

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

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<u>In re</u>)	Chapter 11
)	
ROTECH HEALTHCARE INC., et al.,)	Case No. 13-10741
)	
Debtors.)	(Jointly Administered)
)	
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SCHEDULES OF ASSETS AND LIABILITIES FOR

VALUE CARE, INC.

Case No: 13-10856

(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: VALUE CARE, INC.

Case No. 13-10856

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	\$9,697,583		
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	9		\$9,850	
F - CREDITORS HOLDING UNSECURED NON-PRIORITY CLAIMS	YES	74		\$177,847	
G - EXECUTORY CONTRACTS AND UNEXPIRED LEASES	YES	24			
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
Total number of sheets of all Schedules		149			
			Total Assets >	\$9,697,583	
				Total Liabilities >	\$561,059,422

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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: VALUE CARE, INC.

Case No. 13-10856

**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: VALUE CARE, INC.Case No. 13-10856

**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	\$1,059
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	\$4,200
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: VALUE CARE, INC.Case No. 13-10856

**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	\$8,296,722
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: VALUE CARE, INC.Case No. 13-10856

**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: VALUE CARE, INC.Case No. 13-10856

**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	\$34,940
26. Boats, motors, and accessories	X		
27. Aircraft and accessories.	X		
28. Office equipment, furnishings, and supplies.		See Attached Schedule B-28	\$42,062
29. Machinery, fixtures, equipments, and supplies used in business.		See Attached Schedule B-29	\$1,246,703
30. Inventory		See Attached Schedule B-30	\$63,053
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	\$8,844

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

VALUE CARE, INC.

Case Number: 13-10856

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.

VALUE CARE, INC.

Case Number: 13-10856

Exhibit B-1**Cash on hand**

<u>Type of Cash & Location</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Amount</u>
PETTY CASH	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$300
PETTY CASH	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$296
PETTY CASH	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$263
PETTY CASH	63710	HOMECARE MEDICAL SUPPLY	CHARLES CITY	IA	\$200
					<hr/> \$1,059 <hr/>

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-3****Security deposits with public utilities, telephone companies, landlords, and others**

<u>Description</u>	<u>Vendor Name</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Amount</u>
ELECTRIC DEPOSIT	AQUILA	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$150
GAS DEPOSIT	AQUILA	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$400
RENT DEPOSIT	MAIN STREET DEVELOPMENT	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$3,200
WATER DEPOSIT	MARSHALL MUNICIPAL UTILITIES	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$75
ELECTRIC DEPOSIT	MID AMERICAN ENERGY	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$375
						<u>\$4,200</u>

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

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-16****Accounts receivable**

<u>Description</u>	<u>Amount</u>
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$149,125
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$219,863
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$500,898
ACCOUNTS RECEIVABLE-IMBS SYSTEM	\$122,035
INTERCOMPANY RECEIVABLE - DUE FROM ROTECH HEALTHCARE INC.	\$7,304,801
	<u>\$8,296,722</u>

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-22****Patents, copyrights, and other intellectual property**

<u>Type</u>	<u>Patent/Trademark Name or Title</u>	<u>Net Book Value</u>
FICTITIOUS NAME	TRADE NAME - GIBSON MEDICAL EQUIPMENT	UNDETERMINED
FICTITIOUS NAME	TRADE NAME - HOME CARE MEDICAL EQUIPMENT	UNDETERMINED
FICTITIOUS NAME	TRADE NAME - HOMECARE MEDICAL SUPPLY	UNDETERMINED

VALUE CARE, INC.

Case Number: 13-10856

Exhibit B-23

Licenses, franchises, and other general intangibles

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

VALUE CARE, INC.

Case Number: 13-10856

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

Asset Description

Net Book Value

OTHER INTANGIBLES - CUSTOMER LISTS - CONFIDENTIAL

Undetermined

VALUE CARE, INC.**Case Number: 13-10856****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>
2003 CHEVY EXPRESS G1	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$1,509
VEHICLES	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$1,441
VEHICLES	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$1,635
2001 GMC SAFARI	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$1,544
2006 FORD E350 SUPER DUTY	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$1,884
ENGINE - 2006 CHEVY EXPRESS G3500	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$1,312
VEHICLES	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$18,833
2005 CHEV EXPRESS RWD	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,942
2005 CHEVY EXPRESS G3500	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,783
VEHICLES	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$3,057

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-28****Office equipment, furnishings, and supplies**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>	<u>Net Book Value</u>	
COMPUTER EQUIPMENT	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$961
COMPUTER SOFTWARE	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$254
EQUIPMENT-OTHER	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$3,536
COMPUTER EQUIPMENT	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$961
COMPUTER SOFTWARE	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$254
EQUIPMENT-OTHER	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$8,038
EQUIPMENT-OTHER	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$2,135
COMPUTER EQUIPMENT	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,865
COMPUTER SOFTWARE	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$85
EQUIPMENT-OTHER	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$10,887
FURNITURE & FIXTURE	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$5,075

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-28****Office equipment, furnishings, and supplies**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>	<u>Net Book Value</u>
COMPUTER EQUIPMENT	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY IA	\$1,232
COMPUTER SOFTWARE	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY IA	\$254
EQUIPMENT-OTHER	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY IA	\$5,594
FURNITURE & FIXTURE	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY IA	\$933
				<u>\$42,062</u>

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
NON SERIALIZED RENTAL EQUIP - OTHER	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$389
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$1,612
NON SERIALIZED RENTAL EQUIP-CYLINDERS	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$5,523
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$420
RENTAL EQUIP-CPAP/BPAP EQUIP	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$25,387
RENTAL EQUIP-CPAP/BPAP/NIPPV	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$5,563
RENTAL EQUIP-DME	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$283
RENTAL EQUIP-HOSPITAL BEDS	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$7,523
RENTAL EQUIP-LOW/AIR FLUID BED	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$722
RENTAL EQUIP-NEB EQUIPMENT	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$3,729
RENTAL EQUIP-NIPPV/THERAP VENT	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$4,100
RENTAL EQUIP-O2 CONCENTRATOR	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$28,332
RENTAL EQUIP-O2 PORTABLE UNITS	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$106
RENTAL EQUIP-O2 SUPPLIES	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$9,258
RENTAL EQUIP-SUCTION PUMPS	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$167
RENTAL EQUIP-SUPPORT SUR/SUPP	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$162
RENTAL EQUIP-WHEELCHAIRS	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$3,628
NON SERIALIZED ASSETS - COMPOSITE ASSETS	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$565

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
NON SERIALIZED ASSETS - COMPOSITE ASSETS	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$1,693
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$288
NON SERIALIZED RENTAL EQUIP - OTHER	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$323
NON SERIALIZED RENTAL EQUIP - OTHER	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$674
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	(\$98)
NON SERIALIZED RENTAL EQUIP- O2 SUPPLIES	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$1,495
NON SERIALIZED RENTAL EQUIPMENT-O2 BAKCUP UNITS	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$487
NON SERIALIZED RENTAL EQUIP- CYLINDERS	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$189,790
NON SERIALIZED RENTAL EQUIP- CYLINDERS	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$423
NON SERIALIZED RENTAL EQ- WHEELCHAIR ACCESSORIES	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$750
RENTAL EQUIP-CPAP/BPAP EQUIP	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$21,048
RENTAL EQUIP-CPAP/BPAP/NIPPV	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$6,218
RENTAL EQUIP-DME	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$91
RENTAL EQUIP-HOSPITAL BEDS	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$22,982
RENTAL EQUIP-LOW/AIR FLUID BED	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$2,600

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
RENTAL EQUIP-NEB EQUIPMENT	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$14,282
RENTAL EQUIP-NIPPV/THERAP VENT	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$10,786
RENTAL EQUIP-O2 CONCENTRATOR	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$6,831
RENTAL EQUIP-O2 CONCENTRATOR	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$7,800
RENTAL EQUIP-O2 LIQ STATIONARY	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$106
RENTAL EQUIP-O2 PORTABLE UNITS	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$405
RENTAL EQUIP-O2 PORTABLE UNITS	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$421
RENTAL EQUIP-O2 SUPPLIES	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$2,240
RENTAL EQUIP-O2 SUPPLIES	63310	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$45,830
RENTAL EQUIP-OTHER RESP EQUIP	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$154
RENTAL EQUIP-SUPPORT SUR/SUPP	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$145
RENTAL EQUIP-WHEELCHAIRS	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$4,158
NON SERIALIZED RENTAL EQ-BED ACCESSORIES	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$316
NON SERIALIZED RENTAL EQUIP - OTHER	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$643
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	(\$264)

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$20,408
NON SERIALIZED RENTAL EQUIPMENT-DME	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$100
NON SERIALIZED RENTAL EQUIP-CYLINDERS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$2,959
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,187
RENTAL EQUIP-CPAP/BPAP EQUIP	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$217,828
RENTAL EQUIP-CPAP/BPAP/NIPPV	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$56,749
RENTAL EQUIP-DME	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,485
RENTAL EQUIP-HOSPITAL BEDS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$12,592
RENTAL EQUIP-LOW/AIR FLUID BED	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,785
RENTAL EQUIP-LYMPHEDEMA PUMPS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$237
RENTAL EQUIP-NEB EQUIPMENT	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$8,839
RENTAL EQUIP-NIPPV/THERAP VENT	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$43,584
RENTAL EQUIP-O2 CONCENTRATOR	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$227,669
RENTAL EQUIP-O2 LIQ STATIONARY	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$6,014
RENTAL EQUIP-O2 PORTABLE UNITS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$3,653

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
RENTAL EQUIP-O2 SUPPLIES	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$21,799
RENTAL EQUIP-OTHER RESP EQUIP	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$1,442
RENTAL EQUIP-SUCTION PUMPS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$22
RENTAL EQUIP-WHEELCHAIRS	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$8,316
NON SERIALIZED ASSETS - COMPOSITE ASSETS	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$896
NON SERIALIZED RENTAL EQUIP - OTHER	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$463
NON SERIALIZED RENTAL EQUIP - REBATES & ADJUSTMENTS	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	(\$30)
NON SERIALIZED RENTAL EQUIP-O2 SUPPLIES	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$891
NON SERIALIZED RENTAL EQUIP-CYLINDERS	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$552
NON SERIALIZED RENTAL EQ-WHEELCHAIR ACCESSORIES	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$431
RENTAL EQUIP-CPAP/BPAP EQUIP	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$55,868
RENTAL EQUIP-CPAP/BPAP/NIPPV	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$7,036
RENTAL EQUIP-DME	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$197
RENTAL EQUIP-HOSPITAL BEDS	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$9,107
RENTAL EQUIP-LOW/AIR FLUID BED	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$3,051
RENTAL EQUIP-NEB EQUIPMENT	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$6,758
RENTAL EQUIP-NIPPV/THERAP VENT	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$5,307

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-29****Machinery, fixtures, equipment, and supplies used in business**

<u>Asset Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
RENTAL EQUIP-O2 CONCENTRATOR	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$71,651
RENTAL EQUIP-O2 LIQ STATIONARY	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$106
RENTAL EQUIP-O2 PORTABLE UNITS	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$205
RENTAL EQUIP-O2 SUPPLIES	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$3,731
RENTAL EQUIP-OTHER RESP EQUIP	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$38
RENTAL EQUIP-WHEELCHAIRS	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$3,695
					<u>\$1,246,703</u>

VALUE CARE, INC.

Case Number: 13-10856

Exhibit B-30

Inventory

<u>Asset Description</u>	<u>Net Book Value</u>
DME/PHARMACY/PRINTING INVENTORY	\$63,053
	<hr/> <hr/> \$63,053

VALUE CARE, INC.**Case Number: 13-10856****Exhibit B-35****Other personal property of any kind not already listed**

<u>Description</u>	<u>Lawson No</u>	<u>DBA</u>	<u>Location</u>		<u>Net Book Value</u>
PREPAID EXPENSES - PROP TAX	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$1,535
PREPAID JCAHO	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO	\$284
PREPAID JCAHO	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO	\$288
PREPAID EXPENSES - PROP TAX	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$5,416
PREPAID JCAHO	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO	\$40
PREPAID EXPENSES - PROP TAX	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$993
PREPAID JCAHO	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA	\$288
					\$8,844

In re: VALUE CARE, INC.

Case No. 13-10856

**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
			<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>			
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"/>			

continuation sheets attached
 Total
 \$560,871,725
 \$0

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

VALUE CARE, INC.

Case Number: 13-10856

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.

VALUE CARE, INC.

Case Number: 13-10856

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>\$560,871,725</u>	<u>UNDETERMINED</u>

In re: VALUE CARE, INC.Case No. 13-10856

**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: VALUE CARE, INC.

Case No. 13-10856

**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

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C U D	TOTAL AMOUNT OF CLAIMS
See Attached Schedule E-1		Paid Tax Vendors	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$9,850
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"/>	

2 total continuation sheets attached

Total

\$9,850

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

VALUE CARE, INC.

Case Number: 13-10856

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.

VALUE CARE, INC.

