC. P.O. BOX 088968 CHICAGO, IL 60695-1968	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$836
PAID TRADE VENDORS			
DAVID HEATON CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$99
PAID TRADE VENDORS			
DEVILBISS HEALTH CARE, INC P.O. BOX 951875 DALLAS, TX 75395-1875	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$404
PAID TRADE VENDORS			
DRIVE MEDICAL DESIGN & MANUFAC PO BOX 798019 ST. LOUIS, MO 63179-8000	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$23
PAID TRADE VENDORS			
ESSEX INDUSTRIES, INC. 8539 SOLUTION CENTER CHICAGO, IL 60677-8005	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$862
PAID TRADE VENDORS			
FISHER & PAYKEL HEALTHCARE DEPT CH 16926 PALATINE, IL 60055-6926	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$12,565
PAID TRADE VENDORS			
HOLSTON GASES 1150 SPRATLIN PARK DR GRAY, TN 37615	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,123
PAID TRADE VENDORS			
INVACARE CORPORATION P.O. BOX 824056 PHILADELPHIA, PA 19182-4056	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$38,826
PAID TRADE VENDORS			

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-2****Consideration For Claim: Paid Trade Vendors**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b> <b><u>U</u></b> <b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
INVACARE SUPPLY GROUP 9 INDUSTRIAL ROAD ATTN: FINANCIAL SERVICES MILFORD, MA 01757-3588	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$364
PAID TRADE VENDORS			
MCKESSON MEDICAL-SURGICAL P.O. BOX 630693 CINCINNATI, OH 45263-0693	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,648
PAID TRADE VENDORS			
MONITRONICS INC 135 S LASALLE DEPT 8628 CHICAGO, IL 60674-8628	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3
PAID TRADE VENDORS			
PARI RESPIRATORY EQUIPMENT P.O. BOX 4952 LANCASTER, PA 17604	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,363
PAID TRADE VENDORS			
RESMED CORP. PO BOX 51054 LOS ANGELES, CA 90051-5354	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$15,516
PAID TRADE VENDORS			
RESPIRONICS INC. P.O. BOX 405740 ATLANTA, GA 30384-5740	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$41,731
PAID TRADE VENDORS			
RONALD HILLIS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$25
PAID TRADE VENDORS			
SALTER LABS 8399 SOLUTIONS CENTER CHICAGO, IL 60677-8003	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,161
PAID TRADE VENDORS			

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-2****Consideration For Claim: Paid Trade Vendors**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b> <b><u>U</u></b> <b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
SHEILA ADAMS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$22
PAID TRADE VENDORS			
SUN OFFICE PRODUCTS 7347 S REVERE PARKWAY BUILDING B SUITE 200 CENTENNIAL, CO 80112	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,807
PAID TRADE VENDORS			
SUN PRINT MANAGEMENT 5441 PROVOST DR HOLIDAY, FL 34690	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$442
PAID TRADE VENDORS			
SUNSET HEALTHCARE SOLUTIONS 2201 S HALSTED ST SUITE 1344 CHICAGO, IL 60608	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$773
PAID TRADE VENDORS			
THE AFTERMARKET GROUP 3866 SOLUTIONS CENTER CHICAGO, IL 60677-3008	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,631
PAID TRADE VENDORS			
TRICARE P.O. BOX 7032 CAMDEN, SC 29020-7032	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$90
PAID TRADE VENDORS			
UNITED PARCEL SERVICE P.O. BOX 630016 DALLAS, TX 75263-0016	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,686
PAID TRADE VENDORS			
VIRTUOX INC 5850 CORAL RIDGE DRIVE STE 304 CORAL SPRINGS, FL 33076	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$44
PAID TRADE VENDORS			
			<u>\$134,366</u>

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of Claim</u>
(595) PATIENT REFUNDS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$2,779
PATIENT REFUNDS			
(7) ESCHEAT PATIENT REFUNDS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,137
ESCHEAT PATIENT REFUNDS			
AARP PO BOX 6083  CYPRESS, CA 90630	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
AARP MEDICARE COMPLETE PO BOX 31362  SALT LAKE CITY, UT 84131	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
AARP SECONDARY PAPER CLAIMS 1909 K ST  WASHINGTON, DC 20049	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
ADMIRIAL LIFE INSURANCE CO PO BOX 10861  CLEARWATER, FL 33757	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
AETNA PO BOX 14586  LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
AETNA - COVENTRY ADVANTRA FREEDOM TN COVENTRY PFFS PO BOX 7154  LONDON, KY 40742-7154	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			



**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of Claim</u></b>
AETNA - COVENTRY COVENTRY CARE KY PO BOX 7812  LONDON, KY 40742  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY AETNA - COVENTRY PO BOX 8402  LONDON, KY 40742  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA CHOICE PO BOX 14079  LEXINGTON, KY 40512  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA NATIONAL AETNA NATIONAL PO BOX 14079  LEXINGTON, KY 40512  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA OPEN PLAN AETNA OPEN PLAN-TERM PO BOX 981107  EL PASO, TX 79998  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA OPEN PLAN AETNA TN MEDICARE OPEN PLAN PFFS PO BOX 981107  EL PASO, TX 79998-1107  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA SELECT PO BOX 981106  EL PASO, TX 79998  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
AETNA US HEALTHCARE PO BOX 14079  LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AIG CLAIMS NON PAR 660 WHITE PLAINS RD 2ND FL TARRYTOWN, NY 10591	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ALIVE HOSPICE 1718 PATTERSON ST  NASHVILLE, TN 37203	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ALLIED BENEFITS SYSTEMS AETNA PO BOX 909786  CHICAGO, IL 60690	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ALTERNATIVE SVCS CONCEPTS NON 1755 E PLUMB STE 148 RENO, NV 89502	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ALTERNATIVE SVCS CONCEPTS NON PAR 1755 E PLUMB STE 148 RENO, NV 89502	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN MEDICAL SECURITY NON PO BOX 19032  GREEN BAY, WI 54307	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
AMERICAN REPUBLIC PO BOX 21670  EAGAN, MN 55121  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AMERIGROUP AMERIGROUP PO BOX 61010  VIRGINIA BEACH, VA 23466  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AMFIRST INSURANCE PO BOX 16708  JACKSON, MS 39236  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANCILLARY CARE SVCS 5429 LYNDON B JOHNSON FWY SUITE 850 DALLAS, TX 75240  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANTHEM BCBS KY ANTHEM BCBS KY PO BOX 105187  ATLANTA, GA 30348  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ASERACARE CLARKSVILLE 414 WILSON AVE STE 103 TULLAHOMA, TN 37388  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BANKERS LIFE CASUALTY NON PAR PO BOX 1935  CARMEL, IN 46082  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
BCBS MEDICARE PLUS BLUE PO BOX 81700  ROCHESTER, MI 48308-1700  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS PO BOX 69352  HARRISBURG, PA 17106  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS PREMERA BC COMMERCIAL PO BOX 91059  SEATTLE, WA 98111  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS ALABAMA PO BOX 2294  BIRMINGHAM, AL 35201  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS ANTHEM 115 BLOSSOM ST  GOOSE, SC 29445  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS IL SECONDARY PAPER CLAIMS PO BOX 805107  CHICAGO, IL 60680  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MI FEDERAL EMPLOYEE PROGR PO BOX 312599 DEPT 1112 DETROIT, MI 48231  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
BCBS TENNESSEE 1 CAMERON HILL CIRCLE SUITE 0002 CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TENNESSEE* BCBS TN 1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TN BLUE CARE SELECT 1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TN MCR ADVANTAGE PPO 1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TN SECONDARY PAPER CLAIMS 1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBS TX PPO PO BOX 660044  DALLAS, TX 75266	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BCBST BLUE ADVANTAGE GOLD PFFS 1 CAMERON HILL CR, ST 0002  CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
BCBST BLUE ADVANTAGE PPO 1 CAMERON HILL CR STE 0002  CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BLUE ADVANTAGE PO BOX 1460  LITTLE ROCK, AR 72203	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BLUE CARE CLAIMS 1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
BLUEGRASS FAMILY HEALTH INC PO BOX 21875  LEXINGTON, KY 40522-2738	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CARE CENTRIX TN MCR ADVT BCBS 111 FOUNDERS PLAZA STE 801E EAST HARTFORD, CT 06108	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CARE CENTRIX TN VSHP BCBS 111 FOUNDERS PLAZA SUITE 801 EAST HARTFORD, CT 06108	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CARE MO NON PAR IMPROVEMENT PLUS PO BOX 488  LINTHICUM, MD 21090	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
CARE TN IMPROVEMENT PLUS NON PAR PO BOX 4347  SCRANTON, PA 18505  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CARENET PO BOX 7702  LONDON, KY 40742  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CARITEN HEALTH PLAN HMO PHMO PO BOX 22987  KNOXVILLE, TN 37933  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CBCA ADMIN PO BOX 1339  MINNEAPOLIS, MN 55440  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CHAMP VA PO BOX 469064  DENVER, CO 80246  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CHAMPUS PO BOX 202000  FLORENCE, SC 29502  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CHAMPVA ADMIN PO BOX 469064  DENVER, CO 80246  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
CHAMPVA SECONDARY PO BOX 469064  DENVER, CO 80246	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA PO BOX 10367  DES MOINES, IA 50306	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA CA SECONDARY PAPER CLAIM PO BOX 182223  CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA HEALTHONE HCA EMPLOYEES PO BOX 5200  SCRANTON, PA 18505	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA HMO CA HEALTHCARE PO BOX 182223  CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA MIDLANDS CHOICE PO BOX 15050  WILMINGTON, DE 19850	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA OPEN ACCESS PLUS PO BOX 182223  CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					



**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
CIGNA OPEN ACCESS PLUS NON PAR PO BOX 182223  CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA PPO CA HEALTHCARE PO BOX 182223  CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA SECONDARY PO BOX 188023  CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COMPLETE HOME SVCS MGMT PO BOX 140218  CORAL GABLES, FL 33114	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CONSECO NON PAR PO BOX 2034  CARMEL, IN 46082	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CONSOCIATE GROUP NON PAR PO BOX 1068  DECATUR, IL 62525	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CONTINENTAL LIFE INSURANCE PO BOX 5008  BRENTWOOD, TN 37024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
COVENTRY IA HEALTH CARE NON PAR PO BOX 7404  LONDON, KY 40742  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DAVID OURS MD NON PAR 102 N HIGHLAND AVE  MURFREESBORO, TN 37130  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DIALYSIS CLINIC INC NON PAR 3300 LEMONE INDUSTRIAL BLVD  COLUMBIA, MO 65201  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DICKSON HEALTHCARE NON PAR 901 N CHARLOTTE  DICKSON, TN 37055  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DMENSION BENEFIT MANAGEMENT PO BOX 82060  ROCHESTER, MI 48308-2060  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
DMENSION BENEFITS MGMNT PO BOX 81700  ROCHESTER, MI 48308  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
EXCELLUS BCBS NY CENTRAL PO BOX 22999  ROCHESTER, NY 14692  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
FISERV HEALTH SVCS NON PAR PO BOX 30544  SALT LAKE CITY, UT 84130  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
FMH SECONDARY PAPER CLAIMS PO BOX 25946  OVERLAND, KS 66625  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
FOCUS 2927 DEMERE RD  ST SIMONS ISLAND, GA 31522  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GEHA PO BOX 289  INDEPENDENCE, MO 64051  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GEHA PAPER CLAIMS PO BOX 289  INDEPENDENCE, MO 64051  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GERBER LIFE INSURANCE COMPANY PO BOX 2271  OMAHA, NE 68103  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GHI PO BOX 2832  NEW YORK, NY 10116  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of Claim</u></b>
GPM LIFE PO BOX 2679  OMAHA, NE 68103  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HARVARD PILGRIM NE HEALTHCARE PO BOX 699183  QUINCY, MA 02269  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTH AMERICA PO BOX 7088  LONDON, KY 40742  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTH EQUITY 15 W SCENIC POINTE DR STE 400 DRAPER, UT 84020  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTH NET CT FEDERAL PO BOX 870140  SURFSIDE BEACH, SC 29587  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTH NET FEDERAL PO BOX 870140  SURFSIDE BEACH, SC 29587  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTH NET TN FEDERAL PO BOX 870140  SURFSIDE BEACH, SC 29587  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of Claim</u>
HEALTHMARKETS TN CARE ASSURED PO BOX 69349  HARRISBURG, PA 17110  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
HEALTHNET HEALTH NET FEDERAL TN PRIME PO BOX 870140  SURFSIDE BEACH, SC 29587  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
HEALTHSCOPE PO BOX 99006  LUBBOCK, TX 79490  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
HEALTHSPRING HEALTHSPRING TN NATIONAL PO BOX 981804 ATTN CLAIMS DEPARTMENT EL PASO, TX 79998  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
HEALTHSPRING L H PO BOX 981804  EL PASO, TX 79998  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
HERITAGE MEDICAL ASSOC NON PAR 222 22ND AVE N STE 130 NASHVILLE, TN 37203  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
HME NATIONAL NETWORK PO BOX 81520  ROCHESTER, MI 48308  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
HME NATIONAL UAW RETIREE PO BOX 81520  ROCHESTER, MI 48308  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HOMELINK PO BOX 1860  WATERLOO, IA 50704  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HUMANA ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HUMANA HUMANA MILITARY TN ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HUMANA HUMANA MILITARY TN ACTIVE DUTY ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HUMANA CARESOURCE PO BOX 824  DAYTON, OH 45401  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HUMANA CHOICE CARE PO BOX 14601 ATTN CLAIMS OFFICE LEXINGTON, KY 40512  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of Claim</u>
HUMANA GC HUMANA MO GOLD CHOICE PO BOX 14601  LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
HUMANA GC HUMANA TN GOLD CHOICE ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
HUMANA GOLD CHOICE ALL PRODUCT PO BOX 14601  LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
JAY ANDERSON DDS NON PAR 420 LABORATORY RD  OAK RIDGE, TN 37830	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MAIL HANDLERS BENEFIT PO BOX 8402  LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MAIL HANDLERS BENEFIT SECONDAR PO BOX 8402  LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MANAGED CARE MEDICARE NE BLUE NORIDIAN ADMIN SVCS PO BOX 6727 FARGO, ND 58108	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of Claim</u>
MED CARE EQUIPMENT NON PAR 501 W OTTERMAN  GREENSBURG, PA 15601	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MEDICAID AZ PO BOX 1700  PHOENIX, AZ 85002	<input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$0
PAYOR CREDIT BALANCE			
MEDICAID TENNESSEE PO BOX 460  NASHVILLE, TN 37202	<input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$282
PAYOR CREDIT BALANCE			
MEDICAL MUTUAL SUPERMED PO BOX 6018  CLEVELAND, OH 44101	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MEDICAL MUTUAL SUPERMED PPO SE PO BOX 6018  CLEVELAND, OH 44101	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MEDICAL SVCS MGMNT PO BOX 6209  LAFAYETTE, IN 47903	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MEDICARE REGION A NHIC DME MAC JURISDICTION A 75 WILLIAM TERRY DRIVE HINGHAM, MA 02044	<input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$528
PAYOR CREDIT BALANCE			



**MEDICAL ELECTRO-THERAPEUTICS, INC.**

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MEDICARE REGION B ADMINISTAR FEDERAL 8115 KNEW ROAD INDIANAPOLIS, IN 46207	<input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$479
PAYOR CREDIT BALANCE			
MEDICARE REGION C CIGNA GOVERNMENT SERVICES 2 VANTAGE WAY NASHVILLE, TN 37228	<input type="checkbox"/>	<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$2,202
PAYOR CREDIT BALANCE			
MERCY HOSPICE INC 1 MERCADO ST  DURANGO, CO 81301	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MONUMENTAL LIFE RETIREE ME PO BOX 10439  DES MOINES, IA 50306	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MULTIPLAN PO BOX 6090  DEPRE, WI 54115	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MUTUAL OF OMAHA 19255 EVERETT LANE  MOKENA, IL 60888	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			
MUTUAL OF OMAHA SECONDARY PAPE MUTUAL OF OMAHA PLAZA  OMAHA, NE 68175	<input type="checkbox"/>	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE			

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<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
MUTUAL OMAHA SECONDARY PAPER C PO BOX 31670  OMAHA, NE 68131  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MVP HEALTHCARE PO BOX 2207  SCHENECTADY, NY 12301  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
NATIONAL RURAL ELECTRIC PO BOX 6249  LINCOLN, NE 68506  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
NGS CORESOURCE PO BOX 7676  ST CLAIR SHORES, MI 48080  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
NORTHWOOD PO BOX 82180  ROCHESTER, MI 48308  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
NORTHWOOD INC AUTO NO FAULT WC PO BOX 510  WARREN, MI 48090-510  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
NRECA PO BOX 6249  LINCOLN, NE 68506  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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PHILADELPHIA AMERICAN LIFE SEC PO BOX 2927  HOUSTON, TX 43218  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PLANNED ADMINISTRATORS PAI PO BOX 6702  COLUMBIA, SC 29260  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
POMCO PO BOX 6329  SYRACUSE, NY 13217  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
POMCO NON PAR PO BOX 6329  SYRACUSE, NY 13217  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PREFERRED CARE HMO NON PAR PO BOX 22920  ROCHESTER, NY 14692  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PREFERRED CARE NON PAR PO BOX 2207  SCHENECTADY, NY 12301  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PREFERRED CARE NY PO BOX 2207  SCHENECTADY, NY 12301  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

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PRIMARY PHYSICIAN CARE PO BOX 11088  CHARLOTTE, NC 28220	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PRINCIPAL LIFE NON PAR PO BOX 10357  DES MOINES, IA 50306-357	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE MEDICAL WORKERS CO PO BOX 1470  WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE MEDICAL WORKERS COMP PO BOX 1470  WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PROGRESSIVE UMWA MEDICAL PO BOX 1470 ACCOUNTS PAYABLE WESTERVILLE, OH 43086	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
RBMS LLC NON PAR PO BOX 241569  ANCHORAGE, AK 99524	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
REGENCE MDR ADV ASURIS NW HEAL PO BOX 30271  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

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Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
RIVER VALLEY ENTITIES PO BOX 5220  KINGSTON, NY 12402-5220  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
RX30 LOB7 PO BOX 533411  ORLANDO, FL 32853  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SAMBA MUTUAL NON PAR PO BOX 188007  CHATTANOOGA, TN 37422  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SMART HEALTH PO BOX 37705  OAK PARK, MI 48237  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SPINA BIFIDA NON PAR PO BOX 469065  DENVER, CO 80246-9065  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STANDARD LIFE ACCIDENT INSURAN PO BOX 696800  SAN ANTONIO, TX 78269  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STERLING LIFE INS SECONDARY PA PO BOX 70  LINTHICUM, MA 21090  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
STERLING OPTION 1 PO BOX 269003  PLANO, TX 75026-9003  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
STERLING TN HEALTH PLAN PO BOX 269003  PLANO, TX 75026  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SUBURBAN ST VINCENT CMO PO BOX 502530  INDIANAPOLIS, IN 46250  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TENN CARE PO BOX 460  NASHVILLE, TN 37202  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TODAYS OPTIONS TN PFFS PO BOX 742568  HOUSTON, TX 77274  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TODAYS OPTIONS TN PPO PO BOX 742568  HOUSTON, TX 77274  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TRAVIS WITHERINGTON NON PAR 138 E DIVISION RD  OAKRIDGE, TN 37830  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
TRICARE PO BOX 8999  MADISON, WI 53708	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE - TERM PO BOX 7890  MADISON, WI 53707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE CLAIMS CORRESPONDENCE PO BOX 7032  CAMDEN, SC 29020	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE FOR LIFE SECONDARY PAP PO BOX 7890  MADISON, WI 53707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE NORTH PO BOX 870140  SURFSIDE BEACH, SC 29587	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE OVERSEAS ALL REGIONS PO BOX 7968  MADISON, WI 53707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE PGBA PO BOX 870140  SURFSIDE BEACH, SC 29587	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u>	<u>U</u>	<u>D</u>	<u>Amount of Claim</u>
TRICARE PRIME PO BOX 77028  MADISON, WI 53707  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TRICARE SOUTH REGION PO BOX 7031  CAMDEN, SC 29020  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TRICARE SOUTH REGION CLAIMS DEPT PO BOX 7031  CAMDEN, SC 29020-7031  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TRICARE TRI NORTH PO BOX 870140  SURFSIDE BEACH, SC 29587  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC PO BOX 30555  SALT LAKE CITY, UT 84130  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC UHC TN SECURE HORIZONS MEDICAR PO BOX 31353  SALT LAKE CITY, UT 84131  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC AARP HEALTHCARE OPTIONS SE PO BOX 740819  ATLANTA, GA 30374  PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN



**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of Claim</u></b>
UHC AARP SECURE HORIZON MEDICA PO BOX 31362  SALT LAKE CITY, UT 84131	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC AMERICHoice NJ PO BOX 5250  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC AMERICHoice TN PO BOX 5220  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC COMMERCIAL PO BOX 740800  ATLANTA, GA 30374	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC EVERCARE AMERICHoice PO BOX 31361  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC NATIONAL PO BOX 1600  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC NATIONAL UHC RIVER VALLEY COMMERCIAL PO BOX 5230  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
UHC NATIONAL UHC RIVER VALLEY MEDICARE 3800 AVE OF THE CITIES STE 200 MOLINE, IL 61265	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC PA COMMUNITY PLAN UNISON PO BOX 8207  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC PACIFICARE HMO SECURE HORIZONS PO BOX 31353  SALT LAKE CITY, UT 84131	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC SECURE HORIZONS PO BOX 30975  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC TN SECURE HORIZONS MEDICARE DIRECT PO BOX 31353  SALT LAKE CITY, UT 84131	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC TX COMM PLAN MCR PO BOX 5270  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ULTIMATE HEALTH CLINIC NON PAR 1673 N ROYAL ST  JACKSON, TN 38301	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of Claim</u></b>
UMR UHC UNITED MEDICAL RESOURC PO BOX 30541  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UMR WAUSAU PO BOX 30541  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNICARE PO BOX 26038  GREENSBORO, NC 27420	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNICARE TN SECURITY CHOICE PFFS PO BOX 795180  SAN ANTONIO, TX 78279	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNISON HEALTH PLAN TN PO BOX 1028  MONROEVILLE, PA 15146-5138	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED HEALTH CARE PO BOX 1600  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED HEALTHCARE PO BOX 30551  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of Claim</u></b>
UNITED HEALTHCARE CHOICE PLUS PO BOX 30530  SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED HEALTHCARE COMMUNITY PL PO BOX 5220  KINGSTON, NY 12402	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED HEALTHCARE EMPLOYER & I PO BOX 740802  ATLANTA, GA 30374	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED HEALTHCARE SECONDARY PO BOX 740803  ATLANTA, GA 30374	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED MILITARY WA PO BOX 7064  CAMDEN, SC 29020	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
USA MANAGED CARE ORGANIZATION PO BOX 10170  AUSTIN, TX 78716	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
USA MANAGED TN CARE WC PO BOX 160300  AUSTIN, TX 78716	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit F-3****Consideration For Claim: Payor Credit Balance**

<b><u>Creditor's Name, Mailing Address</u></b> <b><u>Including Zip Code And Account Number</u></b>	<b><u>Codebtor</u></b>	<b><u>C</u></b>	<b><u>U</u></b>	<b><u>D</u></b>	<b><u>Amount of</u></b> <b><u>Claim</u></b>
VAMC DEPARTMENT OF VETERAN AFF 3400 LEBANNON PIKE ASC VISN 9 MURFREESBORO, TN 37129	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$6,641
PAYOR CREDIT BALANCE					
VIRGINIA HEALTH NETWORK 7400 BEAUFONT SPRING DR STE 505 RICHMOND, VA 23225	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WASHINGTON NATIONAL PO BOX 2034  CARMEL, IN 46082	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WILLIS CORROON PO BOX 291927  NASHVILLE, TN 37229	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WINDSOR HOME HOSPICE CARE NTKW 7100 COMMERCE WAY STE 285 BRENTWOOD, TN 37207	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WINDSOR MCR EXTRA NON PAR PO BOX 269025  PLANO, TX 75026	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WINDSOR TN PO BOX 269025  PLANO, TX 75026	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit F-3

Consideration For Claim: Payor Credit Balance

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<u>Creditor's Name, Mailing Address</u> <u>Including Zip Code And Account Number</u>	<u>Codebtor</u>	<u>C</u> <u>U</u> <u>D</u>	<u>Amount of</u> <u>Claim</u>
			<hr/> \$14,048 <hr/>



**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE G**

**Executory Contracts**

While the Debtors' existing books, records, and financial systems have been relied upon to identify and schedule executory contracts at each of the Debtors, and although commercially reasonable efforts have been made to ensure the accuracy of Schedule G, inadvertent errors, omissions, or over-inclusions may have occurred. The Debtors do not make, and specifically disclaim, any representation or warranty as to the completeness or accuracy of the information set forth on Schedule G. The Debtors hereby reserve all of their rights to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G and to amend or supplement Schedule G as necessary. The contracts, agreements, and leases listed on Schedule G may have expired or may have been modified, amended, or supplemented from time to time by various amendments, restatements, waivers, estoppel certificates, letters, memoranda, and other documents, instruments, and agreements that may not be listed therein despite the Debtors' use of reasonable efforts to identify such documents. Further, unless otherwise specified on Schedule G, each executory contract or unexpired lease listed thereon shall include all exhibits, schedules, riders, modifications, declarations, amendments, supplements, attachments, restatements, or other agreements made directly or indirectly by any agreement, instrument, or other document that in any manner affects such executory contract or unexpired lease, without respect to whether such agreement, instrument or other document is listed thereon.

In some cases, the same supplier or provider appears multiple times in Schedule G. This multiple listing is intended to reflect distinct agreements between the applicable Debtor and such supplier or provider.

In the ordinary course of business, the Debtors may have issued numerous purchase orders for supplies, product, and related items which, to the extent that such purchase orders constitute executory contracts, are not listed individually on Schedule G. To the extent that goods were delivered under purchase orders prior to the Commencement Date, vendors' claims with respect to such delivered goods are included on Schedule F.

As a general matter, certain of the Debtors' executory contracts and unexpired leases could be included in more than one category. In those instances, one category has been chosen to avoid duplication. Further, the designation of a category is not meant to be wholly inclusive or descriptive of the entirety of the rights or obligations represented by such contract.

Certain of the executory contracts and unexpired leases listed on Schedule G may contain certain renewal options, guarantees of payment, options to purchase, rights of first refusal, right to lease additional space, and other miscellaneous rights. Such rights, powers, duties, and obligations are not set forth separately on Schedule G. In addition, the Debtors may have entered into various other types of agreements in the ordinary course of their business, such as easements, rights of way, subordination, nondisturbance, and atonement agreements, supplemental agreements, amendments/letter agreements, title agreements, and confidentiality agreements. Such documents also are not set forth in Schedule G.

The Debtors hereby reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, document, or instrument related to a creditor's claim, to dispute the validity, status, or enforceability of any contract, agreement, or lease set forth in Schedule G, and to amend or supplement Schedule G as necessary. Inclusion of any agreement on Schedule G does not constitute an admission that such agreement is an executory contract or unexpired lease and the Debtors reserve all rights in that regard, including, without limitation, that any agreement is not executory, has expired pursuant to its terms, or was terminated prepetition.

In addition, certain of the agreements listed on Schedule G may be in the nature of conditional sales agreements or secured financings. The presence of a contract or agreement on Schedule G does not constitute an admission that such contract or agreement is an executory contract or unexpired lease. The Debtors reserve all of their rights, claims, and causes of action with respect to the contracts and agreements listed on Schedule G, including the right to dispute or challenge the characterization or the structure of any transaction, or any document or instrument (including, without limitation, any intercreditor or intercompany agreement) related to a creditor's claim. Certain of the contracts, agreements, and leases listed on Schedule G may have been entered into by more than one of the Debtors. Further, the specific Debtor obligor to certain of the executory contracts or unexpired leases could not be specifically ascertained in every circumstance. In such cases, the Debtors used their best efforts to determine the correct Debtor's Schedule G on which to list such executory contract or unexpired lease.



**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE G**

In the ordinary course of business, the Debtors have entered into numerous contracts or agreements, both written and oral, regarding the provision of certain services on a month to month basis. To the extent such contracts or agreements constitute executory contracts, these contracts and agreements are not listed individually on Schedule G.

Certain of the executory contracts may not have been memorialized and could be subject to dispute; executory agreements that are oral in nature have not been included in Schedule G.

In the ordinary course of business, the Debtors may have entered into confidentiality agreements which, to the extent that such confidentiality agreements constitute executory contracts, are not listed individually on Schedule G.

Certain of the executory contracts and unexpired leases listed in Schedule G were assigned to, assumed by, or otherwise transferred to certain of the Debtors in connection with, among other things, acquisitions by the Debtors.

The Debtors generally have not included on Schedule G any insurance policies, the premiums for which have been prepaid. The Debtors submit that prepaid insurance policies are not executory contracts pursuant to section 365 of the Bankruptcy Code because no further payment or other material performance is required by the Debtors. Nonetheless, the Debtors recognize that in order to enjoy the benefits of continued coverage for certain claims under these policies, the Debtors may have to comply with certain non-monetary obligations, such as the provision of notice of claims and cooperation with insurers. In the event that the Bankruptcy Court were to ever determine that any such prepaid insurance policies are executory contracts, the Debtors reserve all of their rights to amend Schedule G to include such policies, as appropriate.

In addition, Schedule G does not include rejection damage claims of the counterparties to the executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist.

The Debtors are still in the process of collecting the addresses of all counterparties to such executory contracts and unexpired leases. These addresses will be compiled prior to sending notice of the bar date for the filing of proofs of claim in these chapter 11 cases.

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**Exhibit G-1**

**Professional Services**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
AMAZING SLEEP	PROFESSIONAL SERVICES	Sleep Center Service Agreement		2922	PO BOX 397 SHELBYVILLE, TN 37162

**TOTAL NUMBER OF CONTRACTS: 1**

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-2****Real Property Lease**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Contract</u></b>	<b><u>Review</u></b>	<b><u>Comments</u></b>	<b><u>Lawson No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
CAROL J. MOORE	REAL PROPERTY LEASE EXPIRING ON 6/30/2014	912 Twin Elms Ct- Nashville, TN			41210	1673	102 SILVER MAPLE COURT HENDERSONVILLE, TN 37075
CAROL J. MOORE	REAL PROPERTY LEASE EXPIRING ON 6/30/2014	912 Twin Elms Ct- Nashville, TN			41210	1673	C/O HORRELL MANAGEMENT SERVICE 1038 FOREST HARBOR DRIVE HENDERSONVILLE, TN 37075
DAVIS MANAGEMENT, INC.	REAL PROPERTY LEASE EXPIRING ON 3/31/2016	241A W. Dunbar Cave Rd- Clarksville, TN			41610	1629	C/O MICHAEL W. DAVIS, SR. DMI 7394 RIDGECREST COURT ROAD BIRMINGHAM, AL 35242
DAVIS MANAGEMENT, INC.	REAL PROPERTY LEASE EXPIRING ON 3/31/2016	241A W. Dunbar Cave Rd- Clarksville, TN			41610	1629	3801 1ST AVENUE NORTH BIRMINGHAM, AL 35222
MEMORIAL PLACE, LLC	REAL PROPERTY LEASE EXPIRING ON 12/31/2013	1520 Memorial Blvd- Murfreesboro, TN			41710	1489	ATTN: H. LYNN GREER, JR. 5137 BOXCROFT PLACE CHIEF MANAGER NASHVILLE, TN 37205
MEMORIAL PLACE, LLC	REAL PROPERTY LEASE EXPIRING ON 12/31/2013	1520 Memorial Blvd- Murfreesboro, TN			41710	1489	MR. MARK KESTNER 242 HERITAGE PARK DRIVE, SUITE 104 MURFREESBORO, TN 37129
NELSON, L.P.	REAL PROPERTY LEASE EXPIRING ON 1/31/2014	54 Old Hickory East- Jackson, TN			641910	2229	76-A OLD HICKORY BLVD. EAST JACKSON, TN 38305
SON-VIC ENTERPRISES, LLC	REAL PROPERTY LEASE EXPIRING ON 12/31/2015	101 E Unaka Ave- Johnson City, TN			107510	1404	700 JUDITH DRIVE JOHNSON CITY, TN 37604
SON-VIC ENTERPRISES, LLC	REAL PROPERTY LEASE EXPIRING ON 12/31/2015	101 E Unaka Ave- Johnson City, TN			107510	1404	C/O WOK & HIBACHI 101 EAST UNAKA AVE STE 100 JOHNSON CITY, TN 37601
TOMASZ NOSARZEWSKI	REAL PROPERTY LEASE EXPIRING ON 12/31/2013	50 Stanley St- Crossville, TN			22310	2224	139 HEDGE WOOD POINT CROSSVILLE, TN 38558

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

Case Number: 13-10800

Exhibit G-2

Real Property Lease

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<u>Name</u>	<u>Description</u>	<u>Contract</u>	<u>Review</u>	<u>Comments</u>	<u>Lawson No</u>	<u>Contract No</u>	<u>Address</u>
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TOTAL NUMBER OF CONTRACTS: 10

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
ADVANTRA FREEDOM TN COVENTRY PFFS	REGULATORY / COMPLIANCE / PAYOR	Advantra Freedom PFFS TN	MULTIPLE	2194	PO BOX 7154  LONDON, KY 40742-7154
AETNA TN MEDICARE OPEN PLAN PFFS	REGULATORY / COMPLIANCE / PAYOR	Aetna Medicare Tennessee	MULTIPLE	1967	PO BOX 981107  EL PASO, TX 79998-1107
AMERIGROUP TN	REGULATORY / COMPLIANCE / PAYOR	Amerigroup TN	MULTIPLE	2079	PO BOX 61010  VIRGINIA BEACH, VA 23466-1010
ANCILLARY CARE SVCS	REGULATORY / COMPLIANCE / PAYOR	Ancillary Care Services	MULTIPLE	1319	5429 LYNDON B JOHNSON FWY SUITE 850 DALLAS, TX 75240
ASERACARE CLARKSVILLE	REGULATORY / COMPLIANCE / PAYOR	Asercare Clarksville TN	1598734089	1379	414 WILSON AVE STE 103 TULLAHOMA, TN 37388
BCBS AL MAJOR MEDICAL	REGULATORY / COMPLIANCE / PAYOR	BCBS of Alabama Major Medical	MULTIPLE	600	PO BOX 2294  BIRMINGHAM, AL 35201
BCBS TN BLUE CARE SELECT	REGULATORY / COMPLIANCE / PAYOR	Care Centrix BCBS TN VSHP	MULTIPLE	1122	1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402-0002
BCBS TN MCR ADVANTAGE PPO	REGULATORY / COMPLIANCE / PAYOR	Care Centrix BCBS TN MCR Advantage	MULTIPLE	3097	1 CAMERON HILL CIR STE 0002 CHATTANOOGA, TN 37402-0002
BCBS TN SP COMMERCIAL NETWORKS	REGULATORY / COMPLIANCE / PAYOR	BCBS TN SP Commercial Networks	MULTIPLE	1123	1 CAMERON HILL CIRCLE SUITE 0002 CHATTANOOGA, TN 37402-0002
BCBST BLUE ADVANTAGE GOLD PFFS	REGULATORY / COMPLIANCE / PAYOR	BCBS TN BLUE ADVANTAGE GOLD PFFS	MULTIPLE	5006	1 CAMERON HILL CR, ST 0002  CHATTANOOGA, TN 37402-0002

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
BCBST BLUE ADVANTAGE PPO	REGULATORY / COMPLIANCE / PAYOR	BCBS TN BLUE ADVANTAGE PPO	MULTIPLE	5005	1 CAMERON HILL CR STE 0002  CHATTANOOGA, TN 37402-0002
BLUEGRASS FAMILY HEALTH INC	REGULATORY / COMPLIANCE / PAYOR	Bluegrass Family Health Inc	MULTIPLE	2445	PO BOX 21875  LEXINGTON, KY 40522-2738
CARE CENTRIX TN VSHP BCBS	REGULATORY / COMPLIANCE / PAYOR	CARECENTRIX BCBS TN MEDICARE ADVANTAGE	MULTIPLE	4851	111 FOUNDERS PLAZA SUITE 801 EAST HARTFORD, CT 06108
CARENET	REGULATORY / COMPLIANCE / PAYOR	CARENET	1083684690	4195	PO BOX 7702  LONDON, KY 40742
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1026630005	1012	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1026630006	1009	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1026630001	1011	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1026630007	1010	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1026630013	1013	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1026630004	1014	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
COMMONWEALTH OF VIRGINIA, DEPARTMENT OF MEDICAL ASSISTANCE SERVICES, MEDICAL ASSISTANCE PROGRAM	REGULATORY / COMPLIANCE / PAYOR	DME and Supplies Participation Agreement		451	PO BOX 26803 RICHMOND, VA 23261-6803
COMPLETE HOME SVCS MGMT	REGULATORY / COMPLIANCE / PAYOR	Complete Home Service Mgmt Corp	MULTIPLE	2137	PO BOX 140218  CORAL GABLES, FL 33114
COVENTRY CARE KY	REGULATORY / COMPLIANCE / PAYOR	COVENTRY CARE KY	1508837659	4891	PO BOX 7812  LONDON, KY 40742
DMENSION BENEFIT MANAGEMENT	REGULATORY / COMPLIANCE / PAYOR	Dmension Benefit Management	MULTIPLE	1660	PO BOX 82060  ROCHESTER, MI 48308-2060

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
FOCUS	REGULATORY / COMPLIANCE / PAYOR	Focus	1568431062	25	2927 DEMERE RD ST SIMONS ISLAND, GA 31522
HEALTH NET FEDERAL TN PRIME	REGULATORY / COMPLIANCE / PAYOR	HEALTH NET FEDERAL TN PRIME	MULTIPLE	3999	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET TN FEDERAL	REGULATORY / COMPLIANCE / PAYOR	Health Net Federal TN	MULTIPLE	1437	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTHMARKETS TN CARE ASSURED	REGULATORY / COMPLIANCE / PAYOR	Healthmarkets Care Assured TN	MULTIPLE	2905	PO BOX 69349 HARRISBURG, PA 17110
HEALTHSPRING TN NATIONAL	REGULATORY / COMPLIANCE / PAYOR	HealthSpring - Tennessee National	MULTIPLE	1021	PO BOX 981804 ATTN CLAIMS DEPARTMENT EL PASO, TX 79998
HEALTHSPRING TN NATIONAL	REGULATORY / COMPLIANCE / PAYOR	HealthSpring - Tennessee National	MULTIPLE		500 GREAT CIRCLE ROAD NASHVILLE, TN 37228
HME NATIONAL NETWORK	REGULATORY / COMPLIANCE / PAYOR	HME National Network	MULTIPLE	3657	PO BOX 81520 ROCHESTER, MI 48308
HOMELINK	REGULATORY / COMPLIANCE / PAYOR	Homelink Mailhandlers	MULTIPLE	891	PO BOX 1860 WATERLOO, IA 50704
HUMANA CHOICECARE	REGULATORY / COMPLIANCE / PAYOR	Humana Choicecare	MULTIPLE	892	AMFIRST INSURANCE PO BOX 16708 JACKSON, MS 39236
HUMANA INC.	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice TN	MULTIPLE		ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438