Case Number: 13-10856

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>
ADAIR COUNTY COLLECTOR 106 W WASHINGTON KIRKSVILLE, MO 63501 ACCOUNT NO.: 59718	<input type="checkbox"/>	UNKNOWN	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$8,773	UNDETERMINED	UNDETERMINED
CITY OF KIRKSVILLE 201 S. FRANKLIN KIRKSVILLE, MO 63501 ACCOUNT NO.: 65142	<input type="checkbox"/>	UNKNOWN	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$186	UNDETERMINED	UNDETERMINED
MISSOURI DEPT. OF REVENUE P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 ACCOUNT NO.: 4024	<input type="checkbox"/>	UNKNOWN	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$891	UNDETERMINED	UNDETERMINED
				<u>\$9,850</u>		

VALUE CARE, INC.

Case Number: 13-10856

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>
CITY OF KIRKSVILLE 201 S. FRANKLIN KIRKSVILLE, MO 63501 ACCOUNT NO.: 65142109	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
ILLINOIS DEPARTMENT OF REVENUE P.O. BOX 19044 SPRINGFIELD, IL 62794-9044 ACCOUNT NO.: 4950	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
IOWA DEPARTMENT OF REVENUE HOOVER STATE OFFICE BUILDING SALES TAX DIVISION 1305 E WALNUT DES MOINES, IA 50319 ACCOUNT NO.: 52744	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
KANSAS DEPARTMENT OF REVENUE 915 S.W. HARRISON ST. TOPEKA, KS 66625-5000 ACCOUNT NO.: 13156	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
MINNESOTA DEPARTMENT OF REVENUE 600 NORTH ROBERT ST. ST.PAUL, MN 55101 ACCOUNT NO.: 44927	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
MISSOURI DEPARTMENT OF REVENUE P.O. BOX 840 JEFFERSON CITY, MO 65105-0840 ACCOUNT NO.: 4024	<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>

VALUE CARE, INC.

Case Number: 13-10856

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>
ADAIR COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 106 W WASHINGTON ST KIRKSVILLE, MO 63501 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
CASS COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 201 W WALL ST, STE B HARRISONVILLE, MO 64701-2396 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
CITY OF KNOX CITY PO BOX 154 KNOX CITY, MO 63446 ACCOUNT NO.: 65142278	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
CITY OF MARCELINE 116 NORTH MAIN ST MARCELINE, MO 64658 ACCOUNT NO.: 65142268	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
CITY OF UNIONVILLE 1504 MAIN STREET UNIONVILLE, MO 63565 ACCOUNT NO.: 65142241	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
CLAY COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 1901 NE 48 ST. KANSAS CITY, MO 64118 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
EDINA CITY COLLECTOR 208 E MONTICELLO EDINA, MO 63537 ACCOUNT NO.: 2886002	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0

VALUE CARE, INC.

Case Number: 13-10856

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>
JACKSON COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 321 WEST LEXINGTON INDEPENDENCE, MO 64050 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
KNOX COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 107 NORTH FOURTH STREET EDINA, MO 63537 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
LAFAYETTE COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 1001 MAIN ST LEXINGTON, MO 64067-1344 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
MACON COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 101 E WASHINGTON ST, STE 3 MACON, MO 63552-1560 ACCOUNT NO.: 1698228	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
PURDIN CITY COLLECTOR PO BOX 22 PURDIN, MO 64674 ACCOUNT NO.: 2886005	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
PUTNAM COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE COURTHOUSE - ROOM 201 1600 MAIN STREET UNIONVILLE, MO 63565-1600 ACCOUNT NO.: 27951199	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
SALINE COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 19 E ARROW ST, RM 203 MARSHALL, MO 65340-2159 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0

VALUE CARE, INC.

Case Number: 13-10856

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>
SCHUYLER COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE P.O. BOX 418 LANCASTER, MO 63548 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
SCOTLAND COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 117 S. MARKET STREET ROOM 2 MEMPHIS, MO 63555 ACCOUNT NO.: NOT AVAILABLE	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	\$0	\$0	\$0
SULLIVAN COUNTY ASSESSOR ATTN. ASSESSOR'S OFFICE 109 N. MAIN STREET SUITE 36 MILAN, MO 63556 ACCOUNT NO.: 1698231	<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>

VALUE CARE, INC.

Case Number: 13-10856

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>
MISSOURI DEPARTMENT OF REVENUE P.O. BOX 700 JEFFERSON CITY, MO 65105-0700 ACCOUNT NO.: 20908	<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>

VALUE CARE, INC.

Case Number: 13-10856

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
IOWA WORKFORCE DEVELOPMENT UNEMPLOYMENT INSURANCE SERVICES DIVISION TAX BUREAU 1000 E GRAND AVE DES MOINES, IA 50319-0209 ACCOUNT NO.: 00269210	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
KANSAS CITY/CITY TREASURER 414 EAST 12TH ST KANSAS CITY, MO 64106-2786 ACCOUNT NO.: 10033452	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
MISSOURI DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS DIVISION OF EMPLOYMENT SECURITY 421 E DUNKLIN ST, PO BOX 59 JEFFERSON CITY, MO 65102-0059 ACCOUNT NO.: 48478520017352	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0	\$0	\$0
						\$0	\$0	\$0

In re: VALUE CARE, INC.

Case No. 13-10856

**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.

CREDITOR'S NAME AND MAILING ADDRESS INCLUDING ZIP CODE	CODEBTOR	DATE CLAIM WAS INCURRED AND CONSIDERATION FOR CLAIM	C U D	TOTAL AMOUNT OF CLAIMS
See Attached Schedule F-1		Trade Payables	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$33,681
See Attached Schedule F-2		Paid Trade Vendors	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$125,104
See Attached Schedule F-3		Payor Credit Balance	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>	\$19,062
See Attached Schedule F-4		Pending and Potential Litigation	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	Undetermined
See Attached Schedule F-5		Workers Compensation	<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"/>	

73 total continuation sheets attached

Total **\$187,697**

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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.

VALUE CARE, INC.

Case Number: 13-10856

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>
ADVANCED DISPOSAL PO BOX 6484 CAROL STREAM, IL 60197-6484 VENDOR NO.: 87648	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$112
ALLIED PAPER RECYCLING 17052 CLEARWATER WAY KIRKSVILLE, MO 63501 VENDOR NO.: 124057	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$16
AMEREN MISSOURI PO BOX 66301 ST LOUIS, MO 63166 VENDOR NO.: 32065	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$4,634
ANGIE AYERS 1840 SHADOW AVENUE CHARLES CITY, IA 50616 VENDOR NO.: 148294	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$113
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"/>	\$309
ARAMARK UNIFORM SERVICES 600 LINDEN AVENUE WATERLOO, IA 50703 VENDOR NO.: 2667	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$645
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"/>	\$214
BLUE CROSS BLUE SHIELD OF KS PO BOX 419169 KANSAS CITY, MO 64141 VENDOR NO.: 97	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$17

VALUE CARE, INC.

Case Number: 13-10856

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>
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"/>	\$242
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"/>	\$554
CENTURYLINK PO BOX 91154 SEATTLE, WA 98111-9254 VENDOR NO.: 2826	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$62
CHARLES CITY AREA CHAMBER OF COMMERCE 401 NORTH MAIN ST, STE 4 CHARLES CITY, IA 50616 VENDOR NO.: 8692	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$28
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"/>	\$1,160
CINTAS DOCUMENT MANAGEMENT P.O. BOX 633842 CINCINNATI, OH 45263 VENDOR NO.: 105374	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$262
CITY OF KIRKSVILLE 201 S FRANKLIN KIRKSVILLE, MO 63501 VENDOR NO.: 24251	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$38
CITY OF KIRKSVILLE 201 S. FRANKLIN KIRKSVILLE, MO 63501 VENDOR NO.: 65142	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$35

VALUE CARE, INC.

Case Number: 13-10856

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>
COVERALL 9101 LBJ FRWY, #700 DALLAS, TX 75243 VENDOR NO.: 191	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$58
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"/>	\$990
CRYOVATION LLC 9B MARY WAY HAINESPORT, NJ 08036 VENDOR NO.: 72850	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$259
CULLIGAN P.O. BOX 833 HANNIBAL, MO 63401 VENDOR NO.: 201	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$197
CULLIGAN OF GREATER KANSAS CIT PO BOX 2170 OLATHE, KS 66051 VENDOR NO.: 201	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$24
DATAMAX OFFICE SYSTEMS P.O. BOX 20527 SAINT LOUIS, MO 63139 VENDOR NO.: 33639	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$139
DEFFENBAUGH DISPOSAL SERV P.O. BOX 3249 SHAWNEE, KS 66203-0249 VENDOR NO.: 139347	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$41
DRIVE MEDICAL DESIGN & MANUFAC PO BOX 798019 ST. LOUIS, MO 63179-8000 VENDOR NO.: 93388	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$355

VALUE CARE, INC.

Case Number: 13-10856

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>
EMPIRE DISTRICT PO BOX 219239 KANSAS CITY, MO 64121-9239 VENDOR NO.: 85020	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$250
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"/>	\$1,509
ESTATE OF DEROTHA CANADY 3700 E 36TH ST KANSAS CITY, MO 64128-2627 VENDOR NO.: 62638	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$81
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"/>	\$30
FIRE SAFETY AND SECURITY, LLC PO BOX 387 KIRKSVILLE, MO 63501 VENDOR NO.: 57388	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$234
GLENN MEDICAL SYSTEMS INC. PO BOX 20237 CANTON, OH 44701-0237 VENDOR NO.: 1038	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$649
GRAINGER - DEPT. 814608295 P.O. BOX 419267 KANSAS CITY, MO 64141-6267 VENDOR NO.: 925	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,228
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"/>	\$1,082

VALUE CARE, INC.

Case Number: 13-10856

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>
HEALTHLINK, INC. PO BOX 6501 CAROL STREAM, IL 60197-6501 VENDOR NO.: 27032	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$731
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"/>	\$1,621
JENDRO SANITATION SERVICES PO BOX 97 CHARLES CITY, IA 50616 VENDOR NO.: 3682	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$59
KANSAS CITY POWER & LIGHT P.O. BOX 219330 KANSAS CITY, MO 64121 VENDOR NO.: 108116	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$583
KCP&L P.O. BOX 219703 KANSAS CITY, MO 64121-9703 VENDOR NO.: 108116	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$500
MARSHALL ELECTRICAL CONTRACTORS 26404 245TH ROAD MARSHALL, MO 65340 VENDOR NO.: 70443	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$347
MARSHALL MUNICIPAL UTILITIES 75 EAST MORGAN MARSHALL, MO 65340 VENDOR NO.: 113349	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$83
MASON EXTERMINATING 608 MAIN P.O. BOX 505 BELTON, MO 64012 VENDOR NO.: 121687	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$75

VALUE CARE, INC.

Case Number: 13-10856

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>
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"/>	\$427
MIDAMERICAN ENERGY COMPANY PO BOX 8020 DAVENPORT, IA 52808-8020 VENDOR NO.: 4470	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$460
NATURES DESIGN INC ACCOUNTS RECEIVABLE 100 W WASHINGTON AVENUE STE 1 JACKSON, MI 49201 VENDOR NO.: 145846	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$128
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"/>	\$2,216
PROVIDER PLUS PO BOX 771-260 ST LOUIS, MO 63177-2260 VENDOR NO.: 145443	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$4,625
S.J. SMITH WELDING SUPPLY 3707 W. RIVER DR. DAVENPORT, IA 52802 VENDOR NO.: 4004	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,152
SETH THOMPSON 333 CHESTNUT DRIVE MARSHALL, MO 65340 VENDOR NO.: 138522	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$210
STRATEGIC INFORMATION RESOURCES, INC. 155 BROOKDALE DRIVE SPRINGFIELD, MA 01104-3207 VENDOR NO.: 137551	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$369

VALUE CARE, INC.

Case Number: 13-10856

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>
TECHNI-SERVE 1215 MAIN ST THE COPIER PROFESSIONALS GRANDVIEW, MO 64030 VENDOR NO.: 155240	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$984
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"/>	\$58
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"/>	\$62
VERIZON BUSINESS P.O. BOX 660072 DALLAS, TX 75266-0072 VENDOR NO.: 69337	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$311
WALGREENS INFUSION AND RESPIRATORY SERVICES 1278 PAYSHERE CIRCLE CHICAGO, IL 60674 VENDOR NO.: 144289	<input type="checkbox"/>	UNSECURED VENDORS	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,118
				\$33,681

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2

Consideration For Claim: Paid Trade Vendors

<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>
ACCENT PO BOX 952366 ST LOUIS, MO 63195-2366	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$35
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"/>	\$472
PAID TRADE VENDORS			
APWU P.O. BOX 1358 GLEN BURNIE, MD 21060-1358	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$404
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"/>	\$4,407
PAID TRADE VENDORS			
BLUE CROSS BLUE SHIELD COST CTR 830 1133 SW TOPEKA BLVD TOPEKA, KS 66629	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$31
PAID TRADE VENDORS			
BLUE CROSS BLUE SHIELD P.O. BOX 1460 LITTLE ROCK, AR 72203-1460	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$165
PAID TRADE VENDORS			
CARE IMPROVEMENT PLUS 351 W CAMDEN STREET STE 100 BALTIMORE, MD 21201	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$270
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"/>	\$1,802
PAID TRADE VENDORS			

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2

Consideration For Claim: Paid Trade Vendors

<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>
CIGNA HEALTH CARE P.O. BOX 182223 CHATTANOOGA, TN 37422-7223	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$25
PAID TRADE VENDORS			
COMBINED INSURANCE PO BOX 638 BELLINGHAM, WA 98227-0638	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$21
PAID TRADE VENDORS			
COVENTRY HEALTH CARE 8301 E 21ST N SUITE 300 WICHITA, KS 67206	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$32
PAID TRADE VENDORS			
COVENTRY HEALTH CARE 2800 N DALLAS PARKWAY #300 PLANO, TX 75093	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$376
PAID TRADE VENDORS			
CRYOTEC INC 1155 N COUNTRY CLUB ROAD INDIANAPOLIS, IN 46234	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$265
PAID TRADE VENDORS			
DEBORAH RIZZA CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$39
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"/>	\$251
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"/>	\$1,160
PAID TRADE VENDORS			

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2**Consideration For Claim: Paid Trade Vendors**

<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>
FISHER & PAYKEL HEALTHCARE DEPT CH 16926 PALATINE, IL 60055-6926	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$1,899
PAID TRADE VENDORS			
FLOYD HATFIELD CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$107
PAID TRADE VENDORS			
GEORGIA JENKINS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$56
PAID TRADE VENDORS			
GLENN MEDICAL SYSTEMS INC. PO BOX 20237 CANTON, OH 44701-0237	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$536
PAID TRADE VENDORS			
HEALTHY ALLIANCE LIFE INSURANCE 1351 WILLIAM HOWARD TAFT ROAD CINCINNATI, OH 45206-1721	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$207
PAID TRADE VENDORS			
HOMELINK PO BOX 1860 WATERLOO, IA 50704-1860	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$438
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"/>	\$32,717
PAID TRADE VENDORS			
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"/>	\$516
PAID TRADE VENDORS			

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2**Consideration For Claim: Paid Trade Vendors**

<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>
JASON W. CANTRELL CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$33
PAID TRADE VENDORS			
KARL SENN CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$78
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"/>	\$1,601
PAID TRADE VENDORS			
MELISSA B. THIES CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$142
PAID TRADE VENDORS			
MISSOURI CARE, INC. 2402 FORUM BLVD COLUMBIA, MO 65203	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$180
PAID TRADE VENDORS			
MUTUAL OF OMAHA MUTUAL OF OMAHA PLAZA OMAHA, NE 68175	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$35
PAID TRADE VENDORS			
NATIONAL CYLINDER SERVICES,LLC P.O. BOX 607206 ORLANDO, FL 32860-7206	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$2,799
PAID TRADE VENDORS			
NATIONAL STATES INSURANCE CO 1830 CRAIG PARK COURT ST. LOUIS, MO 63146	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$40
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"/>	\$956
PAID TRADE VENDORS			

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2**Consideration For Claim: Paid Trade Vendors**

<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>
PETTY CASH HOME CARE MEDICAL EQUIPMENT 1804 N. BALTIMORE, PO BOX 747 74210 KIRKSVILLE, MO 63501	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$141
PAID TRADE VENDORS			
PRIDE MOBILITY 182 SUSQUEHANNA AVENUE ATTN: SUE HARTMANN EXETER, PA 18643-2694	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$149
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"/>	\$6,077
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"/>	\$41,089
PAID TRADE VENDORS			
SALTER LABS 8399 SOLUTIONS CENTER CHICAGO, IL 60677-8003	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,780
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"/>	\$3,452
PAID TRADE VENDORS			
SUN PRINT MANAGEMENT 5441 PROVOST DR HOLIDAY, FL 34690	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$748
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"/>	\$266
PAID TRADE VENDORS			

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2**Consideration For Claim: Paid Trade Vendors**

<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>
THE AFTERMARKET GROUP 3866 SOLUTIONS CENTER CHICAGO, IL 60677-3008	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,744
PAID TRADE VENDORS			
THE STAFFING RESOURCE GROUP,IN DRAWER #1233,PO BOX 5935 TROY, MI 48007-5935	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$3,831
PAID TRADE VENDORS			
TRICARE P.O. BOX 7031 CAMDEN, SC 29020-7031	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$46
PAID TRADE VENDORS			
TRICARE P.O. BOX 7890 MADISON, WI 53707-7890	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$35
PAID TRADE VENDORS			
UNITED HEALTH CARE INSURANCE ACCOUNT SERVICE CENTER P.O. BOX 981506 EL PASO, TX 79998-1506	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$616
PAID TRADE VENDORS			
UNITED HEALTH CARE INSURANCE P.O. BOX 740819 ATLANTA, GA 30374	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$42
PAID TRADE VENDORS			
UNITED OF OMAHA COMPANY MUTUAL OF OMAHA PLAZA OMAHA, NE 68175-0001	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$40
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"/>	\$1,647
PAID TRADE VENDORS			

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-2

Consideration For Claim: Paid Trade Vendors

<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>
WORTHINGTON CYLINDERS CORP. P.O. BOX 532575 ATLANTA, GA 30353-2575	<input type="checkbox"/>	<input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>	\$7,306

PAID TRADE VENDORS

\$125,104

VALUE CARE, INC.

Case Number: 13-10856

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>
(42) ESCHEAT PATIENT REFUNDS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	\$4,400
ESCHEAT PATIENT REFUNDS					
(599) PATIENT REFUNDS CONFIDENTIAL - AVAILABLE UPON REQUEST	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$5,030
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 MEDICARE SUPPLEMENTAL PO BOX 740819 ATLANTA, GA 30374	<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					
ACADEMIC MEDICINE NON PAR PO BOX 889 KIRKSVILLE, MO 63501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ADAIR COUNTY AMBULANCE 606 W POTTER AVE KIRKSVILLE, MO 63501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
ADVANTRA PO BOX 8052 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ADVANTRA HEALTH PO BOX 7087 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ADVANTRA KS ADVT HMO PPO COVEN PO BOX 7370 LONDON, KY 40742	<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 COVENTRY HEALTH KANSAS PO BOX 411806 KANSAS CITY, MO 64141-1806	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY COVENTRY IA PPO PO BOX 7705 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY COVENTRY IA MEDICARE PO BOX 7709 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
AETNA - COVENTRY COVENTRY IA HMO PO BOX 7705 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY IA ADVANTRA PO BOX 7152 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY HEALTHCARE NE CO PO BOX 7810 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY HEALTHCARE FL PO BOX 7808 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY ADVANTRA FREEDOM IA COVENTRY P PO BOX 7154 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY HEALTH LIFE INSURANCE PO BOX 4568 SPRINGFIELD, MO 65805 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
AETNA - COVENTRY COVENTRY ADVANTRA PO BOX 7102 LONDON, KY 40712 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY UNIVERSITY MO PO BOX 7799 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY NATL NETWORK PO BOX 8400 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY ADVANTRA FREEDOM IN COVENTRY P PO BOX 7154 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY KS HEALTH CARE PO BOX 7109 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY KS MODOT PO BOX 7401 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
AETNA - COVENTRY AETNA - COVENTRY PO BOX 8402 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY COVENTRY KS FIRST HEALTH NETWORK PO BOX 8400 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY ADVANTRA FREEDOM IA COVENTRY PFFS PO BOX 7154 LONDON, KY 40742-7157	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY ADVANTRA FREEDOM MO 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					
AETNA - COVENTRY ADVANTRA FREEDOM MO COVENTRY P PO BOX 7154 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA - COVENTRY ADVANTRA FREEDOM KS COVENTRY PFFS PO BOX 7370 LONDON, KY 40742-7154	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
AETNA - COVENTRY ADVANTRA FREEDOM KS COVENTRY P PO BOX 7370 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA - COVENTRY COVENTRY HEALTHCARE PO BOX 8401 LONDON, KY 40742 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA BETTER HEALTH IL PO BOX 66545 PHOENIX, AZ 85082 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 COMMERCIAL POS PO BOX 14020 LEXINGTON, KY 40512 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AETNA HMO PPO POS COMMERCIAL PO BOX 14020 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

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-3**Consideration For Claim: Payor Credit Balance**

<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>
AETNA OPEN PLAN AETNA IA MEDICARE OPEN PLAN PF PO BOX 981107 EL PASO, TX 79998	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA OPEN PLAN AETNA KS MEDICARE OPEN PLAN PFFS PO BOX 981107 EL PASO, TX 79998-1107	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA OPEN PLAN AETNA MO MEDICARE OPEN PLAN PFFS PO BOX 981107 EL PASO, TX 79998-1107	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA PHCS ENERGY CORP PO BOX 916 BISMARCK, ND 58502	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA SELECT PO BOX 981106 EL PASO, TX 79998	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AETNA SELECT SECONDARY PAPER C PO BOX 981106 EL PASO, TX 79998	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
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					

VALUE CARE, INC.

Case Number: 13-10856

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>
ALLIED BENEFITS SYSTEMS NON PAR PO BOX 909786 CHICAGO, IL 60690	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMCO AR MANAGED CARE ORGANIZATION PO BOX 8219 LITTLE ROCK, AR 72221	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN CONTINENTAL PO BOX 2368 BRENTWOOD, TN 37024	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN FAMILY INSURANCE PO BOX 21801 EAGAN, MN 55121	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN HEALTHCARE ALLIANCE PO BOX 8530 KANSAS CITY, MO 64114	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN HEALTHCARE ALLIANCE NON PAR PO BOX 8530 KANSAS CITY, MO 64114	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN MEDICAL SECURITY NON PAR 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					

VALUE CARE, INC.

Case Number: 13-10856

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>
AMERICAN NATIONAL PO BOX 696520 SAN ANTONIO, TX 78239	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN NATIONAL LIFE MEDICAR PO BOX 696520 SAN ANTONIO, TX 78269	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMERICAN REPUBLIC PO BOX 21670 EAGAN, MN 55121	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
AMFIRST INSURANCE PO BOX 16708 JACKSON, MS 39236	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ANCILLARY CARE SVCS 5429 LYNDON B JOHNSON FWY SUITE 850 DALLAS, TX 75240	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ANTHEM BCBS KY ANTHEM BCBS KY PO BOX 105187 ATLANTA, GA 30348	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ANTHEM BCBS KY ANTHEM KY MCR ADVANTAGE HMOPPO PO BOX 105187 ATLANTA, GA 30348	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
ANTHEM BCBS MO ANTHEM BCBS MO PO BOX 419104 ST LOUIS, MO 63141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANTHEM BCBS MO ANTHEM BCBS MO MCR PFFS SMART VALUE PLAN PO BOX 105187 ATLANTA, GA 30348 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANTHEM BCBS OH ANTHEM BCBS OH BLUE INDEMNITY PO BOX 105187 ATLANTA, GA 30348 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANTHEM CA ANTHEM CA PO BOX 60007 LOS ANGELES, CA 90060 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANTHEM CO ANTHEM BCBS CO PO BOX 5747 DENVER, CO 80217 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ANTHEM INSURANCE COMPANIES D/B/A ANTHEM BLUE CROSS AND BLUE SHIELD 2221 EDWARD HOLLAND DR. RICHMOND, VA 23230 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
ANTHEM WI ANTHEM BCBS WI PO BOX 105187 ATLANTA, GA 30348 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ARCADIAN MO PO BOX 4946 COVINA, CA 91723 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ASSURANT HEALTH NON PAR PO BOX 2877 CLINTON, IA 52733-2877 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
ASSURE CARE NON PAR PO BOX 1570 E LANSING, MI 48826 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AUXIANT PO BOX 75008 CEDAR RAPIDS, IA 52407 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
AUXIANT ACCT HEALTH NON PAR PO BOX 90991 WILWAUKEE, WI 53209 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BANKERS FIDELITY SECONDARY PAP 4370 PEACHTREE RD NE ATLANTA, GA 30319 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
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
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 9291 DES MOINES, IA 50306 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS ALLIANCE 1831 CHESTNUT ST ST LOUIS, MO 63103 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS IA* BCBS IA MCR BLUE PPO PO BOX 9232 DES MOINES, IA 50306-9323 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS IA* BCBS IA MEDICARE PPO PO BOX 9291 DES MOINES, IA 50306-9291 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KC BCBS KC HMO PO BOX 419169 KANSAS CITY, MO 64141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
BCBS KC BCBS KC TRADITIONAL PO BOX 419169 KANSAS CITY, MO 64141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KC BCBS KC PREFERRED CARE PO BOX 419169 KANSAS CITY, MO 64141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KC PO BOX 419016 KANSAS CITY, MO 64141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KC BCBS KC PREFERRED CARE BLUE PO BOX 419169 KANSAS CITY, MO 64141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KC FEDERAL PO BOX 419071 KANSAS CITY, MO 64179 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KC FREEDOM PO BOX 419169 KANSAS CITY, MO 64141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS KS 1133 SW TOPEKA BLVD TOPEKA, KS 66629-1 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
BCBS MINNESOTA BCBS MN FEDERAL EMPLOYEES PO BOX 64338 ST PAUL, MN 55164-338 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MINNESOTA BCBS MN BLUELINK TPA PO BOX 64668 ST PAUL, MN 55164 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MINNESOTA PO BOX 64338 ST PAUL, MN 55164-338 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MINNESOTA BCBS MN MEDICAID PO BOX 64338 ST PAUL, MN 55164-338 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MN MCR BLUE PPO PO BOX 64338 ST PAUL, MN 55164-338 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MO PPO PO BOX 105187 ATLANTA, GA 30348 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS MO SECONDARY PAPER CLAIMS PO BOX 14882 ST LOUIS, MO 63178 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
BCBS NV FEDERAL EMPLOYEES PO BOX 105557 ALTANTA, GA 30348 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BCBS SECONDARY PAPER CLAIMS PO BOX 890052 CAMP HILL, PA 17089 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BETHANY LUTHERAN HOME 1200 FIRST AVE NE LITTLE FALLS, MN 56345 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BLUE CROSS BLUE SHIELD CA PO BOX 272540 CHICO, CA 95927 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BLUE CROSS BLUE SHIELD COLORAD 700 BROADWAY DENVER, CO 80217 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BROADSPIRE PO BOX 10900 OVERLAND PARK, KS 66225 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
BUENA VISTA HOSPICE 143 TRIUNFO CANYON RD WESTLAKE VILLAGE, CA 91361 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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 ASSIST PO BOX 14450 PORTLAND, OR 97232	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CARE 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					
CARE IMPROVEMENT MD 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					
CARE IMPROVEMENT MO 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					
CARE IMPROVEMENT WI 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					
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					
CARE PROGRAM PO BOX 6130 TEMPLE, TX 76503	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
CAREFIRST ADMINISTRATORS PO BOX 981608 EL PASO, TX 79998	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CEDAR VALLEY HOSPICE PO BOX 2880 WATERLOO, IA 50702	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CELTIC INS CO PO BOX 26440 LITTLE ROCK, AR 72221	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CENTURY HEALTH SOLUTIONS NON PAR PO BOX 1676 TOPEKA, KS 66601	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CERNER HEALTH PLAN SERVICES PO BOX 165750 KANSAS CITY, MO 64116	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CHAMP VA PO BOX 469064 DENVER, CO 80246	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CHAMPUS PO BOX 202000 FLORENCE, SC 29502	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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 PO BOX 469063 DENVER, CO 80246	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CHRISTIAN FIDELITY LIFE PO BOX 44990 MADISON, WI 53744	<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 HEALTHCARE APWU PO BOX 188004 CHATTANOOGA, TN 37422	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CIGNA HEALHTONE 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					