**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
HUMANA MILITARY SC	REGULATORY / COMPLIANCE / PAYOR	Humana Military SC	MULTIPLE	1141	PO BOX 7031 CAMDEN, SC 29020-7031
HUMANA MILITARY TN	REGULATORY / COMPLIANCE / PAYOR	Humana Military TN	MULTIPLE	1133	PO BOX 7031 CAMDEN, SC 29020-7031
HUMANA MILITARY TN ACTIVE DUTY	REGULATORY / COMPLIANCE / PAYOR	Humana Military TN Active Duty	MULTIPLE	4214	PO BOX 7031 CAMDEN, SC 29020-7031
HUMANA NATIONAL CONTRACTING	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice TN	MULTIPLE		500 WEST MAIN STREET- 9TH FLOOR LOUISVILLE, KY 40202
HUMANA TN GOLD CHOICE	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice TN	MULTIPLE	1750	PO BOX 14601 LEXINGTON, KY 40512
MEDICARE PLUS BLUE	REGULATORY / COMPLIANCE / PAYOR	ABP Administration Medicare Plus Blue	MULTIPLE	2705	PO BOX 81700 ROCHESTER, MI 48308-1700
MERCY HOSPICE INC	REGULATORY / COMPLIANCE / PAYOR	Mercy Hospice Inc	MULTIPLE	3039	1 MERCADO ST DURANGO, CO 81301
NGS CORESOURCE	REGULATORY / COMPLIANCE / PAYOR	NGS American Non Par	MULTIPLE	2201	PO BOX 7676 ST CLAIR SHORES, MI 48080
NORTHWOOD INC AUTO NO FAULT WC	REGULATORY / COMPLIANCE / PAYOR	Northwood Inc Auto No Fault/WC	MULTIPLE	3725	PO BOX 510 WARREN, MI 48090-0510
NORTHWOOD NPN	REGULATORY / COMPLIANCE / PAYOR	Northwood/NPN	MULTIPLE	41	PO BOX 82180 ROCHESTER, MI 48308

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
PROGRESSIVE MEDICAL WORKERS COMP	REGULATORY / COMPLIANCE / PAYOR	Progressive National Medical	MULTIPLE	1044	PO BOX 1470 WESTERVILLE, OH 43086
PROGRESSIVE UMWA MEDICAL	REGULATORY / COMPLIANCE / PAYOR	Progressive UMWA Medical	MULTIPLE	1045	PO BOX 1470 ACCOUNTS PAYABLE WESTERVILLE, OH 43086
RIVER VALLEY ENTITIES	REGULATORY / COMPLIANCE / PAYOR	UHC Community Plan Formerly Americhoice Tn	MULTIPLE	2226	PO BOX 5220 KINGSTON, NY 12402-5220
STERLING OPTION 1	REGULATORY / COMPLIANCE / PAYOR	Sterling Option 1	MULTIPLE	755	PO BOX 269003 PLANO, TX 75026-9003
STERLING TN HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan TN	MULTIPLE	2958	PO BOX 269003 PLANO, TX 75026-9003
SUBURBAN ST VINCENT CMO	REGULATORY / COMPLIANCE / PAYOR	BCBS TN Network K	MULTIPLE	1124	PO BOX 502530 INDIANAPOLIS, IN 46250
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION	REGULATORY / COMPLIANCE / PAYOR	Provider Participation Agreement	4582377	450	BUREAU OF TENNCARE 310 GREAT CIRCLE ROAD NASHVILLE, TN 37243
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION	REGULATORY / COMPLIANCE / PAYOR	Provider Participation Agreement	1452129	452	BUREAU OF TENNCARE 310 GREAT CIRCLE ROAD NASHVILLE, TN 37243
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION	REGULATORY / COMPLIANCE / PAYOR	Provider Participation Agreement	1452194	439	BUREAU OF TENNCARE 310 GREAT CIRCLE ROAD NASHVILLE, TN 37243

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION	REGULATORY / COMPLIANCE / PAYOR	Provider Participation Agreement	1452166	444	BUREAU OF TENNCARE 310 GREAT CIRCLE ROAD NASHVILLE, TN 37243
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION	REGULATORY / COMPLIANCE / PAYOR	Provider Participation Agreement	1452128	445	BUREAU OF TENNCARE 310 GREAT CIRCLE ROAD NASHVILLE, TN 37243
TENNESSEE DEPARTMENT OF FINANCE AND ADMINISTRATION	REGULATORY / COMPLIANCE / PAYOR	Provider Participation Agreement	1452455	442	BUREAU OF TENNCARE 310 GREAT CIRCLE ROAD NASHVILLE, TN 37243
TODAYS OPTIONS TN PFFS	REGULATORY / COMPLIANCE / PAYOR	Todays Options Pyr & Marq Tennessee	MULTIPLE	3145	PO BOX 742568  HOUSTON, TX 77274
TODAYS OPTIONS TN PPO	REGULATORY / COMPLIANCE / PAYOR	Todays Options PPO TN	MULTIPLE	3707	PO BOX 742568  HOUSTON, TX 77274
TRICARE SOUTH REGION	REGULATORY / COMPLIANCE / PAYOR	Humana Military Ky Active Duty	1063473098	5060	PO BOX 7031  CAMDEN, SC 29020-7031
TRICARE SOUTH REGION CLAIMS DEPT	REGULATORY / COMPLIANCE / PAYOR	Humana Military KY	1659330058	5059	PO BOX 7031  CAMDEN, SC 29020-7031
UHC AMERICHOICE TN	REGULATORY / COMPLIANCE / PAYOR	Tenn Care	MULTIPLE	889	PO BOX 5220  KINGSTON, NY 12402
UHC PACIFICARE HMO SECURE HORIZONS	REGULATORY / COMPLIANCE / PAYOR	UHC Pacificare HMO-Secure Hori	MULTIPLE	1394	PO BOX 31353  SALT LAKE CITY, UT 84131

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Case Number: 13-10800****Exhibit G-3****Regulatory / Compliance / Payor**

<b><u>Name</u></b>	<b><u>Description</u></b>	<b><u>Internal Contract Name</u></b>	<b><u>Internal Contract No</u></b>	<b><u>Contract No</u></b>	<b><u>Address</u></b>
UHC RIVER VALLEY MEDICARE	REGULATORY / COMPLIANCE / PAYOR	UHC River Valley JD Medicare	MULTIPLE	1465	3800 AVE OF THE CITIES STE 200 MOLINE, IL 61265
UHC TN SECURE HORIZONS MEDICARE DIRECT	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct TN	MULTIPLE	2249	PO BOX 31353  SALT LAKE CITY, UT 84131
UNICARE	REGULATORY / COMPLIANCE / PAYOR	UniCare National IL	MULTIPLE	1498	PO BOX 26038  GREENSBORO, NC 27420
UNICARE TN SECURITY CHOICE PFFS	REGULATORY / COMPLIANCE / PAYOR	Unicare SecurityChoice PFFS TN	MULTIPLE	3317	PO BOX 795180  SAN ANTONIO, TX 78279
UNISON HEALTH PLAN TN	REGULATORY / COMPLIANCE / PAYOR	Unison Health Plan of TN	MULTIPLE	692	PO BOX 1028  MONROEVILLE, PA 15146-5138
USA MANAGED CARE ORGANIZATION	REGULATORY / COMPLIANCE / PAYOR	USA Managed Care Organization	MULTIPLE	1186	PO BOX 10170  AUSTIN, TX 78716
USA MANAGED TN CARE WC	REGULATORY / COMPLIANCE / PAYOR	USA Managed TN Care WC	MULTIPLE	1298	PO BOX 160300  AUSTIN, TX 78716
WINDSOR TN	REGULATORY / COMPLIANCE / PAYOR	Windsor TN	MULTIPLE	2110	PO BOX 269025  PLANO, TX 75026-9025

**TOTAL NUMBER OF CONTRACTS: 70**

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**SPECIFIC NOTES REGARDING SCHEDULE H**

**Co-Debtors**

In the ordinary course of their business, the Debtors pay certain expenses on behalf of their subsidiaries. The Debtors may not have identified certain guarantees that are embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other agreements. Further, certain of the guarantees reflected on Schedule H may have expired or may no longer be enforceable. Thus, the Debtors reserve their rights to amend Schedule H to the extent that additional guarantees are identified or such guarantees are discovered to have expired or become unenforceable.

In the ordinary course of their business, the Debtors may be involved in pending or threatened litigation and claims arising out of certain ordinary course of business transactions. These matters may involve multiple plaintiffs and defendants, some or all of whom may assert cross-claims and counter-claims against other parties. Because such claims are contingent, disputed, and/or unliquidated, such claims have not been set forth individually on Schedule H. However, some such claims may be listed elsewhere in the Schedules and Statements.

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

**SCHEDULE H - CODEBTORS**

Provide the information requested concerning any person or entity, other than a spouse in a joint case, that is also liable on any debts listed by the debtor in the schedules of creditors. Include all guarantors and co-signers. If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington, or Wisconsin) within the eight-year period immediately preceding the commencement of the case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state, commonwealth, or territory. Include all names used by the nondebtor spouse during the eight years immediately preceding the commencement of this case. If a minor child is a codebtor or a creditor, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

☐ Check this box if debtor has no codebtors.

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
ROTECH HEALTHCARE INC. PARENT	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
A-1 MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ABBA MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ACADIA HOME CARE OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ALLIED MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ALWAYS MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ANDY BOYD'S INHOME MEDICAL, INC., WEST OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
ANNISTON HEALTH & SICKROOM SUPPLIES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
BERKELEY MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
BEST CARE HHC ACQUISITION COMPANY LLC OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
BETA MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CAMBRIA MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CAMDEN MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CARE MEDICAL SUPPLIES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CENTENNIAL MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CHARLOTTE MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
COLLINS RENTALS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
COMMUNITY HOME OXYGEN, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CONTOUR MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
CORLEY HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
CPO 2, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
DANIEL MEDICAL SYSTEMS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
DISTINCT HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
DON PAUL RESPIRATORY SERVICES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
DUMED, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
EAST TENNESSEE INFUSION & RESPIRATORY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ELLIS COUNTY HOME MEDICAL EQUIPMENT, LLC OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
ENCORE HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
EXCEL MEDICAL OF FORT DODGE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
EXCEL MEDICAL OF MARSHALLTOWN, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
FIRST COMMUNITY CARE OF NIAGARA, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>



NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
FIRSTCARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
FISCHER MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
FOUR RIVERS HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
G&G MEDICAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
GATE CITY MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
GEORGIA MEDICAL RESOURCES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
GLADWIN AREA HOME CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
HAMILTON MEDICAL EQUIPMENT SERVICE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
HOLLAND MEDICAL SERVICES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
HOME CARE OXYGEN SERVICE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
HOME MEDICAL SYSTEMS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
IHS ACQUISITION XXVII, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
INTENSIVE HOME CARE SERVICES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
IOTA MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
LAMBDA MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
LAMS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
LOVEJOY MEDICAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MAJOR MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MEDCO PROFESSIONAL SERVICES, CORP. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MEDCORP INTERNATIONAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MEDIC-AIRE MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MEDICAL ELECTRO- THERAPEUTICS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
MEDICARE RENTAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
MICHIGAN MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NATIONAL MEDICAL EQUIPMENT CENTERS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NEIGHBORCARE HOME MEDICAL EQUIPMENT, LLC OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NEIGHBORCARE HOME MEDICAL EQUIPMENT OF MARYLAND, LLC OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
NEUMANN'S HOME MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NIGHTINGALE HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NORTHEAST MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
NORTHWEST HOME MEDICAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
OMICRON MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
OXYGEN OF OKLAHOMA, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
OXYGEN PLUS MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
OXYGEN PLUS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
OXYGEN THERAPY ASSOCIATES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PETERSON'S HOME CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PHI MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PIONEER MEDICAL SERVICES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PREFERENTIAL HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PRINCIPAL MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PROFESSIONAL BREATHING ASSOCIATES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
PSI HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
PULMO-DOSE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
QUALICARE HOME MEDICAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
QUALITY HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
R.C.P.S., INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RCG INFORMATION SERVICES CORPORATION OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
REGENCY MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RESP-A-CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RESPIRACARE MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RESPIRATORY MEDICAL EQUIPMENT OF GA., INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RESPITECH HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RESPONSIVE HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RHEMA, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
RITT MEDICAL GROUP, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ROSWELL HOME MEDICAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ROTECH EMPLOYEE BENEFITS CORPORATION OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ROTECH HOME MEDICAL CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ROTH MEDICAL, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ROTHERT'S HOSPITAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SAMPSON CONVALESCENT MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SELECT HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SIGMA MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SOUTHEASTERN HOME HEALTH, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
SUN MEDICAL SUPPLY, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
SUNSHINE HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
THE KILROY COMPANY OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
THETA HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
TUPELO HOME HEALTH, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
VALLEY MEDICAL EQUIPMENT, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
VALUE CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
VITALCARE HEALTH SERVICES, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
VITALCARE OF TEXAS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
WHITE'S MEDICAL RENTALS, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
WICHITA MEDICAL CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>
ZETA HOME HEALTH CARE, INC. OPERATING SUBSIDIARY	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

NAME OF CODEBTOR	TERM LOAN FACILITY(1)	FIRST LIEN NOTES(2)	SECOND LIEN NOTES(3)	PHILIPS MEDICAL CAPITAL
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## Notes:

(1) A \$25 million term loan facility (the "Term Loan Facility"), governed by a credit agreement (the "Term Loan Credit Agreement") with Silver Point Finance, LLC, as administrative agent and SPCP Group, LLC (an affiliate of Silver Point Finance, LLC), as initial lender. Amounts under the Term Loan Facility bear interest at (i) the LIBOR Rate (as defined in the Term Loan Credit Agreement) plus 10.0% per annum or, at Rotech's option, (ii) a fluctuating rate plus 9.0% per annum. Interest is payable monthly. The Term Loan Facility matures on April 30, 2015 and is (i) secured by a first priority security interest in substantially all of the Company's assets and (ii) unconditionally guaranteed by all of Rotech's subsidiaries.

(2) \$230.0 million in aggregate principal amount of 10.75% Senior Secured Notes due 2015 (the "First Lien Notes"), governed by an indenture among Rotech, its subsidiaries, and The Bank of New York Mellon Trust Company, N.A. ("BONY"), as trustee. The First Lien Notes mature on October 15, 2015 and are (i) secured by a first priority security interest in substantially all of the Company's assets and (ii) unconditionally guaranteed by all of Rotech's subsidiaries. Interest on the First Lien Notes is due bi-annually in the approximate amount of \$24 million per annum.

(3) \$290 million in aggregate principal amount of Senior Second Lien Notes (the "Second Lien Notes"), governed by an indenture among Rotech, its subsidiaries, and Wilmington Trust, National Association as Successor Trustee as trustee. The Second Lien Notes mature on March 15, 2018 and are (i) secured by a second lien on substantially all the Company's assets and (ii) unconditionally guaranteed by all of Rotech's subsidiaries. Interest on the Second Lien Notes is due bi-annually in the approximate amount of \$30 million per annum.



**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**DECLARATION CONCERNING DEBTOR'S SCHEDULES**

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, the Authorized Signatory of MEDICAL ELECTRO-THERAPEUTICS, INC., declare under penalty of perjury that I have read the foregoing summary and schedules, and that they are true and correct to the best of my knowledge, information and belief.

**Date:** June 10, 2013

**Signature:** /s/ David J. Meador

David J. Meador, Treasurer

**Name and Title**

*Penalty for making a false statement: Fine of up to \$500,000, or imprisonment for up to 5 years, or both. 18 U.S.C. § 152 and 3571.*

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

<hr/>	)	
<b><u>In re</u></b>	)	<b>Chapter 11</b>
	)	
<b>ROTECH HEALTHCARE INC., et al.,</b>	)	<b>Case No. 13-10741</b>
	)	
<b>Debtors.</b>	)	<b>(Jointly Administered)</b>
<hr/>	)	

**STATEMENT OF FINANCIAL AFFAIRS FOR  
MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case No: 13-10800**

(1) The Debtors in these chapter 11 cases are listed in Exhibit A attached hereto and at <http://dm.epiq11.com/rotech>. The address of the corporate headquarters of the Debtors and the mailing address of each of the Debtors is 2600 Technology Drive, Suite 300, Orlando, FL 32804.

**Exhibit A**

The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are,

A-1 Medical Equipment, Inc. (4401);  
 Abba Medical Equipment, Inc. (4117);  
 Acadia Home Care (6177);  
 Allied Medical Supply, Inc. (3257);  
 Always Medical Equipment, Inc. (7512);  
 Andy Boyd's InHome Medical, Inc., West (9187);  
 Andy Boyd's InHome Medical/InHome Medical Inc. (4360);  
 Anniston Health & Sickroom Supplies, Inc. (9873);  
 Berkeley Medical Equipment, Inc. (2227);  
 Best Care HHC Acquisition Company LLC (2125);  
 Beta Medical Equipment, Inc. (4408);  
 Cambria Medical Supply, Inc. (0476);  
 Camden Medical Supply, Inc. (3186);  
 Care Medical Supplies, Inc. (5959);  
 Centennial Medical Equipment, Inc. (6826);  
 Charlotte Medical Supply, Inc. (8925);  
 Collins Rentals, Inc. (2037);  
 Community Home Oxygen, Inc. (0456);  
 Contour Medical Supply, Inc. (6822);  
 Corley Home Health Care, Inc. (9882);  
 CPO 2, Inc. (1084);  
 Daniel Medical Systems, Inc. (7988);  
 Distinct Home Health Care, Inc. (3941);  
 Don Paul Respiratory Services, Inc. (7602);  
 DuMED, Inc. (6634);  
 East Tennessee Infusion & Respiratory, Inc. (7561);  
 Ellis County Home Medical Equipment, LLC (9841);  
 Encore Home Health Care, Inc. (1477);  
 Excel Medical of Fort Dodge, Inc. (4351);  
 Excel Medical of Marshalltown, Inc. (6085);  
 First Community Care of Niagara, Inc. (1366);  
 Firstcare, Inc. (4362);  
 Fischer Medical Equipment, Inc. (1262);  
 Four Rivers Home Health Care, Inc. (6602);  
 G&G Medical, Inc. (3419);  
 Gate City Medical Equipment, Inc. (9037);  
 Georgia Medical Resources, Inc. (4343);  
 Gladwin Area Home Care, Inc. (0154);  
 Hamilton Medical Equipment Service, Inc. (9500);  
 Health Care Services of Mississippi, Incorporated (3038);  
 Holland Medical Services, Inc. (0731);  
 Home Care Oxygen Service, Inc. (5036);  
 Home Medical Systems, Inc. (4523);  
 IHS Acquisition XXVII, Inc. (8938);  
 Integrated Health Services at Jefferson Hospital, Inc. (3408);  
 Intensive Home Care Services, Inc. (3364);  
 IOTA Medical Equipment, Inc. (6769);  
 Lambda Medical Equipment, Inc. (4213);  
 LAMS, Inc. (3169);  
 Lovejoy Medical, Inc. (7284);  
 Major Medical Supply, Inc. (3420);  
 Medco Professional Services, Corp. (8104);  
 MedCorp International, Inc. (1512);  
 Medic-Aire Medical Equipment, Inc. (4409);  
 Medical Electro-Therapeutics, Inc. (3806);  
 Medicare Rental Supply, Inc. (4420);  
 Michigan Medical Supply, Inc. (1565);  
 National Medical Equipment Centers, Inc. (4381);

NeighborCare Home Medical Equipment, LLC (4608);  
 NeighborCare Home Medical Equipment of Maryland, LLC (7083);  
 Neumann's Home Medical Equipment, Inc. (4719);  
 Nightingale Home Health Care, Inc. (3784);  
 North Central Washington Respiratory Care Services, Inc. (4195);  
 Northeast Medical Equipment, Inc. (5262);  
 Northwest Home Medical, Inc. (8664);  
 OMICRON Medical Equipment, Inc. (4215);  
 Oxygen of Oklahoma, Inc. (4965);  
 Oxygen Plus Medical Equipment, Inc. (4115);  
 Oxygen Plus, Inc. (3534);  
 Oxygen Therapy Associates, Inc. (1923);  
 Peterson's Home Care, Inc. (9765);  
 PHI Medical Equipment, Inc. (6766);  
 Pioneer Medical Services, Inc. (9719);  
 Preferential Home Health Care, Inc. (5850);  
 Principal Medical Equipment, Inc. (7513);  
 Professional Breathing Associates, Inc. (1020);  
 Professional Respiratory Home Healthcare, Inc. (4111);  
 PSI Health Care, Inc. (0287);  
 Pulmo-Dose, Inc. (8866);  
 Qualicare Home Medical, Inc. (4849);  
 Quality Home Health Care, Inc. (4571);  
 R.C.P.S., Inc. (9101);  
 RCG Information Services Corporation (3052);  
 Regency Medical Equipment, Inc. (7515);  
 Resp-A-Care, Inc. (6717);  
 Respiracare Medical Equipment, Inc. (8640);  
 Respiratory Medical Equipment of Ga., Inc. (5258);  
 Respitech Home Health Care, Inc. (0603);  
 Responsive Home Health Care, Inc. (2438);  
 Rhema, Inc. (2932);  
 Ritt Medical Group, Inc. (0564);  
 RN Home Care Medical Equipment Company, Inc. (2598);  
 Roswell Home Medical, Inc. (8647);  
 Rotech Healthcare Inc. (8870);  
 Rotech Employee Benefits Corporation (8434);  
 Rotech Home Medical Care, Inc. (9059);  
 Rotech Oxygen and Medical Equipment, Inc. (0889);  
 Roth Medical, Inc. (7477);  
 Rothert's Hospital Equipment, Inc. (0420);  
 Sampson Convalescent Medical Supply, Inc. (0509);  
 Select Home Health Care, Inc. (3150);  
 Sigma Medical Equipment, Inc. (7143);  
 Southeastern Home Health, Inc. (8645);  
 Sun Medical Supply, Inc. (4796);  
 Sunshine Home Health Care, Inc. (1497);  
 The Kilroy Company (3738);  
 Theta Home Health Care, Inc. (9824);  
 Tupelo Home Health, Inc. (7024);  
 Valley Medical Equipment, Inc. (7456);  
 Value Care, Inc. (0410);  
 VitalCare Health Services, Inc. (3938);  
 VitalCare of Texas, Inc. (5707);  
 White's Medical Rentals, Inc. (0401);  
 Wichita Medical Care, Inc. (6368);  
 Zeta Home Health Care, Inc. (0414).

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**General**

The Schedules of Assets and Liabilities (collectively, the "Schedules") and the Statements of Financial Affairs (collectively, the "Statements" and, together with the Schedules, the "Schedules and Statements") filed by Rotech Healthcare Inc. ("Rotech" or the "Company") and its title 11 subsidiaries, as chapter 11 debtors and debtors in possession (collectively with Rotech, the "Debtors") pending in the United States Bankruptcy Court for the District of Delaware (the "Bankruptcy Court") were prepared, pursuant to section 521 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 1007 of the Federal Rules of Bankruptcy Procedure, by management of the Debtors, with the assistance of the Debtors' advisors, and are unaudited. While the Debtors' management has made reasonable efforts to ensure that the Schedules and Statements are as accurate and complete as possible under the circumstances, based on information available at the time of preparation, subsequent information or discovery may result in material changes to these Schedules and Statements, and inadvertent errors, inaccuracies, or omissions may have occurred. Because the Schedules and Statements contain unaudited information, which is subject to further review, verification, and potential adjustment, there can be no assurance that these Schedules and Statements are complete. Nothing contained in the Schedules and Statements shall constitute a waiver of any right of the Debtors or an admission with respect to their chapter 11 cases (including, but not limited to, issues involving claims, substantive consolidation, defenses, equitable subordination, and/or causes of action arising under the provisions of chapter 5 of the Bankruptcy Code and any other relevant non-bankruptcy laws to recover assets or avoid transfers), and the Debtors reserve all rights to amend or supplement the Schedules and Statements from time to time, in all respects, as may be necessary or appropriate, including, but not limited to, the right to dispute or otherwise assert offsets or defenses to any claim reflected in the Schedules and Statements as to amount, liability, or classification, or to otherwise subsequently designate any claim as "disputed," "contingent," or "unliquidated."

The Schedules and Statements have been signed by David Meador, Chief Financial Officer of the Debtors. Accordingly, in reviewing and signing the Schedules and Statements, Mr. Meador necessarily relied upon the efforts, statements, and representations of the Debtors' other personnel and professionals. Mr. Meador has not (and could not have) personally verified the accuracy of each such statement and representation, including, but not limited to, statements and representations concerning amounts owed to creditors, classification of such amounts, and their addresses.

These Global Notes and Statement of Limitations, Methodology, and Disclaimer Regarding the Debtors' Schedules and Statements (the "Global Notes") are incorporated by reference in, and comprise an integral part of, all of the Schedules and Statements, and should be referred to and considered in connection with any review of the Schedules and Statements.(1)

(1) These Global Notes supplement and are in addition to any specific notes contained in each Debtor's Schedules or Statements. The fact that the Debtors have prepared a Global Note with respect to any of individual Debtor's Schedules and Statements and not to those of another should not be interpreted as a decision by the Debtors to exclude the applicability of such Global Note to any of the Debtors' other Schedules and Statements, as appropriate. Disclosure of information in one Schedule, one Statement, or an exhibit or attachment to a Schedule or Statement, even if incorrectly placed, shall be deemed to be disclosed in the correct Schedule, Statement, exhibit, or attachment.

**Description of the Cases and Information Date**

On April 8, 2013 (the "Commencement Date"), the Debtors filed voluntary petitions for relief under chapter 11 of the Bankruptcy Code in the Bankruptcy Court. The chapter 11 cases are being jointly administered under Case No. 13-10741. The Debtors continue to operate their business and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. The asset information provided herein, except as otherwise noted, represents the asset data of the Debtors as of March 31, 2013 and the liability data of the Debtors as of the close of business on the Commencement Date.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Basis of Presentation**

For financial reporting purposes, prior to the Commencement Date, the Debtors prepared financial statements that were annually audited and consolidated by the parent Debtor. Combining the assets and liabilities set forth in the Debtors' Schedules and Statements would result in amounts that would be substantially different from financial information that would be prepared on a consolidated basis under Generally Accepted Accounting Principles ("GAAP"). Therefore, these Schedules and Statements do not purport to represent financial statements prepared in accordance with GAAP nor are they intended to fully reconcile to the financial statements prepared by the Debtors. Unlike the consolidated financial statements, these Schedules and Statements reflect the assets and liabilities of each separate Debtor, except where otherwise indicated. Information contained in the Schedules and Statements has been derived from the Debtors' books and records and historical financial statements.

Moreover, given, among other things, the uncertainty surrounding the collection and ownership of certain assets and the valuation and nature of certain liabilities, to the extent that a Debtor shows more assets than liabilities, this is not an admission that the Debtor was solvent as of the Commencement Date or at any time prior to the Commencement Date. Likewise, to the extent a Debtor shows more liabilities than assets, this is not an admission that the Debtor was insolvent at the Commencement Date or any time prior to the Commencement Date.

**Amendment**

While reasonable efforts have been made to prepare and file complete and accurate Schedules and Statements, inadvertent errors or omissions may exist. The Debtors reserve all rights to amend and/or supplement the Schedules and Statements from time to time as is necessary or appropriate.

**Confidential or Sensitive Information**

There may be instances in which certain information in the Schedules and Statements intentionally has been redacted due to the nature of an agreement between a Debtor and a third party, concerns about the confidential or commercially sensitive nature of certain information, or concerns for the privacy of an individual. The alterations will be limited to only what is necessary to protect the Debtor or third party and will provide interested parties with sufficient information to discern the nature of the listing.

**Causes of Action**

Despite their reasonable efforts to identify all known assets, the Debtors may not have listed all of their causes of action or potential causes of action against third parties as assets in their Schedules and Statements, including, but not limited to, avoidance actions arising under chapter 5 of the Bankruptcy Code and actions under other relevant non-bankruptcy laws to recover assets. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have, and neither these Global Notes nor the Schedules and Statements shall be deemed a waiver of any such claims, causes of actions, or avoidance actions or in any way prejudice or impair the assertion of such claims.

**Recharacterization**

The Debtors have made reasonable efforts to correctly characterize, classify, categorize, and designate the claims, assets, executory contracts, unexpired leases, and other items reported in the Schedules and Statements. However, due to the complexity and size of the Debtors' businesses, the Debtors may have improperly characterized, classified, categorized, or designated certain items. The Debtors thus reserve all of their rights to recharacterize, reclassify, recategorize, or redesignate items reported in the Schedules and Statements at a later time as necessary or appropriate as additional information becomes available, including, but not limited to, whether contracts herein were executory as of the Commencement Date or remain executory postpetition.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Claim Designations**

Any failure to designate a claim in the Schedules and Statements as "contingent," "unliquidated," or "disputed" does not constitute an admission by the Debtors that such claim or amount is not "contingent," "unliquidated," or "disputed." The Debtors reserve all of their rights to dispute, or to assert offsets or defenses to, any claim reflected on their Schedules or Statements on any grounds, including, but not limited to, amount, liability, priority, status, or classification, or to otherwise subsequently designate any claim as "contingent," "unliquidated," or "disputed." Moreover, the Debtors reserve all of their rights to amend their Schedules and Statements as necessary and appropriate, including, but not limited to, with respect to claim description and designation. Listing a claim does not constitute an admission of liability by the Debtors.

**Unliquidated Claim Amounts**

Claim amounts that could not be readily quantified by the Debtors are scheduled as "unliquidated."

**Undetermined Amounts**

The description of an amount as "undetermined" is not intended to reflect upon the materiality of such amount.

**Court Orders**

Pursuant to certain orders of the Bankruptcy Court entered in the Debtors' chapter 11 cases entered on or about April 9, 2013 (the "First Day Orders"), the Debtors were authorized (but not directed) to pay, among other things, certain prepetition claims of employees, critical vendors, and taxing authorities. Accordingly, these liabilities may have been or may be satisfied in accordance with such orders. To the extent such claims are paid pursuant to an order of the Bankruptcy Court (including the First Day Orders), the Debtors reserve all rights to amend or supplement their Schedules and Statements as is necessary or appropriate.

**Valuation**

It would be prohibitively expensive, unduly burdensome, and an inefficient use of estate assets for the Debtors to obtain current market valuations of all of their assets. Accordingly, unless otherwise indicated, net book values as of the Commencement Date are reflected on the Schedules and Statements. Exceptions to this include operating cash and certain other assets. Operating cash is presented at bank balances as of the Commencement Date. Certain other assets, such as investments in subsidiaries and other intangible assets, are listed at undetermined amounts, as the net book values may differ materially from fair market values. Amounts ultimately realized may vary from net book value (or whatever value was ascribed) and such variance may be material. Accordingly, the Debtors reserve all of their rights to amend or adjust the value of each asset set forth herein. In addition, the amounts shown for total liabilities exclude items identified as "unknown" or "undetermined," and, thus, ultimate liabilities may differ materially from those stated in the Schedules and Statements. Barclays Capital, the Debtors' financial advisor, has conducted a valuation of the Debtors on a consolidated basis and projects a value range of between \$400 million and \$460 million depending upon the method and multiple used. The Barclays valuation was included as exhibit H to the Disclosure Statement [Docket no. 337] and certain additional materials were attached as an exhibit to the Debtors' Motion Requesting Order Disbanding Statutory Committee of Equity Security Holders [Docket No. 142].

**Liabilities**

The Debtors have sought to allocate liabilities between the prepetition and postpetition periods based on the information and research that was conducted in connection with the preparation of the Schedules and Statements. As additional information becomes available and further research is conducted, the allocation of liabilities between prepetition and postpetition periods may change. The Debtors reserve the right to amend the Schedules and Statements as they deem appropriate in this regard.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Excluded Assets and Liabilities**

The Debtors have excluded certain categories of assets, tax accruals, and liabilities from the Schedules and Statements, including goodwill, deferred compensation, accrued salaries, employee benefit accruals, accrued accounts payable, deferred gains, and certain immaterial assets and liabilities. The Debtors also have excluded rejection damage claims of counterparties to executory contracts and unexpired leases that have been or may be rejected, to the extent such damage claims exist. Pursuant to certain First Day Orders, the Debtors have been granted authority to pay certain prepetition obligations to, among others, employees, critical vendors, and taxing authorities.

**Leases**

The Debtors have not included in the Schedules and Statements the future obligations of any capital or operating leases. To the extent that there was an amount outstanding as of the Commencement Date, the creditor has been included on Schedule F of the Schedules.

**Contingent Assets**

The Debtors believe that they may possess certain claims and causes of action against various parties. Additionally, the Debtors may possess contingent claims in the form of various avoidance actions they could commence under the provisions of chapter 5 of the Bankruptcy Code and other relevant non-bankruptcy laws. The Debtors, despite reasonable efforts, may not have set forth all of their causes of action against third parties as assets in their Schedules and Statements. The Debtors reserve all of their rights with respect to any claims, causes of action, or avoidance actions they may have and nothing contained in these Global Notes or the Schedules and Statements shall be deemed a waiver of any such claims, avoidance actions, or causes of action or in any way prejudice or impair the assertion of such claims.

The Debtors may also possess contingent and unliquidated claims against affiliate Debtor entities for various financial accommodations and similar benefits they have extended from time to time, including contingent and unliquidated claims for contribution, reimbursement, and/or indemnification arising from, among other things, (i) letters of credit, (ii) notes payable and receivable, (iii) surety bonds, (iv) guarantees, (v) indemnities, and (vi) warranties. Additionally, prior to the relevant Commencement Date, each Debtor, as plaintiff, may have commenced various lawsuits in the ordinary course of its business against third parties seeking monetary damages. Refer to each Statement, item 4(a)(i), for lawsuits commenced prior to the relevant Commencement Date in which the Debtor was a plaintiff.

**Receivables and Payables**

The Debtors have not listed individual customer accounts receivable balance information as the Company considers its customer list to be proprietary and confidential.

**Intercompany Accounts**

The Debtors record intercompany assets and liabilities through intercompany trade (includes trade and other business-related transactions) accounts. The Debtors have eliminated intra-company activity within each legal entity.

**Guarantees and Other Secondary Liability Claims**

The Debtors have used reasonable efforts to locate and identify guarantees and other secondary liability claims (collectively, "Guarantees") in each of their executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements. Where such Guarantees have been identified, they have been included in the relevant Schedule H for the Debtor or Debtors affected by such Guarantees. However, certain Guarantees embedded in the Debtors' executory contracts, unexpired leases, secured financings, debt instruments, and other such agreements may have been inadvertently omitted. Thus, the Debtors reserve all of their rights to amend the Schedules to the extent that additional Guarantees are identified.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Intellectual Property Rights**

Exclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have been abandoned, have been terminated, or otherwise have expired by their terms, or have been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Conversely, inclusion of certain intellectual property shall not be construed to be an admission that such intellectual property rights have not been abandoned, have not been terminated, or otherwise have not expired by their terms, or have not been assigned or otherwise transferred pursuant to a sale, acquisition, or other transaction. Accordingly, the Debtors reserve all of their rights with respect to the legal status of any and all intellectual property rights.

**Estimates**

To prepare and file the Schedules as close to the Commencement Date as possible, management was required to make certain estimates and assumptions that affected the reported amounts of these assets and liabilities. The Debtors reserve all rights to amend the reported amounts of assets and liability to reflect changes in those estimates or assumptions.

**Fiscal Year**

Each Debtor's fiscal year ends on December 31.

**Currency**

Unless otherwise indicated, all amounts are reflected in U.S. dollars.

**Property and Equipment**

Unless otherwise indicated, owned property (including real property) and equipment are stated at net book value. The Debtors may lease furniture, fixtures, and equipment from certain third party lessors. Any such leases are set forth in the Schedules and Statements. Nothing in the Schedules and Statements is or shall be construed as an admission as to the determination as to the legal status of any lease (including whether any lease is a true lease or a financing arrangement), and the Debtors reserve all of their rights with respect to same.

**Claims of Third-Party Related Entities**

While the Debtors have made every effort to properly classify each claim listed in the Schedules as being either disputed or undisputed, liquidated or unliquidated, and contingent or noncontingent, the Debtors have not been able to fully reconcile all payments made to certain third parties and their related entities on account of the Debtors' obligations to same. Therefore, to the extent that the Debtors have classified their estimate of claims of a creditor as disputed, all claims of such creditor's affiliates listed in the Schedules and Statements shall similarly be considered as disputed, whether or not they are designated as such.

**Interest in Subsidiaries and Affiliates**

Rotech is a publicly held company, and each of the Debtors other than Rotech is a wholly-owned indirect subsidiary of Rotech. Each Debtor's Schedule B14 or Statement 18a contains a listing of the current capital structure of the Debtors and includes ownership interests.

**Umbrella Or Master Agreements**

Contracts listed in the Schedules and Statements may be umbrella or master agreements that cover relationships with some or all of the Debtors. Where relevant, such agreements have been listed in the Schedules and Statements only of the Debtor that signed the original umbrella or master agreement.



**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING DEBTOR'S SCHEDULES AND STATEMENTS**

**Setoffs and Recoupment**

The Debtors reconcile credit balances for payors and patients in the ordinary course of business. As of the Commencement Date, a significant amount of credit balances (which could ultimately result in a refund or offset to the payor or patient) had not been reconciled (some of which are old) and the Debtors cannot determine if, after reconciliation, such amounts would result in a claim against the Debtors. The Debtors are contract counter-party with over 600 payors and cannot reconcile all of the credit balances with certainty in the current time frame. Accordingly, the Debtors have identified all commercial payors (regardless of current stage of reconciliation) with unknown, unliquidated amounts on Schedule F.

The Debtors have over 7,000 patients who may be owed refunds and an additional 42,000 patients that may have small negative credit balances, which remain unreconciled. Given the time allotted and the volume of credit balances, it has not been possible for the Debtors to reconcile every credit balance and determine if a refund is owed. Accordingly, due to the HIPAA Privacy Rule and state confidentiality requirements, the Debtors have not listed on Schedule F the identity or amounts potentially owed to specific individual patients. Rather, each of the Debtors have scheduled a single line item showing the amount of contingent and/or liquidated refund claims which each Debtor has determined to be potentially owed to all patients protected by applicable regulations. All 49,000 patients will be provided with a proof of claim form which will provide the amount of the refund (if known) potentially owed to the patient.