VALUE CARE, INC.

Case Number: 13-10856

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>
CIGNA OPEN ACCESS PLUS PO BOX 182223 CHATTANOOGA, TN 37422 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CIGNA OPEN ACCESS PLUS NON PAR PO BOX 182223 CHATTANOOGA, TN 37422 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CIGNA PHS NON PAR PO BOX 182223 CHATTANOOGA, TN 37422 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CIGNA SECONDARY PAYOR PO BOX 182223 CHATTANOOGA, TN 37422 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
CNA INSURANCE 600 N PEARL ST STE 1800 DALLAS, TX 75201 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
COMBINED INSURANCE PO BOX 638 BELLINGHAM, WA 98227 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
COMMUNITY HEALTH HOSPICE PO BOX 8109 ROCKY MOUNT, NC 27804 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
CONSOLIDATED ASSOCIATES PO BOX 6130 TEMPLE, TX 76503	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CONSTRUCTION INDUSTRY 6405 METCALF STE 200 OVERLAND PARK, KS 66202	<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					
CORP CARE MGMNT 2900 SW WANAMAKER DR TOPEKA, KS 66614	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
CORVEL CORPORATION 100 W TOWN AND COUNTRY RD STE 400 ORANGE, CA 92868	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COUNTRY COMPANIES NON PAR PO BOX 2000 BLOOMINGTON, IL 61702	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
COVENTRY IA HEALTH CARE NON PA PO BOX 7404 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
DIALYSIS CLINIC INC NON PAR 3300 LEMONE INDUSTRIAL BLVD COLUMBIA, MO 65201	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
DMENSION BENEFIT MANAGEMENT PO BOX 82060 ROCHESTER, MI 48308-2060	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
EPOCH GROUP NON PAR 10795 WATSON RD ST LOUIS, MO 63127	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
EQUITABLE LIFE CASUALTY PO BOX 2460 SALT LAKE CITY, UT 84110	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
FIRST ADMINISTRATORS INC NON P PO BOX 8150 RAPID CITY, SD 55709	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
FMH CORE SOURCE PO BOX 25946 OVERLAND PARK, KS 66225	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
FREEDOM NETWORK NON PAR PO BOX 25938 SHAWNEE MISSION, KS 66225	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
FREEDOM SELECT PO BOX 25938 OVERLAND PARK, KS 66225 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GE LIFE ANNUITY PO BOX 3008 LANGHORNE, PA 19047 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 SECONDARY 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
GEORGE ADE MEMORIAL HEALTH CARE CTR NON PAR 3623 E STATE RD 16 BROOK, IN 47922 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GERBER LIFE PO BOX 5006 MONTICELLO, NY 12701 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

VALUE CARE, INC.

Case Number: 13-10856

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>
GMP 5245 BIG PINE WAY SE FT MYERS, FL 33907 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GOOD SAMARITAN HOME HOSPICE 870 S HWY 14 ELLSWORTH, KS 67439 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GOOD SAMARITAN HOSPICE CTR 3600 VINELAND RD ORLANDO, FL 32811 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GREATWEST HEALTHCARE NON PAR 1000 GREATWEST DR KENNETT, MO 63857 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GREENE ANIMAL CLINIC NON PAR 615 N HIGH ST GREENE, IA 50636 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GRINNELL HOSPICE 3600 VINELAND RD ORLANDO, FL 32811 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
GROUP BENEFIT SVCS PO BOX 44036 BATON ROUGE, LA 70804 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
GROUP HLTH PLN/COVENTRY PO BOX 7374 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HARMONY MO HEALTH PLAN MCD PO BOX 31372 TAMPA, FL 33631-3372	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH ALLIANCE MEDICAL PLANS 301 S VINE ST URBANA, IL 61801-3347	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH E EXCHANGE PO BOX 165750 KANSAS CITY, MO 64116	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH NET FEDERAL IA PRIME PO BOX 870140 SURFSIDE BEACH, SC 29587-9740	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH NET FEDERAL MO PRIME PO BOX 870140 SURFSIDE BEACH, SC 29587-9740	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HEALTH NET IA FEDERAL PO BOX 870140 SURFSIDE BEACH, SC 29587-9740	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
HEALTH NET MO 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
HEALTHCARE PREFERRED PO BOX 8530 KANSAS CITY, MO 64114 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTHCORP SISCO 3600 VINELAND RD ORLANDO, FL 32811 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTHLINK PO BOX 419104 ST LOUIS, MO 63141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTHLINK HMO CONAGRA PO BOX 419104 ST LOUIS, MO 63141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTHLINK IL EMPLOYEE GROUP PO BOX 411580 ST LOUIS, MO 63141 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEALTHLINK PPO PO BOX 410980 ST LOUIS, MO 63141-980 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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 KS 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
HEALTHMARKETS MO 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
HEALTHSMART INTERPLAN HEALTH GROUP IHG PO BOX 6743 LUBBOCK, TX 79493 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEART IA HOSPICE 3600 VINELAND RD ORLANDO, FL 32811 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HEARTLAND NATIONAL PO BOX 2878 SALT LAKE CITY, UT 84110 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
HERITAGE NATIONAL HEALTHPLAN PO BOX 9000 WATERLOO, IA 50704 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

VALUE CARE, INC.

Case Number: 13-10856

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>
HOMECARE HOSPICE INC 323 POYNTZ MANHATTAN, KS 66502	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOMELINK PO BOX 2817 WATERLOO, IA 50704	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HORIZON BCBS NJ MEDIGAP PO BOX 1219 NEWARK, NJ 07101	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE NORTHEAST MO NON PAR 201 S BALTIMORE C KIRKSVILLE, MO 63501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE WABASH VALLEY NON PAR 400 EIGHTH AVE TERRE HAUTE, IN 47804	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOSPICE WINNESHEIK COUNTY 901 MONTGOMERY DECORAH, IA 52101	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HOWARD COUNTY HOSPICE 101 FUR ST FAYETTE, MO 65248	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
HUMANA PO BOX 14600 LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HUMANA CAPITATED MEDICARE FLOR 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 CHOICE CARE PO BOX 14601 ATTN CLAIMS OFFICE LEXINGTON, KY 40512	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
HUMANA GC 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 GC HUMANA MO 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 GC HUMANA IA 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					

VALUE CARE, INC.

Case Number: 13-10856

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>
HUMBOLDT CO HOSPICE 3600 VINELAND RD ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
IA NE DME VA636 P 0006 3600 VINELAND RD ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
INACTIVATE CARRIER 3600 VINELAND RD. ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
IOWA RIVER HOSPICE 502 PLAZA HEIGHTS RD MARSHALLTOWN, IA 50158	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
IPM HEALTH WELFARE TRUST 1168 E LACADENA DR RIVERSIDE, CA 92507	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
KIRKSVILLE ANIMAL HOSPITAL NON 1220 N GREEN KIRKSVILLE, MO 63501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
KIRKSVILLE ANIMAL HOSPITAL NON PAR 1220 N GREEN KIRKSVILLE, MO 63501	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
KS MEDICAL ASSISTANCE PO BOX 3571 TOPEKA, KS 66601	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
KV MANOR HOSPICE CARE CTR 3600 VINELAND RD ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
LAPLATA NURSING HOME 100 OLD STAGECOACH RD LAPLATA, MO 63549	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
LINECO RETIREE UNIT 2000 SPRINGER DR LOMBARD, IL 60148	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MANAGED CARE MEDICARE PLUS BLUE PFFS PO BOX 81700 ROCHESTER, MI 48308	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MANHATTAN FREEDOM PPO PO BOX 7370 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MAPLE CREST MANOR HOSPICE 100 BOLGER DR FAYETTE, IA 52142	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
MARY MONTGOMERY HOSPICE NON PA PO BOX 250 MARSHALL, MO 65340 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MARY MONTGOMERY HOSPICE NON PAR PO BOX 250 MARSHALL, MO 65340 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MAYO MANAGEMENT SVCS PO BOX 4200 ROCHESTER, MN 55903 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MD PARTNER GROUP 2360 HUNTINGTON DR STE 201 SAN MARINO, CA 91108 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEADOWLARK HOSPICE 709 LIBERTY CLAY CENTER, KS 67432 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
MEDICAID IOWA PO BOX 150001 DES MOINES, IA 50315 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$5,784
MEDICAID IOWA MEDIPASS PO BOX 150001 DES MOINES, IA 50315 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$0

VALUE CARE, INC.

Case Number: 13-10856

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>
MEDICAID KANSAS PO BOX 3571 TOPEKA, KS 66601	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$0
PAYOR CREDIT BALANCE					
MEDICAID MISSOURI PO BOX 5600 JEFFERSON CITY, MO 65102	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MEDICAL ASSOCIATES PO BOX 5002 DUBUQUE, IA 52004-5002	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MEDICAL ASSOCIATES MCARE HMO PO BOX 5002 DUBUQUE, IA 52004-5002	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
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"/>	\$0
PAYOR CREDIT BALANCE					
MEDICARE REGION D ABN MEDICARE D REGION NORIDIAN ADMIN SVCS PO BOX 6727 FARGO, ND 58108	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$0
PAYOR CREDIT BALANCE					
MEDICARE REGION D MEDICARE MISSOURI REGION D NORIDIAN ADMIN SVCS PO BOX 6727 FARGO, ND 58108	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$1,572
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
MEDICARE REGION D NORIDIAN ADMINISTRATION SERVICES – OVERPAYMENT DEPT. 901 40TH STREET SOUTH, SUITE 1 FARGO, ND 58108	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$2,277
PAYOR CREDIT BALANCE					
MEDICO INSURANCE CO PO BOX 3477 OMAHA, NE 68103	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MERCY HEALTH PLAN PO BOX 4568 SPRINGFIELD, MO 65808	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MERITAIN HEALTH WISE PROVIDER PO BOX 27267 MINNEAPOLIS, MN 55427	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MIDLANDS CHOICE PO BOX 5809 TROY, MI 48007	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MIDWEST OPERATING ENGINEERS 6150 JOLIET ROAD COUNTRYSIDE, IL 60525	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MMAA IA TEAM CARE ADVANTAGE PO BOX 69314 HARRISBURG, PA 17106-9314	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
MMAA KS TEAM CARE ADVANTAGE PO BOX 69314 HARRISBURG, PA 17106-9314	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MODOT MSHP PO BOX 7401 LONDON, KY 40742	<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 COMPANIES SECO PO BOX 3608 OMAHA, NE 68103	<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					
MUTUAL OMAHA 1716 N STREET NW WASHINGTON, DC 20036	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MUTUAL OMAHA NON PAR MUTUAL OF OMAHA PLAZA INDIVIDUAL CLAIMS OMAHA, NE 68175	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
MUTUAL OMAHA PPO OMAHA HEALTHCARE SERVICE CTR F 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					
MUTUAL OMAHA SECONDARY PAPER C PO BOX 31670 OMAHA, NE 68131	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
MUTUAL PROTECTIVE LIFE INSURAN PO BOX 3477 OMAHA, NE 68103	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NALC HEALTH BENEFIT PLAN 20547 WAVERLY CT ASHBURN, VA 20149	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NATIONAL TELEPHONE COOP NONPAR 30 TOWN SQUARE BLVD SUITE 300 ASHEVILLE, NC 28803	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NECA PO BOX 5000 FRANKFORT, IL 60423	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NORTH AMERICA ADMINISTRATORS PO BOX 1984 NASHVILLE, TN 37202	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
NORTHEAST MO NON PAR 3600 VINELAND RD ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NORTHWOOD PO BOX 82180 ROCHESTER, MI 48308	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NORTHWOOD INC AUTO NO FAULT WC PO BOX 510 WARREN, MI 48090-510	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NRECA PO BOX 6249 LINCOLN, NE 68506	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
NW REGIONAL MEDICAL CTR NON PAR 3600 VINELAND RD ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
OSSIAN SR HOSPICE 114 FISHER AVE OSSIAN, IA 52161	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
OVERLAND PARK REGIONAL MED CTR 10500 QUIVARA RD OVERLAND PARK, KS 66215	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
OVERLAND PARK REGIONAL MED CTR NON PAR 10500 QUIVARA RD OVERLAND PARK, KS 66215 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PARTNERS HEALTH PLAN NY PO BOX 7600 SOUTH BEND, IN 46634 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PATIENT PATIENT PAY LEVEL 1 3600 VINELAND RD ORLANDO, FL 32811 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PBHN CITY ODESSA PO BOX 83 ODESSA, TX 79760 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PEOPLES HOSPICE LONG TERM CARE 1600 1ST ST E INDEPENDENCE, IA 50644 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PHYSICIANS MUTUAL SECONDARY PA PO BOX 3313 OMAHA, NE 68131 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PRAIRIE VIEW HOSPICE 1901 E FIRST ST NEWTON, KS 67114 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
PREFERRED HEALTH CHOICES 1605 ASSOCIATES DR STE 101 DUBUQUE, IA 52004-5009	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PREFERRED HEALTH PROFESSIONAL PO BOX 25938 SHAWNEE MISSION, KS 66225	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PREFERRED HEALTH SYSTEMS PPO PO BOX 47210 WICHITA, KS 67201-7210	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PREFERRED MEDICAL NETWORK 309 TOWNE PARK CIR STE 100 LOUISVILLE, KY 40243	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PREFERRED ONE COMMUNITY HEALTH PO BOX 59052 MINNEAPOLIS, MN 55459	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PREFERRED REGISTRY NURSES HOSPICE 4200 SW DRURY LN TOPEKA, KS 66604-4341	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PRINCIPAL FINANCIAL NON PAR PO BOX 10357 DES MOINES, IA 50306	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
PRINCIPAL LIFE NON PAR PO BOX 10357 DES MOINES, IA 50306	<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					
PROVIDENT AMERICAN LIFE HEALTH PO BOX 30010 AUSTIN, TX 78755	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PULMODOSE ADVANTRA FREEDOM PO BOX 7154 LONDON, KY 40742	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PUTNAM COUNTY CARE CTR NON PAR 1814 OAK UNIONVILLE, MO 63565	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
PUTNAM COUNTY HOSPITAL NON PAR PO BOX 389 UNIONVILLE, MO 63565	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
REV LT200 514 MAIN ST ALAMOSA, CO 81101 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
RISEN SON CHRISTIAN VILLAGE HOSPICE 3600 VINELAND RD ORLANDO, FL 32811 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
RX30 LOB2 PO BOX 533411 ORLANDO, FL 32853 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	\$0
SANFORD HEALTH PLAN PO BOX 91110 SIOUX FALLS, SD 57109-1110 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SCHUYLER CO NURSING HOME RR1 BOX 212 HWY 63 QUEEN CITY, MO 63561 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SCHUYLER COUNTY AMBULANCE NON PO BOX 277 QUEEN CITY, MO 63561 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SCHUYLER COUNTY AMBULANCE NON PAR PO BOX 277 QUEEN CITY, MO 63561-277 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
SECURE HORIZON PULMODOSE 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					
SHENANDOAH LIFE INSURANCE PO BOX 10854 CLEATWATER, FL 33757	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SOUTH WIND HOSPICE PO BOX 862 PRATT, KS 67124	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SOUTHEAST IA VET SVCS NON PAR 3600 VINELAND RD ORLANDO, FL 32811	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SPECIALTY HOSPICE MID AMERICA 6509 W 103RD ST OVERLAND PARK, KS 66212	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
SPECIALTY HOSPICE MID AMERICA NON PAR 6509 W 103RD ST OVERLAND PARK, KS 66212	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STANDARD LIFE CASUALTY PO BOX 696800 SAN ANTONIO, TX 78269	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
STATE COMP INSURANCE FUND PO BOX 3171 SUISUN CITY, CA 94585	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STATE FARM INSURANCE PO BOX 106107 ATLANTA, GA 30348	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STATE FARM NON PAR PO BOX 339403 GREELEY, CO 80633-9403	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STERLING IA HEALTH PLAN PO BOX 269003 PLANO, TX 75026-9003	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STERLING INVESTORS NON PAR PO BOX 10844 CLEARWATER, FL 33757	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STERLING KS HEALTH PLAN PO BOX 269003 PLANO, TX 75026-9003	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
STERLING MO HEALTH PLAN PO BOX 269003 PLANO, TX 75026-9003	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
STEVEN BARBER DDS NON PAR 1316 COUNTRY CLUB KIRKSVILLE, MO 63501-5362 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
SUNRISE GUEST HOME HOSPICE PO BOX 600 LAFAYETTE, NJ 07848 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
THE LIVING CENTER 201 NORTH MAIN ST MT VERNON, OH 43050 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
TODAYS OPTIONS IA 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 IA 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
TODAYS OPTIONS KS 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 MO 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

VALUE CARE, INC.

Case Number: 13-10856

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>
TODAYS OPTIONS MO PPO PO BOX 742568 HOUSTON, TX 77274	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TODAYS OPTIONS TN PPO PO BOX 742568 HOUSTON, TX 77274	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TOWER LIFE INSURANCE 310 S SAINT MARYS ST STE 400 SAN ANTONIO, TX 78205	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRANSAMERICA PO BOX 8043 LITTLE ROCK, AR 72203	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
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 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					

VALUE CARE, INC.

Case Number: 13-10856

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	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE SOUTH REGION PO BOX 7031 CAMDEN, SC 29020	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE SR PRIME PGBA SECONDAR PO BOX 7031 CAMDEN, SC 29020	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE STANDARD 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 WEST PULMODOSE ONLY PO BOX 77028 MADISON, WI 53707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRICARE WEST SECONDARY PAPER C PO BOX 77028 MADISON, WI 53707	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
TRIWEST REGION D IA NON ACTIVE DUTY PO BOX 77028 MADISON, WI 53707-7028	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
TRIWEST REGION D MO NON ACTIVE DUTY MILITARY PO BOX 77028 MADISON, WI 53707-7028 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 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
UHC AMERICHOICE MEDICAID NON PAR PO BOX 31362 SALT LAKE CITY, UT 84131 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC COMMERCIAL PO BOX 740800 ATLANTA, GA 30374 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC COMMERCIAL 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 EVERCARE AMERICHOICE PO BOX 31361 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
UHC GROUP MCR ADVANTAGE PPO PO BOX 30883 SALT LAKE CITY, UT 84130	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC IA SECURE HORIZONS MEDICARE DIRECT PO BOX 31353 SALT LAKE CITY, UT 84131-353	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC KANCARE COMMUNITY PLAN KMA PO BOX 3571 TOPEKA, KS 66601	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC KS SECURE HORIZONS MEDICARE DIRECT PO BOX 31353 SALT LAKE CITY, UT 84131-353	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UHC MEDICARE 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 MO 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 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					

VALUE CARE, INC.

Case Number: 13-10856

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>
UHC NATIONAL UHC RIVER VALLEY COMMERCIAL PO BOX 5230 KINGSTON, NY 12402-5230 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC OPTIONS PPO SECONDARY PAPE PO BOX 740800 ATLANTA, GA 30374 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC PACIFICARE HMO SECURE HORIZONS 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 PRIMARY COMMERCIAL PO BOX 30884 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC PULMODOSE GA PO BOX 740800 ATLANTA, GA 30374 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UHC RI 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
UMR PO BOX 145804 CINCINNATI, OH 45250 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
UMR KY NON PAR PO BOX 30541 SALT LAKE CITY, UT 84130-541 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UMR UHC UNITED MEDICAL RESOURC PO BOX 30541 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UMR WAUSAU PO BOX 30541 SALT LAKE CITY, UT 84130 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UNICARE PO BOX 26038 GREENSBORO, NC 27420 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UNICARE IA SECURITY CHOICE PFFS PO BOX 795180 SAN ANTONIO, TX 78279 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UNICARE KS PO BOX 751017 TOPEKA, KS 66675-9900 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
UNICARE KS SECURITY CHOICE PFFS PO BOX 795180 SAN ANTONIO, TX 78279 PAYOR CREDIT BALANCE	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN

VALUE CARE, INC.

Case Number: 13-10856

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>
UNICARE KS TRADITIONAL NON PAR PO BOX 4458 CHICAGO, IL 60680	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED AMERICAN INS CO 10306 REGENCY PKWY DR OMAHA, NE 68114	<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					
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 31362 SALT LAKE CITY, UT 84131	<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					

VALUE CARE, INC.

Case Number: 13-10856

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>
UNITED HEALTHCARE PPO SECONDAR PO BOX 30557 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 SECONDARY PA PO BOX 2074 AURORA, IL 60507	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED LIFE INSURANCE PO BOX 25326 OVERLAND PARK, KS 66225	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED MILITARY AZ PO BOX 7064 CAMDEN, SC 29020-7064	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED MILITARY IA PO BOX 7064 CAMDEN, SC 29020-7064	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED MILITARY KS PO BOX 7064 CAMDEN, SC 29020-7064	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED MILITARY MO PO BOX 7064 CAMDEN, SC 29020-7064	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
UNITED MILITARY WY PO BOX 7064 CAMDEN, SC 29020	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED NATIONAL LIFE INSURANCE PO BOX 1154 GLENVIEW, IL 60025	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED OMAHA MUTUAL OF OMAHA PLAZA ATTN INDIVIDUAL CLAIMS OMAHA, NE 68175	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED TEACHERS ASSOC PO BOX 29010 AUSTIN, TX 78755	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNITED WORLD LIFE 3316 FARNAM ST OMAHA, NE 68175	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNIVERSAL MO HEALTH CARE PO BOX 294 ST PETERSBURG, FL 33731	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
UNIVERSAL MO HEALTH CARE PFFS PO BOX 3211 ST PETERSBURG, FL 33731	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
UNIVERSITY MO COVENTRY HEALTHCARE MO PO BOX 7799 LONDON, KY 40742	<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 IA 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					
USA MANAGED KS 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					
USA MANAGED MO 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					
VA HEALTH ADMINISTRATION CENTE PO BOX 469064 DENVER, CO 80246	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WELLCARE IA NON PAR PO BOX 4438 SCRANTON, PA 18505	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

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>
WELLMARK BCBS IA SECONDARY PAP 636 GRAND AVE STATION 39 DES MOINES, IA 50309	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WELLMARK, INC. 636 GRAND AVENUE DES MOINES, IA 50309	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WOODMEN ACCIDENT LIFE PO BOX 16960 CLEARWATER, FL 33766	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WORKERS COMPENSATION PO BOX 25104 LEIGH VALLEY, PA 18002	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WPPA 1102 S HILLSIDE WICHITA, KS 67211	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
WPS PO BOX 8190 MADISON, WI 53708-8190	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					
ZURICH AMERICAN INSURANCE PO BOX 968005 SCHAUMBURG, IL 60196	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	UNKNOWN
PAYOR CREDIT BALANCE					

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-3

Consideration For Claim: Payor Credit Balance

<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/> \$19,062 <hr/>

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-4

Consideration For Claim: Pending and Potential Litigation

<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>
MR. JOHN KEPHART C/O AL LASSO/LAW OFFICE OF AL LASSO 10161 PARK RUN DR. SUITE 150 LAS VEGAS, NV 89145	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0
THELMA LOUISE AND JOHN KEPHART 2251 WIGWAM PARKWAY HENDERSON, NV 89074	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	\$0
					\$0

VALUE CARE, INC.