**Insiders**

The Debtors have attempted to include all payments made over the 12 months preceding the Commencement Date to any individual or entity deemed an "insider." For these purposes, "insider" is defined as (1) an individual or entity owning 5% or more of the voting or equity securities of a Debtor, (2) Board of Directors, (3) the Chief Executive Officer, (4) the Chief Financial Officer, or (5) an entity related to an insider. The listing of a party as an "insider," however, is not intended to be nor should be construed as a legal characterization of such party as an insider and does not act as an admission of any fact, claim, right, or defense, and all such rights, claims, and defenses are hereby expressly reserved. In addition, certain Debtors have made payments to, charged or incurred charges from various affiliated entities during the twelve months preceding the relevant Commencement Date. These transactions have been reflected in the Schedules and Statements as the net change in beginning and ending intercompany trade payables.

**Disputed, Contingent and/or Unliquidated Claims**

Schedules D, E and F permit each of the Debtors to designate a claim as disputed, contingent and/or unliquidated. A failure to designate a claim on any of these Schedules as disputed, contingent and/or unliquidated does not constitute an admission that such claim is not subject to objection. The Debtors reserve the right to dispute, or assert offsets or defenses to, any claim reflected on these Schedules as to amount, liability or status.

**Indemnification**

Article IX of Rotech's Certificate of Incorporation (the "Certificate") provides indemnification, on the particular terms set forth in the Bylaws, for persons made a party or threatened to be made a party to any action, suit or proceeding by reason of the fact that he or she is the legal representative or, is or was a director or officer of Rotech, or is or was serving at the request of Rotech as a director, officer, employee or agent of another corporation or of a partnership, joint venture, trust or other enterprise, including service with respect to employee benefit plans maintained or sponsored by Rotech. The Debtors have not reached a determination that certain potentially indemnified persons are ineligible for indemnification under the terms of the Certificate and such persons are therefore listed on Rotech's Schedule F. To the extent that Rotech has entered into separate contracts with certain executives and former executives, agreeing to indemnify them in certain circumstances according to the particular terms and conditions set forth in those contracts, such contracts are listed on Rotech's Schedule G. The Debtors have not reached a determination as to whether the persons who are parties to these contracts are eligible for indemnification. Consequently, the Debtors have separately listed on Schedule G all contracts with such persons, but Debtors reserve all rights with respect thereto, including the right to assert that the individual is not entitled to indemnification and that the provisions do not constitute executory contracts.

**UNITED STATES BANKRUPTCY COURT  
DISTRICT OF DELAWARE**

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

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**GLOBAL NOTES AND STATEMENT OF LIMITATIONS, METHODOLOGY, AND DISCLAIMER REGARDING  
DEBTOR'S SCHEDULES AND STATEMENTS**

**Property Held for Others**

The Debtors hold property, including medical equipment, for other people. In the ordinary course of their business, pursuant to contracts with the Department of Veterans Affairs ("VA") and certain commercial payors, certain Debtors store and hold in Debtors' facilities medical equipment and supplies owned by the VA and certain other payors, which is used when Debtors provide contracted services to patients of the VA and certain other payors pursuant to the terms and conditions of contracts with those parties. The inventory of medical equipment and supplies so held on consignment for others has been excluded from the Debtors' responses to Question 14 of the Statement of Financial Affairs.

**Payments**

The financial affairs and business of the Debtors are complex. Prior to the Commencement Date, the Debtors maintained a cash management and disbursement system in the ordinary course of their businesses (the "Cash Management System"). Disbursements under the Cash Management System are controlled primarily by the Debtors' financial personnel located at the Debtors' headquarters. As a result, certain payments in the Schedules and Statements may have been made prepetition by one legal entity on behalf of another legal entity through the operation of the centrally controlled cash management system. Although efforts have been made to attribute open payable amounts to the correct legal entity, the Debtors reserve the right to modify or amend their Schedules and Statements to attribute such payment to a different legal entity, if appropriate.

**Totals**

All totals that are included in the Schedules and Statements represent totals of all the known amounts included in the Schedules and Statements. To the extent there are unknown or undetermined amounts, the actual total may be different than the listed total. The description of an amount as "unknown" or "undetermined" is not intended to reflect upon the materiality of such amount.

**STATEMENT OF FINANCIAL AFFAIRS**  
**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF DELAWARE**

Chapter 11

In re: MEDICAL ELECTRO-THERAPEUTICS, INC.  
 Debtor.

Case Number: 13-10800

This statement is to be completed by every debtor. Spouses filing a joint petition may file a single statement on which the information for both spouses is combined. If the case is filed under chapter 12 or chapter 13, a married debtor must furnish information for both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed. An individual debtor engaged in business as a sole proprietor, partner, family farmer, or self-employed professional, should provide the information requested on this statement concerning all such activities as well as the individual's personal affairs. To indicate payments, transfers and the like to minor children, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See, 11 U.S.C. §112 and Fed. R. Bankr. P. 1007(m).

Questions 1 - 18 are to be completed by all debtors. Debtors that are or have been in business, as defined below, also must complete Questions 19 - 25. **If the answer to an applicable question is "None," mark the box labeled "None."** If additional space is needed for the answer to any question, use and attach a separate sheet properly identified with the case name, case number (if known), and the number of the question.

**DEFINITIONS**

*"In business."* A debtor is "in business" for the purpose of this form if the debtor is a corporation or partnership. An individual debtor is "in business" for the purpose of this form if the debtor is or has been, within six years immediately preceding the filing of this bankruptcy case, any of the following: an officer, director, managing executive, or owner of 5 percent or more of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sole proprietor or self-employed full-time or part-time. An individual debtor also may be "in business" for the purpose of this form if the debtor engages in a trade, business, or other activity, other than as an employee, to supplement income from the debtor's primary employment.

*"Insider."* The term "insider" includes but is not limited to: relatives of the debtor; general partners of the debtor and their relatives; corporations of which the debtor is an officer, director, or person in control; officers, directors, and any owner of 5 percent or more of the voting or equity securities of a corporate debtor and their relatives; affiliates of the debtor and insiders of such affiliates; any managing agent of the debtor. 11 U.S.C. § 101.

**1. Income from employment or operation of business**

None ☐ State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the **two years** immediately preceding this calendar year. (A debtor that maintains, or has maintained, financial records on the basis of a fiscal rather than a calendar year may report fiscal year income. Identify the beginning and ending dates of the debtor's fiscal year.) If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Attachment 1 to the Statement of Financial Affairs**

**2. Income other than from employment or operation of business**

None ☒ State the amount of income received by the debtor other than from employment, trade, profession, or operation of the debtor's business during the **two year** immediately preceding the commencement of this case. Give particular If a joint petition is filed, state income for each spouse separately. (Married debtors filing under chapter 12 or chapter 13 must state income of both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed).

**3. Payments to Creditors**

*Complete a. or b., as appropriate, and c.*

None ☒ *a. Individual or joint debtor(s) with primarily consumer debts:* List all payments on loans, installment purchases of goods or services, and other debts to any creditor made within **90 days** immediately preceding the commencement of this case if the aggregate value of all property that constitutes or is affected by such transfer is not less than \$600. Indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and creditor counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

None ☐ *b. Debtor whose debts are not primarily consumer debts:* List each payment or other transfer to any creditor made within **90 days** immediately preceding the commencement of the case unless the aggregate value of all property that constitutes or is affected by such transfer is less than \$6,225. If the debtor is an individual, indicate with an asterisk (\*) any payments that were made to a creditor on account of a domestic support obligation or as part of an alternative repayment schedule under a plan by an approved nonprofit budgeting and credit counseling agency. (Married debtors filing under chapter 12 or chapter 13 must include payments and other transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Rotech Healthcare Inc. SOFA 3b**

None ☐ *c. All debtors:* List all payments made within **one year** immediately preceding the commencement of this case to or for the benefit of creditors who are or were insiders. (Married debtors filing under chapter 12 or chapter 13 must include payments by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

**See Rotech Healthcare Inc. SOFA 3c**

**4. Suits, executions, garnishments, and attachments**

None ☒ *a. List all suits and administrative proceedings to which the debtor is or was a party within **one year** immediately preceding the filing of this bankruptcy case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)*

None ☒ *b. Describe all property that has been attached, garnished, or seized under any legal or equitable process within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)*

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**5. Repossessions, foreclosures, and returns**

None  
☒ List all property that has been repossessed by a creditor, sold at a foreclosure sale, transferred through a deed in lieu of foreclosure or returned to the seller, within **one year** immediately preceding the commencement of this case (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**6. Assignments and receiverships**

None  
☒ a. Describe any assignment of property for the benefit of creditors made within **120 days** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include any assignment by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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None  
☒ b. List all property which has been in the hands of a custodian, receiver, or court-appointed official within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information concerning property of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**7. Gifts**

None  
☒ List all gifts or charitable contributions made within **one year** immediately preceding the commencement of this case except ordinary and usual gifts to family members aggregating less than \$200 in value per individual family member and charitable contributions aggregating less than \$100 per recipient. (Married debtors filing under chapter 12 or chapter 13 must include gifts or contributions by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**8. Losses**

None  
☒ List all losses from fire, theft, other casualty or gambling within **one year** immediately preceding the commencement of this case **or since the commencement of this case**. (Married debtors filing under chapter 12 or chapter 13 must include losses by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**9. Payments related to debt counseling or bankruptcy**

None  
☐ List all payments made or property transferred by or on behalf of the debtor to any persons, including attorneys, or consultation concerning debt consolidation, relief under the bankruptcy laws, preparation of a petition in bankruptcy within **one year** immediately preceding the commencement of this case.

**See Rotech Healthcare Inc. SOFA 9**

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**10. Other transfers**

None  
☒ List all other property, other than property transferred in the ordinary course of the business or financial affairs of the Debtor transferred either absolutely or as security within **two years** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include transfers by either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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None  
☒

b. List all property transferred by the debtor within **two years** immediately preceding the commencement of this case to a self-settled trust or similar device of which the debtor is a beneficiary.

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**11. Closed financial accounts**

None  
☒

List all financial accounts and instruments held in the name of the debtor or for the benefit of the debtor which were closed, sold, or otherwise transferred within **one year** immediately preceding the commencement of this case. Include checking, savings, or other financial accounts, certificates of deposit, or other instruments; shares and share accounts held in banks, credit unions, pension funds, cooperatives associations, brokerage houses and other financial institutions. (Married debtors filing under chapter 12 or chapter 13 must include information concerning accounts or instruments held by or for either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**12. Safe deposit boxes**

None  
☒

List each safe deposit or other box or depository in which the debtor has or had securities, cash, or other valuables within **one year** immediately preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include boxes or depositories of either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**13. Setoffs**

None  
☒

List all setoffs made by any creditor, including a bank, against debts or deposit of the debtor within **90 days** preceding the commencement of this case. (Married debtors filing under chapter 12 or chapter 13 must include information either or both spouses whether or not a joint petition is filed, unless the spouses are separated and a joint petition is not filed.)

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**14. Property held for another person**

None  
☒

List all property owned by another person that the debtor holds or controls.

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**15. Prior address of debtor**

None  
☒

If the debtor has moved within the **three years** immediately preceding the commencement of this case, list all premises which the debtor occupied during that period and vacated prior to the commencement of this case. If a joint petition is filed, report also any separate address of either spouse.

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**16. Spouses and Former Spouses**

None  
☒

If the debtor resides or resided in a community property state, commonwealth, or territory (including Alaska, Arizona, California, Idaho, Louisiana, Nevada, New Mexico, Puerto Rico, Texas, Washington or Wisconsin) within **eight-years** immediately preceding the commencement of this case, identify the name of the debtor's spouse and of any former spouse who resides or resided with the debtor in the community property state.

**17. Environmental Information**

For the purposes of this questions, the following definitions apply:

"Environmental Law" means any federal, state, or local statute or regulation regulating pollution, contamination, releases of hazardous or toxic substances, wastes or material into the air, land, soil, surface water, groundwater, or other medium, including, but not limited to, statutes or regulations regulating the cleanup of these substances, wastes or material.

"Site" means any location, facility, or property as defined under any Environmental Law, whether or not presently or formerly owned or operated by the debtor, including, but not limited to, disposal sites.

"Hazardous Material" means anything defined as a hazardous waste, hazardous substance, toxic substance, hazardous material, pollutant, or contaminant or similar term under an Environmental Law.

- |   |  |
|---|--|
| None<br><input checked="" type="checkbox"/> | a. List the name and address of every site for which the debtor has received notice in writing by a governmental unit that it may be liable or potentially liable under or in violation of an Environmental Law. Indicate the governmental unit, the date of the notice, and, if known, the Environmental Law. |
| None<br><input checked="" type="checkbox"/> | b. List the name and address of every site for which the debtor provided notice to a governmental unit of a release of Hazardous Material. Indicate the governmental unit to which the notice was sent and the date of the notice.   |
| None<br><input checked="" type="checkbox"/> | c. List all judicial or administrative proceedings, including settlements or order, under any Environmental Law with respect to which the debtor is or was a party. Indicate the name and address of the governmental unit that is or was a party to the proceeding, and the docket number.                    |

**18. Nature, location, and names of business**

- |   |  |
|---|--|
| None<br><input checked="" type="checkbox"/> | <p>a. <i>If the debtor is an individual,</i> list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was an officer, director, partner, or managing executive of a corporation, partnership, sole proprietorship, or was a self-employed professional within the <b>six-years</b> immediately preceding the commencement of this case, or in which the debtor owned 5 percent or more of the voting of equity securities within the <b>six-years</b> immediately preceding the commencement of this case</p> <p style="padding-left: 40px;"><i>If the debtor is a partnership,</i> list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the <b>six-years</b> immediately preceding the commencement of this case.</p> <p style="padding-left: 40px;"><i>If the debtor is a corporation,</i> list the names, addresses and taxpayer identification numbers, nature of the businesses, and beginning and ending dates of all businesses in which the debtor was a partner or owned 5 percent or more of the voting securities, within the <b>six-years</b> immediately preceding the commencement of this case.</p> |
| None<br><input checked="" type="checkbox"/> | b. Identify any business listed in response to subdivision a., above, that is "single asset real estate" as defined in 11 U.S.C. § 101.  |

The following questions are to be completed by every debtor that is a corporation or partnership and by any individual debtor who is or has been, within the **six-years** immediately preceding the commencement of this case, any of the following: an officer, director, managing executive, or owner of more than 5 percent of the voting or equity securities of a corporation; a partner, other than a limited partner, of a partnership; a sold proprietor or otherwise self-employed in a trade, profession, or other activity, either full- or part-time.

(An individual or joint debtor should complete this portion of the statement **only** if the debtor is or has been in business, as defined above, within the six years immediately preceding the commencement of this case. A debtor who has not been in business within those six years should go directly to the signature page.)

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**19. Books, records and financial statements**

None  
☐

a. List all bookkeepers and accountants who within the **two years** immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor.

**See Attachment 19a to the Statement of Financial Affairs**

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None  
☐

b. List all firms or individuals who within the **two years** immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor.

**NAME AND ADDRESS**

**See Attachment 19b to the Statement of Financial Affairs**

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None  
☐

c. List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor. If any of the books of account and records are not available, explain.

**See Attachment 19c to the Statement of Financial Affairs**

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None  
☐

d. List all financial institutions, creditors, and other parties, including mercantile and trade agencies, to whom a financial statement was issued within the **two years** immediately preceding the commencement of this case by the debtor.

**Rotech Healthcare Inc. is a publicly traded company. As a result, audited consolidated financial statements were historically filed with the Securities and Exchange Commission (the "SEC"), most recently for the December 31, 2011 year end. Because audited financial statements are of public record, the Debtors do not maintain records of the parties who requested or obtained copies of the financial statements. The Debtors routinely provide financial statements to banks, customers, suppliers, potential investors, and other financial institutions in the ordinary course, as well as in association with its debt restructuring efforts.**

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**20. Inventories**

None  
☐

a. List the dates of the last two inventories taken of the debtor's property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

**See Attachment 20a to the Statement of Financial Affairs**

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None  
☐

b. List the name and address of the person having possession of the records of each of the two inventories reported in a., above.

**Branch Manager maintains Inventory records**



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**21. Current Partners, Officers, Directors and Shareholders**None  
☒

a. If the debtor is a partnership, list the nature and percentage of partnership interest of each member of the partnership.

None  
☐

b. If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent of more of the voting or equity securities of the corporation.

**See Attachment 21b to the Statement of Financial Affairs**

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**22. Former partners, officers, directors, and shareholders.**None  
☒

a. If the debtor is a partnership, list each member who withdrew from the partnership within **one year** immediately preceding the commencement of this case.

None  
☐

b. If the debtor is a corporation, list all officers, or directors whose relationships with the corporation terminated within **one year** immediately preceding the commencement of this case.

**See Attachment 22b to the Statement of Financial Affairs**

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**23. Withdrawals from a partnership or distributions by a corporation**None  
☐

If the debtor is a partnership or corporation, list all withdrawals or distributions credited or given to an insider, including compensation in any form, bonuses, loans, stock redemptions, options exercised and any other perquisite during **one year** immediately preceding the commencement of this case.

**\*Please refer to response on Sofa 3c for Rotech Healthcare Inc.**

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**24. Tax Consolidation Group**None  
☐

If the debtor is a corporation, list the name and federal taxpayer identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within the **six-years** immediately preceding the commencement of this case.

**See Attachment 24 to the Statement of Financial Affairs**

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**25. Pension Funds**None  
☒

If the debtor is not an individual, list the name and federal taxpayer identification number of any pension fund to which the debtor, as an employer, has been responsible for contributing at any time within **six-years** immediately preceding the commencement of this case.

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 1****Case Number: 13-10800****Income from employment or operation of business**

State the gross amount of income the debtor has received from employment, trade, or profession, or from operation of the debtor's business, including part-time activities either as an employee or in independent trade or business, from the beginning of this calendar year to the date this case was commenced. State also the gross amounts received during the two years immediately preceding this calendar year.