Case Number: 13-10856

Exhibit F-5

Consideration For Claim: Workers Compensation

<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>
ALTON, RYAN 407 6TH AVE CHARLES CITY, IA 50616 ACCOUNT NO.: WC0121 WORKERS COMPENSATION CLAIMANT	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	UNKNOWN
CALER, ROBERT 507 WEST HAMILTON STREET KIRKSVILLE, MO 63501 ACCOUNT NO.: WC0026 WORKERS COMPENSATION CLAIMANT	<input type="checkbox"/>	UNKNOWN	<input checked="" type="checkbox"/> <input checked="" type="checkbox"/> <input checked="" type="checkbox"/>	UNKNOWN
				<u>UNKNOWN</u>

UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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.

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-1**Professional Services**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
PROVIDER PLUS, INC.	PROFESSIONAL SERVICES	Sleep Center Service Agreement		2898	J. SERAFIN 13208 WEST 99TH STREET LENEXA, KS 66215
RELIABLE MEDICAL SUPPLY, INC.	PROFESSIONAL SERVICES	Sleep Center Service Agreement		2899	NICK HULSING 1146 W. CAMBRIDGE CIRCLE DR KANSAS CITY, KS 66103

TOTAL NUMBER OF CONTRACTS: 2

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-2****Real Property Lease**

<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>
L. THOMAS KEISER AND SHIRLEY KEISER	REAL PROPERTY LEASE EXPIRING ON 11/30/2015	302 Gilbert St-	Charles City, IA		63710	1520	KEISER REALTY PO BOX 277 CHARLES CITY, IA 50616
L. THOMAS KEISER AND SHIRLEY KEISER	REAL PROPERTY LEASE EXPIRING ON 11/30/2015	302 Gilbert St-	Charles City, IA		63710	1520	510 FREEMAN ST. CHARLES CITY, IA 50616
LONE RANGER, LLC	REAL PROPERTY LEASE EXPIRING ON 11/30/2015	1804 N. Baltimore-	Kirksville, MO		3910	2843	C/O ABBY LAGUNOFF MADISON PARTNERS 12121 WILSHIRE BLVD STE 959 LOS ANGELES, CA 99025
MAIN STREET DEVELOPMENT, LLC	REAL PROPERTY LEASE EXPIRING ON 7/31/2014	1282 NW Main St-	Lees Summit, MO		4010	2849	1270 NW MAIN ST LEE'S SUMMIT, MO 64086
RURAL ENTERPRISES, INC.	REAL PROPERTY LEASE EXPIRING ON 10/31/2016	3160 West Arrow St-	Marshall, MO		40510	1408	712 E. EASTWOOD MARSHALL, MO 65340
RURAL ENTERPRISES, INC.	REAL PROPERTY LEASE EXPIRING ON 10/31/2016	3160 West Arrow St-	Marshall, MO		40510	1408	C/O PAUL THOMPSON 809 E EASTWOOD STREET MARSHALL, MO 65340

TOTAL NUMBER OF CONTRACTS: 6

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-3**Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
ADVANTRA FREEDOM IA COVENTRY PFFS	REGULATORY / COMPLIANCE / PAYOR	Advantra Freedom PFFS IA	1396725016	2189	PO BOX 7154 LONDON, KY 40742-7157
ADVANTRA FREEDOM KS COVENTRY PFFS	REGULATORY / COMPLIANCE / PAYOR	Advantra Freedom PFFS KS	1366422586	2190	PO BOX 7154 LONDON, KY 40742-7154
ADVANTRA FREEDOM MO COVENTRY PFFS	REGULATORY / COMPLIANCE / PAYOR	Advantra Freedom PFFS MO	MULTIPLE	2192	PO BOX 7154 LONDON, KY 40742-7154
AETNA KS MEDICARE OPEN PLAN PFFS	REGULATORY / COMPLIANCE / PAYOR	Aetna Medicare Kansas	1821078551	1962	PO BOX 981107 EL PASO, TX 79998-1107
AETNA MO MEDICARE OPEN PLAN PFFS	REGULATORY / COMPLIANCE / PAYOR	Aetna Medicare Missouri	MULTIPLE	1965	PO BOX 981107 EL PASO, TX 79998-1107
AMCO AR MANAGED CARE ORGANIZATION	REGULATORY / COMPLIANCE / PAYOR	Mid Missouri Hospice Non Par	MULTIPLE	3793	PO BOX 8219 LITTLE ROCK, AR 72221
ANCILLARY CARE SVCS	REGULATORY / COMPLIANCE / PAYOR	Ancillary Care Services	MULTIPLE	1319	5429 LYNDON B JOHNSON FWY SUITE 850 DALLAS, TX 75240
ANTHEM BCBS MO MCR PFFS SMART VALUE PLAN	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS MO MCR PFFS Smart Value	MULTIPLE	3521	PO BOX 105187 ATLANTA, GA 30348
ANTHEM BCBS OH BLUE INDEMNITY	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS OH Blue Indemnity	MULTIPLE	1959	PO BOX 105187 ATLANTA, GA 30348
ANTHEM BCBS WI	REGULATORY / COMPLIANCE / PAYOR	BCBS of WI PPO	MULTIPLE	690	PO BOX 105187 ATLANTA, GA 30348

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
ANTHEM INSURANCE COMPANIES D/B/A ANTHEM BLUE CROSS AND BLUE SHIELD	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS OH	MULTIPLE	3721	2221 EDWARD HOLLAND DR. RICHMOND, VA 23230
ANTHEM INSURANCE COMPANIES D/B/A ANTHEM BLUE CROSS AND BLUE SHIELD	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS Indiana	MULTIPLE	1170	2221 EDWARD HOLLAND DR. RICHMOND, VA 23230
ANTHEM INSURANCE COMPANIES D/B/A ANTHEM BLUE CROSS AND BLUE SHIELD	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS KY	MULTIPLE	652	2221 EDWARD HOLLAND DR. RICHMOND, VA 23230
ANTHEM INSURANCE COMPANIES D/B/A ANTHEM BLUE CROSS AND BLUE SHIELD	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS OH HMO PPO POS	MULTIPLE	1961	2221 EDWARD HOLLAND DR. RICHMOND, VA 23230
ANTHEM KY MCR ADVANTAGE HMOPPO	REGULATORY / COMPLIANCE / PAYOR	Anthem KY MCR Advantage HMO PPO	MULTIPLE	2068	PO BOX 105187 ATLANTA, GA 30348
ARCADIAN MO	REGULATORY / COMPLIANCE / PAYOR	Arcadian MO	MULTIPLE	3767	PO BOX 4946 COVINA, CA 91723
BCBS IA MCR BLUE PPO	REGULATORY / COMPLIANCE / PAYOR	BCBS IA MCR Blue PPO	1386624146	2877	PO BOX 9232 DES MOINES, IA 50306-9323
BCBS IA MEDICARE PPO	REGULATORY / COMPLIANCE / PAYOR	BCBS Iowa Medicare PPO	1417937285	1614	PO BOX 9291 DES MOINES, IA 50306-9291
BCBS KC FREEDOM	REGULATORY / COMPLIANCE / PAYOR	BCBS KC Freedom	MULTIPLE	1701	PO BOX 419169 KANSAS CITY, MO 64141

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
BCBS KC HMO	REGULATORY / COMPLIANCE / PAYOR	BCBS KC HMO	MULTIPLE	867	PO BOX 419169 KANSAS CITY, MO 64141
BCBS KC PREFERRED CARE	REGULATORY / COMPLIANCE / PAYOR	BCBS KC Preferred Care	MULTIPLE	866	PO BOX 419169 KANSAS CITY, MO 64141
BCBS KC TRADITIONAL	REGULATORY / COMPLIANCE / PAYOR	BCBS KC Traditional	MULTIPLE	869	PO BOX 419169 KANSAS CITY, MO 64141
BCBS KS PPO	REGULATORY / COMPLIANCE / PAYOR	BCBS Kansas PPO	#N/A	557	1133 SW TOPEKA BLVD TOPEKA, KS 66629-0001
BCBS MN BLUELINK TPA	REGULATORY / COMPLIANCE / PAYOR	BCBS of MN Bluelink TPA	1245200120	2914	PO BOX 64668 ST PAUL, MN 55164
BCBS MN COMMERCIAL	REGULATORY / COMPLIANCE / PAYOR	BCBS MN Commercial	MULTIPLE	56	PO BOX 64338 ST PAUL, MN 55164-0338
BCBS MN FEDERAL EMPLOYEES	REGULATORY / COMPLIANCE / PAYOR	BCBS of MN Federal Employees	1417937285	2912	PO BOX 64338 ST PAUL, MN 55164-0338
BCBS MN MCR ADVANTAGE	REGULATORY / COMPLIANCE / PAYOR	BCBS MN MCR ADVANTAGE	1265412894	404	PO BOX 64338 ST PAUL, MN 55164-0338
BCBS MN MCR BLUE PPO	REGULATORY / COMPLIANCE / PAYOR	Medicare Blue PPO MN	MULTIPLE	2883	PO BOX 64338 ST PAUL, MN 55164-0338
BCBS MN MEDICAID	REGULATORY / COMPLIANCE / PAYOR	BCBS MN Medicaid	1265412894	73	PO BOX 64338 ST PAUL, MN 55164-0338

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
BCBS MO PPO	REGULATORY / COMPLIANCE / PAYOR	Anthem BCBS Missouri PPO	MULTIPLE	1156	PO BOX 105187 ATLANTA, GA 30348
BETHANY LUTHERAN HOME	REGULATORY / COMPLIANCE / PAYOR	Bethany Kutheran Home	MULTIPLE	571	1200 FIRST AVE NE LITTLE FALLS, MN 56345
BUENA VISTA HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Buena Vista Medical Center	1679553366	2491	143 TRIUNFO CANYON RD WESTLAKE VILLAGE, CA 91361
CARE IMPROVEMENT MO PLUS	REGULATORY / COMPLIANCE / PAYOR	Care Improvement Plus Missouri	MULTIPLE	3004	PO BOX 488 LINTHICUM, MD 21090
CEDAR VALLEY HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Cedar Valley Hospice	1255311585	748	PO BOX 2880 WATERLOO, IA 50702
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1020920006	1224	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	1020920002	1223	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Medicare DMEPOS Competitive Bidding Program Round 1 Rebid Contract	1020920002	832	CBIC PALMETTO GBA 2743 PERIMETER PARKWAY, STE 200-400 AUGUSTA, GA 30909-6499

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-3**Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1020920001	1222	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Medicare DMEPOS Competitive Bidding Program Round 1 Rebid Contract	1020920006	833	CBIC PALMETTO GBA 2743 PERIMETER PARKWAY, STE 200-400 AUGUSTA, GA 30909-6499
CENTERS FOR MEDICARE & MEDICAID SERVICES	REGULATORY / COMPLIANCE / PAYOR	Provider Enrollment Paper Application 855S Form	1020920003	1225	NATIONAL SUPPLIER CLEARINGHOUSE PALMETTO GBA, AG-495 2300 SPRINGDALE DRIVE, BLDG. 1 CAMDEN, AR 29020
COMMUNITY HEALTH HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Community Health Hospice	1386624146	1402	PO BOX 8109 ROCKY MOUNT, NC 27804
CORVEL CORPORATION	REGULATORY / COMPLIANCE / PAYOR	Corvel Corporation	MULTIPLE	53	100 W TOWN AND COUNTRY RD STE 400 ORANGE, CA 92868
COVENTRY HEALTH KANSAS	REGULATORY / COMPLIANCE / PAYOR	Childrens Mercy Family Health	1902886732	2275	PO BOX 411806 KANSAS CITY, MO 64141-1806
COVENTRY IA HMO	REGULATORY / COMPLIANCE / PAYOR	Coventry Iowa HMO	1609837624	1333	PO BOX 7705 LONDON, KY 40742
COVENTRY IA MEDICARE	REGULATORY / COMPLIANCE / PAYOR	Coventry-Iowa-Medicare	1427038140	1648	PO BOX 7709 LONDON, KY 40742

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
COVENTRY IA PPO	REGULATORY / COMPLIANCE / PAYOR	Coventry Iowa PPO	MULTIPLE	1332	PO BOX 7705 LONDON, KY 40742
COVENTRY KS FIRST HEALTH NETWORK	REGULATORY / COMPLIANCE / PAYOR	Coventry KS First Health Network	MULTIPLE	3782	PO BOX 8400 LONDON, KY 40742
COVENTRY KS HEALTH CARE	REGULATORY / COMPLIANCE / PAYOR	Coventry Health Care of Kansas	MULTIPLE	1830	PO BOX 7109 LONDON, KY 40742
COVENTRY KS MAIL HANDLERS	REGULATORY / COMPLIANCE / PAYOR	Coventry KS Mail Handlers	MULTIPLE	3794	PO BOX 8402 LONDON, KY 40742
COVENTRY KS MODOT	REGULATORY / COMPLIANCE / PAYOR	Coventry Healthcare KS MODOT	MULTIPLE	3792	PO BOX 7401 LONDON, KY 40742
COVENTRY NATL NETWORK	REGULATORY / COMPLIANCE / PAYOR	Coventry Healthcare National Network	MULTIPLE	3783	PO BOX 8400 LONDON, KY 40742
DMENSION BENEFIT MANAGEMENT	REGULATORY / COMPLIANCE / PAYOR	Dmension Benefit Management	MULTIPLE	1660	PO BOX 82060 ROCHESTER, MI 48308-2060
GOOD SAMARITAN HOME HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Good Samaritan Home	1417937285	353	870 S HWY 14 ELLSWORTH, KS 67439
GOOD SAMARITAN HOSPICE CTR	REGULATORY / COMPLIANCE / PAYOR	Good Samaritan CTR	1417937285	433	3600 VINELAND RD ORLANDO, FL 32811
GRINNELL HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Grinnell Hospice	1427038140	674	3600 VINELAND RD ORLANDO, FL 32811

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
HARMONY MO HEALTH PLAN MCD	REGULATORY / COMPLIANCE / PAYOR	Harmony Health Plan of MO MCD	MULTIPLE	2008	PO BOX 31372 TAMPA, FL 33631-3372
HEALTH ALLIANCE MEDICAL PLANS	REGULATORY / COMPLIANCE / PAYOR	Health Alliance Medical Plans	1497735385	605	301 S VINE ST URBANA, IL 61801-3347
HEALTH NET FEDERAL IA PRIME	REGULATORY / COMPLIANCE / PAYOR	HEALTH NET FEDERAL IA PRIME	1679553366	4061	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET FEDERAL MO PRIME	REGULATORY / COMPLIANCE / PAYOR	HEALTH NET FEDERAL MO PRIME	MULTIPLE	4022	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET IA FEDERAL	REGULATORY / COMPLIANCE / PAYOR	Health Net Federal IA	1427038140	1441	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTH NET MO FEDERAL	REGULATORY / COMPLIANCE / PAYOR	Health Net Federal MO	MULTIPLE	1417	PO BOX 870140 SURFSIDE BEACH, SC 29587-9740
HEALTHCORP SISCO	REGULATORY / COMPLIANCE / PAYOR	HealthCorp / Sisco	1396725016	799	3600 VINELAND RD ORLANDO, FL 32811
HEALTHLINK	REGULATORY / COMPLIANCE / PAYOR	Healthlink	MULTIPLE	713	PO BOX 419104 ST LOUIS, MO 63141
HEALTHLINK HMO	REGULATORY / COMPLIANCE / PAYOR	Healthlink HMO	MULTIPLE	596	PO BOX 419104 ST LOUIS, MO 63141
HEALTHLINK PPO	REGULATORY / COMPLIANCE / PAYOR	HealthLink PPO/WC	MULTIPLE	672	PO BOX 410980 ST LOUIS, MO 63141-0980

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
HEALTHLINK PPO NETWORK	REGULATORY / COMPLIANCE / PAYOR	Healthlink KY	MULTIPLE	679	PO BOX 419104 ST LOUIS, MO 63141
HEALTHMARKETS KS CARE ASSURED	REGULATORY / COMPLIANCE / PAYOR	Healthmarkets Care Assured KS	1982684866	2907	PO BOX 69349 HARRISBURG, PA 17110
HEALTHMARKETS MO CARE ASSURED	REGULATORY / COMPLIANCE / PAYOR	Healthmarkets Care Assured MO	MULTIPLE	2906	PO BOX 69349 HARRISBURG, PA 17110
HEALTHSMART INTERPLAN HEALTH GROUP IHG	REGULATORY / COMPLIANCE / PAYOR	Interplan Health Group Non Par	MULTIPLE	2766	PO BOX 6743 LUBBOCK, TX 79493
HEART IA HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Heart of Iowa Hospice	1417937285	354	3600 VINELAND RD ORLANDO, FL 32811
HERITAGE NATIONAL HEALTHPLAN	REGULATORY / COMPLIANCE / PAYOR	Heritage National Healthplan	MULTIPLE	265	PO BOX 9000 WATERLOO, IA 50704
HME NATIONAL NETWORK	REGULATORY / COMPLIANCE / PAYOR	HME National Network	MULTIPLE	3657	PO BOX 81520 ROCHESTER, MI 48308
HEMOCARE HOSPICE INC	REGULATORY / COMPLIANCE / PAYOR	Homecare And Hospice INC	1609837715	1117	323 POYNTZ MANHATTAN, KS 66502
HOSPICE DEL VALLE	REGULATORY / COMPLIANCE / PAYOR	Hospice Del Valle CO Non Par	1427019066	2205	514 MAIN ST ALAMOSA, CO 81101
HOSPICE WINNESHIEK COUNTY	REGULATORY / COMPLIANCE / PAYOR	Hospice of Winneshiek County	1417937285	454	901 MONTGOMERY DECORAH, IA 52101

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
HUMANA CHOICECARE	REGULATORY / COMPLIANCE / PAYOR	Humana Choicecare	MULTIPLE	892	AMFIRST INSURANCE PO BOX 16708 JACKSON, MS 39236
HUMANA IA GOLD CHOICE	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice IA	1427038140	1745	PO BOX 14601 LEXINGTON, KY 40512
HUMANA INC.	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice IA	1427038140		ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438
HUMANA INC.	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice MO	MULTIPLE		ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438
HUMANA INC.	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice KS	#N/A		ATTN: LAW DEPARTMENT PO BOX 1438 LOUISVILLE, KY 40201-1438
HUMANA KS GOLD CHOICE	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice KS	#N/A	1755	PO BOX 14601 LEXINGTON, KY 40512
HUMANA MO GOLD CHOICE	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice MO	MULTIPLE	1763	PO BOX 14601 LEXINGTON, KY 40512
HUMANA NATIONAL CONTRACTING	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice IA	1427038140		500 WEST MAIN STREET- 9TH FLOOR LOUISVILLE, KY 40202
HUMANA NATIONAL CONTRACTING	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice MO	MULTIPLE		500 WEST MAIN STREET- 9TH FLOOR LOUISVILLE, KY 40202
HUMANA NATIONAL CONTRACTING	REGULATORY / COMPLIANCE / PAYOR	Humana Gold Choice KS	#N/A		500 WEST MAIN STREET- 9TH FLOOR LOUISVILLE, KY 40202

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
HUMBOLDT CO HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Humboldt CO Hospice	1255311585	608	3600 VINELAND RD ORLANDO, FL 32811
IA NE DME VA636 P 0006	REGULATORY / COMPLIANCE / PAYOR	IA NE DME VA636-P-0006	MULTIPLE	704	3600 VINELAND RD ORLANDO, FL 32811
IOWA DEPARTMENT OF HUMAN SERVICES, IOWA MEDICAID ENTERPRISE	REGULATORY / COMPLIANCE / PAYOR	Iowa Medicaid Provider Agreement		254	PO BOX 36450 DES MOINES, IA 50315
IOWA DEPARTMENT OF HUMAN SERVICES, IOWA MEDICAID ENTERPRISE	REGULATORY / COMPLIANCE / PAYOR	Iowa Medicaid Provider Agreement	0134536	142	PO BOX 36450 DES MOINES, IA 50315
IOWA RIVER HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Iowa River Hospice	1770563405	582	502 PLAZA HEIGHTS RD MARSHALLTOWN, IA 50158
IPM HEALTH WELFARE TRUST	REGULATORY / COMPLIANCE / PAYOR	BCBS KC Freedom Network Select	MULTIPLE	1702	1168 E LACADENA DR RIVERSIDE, CA 92507
KANSAS DEPARTMENT OF SOCIAL REHABILITATION SERVICES, KANSAS MEDICAL ASSISTANCE PROGRAM	REGULATORY / COMPLIANCE / PAYOR	Provider Agreement		256	PO BOX 3571 TOPEKA, KS 66601-3571
KV MANOR HOSPICE CARE CTR	REGULATORY / COMPLIANCE / PAYOR	KV Manor Care CTR	1841251865	604	3600 VINELAND RD ORLANDO, FL 32811

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-3**Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
MANAGED CARE MEDICARE PLUS BLUE PFFS	REGULATORY / COMPLIANCE / PAYOR	Medicare Plus Blue PFFS	MULTIPLE	3718	PO BOX 81700 ROCHESTER, MI 48308
MAPLE CREST MANOR HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Maple Crest Manor	1417937285	349	100 BOLGER DR FAYETTE, IA 52142
MD PARTNER GROUP	REGULATORY / COMPLIANCE / PAYOR	BCBS KC Preferred Care Blue	MULTIPLE	1703	2360 HUNTINGTON DR STE 201 SAN MARINO, CA 91108
MEADOWLARK HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Meadowlark Hospice	1609837715	1384	709 LIBERTY CLAY CENTER, KS 67432
MEDICAL ASSOCIATES	REGULATORY / COMPLIANCE / PAYOR	Medical Associates	1386624146	3244	PO BOX 5002 DUBUQUE, IA 52004-5002
MEDICAL ASSOCIATES MCARE HMO	REGULATORY / COMPLIANCE / PAYOR	Medical Associates Mcare HMO	1417937285	1365	PO BOX 5002 DUBUQUE, IA 52004-5002
MEDICARE PLUS BLUE	REGULATORY / COMPLIANCE / PAYOR	ABP Administration Medicare Plus Blue	MULTIPLE	2705	PO BOX 81700 ROCHESTER, MI 48308-1700
MERCY HEALTH PLAN MO	REGULATORY / COMPLIANCE / PAYOR	Mercy Health Plan of MO	MULTIPLE	3281	PO BOX 4568 SPRINGFIELD, MO 65808
MIDLANDS CHOICE	REGULATORY / COMPLIANCE / PAYOR	Midlands Choice	MULTIPLE	1505	PO BOX 5809 TROY, MI 48007-5809

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
MISSOURI DEPARTMENT OF SOCIAL SERVICES, DIVISION OF MEDICAL SERVICES	REGULATORY / COMPLIANCE / PAYOR	Participation Agreement for DME	623227808	255	PO BOX 6500 JEFFERSON CITY, MO 65102
MISSOURI DEPARTMENT OF SOCIAL SERVICES, DIVISION OF MEDICAL SERVICES	REGULATORY / COMPLIANCE / PAYOR	Participate Agreement for DME	620122002	257	PO BOX 6500 JEFFERSON CITY, MO 65102
MISSOURI DEPARTMENT OF SOCIAL SERVICES, DIVISION OF MEDICAL SERVICES	REGULATORY / COMPLIANCE / PAYOR	Participation Agreement for DME	621346204	253	PO BOX 6500 JEFFERSON CITY, MO 65102
MMAA IA TEAM CARE ADVANTAGE	REGULATORY / COMPLIANCE / PAYOR	MMAA Team Care Advantage IA	1386624146	2931	PO BOX 69314 HARRISBURG, PA 17106-9314
MMAA KS TEAM CARE ADVANTAGE	REGULATORY / COMPLIANCE / PAYOR	MMAA Team Care Advantage KS	#N/A	2933	PO BOX 69314 HARRISBURG, PA 17106-9314
MODOT MSHP	REGULATORY / COMPLIANCE / PAYOR	MODOT/MSHP	MULTIPLE	3771	PO BOX 7401 LONDON, KY 40742
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
NRECA	REGULATORY / COMPLIANCE / PAYOR	NRECA	1841251865	609	PO BOX 6249 LINCOLN, NE 68506

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
OSSIAN SR HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Ossian SR Hospice	1417937285	352	114 FISHER AVE OSSIAN, IA 52161
PARTNERS HEALTH PLAN NY	REGULATORY / COMPLIANCE / PAYOR	BCBS Kansas Premier Less 20%	1821078551	69	PO BOX 7600 SOUTH BEND, IN 46634
PBHN CITY ODESSA	REGULATORY / COMPLIANCE / PAYOR	Mercy Medical Center North IA	1609837624	1804	PO BOX 83 ODESSA, TX 79760
PEOPLES HOSPICE LONG TERM CARE	REGULATORY / COMPLIANCE / PAYOR	Peoples Long Term Care	1417937285	426	1600 1ST ST E INDEPENDENCE, IA 50644
PRAIRIE VIEW HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Prairie View	1417937285	456	1901 E FIRST ST NEWTON, KS 67114
PREFERRED HEALTH CHOICES	REGULATORY / COMPLIANCE / PAYOR	Preferred Health Choices	1396725016	749	1605 ASSOCIATES DR STE 101 DUBUQUE, IA 52004-5009
PREFERRED HEALTH SYSTEMS PPO	REGULATORY / COMPLIANCE / PAYOR	Preferred Health PPO	1093795999	1128	PO BOX 47210 WICHITA, KS 67201-7210
PREFERRED REGISTRY NURSES HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Preferred Registry of Nurses	1609837715	1104	4200 SW DRURY LN TOPEKA, KS 66604-4341
PROGRESSIVE MEDICAL WORKERS COMP	REGULATORY / COMPLIANCE / PAYOR	Progressive National Medical	MULTIPLE	1044	PO BOX 1470 WESTERVILLE, OH 43086
PROGRESSIVE MEDICAL, INC.	REGULATORY / COMPLIANCE / PAYOR	Progressive National Medical	MULTIPLE		250 PROGRESSIVE WAY WESTERVILLE, OH 43082