<u>Source</u>	<u>Amount</u>
OPERATING REVENUE, NET - 2011	\$4,181,750
OPERATING REVENUE, NET - 2012	\$4,017,983
OPERATING REVENUE, NET - MARCH 2013	\$1,221,621

ROTECH HEALTHCARE INC.  
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LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business
1	ROTECH HEALTHCARE INC.	SHAREHOLDERS - 100%	Delaware	3/15/2002	03-0408870	Debtor	US	Parent
2	A-1 MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334401	Debtor	US	Operating Subsidiary
3	ABBA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344117	Debtor	US	Operating Subsidiary
4	ACADIA HOME CARE	ROTECH HEALTHCARE INC. - 100%	Maine	12/28/1993	01-0486177	Debtor	US	Operating Subsidiary
5	ALLIED MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	7/14/1982	86-0423257	Debtor	US	Operating Subsidiary
6	ALWAYS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387512	Debtor	US	Operating Subsidiary
7	ANDY BOYD'S INHOME MEDICAL, INC., WEST	ROTECH HEALTHCARE INC. - 100%	West Virginia	3/22/1996	55-0749187	Debtor	US	Operating Subsidiary
8	ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	10/30/1989	55-0744360	Debtor	US	Operating Subsidiary
9	ANNISTON HEALTH & SICKROOM SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Alabama	12/20/1976	63-0719873	Debtor	US	Operating Subsidiary
10	BERKELEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3402227	Debtor	US	Operating Subsidiary
11	BEST CARE HHC ACQUISITION COMPANY LLC	ROTECH HEALTHCARE INC. - 100%	Delaware	2/7/2007	20-8402125	Debtor	US	Operating Subsidiary
12	BETA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334408	Debtor	US	Operating Subsidiary
13	CAMBRIA MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/10/1994	59-3260476	Debtor	US	Operating Subsidiary
14	CAMDEN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/29/1993	59-3203186	Debtor	US	Operating Subsidiary
15	CARE MEDICAL SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	4/29/1985	37-1175959	Debtor	US	Operating Subsidiary
16	CENTENNIAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406826	Debtor	US	Operating Subsidiary
17	CHARLOTTE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1993	59-3208925	Debtor	US	Operating Subsidiary
18	COLLINS RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	2/17/1981	43-1222037	Debtor	US	Operating Subsidiary
19	COMMUNITY HOME OXYGEN, INC.	ROTECH HEALTHCARE INC. - 100%	Montana	3/2/1994	81-0490456	Debtor	US	Operating Subsidiary
20	CONTOUR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406822	Debtor	US	Operating Subsidiary
21	CORLEY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	9/24/1987	58-1729882	Debtor	US	Operating Subsidiary
22	CPO 2, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	8/17/1983	23-2271084	Debtor	US	Operating Subsidiary
23	DANIEL MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	6/25/1964	73-0737988	Debtor	US	Operating Subsidiary
24	DISTINCT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143941	Debtor	US	Operating Subsidiary
25	DON PAUL RESPIRATORY SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	8/26/1991	84-1177602	Debtor	US	Operating Subsidiary
26	DUMED, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/21/1989	42-1336634	Debtor	US	Operating Subsidiary
27	EAST TENNESSEE INFUSION & RESPIRATORY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/25/1990	59-3007561	Debtor	US	Operating Subsidiary
28	ELLIS COUNTY HOME MEDICAL EQUIPMENT, LLC	ROTECH HEALTHCARE INC. - 100%	Texas	6/17/2002	32-0019841	Debtor	US	Operating Subsidiary
29	ENCORE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221477	Debtor	US	Operating Subsidiary
30	EXCEL MEDICAL OF FORT DODGE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	1/1/1989	42-1324351	Debtor	US	Operating Subsidiary
31	EXCEL MEDICAL OF MARSHALLTOWN, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/27/1989	42-1336085	Debtor	US	Operating Subsidiary
32	FIRST COMMUNITY CARE OF NIAGARA, INC.	ROTECH HEALTHCARE INC. - 100%	New York	10/17/1989	16-1361366	Debtor	US	Operating Subsidiary
33	FIRSTCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	9/27/1991	48-1104362	Debtor	US	Operating Subsidiary
34	FISCHER MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	12/27/1991	82-0361262	Debtor	US	Operating Subsidiary
35	FOUR RIVERS HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	6/21/1984	43-1336602	Debtor	US	Operating Subsidiary
36	G&G MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	5/16/1986	84-1033419	Debtor	US	Operating Subsidiary
37	GATE CITY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/25/1995	59-3339037	Debtor	US	Operating Subsidiary
38	GEORGIA MEDICAL RESOURCES, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	8/18/1982	58-1484343	Debtor	US	Operating Subsidiary
39	GLADWIN AREA HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/28/1989	38-2870154	Debtor	US	Operating Subsidiary
40	HAMILTON MEDICAL EQUIPMENT SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	8/20/1979	42-1129500	Debtor	US	Operating Subsidiary
41	HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED	ROTECH HEALTHCARE INC. - 100%	Florida	4/27/1988	59-2893038	Debtor	US	Operating Subsidiary
42	HOLLAND MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3180731	Debtor	US	Operating Subsidiary
43	HOME CARE OXYGEN SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Minnesota	9/19/1978	41-1335036	Debtor	US	Operating Subsidiary
44	HOME MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	11/30/1992	59-3154523	Debtor	US	Operating Subsidiary
45	IHS ACQUISITION XXVII, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	6/21/1989	52-1748938	Debtor	US	Operating Subsidiary
46	INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	12/28/1992	52-1843408	Debtor	US	Operating Subsidiary
47	INTENSIVE HOME CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/26/1990	75-2323364	Debtor	US	Operating Subsidiary
48	IOTA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366769	Debtor	US	Operating Subsidiary

ROTECH HEALTHCARE INC.  
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LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business
49	LAMBDA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374213	Debtor	US	Operating Subsidiary
50	LAMS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	11/8/1988	75-2253169	Debtor	US	Operating Subsidiary
51	LOVEJOY MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	7/28/1994	59-3267284	Debtor	US	Operating Subsidiary
52	MAJOR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	2/15/1978	75-1583420	Debtor	US	Operating Subsidiary
53	MEDCO PROFESSIONAL SERVICES, CORP.	ROTECH HEALTHCARE INC. - 100%	Colorado	10/7/1991	84-1188104	Debtor	US	Operating Subsidiary
54	MEDCORP INTERNATIONAL, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	3/4/1988	86-0601512	Debtor	US	Operating Subsidiary
55	MEDIC-AIRE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334409	Debtor	US	Operating Subsidiary
56	MEDICAL ELECTRO-THERAPEUTICS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973806	Debtor	US	Operating Subsidiary
57	MEDICARE RENTAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	7/20/1977	55-0574420	Debtor	US	Operating Subsidiary
58	MICHIGAN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/21/1982	38-2401565	Debtor	US	Operating Subsidiary
59	NATIONAL MEDICAL EQUIPMENT CENTERS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1987	59-2874381	Debtor	US	Operating Subsidiary
60	NEIGHBORCARE HOME MEDICAL EQUIPMENT, LLC	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	11/23/2005	23-2464608	Debtor	US	Operating Subsidiary
61	NEIGHBORCARE HOME MEDICAL EQUIPMENT OF MARYLAND, LLC	ROTECH HEALTHCARE INC. - 100%	Maryland	7/11/1997	52-2047083	Debtor	US	Operating Subsidiary
62	NEUMANN'S HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	2/29/1964	36-2534719	Debtor	US	Operating Subsidiary
63	NIGHTINGALE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973784	Debtor	US	Operating Subsidiary
64	NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Washington	12/22/1986	91-1364195	Debtor	US	Operating Subsidiary
65	NORTHEAST MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345262	Debtor	US	Operating Subsidiary
66	NORTHWEST HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	3/21/1984	82-0388664	Debtor	US	Operating Subsidiary
67	OMICRON MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374215	Debtor	US	Operating Subsidiary
68	OXYGEN OF OKLAHOMA, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	1/7/1982	73-1144965	Debtor	US	Operating Subsidiary
69	OXYGEN PLUS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344115	Debtor	US	Operating Subsidiary
70	OXYGEN PLUS, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	4/24/1990	84-1143534	Debtor	US	Operating Subsidiary
71	OXYGEN THERAPY ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	1/11/1993	75-2461923	Debtor	US	Operating Subsidiary
72	PETERSON'S HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	California	8/16/1990	33-0439765	Debtor	US	Operating Subsidiary
73	PHI MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366766	Debtor	US	Operating Subsidiary
74	PIONEER MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	5/3/1989	55-0689719	Debtor	US	Operating Subsidiary
75	PREFERENTIAL HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3155850	Debtor	US	Operating Subsidiary
76	PRINCIPAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387513	Debtor	US	Operating Subsidiary
77	PROFESSIONAL BREATHING ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/14/1978	38-2201020	Debtor	US	Operating Subsidiary
78	PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344111	Debtor	US	Operating Subsidiary
79	PSI HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	South Dakota	1/12/1981	46-0360287	Debtor	US	Operating Subsidiary
80	PULMO-DOSE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098866	Debtor	US	Operating Subsidiary
81	QUALICARE HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	2/9/2004	75-3144849	Debtor	US	Operating Subsidiary
82	QUALITY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/21/1989	59-2954571	Debtor	US	Operating Subsidiary
83	R.C.P.S., INC.	ROTECH HEALTHCARE INC. - 100%	California	7/1/1990	33-0429101	Debtor	US	Operating Subsidiary
84	RCG INFORMATION SERVICES CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	2/2/1994	59-3223052	Debtor	US	Operating Subsidiary
85	REGENCY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387515	Debtor	US	Operating Subsidiary
86	RESP-A-CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	11/1/1976	61-0906717	Debtor	US	Operating Subsidiary
87	RESPIRACARE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358640	Debtor	US	Operating Subsidiary
88	RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345258	Debtor	US	Operating Subsidiary
89	RESPITECH HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Wyoming	1/26/1995	83-0310603	Debtor	US	Operating Subsidiary
90	RESPONSIVE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3182438	Debtor	US	Operating Subsidiary
91	RHEMA, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	12/1/1995	75-2622932	Debtor	US	Operating Subsidiary
92	RITT MEDICAL GROUP, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	1/11/1978	86-0340564	Debtor	US	Operating Subsidiary
93	RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/24/1989	59-2932598	Debtor	US	Operating Subsidiary
94	ROSWELL HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358647	Debtor	US	Operating Subsidiary
95	ROTECH EMPLOYEE BENEFITS CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098434	Debtor	US	Operating Subsidiary
96	ROTECH HOME MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/16/1988	59-2919059	Debtor	US	Operating Subsidiary

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2013 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business
97	ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/13/1973	59-1450889	Debtor	US	Operating Subsidiary
98	ROTH MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	6/1/1989	84-1117477	Debtor	US	Operating Subsidiary
99	ROTHERT'S HOSPITAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	10/6/1994	59-3270420	Debtor	US	Operating Subsidiary
100	SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/2/1989	56-1660509	Debtor	US	Operating Subsidiary
101	SELECT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/1/1994	59-3223150	Debtor	US	Operating Subsidiary
102	SIGMA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3367143	Debtor	US	Operating Subsidiary
103	SOUTHEASTERN HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358645	Debtor	US	Operating Subsidiary
104	SUN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/4/1987	56-1574796	Debtor	US	Operating Subsidiary
105	SUNSHINE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221497	Debtor	US	Operating Subsidiary
106	THE KILROY COMPANY	ROTECH HEALTHCARE INC. - 100%	North Carolina	1/7/1985	56-1453738	Debtor	US	Operating Subsidiary
107	THETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/30/1994	59-3279824	Debtor	US	Operating Subsidiary
108	TUPELO HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1989	59-2957024	Debtor	US	Operating Subsidiary
109	VALLEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Utah	7/26/1995	87-0547456	Debtor	US	Operating Subsidiary
110	VALUE CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250410	Debtor	US	Operating Subsidiary
111	VITALCARE HEALTH SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143938	Debtor	US	Operating Subsidiary
112	VITALCARE OF TEXAS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/2/1988	76-0245707	Debtor	US	Operating Subsidiary
113	WHITE'S MEDICAL RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	12/29/1993	57-0770401	Debtor	US	Operating Subsidiary
114	WICHITA MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	6/24/1994	48-1156368	Debtor	US	Operating Subsidiary
115	ZETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250414	Debtor	US	Operating Subsidiary

ROTECH HEALTHCARE INC.  
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2011-12 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
1	ROTECH HEALTHCARE INC.	SHAREHOLDERS - 100%	Delaware	3/15/2002	03-0408870	Debtor	US	Parent	
2	A-1 MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334401	Debtor	US	Operating Subsidiary	
3	ABBA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344117	Debtor	US	Operating Subsidiary	
4	ACADIA HOME CARE	ROTECH HEALTHCARE INC. - 100%	Maine	12/28/1993	01-0486177	Debtor	US	Operating Subsidiary	
5	ALLIED MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	7/14/1982	86-0423257	Debtor	US	Operating Subsidiary	
6	ALWAYS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387512	Debtor	US	Operating Subsidiary	
7	ANDY BOYD'S INHOME MEDICAL, INC., WEST	ROTECH HEALTHCARE INC. - 100%	West Virginia	3/22/1996	55-0749187	Debtor	US	Operating Subsidiary	
8	ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	10/30/1989	55-0744360	Debtor	US	Operating Subsidiary	
9	ANNISTON HEALTH & SICKROOM SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Alabama	12/20/1976	63-0719873	Debtor	US	Operating Subsidiary	
10	BERKELEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3402227	Debtor	US	Operating Subsidiary	
11	BEST CARE HHC ACQUISITION COMPANY LLC	ROTECH HEALTHCARE INC. - 100%	Delaware	2/7/2007	20-8402125	Debtor	US	Operating Subsidiary	acquired on 12/15/2011
12	BETA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334408	Debtor	US	Operating Subsidiary	
13	CAMBRIA MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/10/1994	59-3260476	Debtor	US	Operating Subsidiary	
14	CAMDEN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/29/1993	59-3203186	Debtor	US	Operating Subsidiary	
15	CARE MEDICAL SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	4/29/1985	37-1175959	Debtor	US	Operating Subsidiary	
16	CENTENNIAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406826	Debtor	US	Operating Subsidiary	
17	CHARLOTTE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1993	59-3208925	Debtor	US	Operating Subsidiary	
18	COLLINS RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	2/17/1981	43-1222037	Debtor	US	Operating Subsidiary	
19	COMMUNITY HOME OXYGEN, INC.	ROTECH HEALTHCARE INC. - 100%	Montana	3/2/1994	81-0490456	Debtor	US	Operating Subsidiary	
20	CONTOUR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406822	Debtor	US	Operating Subsidiary	
21	CORLEY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	9/24/1987	58-1729882	Debtor	US	Operating Subsidiary	
22	CPO 2, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	8/17/1983	23-2271084	Debtor	US	Operating Subsidiary	
	CYNTHIANA HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250409	Non-Debtor	US	Operating Subsidiary	merged into Rotherth's Hospital Equipment, Inc. (KY) on 7/31/2012
23	DANIEL MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	6/25/1964	73-0737988	Debtor	US	Operating Subsidiary	
24	DISTINCT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143941	Debtor	US	Operating Subsidiary	
25	DON PAUL RESPIRATORY SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	8/26/1991	84-1177602	Debtor	US	Operating Subsidiary	
26	DUMED, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/21/1989	42-1336634	Debtor	US	Operating Subsidiary	
27	EAST TENNESSEE INFUSION & RESPIRATORY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/25/1990	59-3007561	Debtor	US	Operating Subsidiary	
28	ELLIS COUNTY HOME MEDICAL EQUIPMENT, LLC	ROTECH HEALTHCARE INC. - 100%	Texas	6/17/2002	32-0019841	Debtor	US	Operating Subsidiary	acquired on 7/1/2011
29	ENCORE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221477	Debtor	US	Operating Subsidiary	
30	EXCEL MEDICAL OF FORT DODGE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	1/1/1989	42-1324351	Debtor	US	Operating Subsidiary	
31	EXCEL MEDICAL OF MARSHALLTOWN, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/27/1989	42-1336085	Debtor	US	Operating Subsidiary	
32	FIRST COMMUNITY CARE OF NIAGARA, INC.	ROTECH HEALTHCARE INC. - 100%	New York	10/17/1989	16-1361366	Debtor	US	Operating Subsidiary	
33	FIRSTCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	9/27/1991	48-1104362	Debtor	US	Operating Subsidiary	
34	FISCHER MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	12/27/1991	82-0361262	Debtor	US	Operating Subsidiary	
35	FOUR RIVERS HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	6/21/1984	43-1336602	Debtor	US	Operating Subsidiary	
36	G&G MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	5/16/1986	84-1033419	Debtor	US	Operating Subsidiary	
37	GATE CITY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/25/1995	59-3339037	Debtor	US	Operating Subsidiary	
38	GEORGIA MEDICAL RESOURCES, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	8/18/1982	58-1484343	Debtor	US	Operating Subsidiary	
39	GLADWIN AREA HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/28/1989	38-2870154	Debtor	US	Operating Subsidiary	
40	HAMILTON MEDICAL EQUIPMENT SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	8/20/1979	42-1129500	Debtor	US	Operating Subsidiary	
41	HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED	ROTECH HEALTHCARE INC. - 100%	Florida	4/27/1988	59-2893038	Debtor	US	Operating Subsidiary	
42	HOLLAND MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3180731	Debtor	US	Operating Subsidiary	
43	HOME CARE OXYGEN SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Minnesota	9/19/1978	41-1335036	Debtor	US	Operating Subsidiary	
44	HOME MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	11/30/1992	59-3154523	Debtor	US	Operating Subsidiary	
45	IHS ACQUISITION XXVII, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	6/21/1989	52-1748938	Debtor	US	Operating Subsidiary	
46	INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	12/28/1992	52-1843408	Debtor	US	Operating Subsidiary	
47	INTENSIVE HOME CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/26/1990	75-2323364	Debtor	US	Operating Subsidiary	
48	IOTA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366769	Debtor	US	Operating Subsidiary	
49	LAMBDA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374213	Debtor	US	Operating Subsidiary	
50	LAMS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	11/8/1988	75-2253169	Debtor	US	Operating Subsidiary	
	LAWRENCE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	3/22/1989	48-1066529	Non-Debtor	US	Operating Subsidiary	merged into Value Care, Inc. (FL) on 8/31/2012

ROTECH HEALTHCARE INC.  
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2011-12 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
51	LOVEJOY MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	7/28/1994	59-3267284	Debtor	US	Operating Subsidiary	
52	MAJOR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	2/15/1978	75-1583420	Debtor	US	Operating Subsidiary	
53	MEDCO PROFESSIONAL SERVICES, CORP.	ROTECH HEALTHCARE INC. - 100%	Colorado	10/7/1991	84-1188104	Debtor	US	Operating Subsidiary	
54	MEDCORP INTERNATIONAL, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	3/4/1988	86-0601512	Debtor	US	Operating Subsidiary	
55	MEDIC-AIRE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334409	Debtor	US	Operating Subsidiary	
56	MEDICAL ELECTRO-THERAPEUTICS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973806	Debtor	US	Operating Subsidiary	
57	MEDICARE RENTAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	7/20/1977	55-0574420	Debtor	US	Operating Subsidiary	
58	MICHIGAN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/21/1982	38-2401565	Debtor	US	Operating Subsidiary	
59	NATIONAL MEDICAL EQUIPMENT CENTERS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1987	59-2874381	Debtor	US	Operating Subsidiary	
60	NEIGHBORCARE HOME MEDICAL EQUIPMENT, LLC	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	11/23/2005	23-2464608	Debtor	US	Operating Subsidiary	acquired on 12/15/2011
61	NEIGHBORCARE HOME MEDICAL EQUIPMENT OF MARYLAND, LLC	ROTECH HEALTHCARE INC. - 100%	Maryland	7/11/1997	52-2047083	Debtor	US	Operating Subsidiary	acquired on 12/15/2011
62	NEUMANN'S HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	2/29/1964	36-2534719	Debtor	US	Operating Subsidiary	
63	NIGHTINGALE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973784	Debtor	US	Operating Subsidiary	
64	NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Washington	12/22/1986	91-1364195	Debtor	US	Operating Subsidiary	
65	NORTHEAST MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345262	Debtor	US	Operating Subsidiary	
66	NORTHWEST HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	3/21/1984	82-0388664	Debtor	US	Operating Subsidiary	
67	OMICRON MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374215	Debtor	US	Operating Subsidiary	
68	OXYGEN OF OKLAHOMA, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	1/7/1982	73-1144965	Debtor	US	Operating Subsidiary	
69	OXYGEN PLUS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344115	Debtor	US	Operating Subsidiary	
70	OXYGEN PLUS, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	4/24/1990	84-1143534	Debtor	US	Operating Subsidiary	
71	OXYGEN THERAPY ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	1/11/1993	75-2461923	Debtor	US	Operating Subsidiary	
72	PETERSON'S HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	California	8/16/1990	33-0439765	Debtor	US	Operating Subsidiary	
73	PHI MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366766	Debtor	US	Operating Subsidiary	
74	PIONEER MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	5/3/1989	55-0689719	Debtor	US	Operating Subsidiary	
75	PREFERENTIAL HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3155850	Debtor	US	Operating Subsidiary	
76	PRINCIPAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387513	Debtor	US	Operating Subsidiary	
77	PROFESSIONAL BREATHING ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/14/1978	38-2201020	Debtor	US	Operating Subsidiary	
78	PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344111	Debtor	US	Operating Subsidiary	
79	PSI HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	South Dakota	1/12/1981	46-0360287	Debtor	US	Operating Subsidiary	
80	PULMO-DOSE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098866	Debtor	US	Operating Subsidiary	
	PULMONARY HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	New Jersey	11/15/1983	22-2476666	Non-Debtor	US	Operating Subsidiary	merged into Contour Medical Supply, Inc. (FL) on 12/7/2012
81	QUALICARE HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	2/9/2004	75-3144849	Debtor	US	Operating Subsidiary	acquired 9/9/2011
82	QUALITY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/21/1989	59-2954571	Debtor	US	Operating Subsidiary	
83	R.C.P.S., INC.	ROTECH HEALTHCARE INC. - 100%	California	7/1/1990	33-0429101	Debtor	US	Operating Subsidiary	
84	RCG INFORMATION SERVICES CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	2/2/1994	59-3223052	Debtor	US	Operating Subsidiary	
	RCI MEDICAL CORP.	ROTECH HEALTHCARE INC. - 100%	New Jersey	1/22/1993	22-3214474	Non-Debtor	US	Operating Subsidiary	merged into Contour Medical Supply, Inc. (FL) on 12/7/2012
85	REGENCY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387515	Debtor	US	Operating Subsidiary	
86	RESP-A-CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	11/1/1976	61-0906717	Debtor	US	Operating Subsidiary	
87	RESPIRACARE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358640	Debtor	US	Operating Subsidiary	
88	RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345258	Debtor	US	Operating Subsidiary	
89	RESPITECH HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Wyoming	1/26/1995	83-0310603	Debtor	US	Operating Subsidiary	
90	RESPONSIVE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3182438	Debtor	US	Operating Subsidiary	
91	RHEMA, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	12/1/1995	75-2622932	Debtor	US	Operating Subsidiary	
92	RITT MEDICAL GROUP, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	1/11/1978	86-0340564	Debtor	US	Operating Subsidiary	
93	RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/24/1989	59-2932598	Debtor	US	Operating Subsidiary	
94	ROSWELL HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358647	Debtor	US	Operating Subsidiary	
95	ROTECH EMPLOYEE BENEFITS CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098434	Debtor	US	Operating Subsidiary	
96	ROTECH HOME MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/16/1988	59-2919059	Debtor	US	Operating Subsidiary	
97	ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/13/1973	59-1450889	Debtor	US	Operating Subsidiary	
98	ROTH MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	6/1/1989	84-1117477	Debtor	US	Operating Subsidiary	
99	ROTHERT'S HOSPITAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	10/6/1994	59-3270420	Debtor	US	Operating Subsidiary	

ROTECH HEALTHCARE INC.  
SOFA 18a  
2011-12 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
100	SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/2/1989	56-1660509	Debtor	US	Operating Subsidiary	
101	SELECT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/1/1994	59-3223150	Debtor	US	Operating Subsidiary	
102	SIGMA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3367143	Debtor	US	Operating Subsidiary	
103	SOUTHEASTERN HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358645	Debtor	US	Operating Subsidiary	
104	SUN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/4/1987	56-1574796	Debtor	US	Operating Subsidiary	
105	SUNSHINE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221497	Debtor	US	Operating Subsidiary	
106	THE KILROY COMPANY	ROTECH HEALTHCARE INC. - 100%	North Carolina	1/7/1985	56-1453738	Debtor	US	Operating Subsidiary	
107	THETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/30/1994	59-3279824	Debtor	US	Operating Subsidiary	
108	TUPELO HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1989	59-2957024	Debtor	US	Operating Subsidiary	
109	VALLEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Utah	7/26/1995	87-0547456	Debtor	US	Operating Subsidiary	
110	VALUE CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250410	Debtor	US	Operating Subsidiary	
111	VITALCARE HEALTH SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143938	Debtor	US	Operating Subsidiary	
	VITALCARE OF PENNSYLVANIA, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	3/4/1988	23-2505962	Non-Debtor	US	Operating Subsidiary	merged into Contour Medical Supply, Inc. (FL) on 12/7/2012
112	VITALCARE OF TEXAS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/2/1988	76-0245707	Debtor	US	Operating Subsidiary	
113	WHITE'S MEDICAL RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	12/29/1993	57-0770401	Debtor	US	Operating Subsidiary	
114	WICHITA MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	6/24/1994	48-1156368	Debtor	US	Operating Subsidiary	
115	ZETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250414	Debtor	US	Operating Subsidiary	



ROTECH HEALTHCARE INC.  
SOFA 18a  
2008-10 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
1	ROTECH HEALTHCARE INC.	SHAREHOLDERS - 100%	Delaware	3/15/2002	03-0408870	Debtor	US	Parent	
2	A-1 MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334401	Debtor	US	Operating Subsidiary	
3	ABBA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344117	Debtor	US	Operating Subsidiary	
4	ACADIA HOME CARE	ROTECH HEALTHCARE INC. - 100%	Maine	12/28/1993	01-0486177	Debtor	US	Operating Subsidiary	
5	ALLIED MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	7/14/1982	86-0423257	Debtor	US	Operating Subsidiary	
6	ALWAYS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387512	Debtor	US	Operating Subsidiary	
7	ANDY BOYD'S INHOME MEDICAL, INC., WEST	ROTECH HEALTHCARE INC. - 100%	West Virginia	3/22/1996	55-0749187	Debtor	US	Operating Subsidiary	
8	ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	10/30/1989	55-0744360	Debtor	US	Operating Subsidiary	
9	ANNISTON HEALTH & SICKROOM SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Alabama	12/20/1976	63-0719873	Debtor	US	Operating Subsidiary	
10	BERKELEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3402227	Debtor	US	Operating Subsidiary	
	BEST CARE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	1/31/1990	38-2918055	Non-Debtor	US	Operating Subsidiary	dissolved on 9/3/2010
12	BETA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334408	Debtor	US	Operating Subsidiary	
13	CAMBRIA MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/10/1994	59-3260476	Debtor	US	Operating Subsidiary	
14	CAMDEN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/29/1993	59-3203186	Debtor	US	Operating Subsidiary	
15	CARE MEDICAL SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	4/29/1985	37-1175959	Debtor	US	Operating Subsidiary	
16	CENTENNIAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406826	Debtor	US	Operating Subsidiary	
17	CHARLOTTE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1993	59-3208925	Debtor	US	Operating Subsidiary	
18	COLLINS RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	2/17/1981	43-1222037	Debtor	US	Operating Subsidiary	
19	COMMUNITY HOME OXYGEN, INC.	ROTECH HEALTHCARE INC. - 100%	Montana	3/2/1994	81-0490456	Debtor	US	Operating Subsidiary	
20	CONTOUR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406822	Debtor	US	Operating Subsidiary	
21	CORLEY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	9/24/1987	58-1729882	Debtor	US	Operating Subsidiary	
22	CPO 2, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	8/17/1983	23-2271084	Debtor	US	Operating Subsidiary	
	CYNTHIANA HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250409	Non-Debtor	US	Operating Subsidiary	
23	DANIEL MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	6/25/1964	73-0737988	Debtor	US	Operating Subsidiary	
24	DISTINCT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143941	Debtor	US	Operating Subsidiary	
25	DON PAUL RESPIRATORY SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	8/26/1991	84-1177602	Debtor	US	Operating Subsidiary	
26	DUMED, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/21/1989	42-1336634	Debtor	US	Operating Subsidiary	
27	EAST TENNESSEE INFUSION & RESPIRATORY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/25/1990	59-3007561	Debtor	US	Operating Subsidiary	
29	ENCORE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221477	Debtor	US	Operating Subsidiary	
	EPSILON HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250417	Non-Debtor	US	Operating Subsidiary	dissolved on 10/18/2010
30	EXCEL MEDICAL OF FORT DODGE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	1/1/1989	42-1324351	Debtor	US	Operating Subsidiary	
31	EXCEL MEDICAL OF MARSHALLTOWN, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/27/1989	42-1336085	Debtor	US	Operating Subsidiary	
32	FIRST COMMUNITY CARE OF NIAGARA, INC.	ROTECH HEALTHCARE INC. - 100%	New York	10/17/1989	16-1361366	Debtor	US	Operating Subsidiary	
33	FIRSTCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	9/27/1991	48-1104362	Debtor	US	Operating Subsidiary	
34	FISCHER MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	12/27/1991	82-0361262	Debtor	US	Operating Subsidiary	
35	FOUR RIVERS HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	6/21/1984	43-1336602	Debtor	US	Operating Subsidiary	
36	G&G MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	5/16/1986	84-1033419	Debtor	US	Operating Subsidiary	
37	GATE CITY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/25/1995	59-3339037	Debtor	US	Operating Subsidiary	
38	GEORGIA MEDICAL RESOURCES, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	8/18/1982	58-1484343	Debtor	US	Operating Subsidiary	
39	GLADWIN AREA HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/28/1989	38-2870154	Debtor	US	Operating Subsidiary	
40	HAMILTON MEDICAL EQUIPMENT SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	8/20/1979	42-1129500	Debtor	US	Operating Subsidiary	
41	HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED	ROTECH HEALTHCARE INC. - 100%	Florida	4/27/1988	59-2893038	Debtor	US	Operating Subsidiary	
42	HOLLAND MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3180731	Debtor	US	Operating Subsidiary	
43	HOME CARE OXYGEN SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Minnesota	9/19/1978	41-1335036	Debtor	US	Operating Subsidiary	
44	HOME MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	11/30/1992	59-3154523	Debtor	US	Operating Subsidiary	
45	IHS ACQUISITION XXVII, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	6/21/1989	52-1748938	Debtor	US	Operating Subsidiary	
46	INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	12/28/1992	52-1843408	Debtor	US	Operating Subsidiary	
	INTEGRATED OF GARDEN TERRANCE, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	1/29/1992	52-1843387	Non-Debtor	US	Operating Subsidiary	dissolved on 10/15/2010
47	INTENSIVE HOME CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/26/1990	75-2323364	Debtor	US	Operating Subsidiary	
48	IOTA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366769	Debtor	US	Operating Subsidiary	
49	LAMBDA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374213	Debtor	US	Operating Subsidiary	
50	LAMS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	11/8/1988	75-2253169	Debtor	US	Operating Subsidiary	
	LAWRENCE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	3/22/1989	48-1066529	Non-Debtor	US	Operating Subsidiary	
	LIBERTY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3172251	Non-Debtor	US	Operating Subsidiary	dissolved on 10/18/2010
51	LOVEJOY MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	7/28/1994	59-3267284	Debtor	US	Operating Subsidiary	

ROTECH HEALTHCARE INC.  
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LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
52	MAJOR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	2/15/1978	75-1583420	Debtor	US	Operating Subsidiary	
53	MEDCO PROFESSIONAL SERVICES, CORP.	ROTECH HEALTHCARE INC. - 100%	Colorado	10/7/1991	84-1188104	Debtor	US	Operating Subsidiary	
54	MEDCORP INTERNATIONAL, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	3/4/1988	86-0601512	Debtor	US	Operating Subsidiary	
55	MEDIC-AIRE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334409	Debtor	US	Operating Subsidiary	
56	MEDICAL ELECTRO-THERAPEUTICS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973806	Debtor	US	Operating Subsidiary	
57	MEDICARE RENTAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	7/20/1977	55-0574420	Debtor	US	Operating Subsidiary	
58	MICHIGAN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/21/1982	38-2401565	Debtor	US	Operating Subsidiary	
59	NATIONAL MEDICAL EQUIPMENT CENTERS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1987	59-2874381	Debtor	US	Operating Subsidiary	
62	NEUMANN'S HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	2/29/1964	36-2534719	Debtor	US	Operating Subsidiary	
63	NIGHTINGALE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973784	Debtor	US	Operating Subsidiary	
64	NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Washington	12/22/1986	91-1364195	Debtor	US	Operating Subsidiary	
65	NORTHEAST MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345262	Debtor	US	Operating Subsidiary	
66	NORTHWEST HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	3/21/1984	82-0388664	Debtor	US	Operating Subsidiary	
	OMEGA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366772	Non-Debtor	US	Operating Subsidiary	dissolved on 10/18/2010
67	OMICRON MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374215	Debtor	US	Operating Subsidiary	
68	OXYGEN OF OKLAHOMA, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	1/7/1982	73-1144965	Debtor	US	Operating Subsidiary	
69	OXYGEN PLUS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344115	Debtor	US	Operating Subsidiary	
70	OXYGEN PLUS, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	4/24/1990	84-1143534	Debtor	US	Operating Subsidiary	
71	OXYGEN THERAPY ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	1/11/1993	75-2461923	Debtor	US	Operating Subsidiary	
72	PETERSON'S HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	California	8/16/1990	33-0439765	Debtor	US	Operating Subsidiary	
73	PHI MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366766	Debtor	US	Operating Subsidiary	
74	PIONEER MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	5/3/1989	55-0689719	Debtor	US	Operating Subsidiary	
75	PREFERENTIAL HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3155850	Debtor	US	Operating Subsidiary	
	PREMIER MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	New Mexico	11/16/1995	85-0436331	Non-Debtor	US	Operating Subsidiary	dissolved on 10/15/2010
76	PRINCIPAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387513	Debtor	US	Operating Subsidiary	
77	PROFESSIONAL BREATHING ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/14/1978	38-2201020	Debtor	US	Operating Subsidiary	
78	PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344111	Debtor	US	Operating Subsidiary	
79	PSI HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	South Dakota	1/12/1981	46-0360287	Debtor	US	Operating Subsidiary	
80	PULMO-DOSE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098866	Debtor	US	Operating Subsidiary	
	PULMONARY HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	New Jersey	11/15/1983	22-2476666	Non-Debtor	US	Operating Subsidiary	
82	QUALITY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/21/1989	59-2954571	Debtor	US	Operating Subsidiary	
83	R.C.P.S., INC.	ROTECH HEALTHCARE INC. - 100%	California	7/1/1990	33-0429101	Debtor	US	Operating Subsidiary	
84	RCG INFORMATION SERVICES CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	2/2/1994	59-3223052	Debtor	US	Operating Subsidiary	
	RCI MEDICAL CORP.	ROTECH HEALTHCARE INC. - 100%	New Jersey	1/22/1993	22-3214474	Non-Debtor	US	Operating Subsidiary	
85	REGENCY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387515	Debtor	US	Operating Subsidiary	
86	RESP-A-CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	11/1/1976	61-0906717	Debtor	US	Operating Subsidiary	
87	RESPIRACARE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358640	Debtor	US	Operating Subsidiary	
88	RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345258	Debtor	US	Operating Subsidiary	
89	RESPITECH HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Wyoming	1/26/1995	83-0310603	Debtor	US	Operating Subsidiary	
90	RESPONSIVE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3182438	Debtor	US	Operating Subsidiary	
91	RHEMA, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	12/1/1995	75-2622932	Debtor	US	Operating Subsidiary	
92	RITT MEDICAL GROUP, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	1/11/1978	86-0340564	Debtor	US	Operating Subsidiary	
93	RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/24/1989	59-2932598	Debtor	US	Operating Subsidiary	
94	ROSWELL HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358647	Debtor	US	Operating Subsidiary	
95	ROTECH EMPLOYEE BENEFITS CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098434	Debtor	US	Operating Subsidiary	
96	ROTECH HOME MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/16/1988	59-2919059	Debtor	US	Operating Subsidiary	
97	ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/13/1973	59-1450889	Debtor	US	Operating Subsidiary	
98	ROTH MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	6/1/1989	84-1117477	Debtor	US	Operating Subsidiary	
99	ROTHERT'S HOSPITAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	10/6/1994	59-3270420	Debtor	US	Operating Subsidiary	
100	SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/2/1989	56-1660509	Debtor	US	Operating Subsidiary	
101	SELECT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/1/1994	59-3223150	Debtor	US	Operating Subsidiary	
102	SIGMA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3367143	Debtor	US	Operating Subsidiary	
	SIGNATURE HOME CARE OF KANSAS, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	5/20/1992	48-1124109	Non-Debtor	US	Operating Subsidiary	dissolved on 7/19/2010
103	SOUTHEASTERN HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358645	Debtor	US	Operating Subsidiary	
	STAT MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	7/28/1995	59-3334411	Non-Debtor	US	Operating Subsidiary	dissolved on 10/18/2010

ROTECH HEALTHCARE INC.  
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LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
104	SUN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/4/1987	56-1574796	Debtor	US	Operating Subsidiary	
105	SUNSHINE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221497	Debtor	US	Operating Subsidiary	
106	THE KILROY COMPANY	ROTECH HEALTHCARE INC. - 100%	North Carolina	1/7/1985	56-1453738	Debtor	US	Operating Subsidiary	
107	THETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/30/1994	59-3279824	Debtor	US	Operating Subsidiary	
108	TUPELO HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1989	59-2957024	Debtor	US	Operating Subsidiary	
109	VALLEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Utah	7/26/1995	87-0547456	Debtor	US	Operating Subsidiary	
110	VALUE CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250410	Debtor	US	Operating Subsidiary	
111	VITALCARE HEALTH SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143938	Debtor	US	Operating Subsidiary	
	VITALCARE OF PENNSYLVANIA, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	3/4/1988	23-2505962	Non-Debtor	US	Operating Subsidiary	
112	VITALCARE OF TEXAS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/2/1988	76-0245707	Debtor	US	Operating Subsidiary	
113	WHITE'S MEDICAL RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	12/29/1993	57-0770401	Debtor	US	Operating Subsidiary	
114	WICHITA MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	6/24/1994	48-1156368	Debtor	US	Operating Subsidiary	
115	ZETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250414	Debtor	US	Operating Subsidiary	

ROTECH HEALTHCARE INC.  
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2007 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
1	ROTECH HEALTHCARE INC.	SHAREHOLDERS - 100%	Delaware	3/15/2002	03-0408870	Debtor	US	Parent	
2	A-1 MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334401	Debtor	US	Operating Subsidiary	
3	ABBA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344117	Debtor	US	Operating Subsidiary	
4	ACADIA HOME CARE	ROTECH HEALTHCARE INC. - 100%	Maine	12/28/1993	01-0486177	Debtor	US	Operating Subsidiary	
5	ALLIED MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	7/14/1982	86-0423257	Debtor	US	Operating Subsidiary	
6	ALWAYS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387512	Debtor	US	Operating Subsidiary	
7	ANDY BOYD'S INHOME MEDICAL, INC., WEST	ROTECH HEALTHCARE INC. - 100%	West Virginia	3/22/1996	55-0749187	Debtor	US	Operating Subsidiary	
8	ANDY BOYD'S INHOME MEDICAL/INHOME MEDICAL INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	10/30/1989	55-0744360	Debtor	US	Operating Subsidiary	
9	ANNISTON HEALTH & SICKROOM SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Alabama	12/20/1976	63-0719873	Debtor	US	Operating Subsidiary	
10	BERKELEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3402227	Debtor	US	Operating Subsidiary	
	BEST CARE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	1/31/1990	38-2918055	Non-Debtor	US	Operating Subsidiary	
12	BETA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334408	Debtor	US	Operating Subsidiary	
13	CAMBRIA MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/10/1994	59-3260476	Debtor	US	Operating Subsidiary	
14	CAMDEN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/29/1993	59-3203186	Debtor	US	Operating Subsidiary	
	CANYON STATE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	6/1/1989	86-0627468	Non-Debtor	US	Operating Subsidiary	dissolved on 1/10/2007
15	CARE MEDICAL SUPPLIES, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	4/29/1985	37-1175959	Debtor	US	Operating Subsidiary	
16	CENTENNIAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406826	Debtor	US	Operating Subsidiary	
17	CHARLOTTE MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1993	59-3208925	Debtor	US	Operating Subsidiary	
18	COLLINS RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	2/17/1981	43-1222037	Debtor	US	Operating Subsidiary	
19	COMMUNITY HOME OXYGEN, INC.	ROTECH HEALTHCARE INC. - 100%	Montana	3/2/1994	81-0490456	Debtor	US	Operating Subsidiary	
20	CONTOUR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3406822	Debtor	US	Operating Subsidiary	
21	CORLEY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	9/24/1987	58-1729882	Debtor	US	Operating Subsidiary	
22	CPO 2, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	8/17/1983	23-2271084	Debtor	US	Operating Subsidiary	
	CYNTHIANA HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250409	Non-Debtor	US	Operating Subsidiary	
23	DANIEL MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	6/25/1964	73-0737988	Debtor	US	Operating Subsidiary	
24	DISTINCT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143941	Debtor	US	Operating Subsidiary	
25	DON PAUL RESPIRATORY SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	8/26/1991	84-1177602	Debtor	US	Operating Subsidiary	
26	DUMED, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/21/1989	42-1336634	Debtor	US	Operating Subsidiary	
27	EAST TENNESSEE INFUSION & RESPIRATORY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/25/1990	59-3007561	Debtor	US	Operating Subsidiary	
29	ENCORE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221477	Debtor	US	Operating Subsidiary	
	EPSILON HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250417	Non-Debtor	US	Operating Subsidiary	
30	EXCEL MEDICAL OF FORT DODGE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	1/1/1989	42-1324351	Debtor	US	Operating Subsidiary	
31	EXCEL MEDICAL OF MARSHALLTOWN, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	7/27/1989	42-1336085	Debtor	US	Operating Subsidiary	
32	FIRST COMMUNITY CARE OF NIAGARA, INC.	ROTECH HEALTHCARE INC. - 100%	New York	10/17/1989	16-1361366	Debtor	US	Operating Subsidiary	
33	FIRSTCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	9/27/1991	48-1104362	Debtor	US	Operating Subsidiary	
34	FISCHER MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	12/27/1991	82-0361262	Debtor	US	Operating Subsidiary	
35	FOUR RIVERS HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Missouri	6/21/1984	43-1336602	Debtor	US	Operating Subsidiary	
36	G&G MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	5/16/1986	84-1033419	Debtor	US	Operating Subsidiary	
37	GATE CITY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/25/1995	59-3339037	Debtor	US	Operating Subsidiary	
38	GEORGIA MEDICAL RESOURCES, INC.	ROTECH HEALTHCARE INC. - 100%	Georgia	8/18/1982	58-1484343	Debtor	US	Operating Subsidiary	
39	GLADWIN AREA HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/28/1989	38-2870154	Debtor	US	Operating Subsidiary	
40	HAMILTON MEDICAL EQUIPMENT SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Iowa	8/20/1979	42-1129500	Debtor	US	Operating Subsidiary	
41	HEALTH CARE SERVICES OF MISSISSIPPI, INCORPORATED	ROTECH HEALTHCARE INC. - 100%	Florida	4/27/1988	59-2893038	Debtor	US	Operating Subsidiary	
42	HOLLAND MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3180731	Debtor	US	Operating Subsidiary	
43	HOME CARE OXYGEN SERVICE, INC.	ROTECH HEALTHCARE INC. - 100%	Minnesota	9/19/1978	41-1335036	Debtor	US	Operating Subsidiary	
44	HOME MEDICAL SYSTEMS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	11/30/1992	59-3154523	Debtor	US	Operating Subsidiary	
45	IHS ACQUISITION XXVII, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	6/21/1989	52-1748938	Debtor	US	Operating Subsidiary	
46	INTEGRATED HEALTH SERVICES AT JEFFERSON HOSPITAL, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	12/28/1992	52-1843408	Debtor	US	Operating Subsidiary	
	INTEGRATED OF GARDEN TERRANCE, INC.	ROTECH HEALTHCARE INC. - 100%	Delaware	1/29/1992	52-1843387	Non-Debtor	US	Operating Subsidiary	
47	INTENSIVE HOME CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/26/1990	75-2323364	Debtor	US	Operating Subsidiary	
48	IOTA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366769	Debtor	US	Operating Subsidiary	
49	LAMBDA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374213	Debtor	US	Operating Subsidiary	
50	LAMS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	11/8/1988	75-2253169	Debtor	US	Operating Subsidiary	
	LAWRENCE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	3/22/1989	48-1066529	Non-Debtor	US	Operating Subsidiary	
	LIBERTY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3172251	Non-Debtor	US	Operating Subsidiary	

ROTECH HEALTHCARE INC.  
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2007 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
51	LOVEJOY MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	7/28/1994	59-3267284	Debtor	US	Operating Subsidiary	
52	MAJOR MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	2/15/1978	75-1583420	Debtor	US	Operating Subsidiary	
53	MEDCO PROFESSIONAL SERVICES, CORP.	ROTECH HEALTHCARE INC. - 100%	Colorado	10/7/1991	84-1188104	Debtor	US	Operating Subsidiary	
54	MEDCORP INTERNATIONAL, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	3/4/1988	86-0601512	Debtor	US	Operating Subsidiary	
55	MEDIC-AIRE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/8/1995	59-3334409	Debtor	US	Operating Subsidiary	
56	MEDICAL ELECTRO-THERAPEUTICS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973806	Debtor	US	Operating Subsidiary	
57	MEDICARE RENTAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	7/20/1977	55-0574420	Debtor	US	Operating Subsidiary	
58	MICHIGAN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/21/1982	38-2401565	Debtor	US	Operating Subsidiary	
59	NATIONAL MEDICAL EQUIPMENT CENTERS, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1987	59-2874381	Debtor	US	Operating Subsidiary	
62	NEUMANN'S HOME MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Illinois	2/29/1964	36-2534719	Debtor	US	Operating Subsidiary	
63	NIGHTINGALE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	10/27/1989	59-2973784	Debtor	US	Operating Subsidiary	
64	NORTH CENTRAL WASHINGTON RESPIRATORY CARE SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Washington	12/22/1986	91-1364195	Debtor	US	Operating Subsidiary	
65	NORTHEAST MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345262	Debtor	US	Operating Subsidiary	
66	NORTHWEST HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Idaho	3/21/1984	82-0388664	Debtor	US	Operating Subsidiary	
	OMEGA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366772	Non-Debtor	US	Operating Subsidiary	
67	OMICRON MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3374215	Debtor	US	Operating Subsidiary	
68	OXYGEN OF OKLAHOMA, INC.	ROTECH HEALTHCARE INC. - 100%	Oklahoma	1/7/1982	73-1144965	Debtor	US	Operating Subsidiary	
69	OXYGEN PLUS MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344115	Debtor	US	Operating Subsidiary	
70	OXYGEN PLUS, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	4/24/1990	84-1143534	Debtor	US	Operating Subsidiary	
71	OXYGEN THERAPY ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	1/11/1993	75-2461923	Debtor	US	Operating Subsidiary	
72	PETERSON'S HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	California	8/16/1990	33-0439765	Debtor	US	Operating Subsidiary	
73	PHI MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3366766	Debtor	US	Operating Subsidiary	
74	PIONEER MEDICAL SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	West Virginia	5/3/1989	55-0689719	Debtor	US	Operating Subsidiary	
75	PREFERENTIAL HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/7/1992	59-3155850	Debtor	US	Operating Subsidiary	
	PREMIER MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	New Mexico	11/16/1995	85-0436331	Non-Debtor	US	Operating Subsidiary	
76	PRINCIPAL MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387513	Debtor	US	Operating Subsidiary	
77	PROFESSIONAL BREATHING ASSOCIATES, INC.	ROTECH HEALTHCARE INC. - 100%	Michigan	4/14/1978	38-2201020	Debtor	US	Operating Subsidiary	
78	PROFESSIONAL RESPIRATORY HOME HEALTHCARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/1/1995	59-3344111	Debtor	US	Operating Subsidiary	
79	PSI HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	South Dakota	1/12/1981	46-0360287	Debtor	US	Operating Subsidiary	
80	PULMO-DOSE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098866	Debtor	US	Operating Subsidiary	
	PULMONARY HOME CARE, INC.	ROTECH HEALTHCARE INC. - 100%	New Jersey	11/15/1983	22-2476666	Non-Debtor	US	Operating Subsidiary	
82	QUALITY HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/21/1989	59-2954571	Debtor	US	Operating Subsidiary	
83	R.C.P.S., INC.	ROTECH HEALTHCARE INC. - 100%	California	7/1/1990	33-0429101	Debtor	US	Operating Subsidiary	
84	RCG INFORMATION SERVICES CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	2/2/1994	59-3223052	Debtor	US	Operating Subsidiary	
	RCI MEDICAL CORP.	ROTECH HEALTHCARE INC. - 100%	New Jersey	1/22/1993	22-3214474	Non-Debtor	US	Operating Subsidiary	
85	REGENCY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/28/1996	59-3387515	Debtor	US	Operating Subsidiary	
86	RESP-A-CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	11/1/1976	61-0906717	Debtor	US	Operating Subsidiary	
87	RESPIRACARE MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358640	Debtor	US	Operating Subsidiary	
88	RESPIRATORY MEDICAL EQUIPMENT OF GA., INC.	ROTECH HEALTHCARE INC. - 100%	Florida	12/4/1995	59-3345258	Debtor	US	Operating Subsidiary	
89	RESPITECH HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Wyoming	1/26/1995	83-0310603	Debtor	US	Operating Subsidiary	
90	RESPONSIVE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/29/1993	59-3182438	Debtor	US	Operating Subsidiary	
91	RHEMA, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	12/1/1995	75-2622932	Debtor	US	Operating Subsidiary	
92	RIIT MEDICAL GROUP, INC.	ROTECH HEALTHCARE INC. - 100%	Arizona	1/11/1978	86-0340564	Debtor	US	Operating Subsidiary	
93	RN HOME CARE MEDICAL EQUIPMENT COMPANY, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/24/1989	59-2932598	Debtor	US	Operating Subsidiary	
94	ROSWELL HOME MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358647	Debtor	US	Operating Subsidiary	
95	ROTECH EMPLOYEE BENEFITS CORPORATION	ROTECH HEALTHCARE INC. - 100%	Florida	9/3/1991	59-3098434	Debtor	US	Operating Subsidiary	
96	ROTECH HOME MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	11/16/1988	59-2919059	Debtor	US	Operating Subsidiary	
97	ROTECH OXYGEN AND MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	4/13/1973	59-1450889	Debtor	US	Operating Subsidiary	
98	ROTH MEDICAL, INC.	ROTECH HEALTHCARE INC. - 100%	Colorado	6/1/1989	84-1117477	Debtor	US	Operating Subsidiary	
99	ROTHERT'S HOSPITAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Kentucky	10/6/1994	59-3270420	Debtor	US	Operating Subsidiary	
100	SAMPSON CONVALESCENT MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/2/1989	56-1660509	Debtor	US	Operating Subsidiary	
101	SELECT HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	2/1/1994	59-3223150	Debtor	US	Operating Subsidiary	
102	SIGMA MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/24/1996	59-3367143	Debtor	US	Operating Subsidiary	
	SIGNATURE HOME CARE OF KANSAS, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	5/20/1992	48-1124109	Non-Debtor	US	Operating Subsidiary	
103	SOUTHEASTERN HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358645	Debtor	US	Operating Subsidiary	

ROTECH HEALTHCARE INC.  
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LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-Debtor	Location	Nature of Business	Comments
	STAT MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	7/28/1995	59-3334411	Non-Debtor	US	Operating Subsidiary	
104	SUN MEDICAL SUPPLY, INC.	ROTECH HEALTHCARE INC. - 100%	North Carolina	8/4/1987	56-1574796	Debtor	US	Operating Subsidiary	
105	SUNSHINE HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/26/1994	59-3221497	Debtor	US	Operating Subsidiary	
106	THE KILROY COMPANY	ROTECH HEALTHCARE INC. - 100%	North Carolina	1/7/1985	56-1453738	Debtor	US	Operating Subsidiary	
107	THETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/30/1994	59-3279824	Debtor	US	Operating Subsidiary	
108	TUPELO HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	6/26/1989	59-2957024	Debtor	US	Operating Subsidiary	
109	VALLEY MEDICAL EQUIPMENT, INC.	ROTECH HEALTHCARE INC. - 100%	Utah	7/26/1995	87-0547456	Debtor	US	Operating Subsidiary	
110	VALUE CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250410	Debtor	US	Operating Subsidiary	
111	VITALCARE HEALTH SERVICES, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	8/28/1992	59-3143938	Debtor	US	Operating Subsidiary	
	VITALCARE OF PENNSYLVANIA, INC.	ROTECH HEALTHCARE INC. - 100%	Pennsylvania	3/4/1988	23-2505962	Non-Debtor	US	Operating Subsidiary	
112	VITALCARE OF TEXAS, INC.	ROTECH HEALTHCARE INC. - 100%	Texas	3/2/1988	76-0245707	Debtor	US	Operating Subsidiary	
113	WHITE'S MEDICAL RENTALS, INC.	ROTECH HEALTHCARE INC. - 100%	South Carolina	12/29/1993	57-0770401	Debtor	US	Operating Subsidiary	
114	WICHITA MEDICAL CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Kansas	6/24/1994	48-1156368	Debtor	US	Operating Subsidiary	
115	ZETA HOME HEALTH CARE, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	5/31/1994	59-3250414	Debtor	US	Operating Subsidiary	

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 19a****Case Number: 13-10800****Books, records and financial statements**

List all bookkeepers and accountants who within two years immediately preceding the filing of this bankruptcy case kept or supervised the keeping of books of account and records of the debtor

<b><u>Name And Address</u></b>	<b><u>Dates Services Rendered</u></b>
JOYCE KELLY, FORMER VP OF FINANCE/CONTROLLER 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2011 - 4/2012
PHILIP PASTORE, VP OF FINANCE 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2012 - 4/2013
SARAH JACKSON, CONTROLLER (FORMER ACCOUNTING MANAGER) 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2011 - 4/2013
DAVID J. MEADOR, TREASURER & CHIEF FINANCIAL OFFICER 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	8/2012 - 4/2013
STEVEN P. ALSENE, PRESIDENT, CEO & DIRECTOR (FORMER COO AND CFO) 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2011 - 4/2013

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 19b****Case Number: 13-10800****Books, records and financial statements**

List all firms or individuals who within two years immediately preceding the filing of this bankruptcy case have audited the books of account and records, or prepared a financial statement of the debtor

<u>Name</u>	<u>Address</u>	<u>Dates Services Rendered</u>
JOYCE KELLY, FORMER VP OF FINANCE/CONTROLLER	2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2011 - 4/2012
SARAH JACKSON, CONTROLLER (FORMER ACCOUNTING MANAGER)	2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2011 - 4/2013
PHILIP PASTORE, VP OF FINANCE	2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	4/2012 - 4/2013
DELOITTE & TOUCHE LLP	LOREEN SPENCER 201 E KENNEDY BLVD, SUITE 1200 TAMPA, FL 33602	4/2011 - 4/2013



**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Attachment 19c**

**Case Number: 13-10800**

**Books, records and financial statements**

List all firms or individuals who at the time of the commencement of this case were in possession of the books of account and records of the debtor.

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<u>Name</u>	<u>Address</u>
SARAH JACKSON, CONTROLLER (FORMER ACCOUNTING MANAGER)	2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804

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**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 20a****Case Number: 13-10800****Inventories**

List the dates of the last two inventories taken of your property, the name of the person who supervised the taking of each inventory, and the dollar amount and basis of each inventory.

<u>Date Of Inventory</u>	<u>Inventory Superviso</u>	<u>Dollar Amount Of Inventory</u>	<u>Lawson No.</u>	<u>DBA</u>	<u>Location</u>	
12/31/2012	B SENEY	\$12,324.24	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN
12/31/2012	BRANCH MGR	\$9,721.86	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN
12/31/2012	S PARKS	\$21,872.64	107510	CAREMED	JOHNSON CITY	TN
12/31/2012	BRANCH MGR	\$8,280.13	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN
12/31/2012	J ROGERS	\$11,680.12	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN
12/31/2012	J RAMOS	\$15,493.04	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN
3/31/2013	B SENEY	\$11,038.18	22310	PLATEAU MEDICAL EQUIPMENT	CROSSVILLE	TN
3/31/2013	BRANCH MGR	\$6,580.43	41710	PREFERRED MEDICAL EQUIPMENT COMPANY	MURFREESBORO	TN
3/31/2013	S PARKS	\$20,538.48	107510	CAREMED	JOHNSON CITY	TN
3/31/2013	BRANCH MGR	\$7,258.52	641910	PREFERRED MEDICAL EQUIPMENT COMPANY	JACKSON	TN
3/31/2013	J ROGERS	\$11,226.09	41210	OXYCARE OF TENNESSEE	NASHVILLE	TN
3/31/2013	J RAMOS	\$17,376.24	41610	OXYCARE OF TENNESSEE	CLARKSVILLE	TN

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 21b****Case Number: 13-10800****Current Partners, Officers, Directors and Shareholders**

If the debtor is a corporation, list all officers and directors of the corporation, and each stockholder who directly or indirectly owns, controls, or holds 5 percent or more of the voting or equity securities of the corporation.

<u><b>Name And Address</b></u>	<u><b>Title</b></u>	<u><b>Nature And Percentage Of Stock Ownership</b></u>
ROTECH HEALTHCARE INC. 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	OWNER	COMMON STOCK 100.00%
DAVID J. MEADOR, TREASURER 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	OFFICER	
STEVEN P. ALSENE, PRESIDENT & DIRECTOR 2600 TECHNOLOGY DRIVE STE 300 ORLANDO, FL 32804	OFFICER	

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 22b****Case Number: 13-10800****Former partners, officers, directors and shareholders**

If the debtor is a corporation, list all officers or directors whose relationship with the corporation terminated within one year immediately preceding the commencement of this case

<b><u>Name And Address</u></b>	<b><u>Title</u></b>	<b><u>Date Of Termination</u></b>
PHILIP L. CARTER (RETIRED AS PRESIDENT & CEO ON 12/31/2012) CONFIDENTIAL - AVAILABLE UPON REQUEST	OFFICER	12/31/2012

**MEDICAL ELECTRO-THERAPEUTICS, INC.****Attachment 24****Case Number: 13-10800****Tax Consolidation Group**

If the debtor is a corporation, list the name and federal taxpayer-identification number of the parent corporation of any consolidated group for tax purposes of which the debtor has been a member at any time within six years immediately preceding the commencement of the case

**Name Of Parent Corporation****Taxpayer-Identification Number (EIN)**

ROTECH HEALTHCARE INC.

03-0408870

**MEDICAL ELECTRO-THERAPEUTICS, INC.**

**Case Number: 13-10800**

**DECLARATION CONCERNING DEBTOR'S STATEMENT OF FINANCIAL AFFAIRS**

**DECLARATION UNDER PENALTY OF PERJURY ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I declare under penalty of perjury that I have read the answers contained in the foregoing statement of financial affairs and any attachments thereto and that they are true and correct to the best of my knowledge, information and belief.

**Date:** June 10, 2013

**Signature:** /s/ David J. Meador

David J. Meador, Treasurer

**Name and Title**

*Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571*