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-3**Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
PROGRESSIVE MEDICAL, INC.	REGULATORY / COMPLIANCE / PAYOR	Progressive UMWA Medical	MULTIPLE		250 PROGRESSIVE WAY WESTERVILLE, OH 43082
PROGRESSIVE UMWA MEDICAL	REGULATORY / COMPLIANCE / PAYOR	Progressive UMWA Medical	MULTIPLE	1045	PO BOX 1470 ACCOUNTS PAYABLE WESTERVILLE, OH 43086
RISEN SON CHRISTIAN VILLAGE HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Risen Son Christian Village	1255311585	546	3600 VINELAND RD ORLANDO, FL 32811
SANFORD HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sanford Health Plan	MULTIPLE	1832	PO BOX 91110 SIOUX FALLS, SD 57109-1110
SCHUYLER CO NURSING HOME	REGULATORY / COMPLIANCE / PAYOR	Schuyler County Nursing Home Non Par	1841251865	2509	RR1 BOX 212 HWY 63 QUEEN CITY, MO 63561
SOUTH WIND HOSPICE	REGULATORY / COMPLIANCE / PAYOR	South Wind Hospice	1821078551	1088	PO BOX 862 PRATT, KS 67124
STERLING IA HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan IA	1679553366	3034	PO BOX 269003 PLANO, TX 75026-9003
STERLING KS HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan KS	1013997998	3036	PO BOX 269003 PLANO, TX 75026-9003
STERLING MO HEALTH PLAN	REGULATORY / COMPLIANCE / PAYOR	Sterling Health Plan MO	MULTIPLE	3651	PO BOX 269003 PLANO, TX 75026-9003
SUNRISE GUEST HOME HOSPICE	REGULATORY / COMPLIANCE / PAYOR	Sunrise Guest Home	1417937285	537	PO BOX 600 LAFAYETTE, NJ 07848

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-3**Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
TODAYS OPTIONS IA PFFS	REGULATORY / COMPLIANCE / PAYOR	Todays Options Pyr & Marq Iowa	1427038140	3136	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS IA PPO	REGULATORY / COMPLIANCE / PAYOR	Todays Options PPO IA	1679553366	3677	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS KS PFFS	REGULATORY / COMPLIANCE / PAYOR	Today's Option Pyramid Life	1609837715	2295	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS MO PFFS	REGULATORY / COMPLIANCE / PAYOR	Todays Options Pyr & Marq Missouri	MULTIPLE	3144	PO BOX 742568 HOUSTON, TX 77274
TODAYS OPTIONS MO PPO	REGULATORY / COMPLIANCE / PAYOR	Todays Options PPO MO	MULTIPLE	3687	PO BOX 742568 HOUSTON, TX 77274
TRICARE TRI WEST	REGULATORY / COMPLIANCE / PAYOR	Tricare Tri West	#N/A	595	PO BOX 77028 MADISON, WI 53707
TRIWEST REGION D IA NON ACTIVE DUTY	REGULATORY / COMPLIANCE / PAYOR	TRIWEST REGION D IA NON ACTIVE DUTY MILITARY	1609837624	4065	PO BOX 77028 MADISON, WI 53707-7028
TRIWEST REGION D MO NON ACTIVE DUTY MILITARY	REGULATORY / COMPLIANCE / PAYOR	TRIWEST REGION D MO NON ACTIVE DUTY MILITARY	MULTIPLE	4145	PO BOX 77028 MADISON, WI 53707-7028
UHC IA SECURE HORIZONS MEDICARE DIRECT	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct IA	MULTIPLE	2259	PO BOX 31353 SALT LAKE CITY, UT 84131-1353
UHC KS SECURE HORIZONS MEDICARE DIRECT	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct KS	1609837715	2256	PO BOX 31353 SALT LAKE CITY, UT 84131-1353

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
UHC MO SECURE HORIZONS MEDICARE DIRECT	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct MO	MULTIPLE	2251	PO BOX 31353 SALT LAKE CITY, UT 84131
UHC PACIFICARE HMO SECURE HORIZONS	REGULATORY / COMPLIANCE / PAYOR	UHC Pacificare HMO-Secure Hori	MULTIPLE	1394	PO BOX 31353 SALT LAKE CITY, UT 84131
UHC RIVER VALLEY COMMERCIAL	REGULATORY / COMPLIANCE / PAYOR	UHC River Valley JD Commercial	1396725016	266	PO BOX 5230 KINGSTON, NY 12402-5230
UNICARE	REGULATORY / COMPLIANCE / PAYOR	UniCare National IL	MULTIPLE	1498	PO BOX 26038 GREENSBORO, NC 27420
UNICARE IA SECURITY CHOICE PFFS	REGULATORY / COMPLIANCE / PAYOR	Unicare SecurityChoice PFFS IA	1427038140	3251	PO BOX 795180 SAN ANTONIO, TX 78279
UNICARE KS	REGULATORY / COMPLIANCE / PAYOR	Unicare KS	1821078551	2571	PO BOX 751017 TOPEKA, KS 66675-9900
UNICARE KS SECURITY CHOICE PFFS	REGULATORY / COMPLIANCE / PAYOR	Unicare SecurityChoice PFFS KS	1366422586	3316	PO BOX 795180 SAN ANTONIO, TX 78279
UNITED MILITARY AZ	REGULATORY / COMPLIANCE / PAYOR	Triwest AZ	MULTIPLE	1649	PO BOX 7064 CAMDEN, SC 29020-7064
UNITED MILITARY IA	REGULATORY / COMPLIANCE / PAYOR	Triwest IA	1386624146	3617	PO BOX 7064 CAMDEN, SC 29020-7064
UNITED MILITARY KS	REGULATORY / COMPLIANCE / PAYOR	Triwest KS	1821078551	3612	PO BOX 7064 CAMDEN, SC 29020-7064

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
UNITED MILITARY MO	REGULATORY / COMPLIANCE / PAYOR	Triwest MO	MULTIPLE	3623	PO BOX 7064 CAMDEN, SC 29020-7064
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct MO	MULTIPLE		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct KS	1609837715		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	Secure Horizons MCR Direct IA	MULTIPLE		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	UHC Americhoice Medicaid Non Par	MULTIPLE		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	UHC Pacificare HMO-Secure Hori	MULTIPLE		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNITEDHEALTH GROUP	REGULATORY / COMPLIANCE / PAYOR	UHC River Valley JD Commercial	1396725016		ATTN: LEGAL DEPARTMENT 9900 BREN ROAD EAST MN008-T502 MINNETONKA, MN 55343
UNIVERSAL HEALTH CARE INSURANCE COMPANY, INC.	REGULATORY / COMPLIANCE / PAYOR	UNIVERSAL HEALTH CARE MO NATIONAL PPO	MULTIPLE		100 CENTRAL AVENUE, SUITE 200 ST. PETERSBURG, FL 33701

VALUE CARE, INC.**Case Number: 13-10856****Exhibit G-3****Regulatory / Compliance / Payor**

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
UNIVERSAL MO HEALTH CARE	REGULATORY / COMPLIANCE / PAYOR	UNIVERSAL HEALTH CARE MO NATIONAL PPO	MULTIPLE	4952	PO BOX 294 ST PETERSBURG, FL 33731
UNIVERSAL MO HEALTH CARE PFFS	REGULATORY / COMPLIANCE / PAYOR	Universalth Health Care Non Par	MULTIPLE	3738	PO BOX 3211 ST PETERSBURG, FL 33731
UNIVERSITY MO	REGULATORY / COMPLIANCE / PAYOR	University Missouri	MULTIPLE	3784	PO BOX 7799 LONDON, KY 40742
UNIVERSITY MO COVENTRY HEALTHCARE MO	REGULATORY / COMPLIANCE / PAYOR	COVENTRY HEALTH CARE MISSOURI (FORMERLY GHP)	1215998232	4202	PO BOX 7799 LONDON, KY 40742
USA MANAGED CARE ORGANIZATION	REGULATORY / COMPLIANCE / PAYOR	USA Managed Care Organization	MULTIPLE	1186	PO BOX 10170 AUSTIN, TX 78716
USA MANAGED IA CARE WC	REGULATORY / COMPLIANCE / PAYOR	USA Managed IA Care WC	1255311585	1198	PO BOX 160300 AUSTIN, TX 78716
USA MANAGED KS CARE WC	REGULATORY / COMPLIANCE / PAYOR	USA Managed KS Care WC	1255311585	1199	PO BOX 160300 AUSTIN, TX 78716
USA MANAGED MO CARE WC	REGULATORY / COMPLIANCE / PAYOR	USA Managed MO Care WC	MULTIPLE	1278	PO BOX 160300 AUSTIN, TX 78716
WELLMARK, INC.	REGULATORY / COMPLIANCE / PAYOR	Wellmark BCBS of Iowa	MULTIPLE	267	636 GRAND AVENUE DES MOINES, IA 50309
WPPA	REGULATORY / COMPLIANCE / PAYOR	WPPA	1881653392	358	1102 S HILLSIDE WICHITA, KS 67211

VALUE CARE, INC.

Case Number: 13-10856

Exhibit G-3

Regulatory / Compliance / Payor

<u>Name</u>	<u>Description</u>	<u>Internal Contract Name</u>	<u>Internal Contract No</u>	<u>Contract No</u>	<u>Address</u>
WPS	REGULATORY / COMPLIANCE / PAYOR	Wisconsin Physician Services West Region Non Par	MULTIPLE	1080	PO BOX 8190 MADISON, WI 53708-8190

TOTAL NUMBER OF CONTRACTS: 170

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF DELAWARE**

VALUE CARE, INC.

Case Number: 13-10856

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

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.

VALUE CARE, INC.

Case Number: 13-10856

DECLARATION CONCERNING DEBTOR'S SCHEDULES

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

I, the Authorized Signatory of VALUE CARE, 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/>)	
<u>In re</u>)	Chapter 11
)	
ROTECH HEALTHCARE INC., et al.,)	Case No. 13-10741
)	
Debtors.)	(Jointly Administered)
)	
<hr/>)	

STATEMENT OF FINANCIAL AFFAIRS FOR

VALUE CARE, INC.

Case No: 13-10856

(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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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**

VALUE CARE, INC.

Case Number: 13-10856

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: VALUE CARE, INC.
Debtor.

Case Number: 13-10856

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.)

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.)

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.)

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.)

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.)

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.)

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

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.)

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.

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.)

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.)

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.)

14. Property held for another person

None
 List all property owned by another person that the debtor holds or controls.

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.

See Attachment 15 to the Statement of Financial Affairs

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, of 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 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 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 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 a. *If the debtor is an individual,* 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 **six-years** 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 **six-years** immediately preceding the commencement of this case

If the debtor is a partnership, 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 **six-years** immediately preceding the commencement of this case.

If the debtor is a corporation, 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 **six-years** immediately preceding the commencement of this case.

None 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.)*

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

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

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

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.

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

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

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

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

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.**

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

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.

VALUE CARE, INC.
Case Number: 13-10856

Attachment 1

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	\$5,186,134
OPERATING REVENUE, NET - 2012	\$4,693,228
OPERATING REVENUE, NET - MARCH 2013	\$1,278,409

VALUE CARE, INC.
Case Number: 13-10856

Attachment 15

Prior address of debtor

If debtor has moved within 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

<u>Address</u>	<u>Name Used</u>	<u>Date Vacated</u>
450 NORTH IOWA BUILDING # A LAWRENCE, KS		1/31/2012

ROTECH HEALTHCARE INC.
SOFA 18a
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
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.
SOFA 18a
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
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.
SOFA 18a
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.
 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
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 Rothert'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.
 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
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-		Nature of Business	Comments
						Debtor	Location		
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.
SOFA 18a
2008-10 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-		Nature of Business	Comments
						Debtor	Location		
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.
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
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.
SOFA 18a
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.
SOFA 18a
2007 Organization Structure

LID	Legal Entity Name	Parent	Jurisdiction of Incorporation	Date of Incorporation	Federal Tax ID No	Debtor/Non-		Nature of Business	Comments
						Debtor	Location		
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	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	
103	SOUTHEASTERN HOME HEALTH, INC.	ROTECH HEALTHCARE INC. - 100%	Florida	1/15/1996	59-3358645	Debtor	US	Operating Subsidiary	

ROTECH HEALTHCARE INC.
SOFA 18a
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
	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	

VALUE CARE, INC.
Case Number: 13-10856

Attachment 19a

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

<u>Name And 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
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

VALUE CARE, INC.
Case Number: 13-10856

Attachment 19b

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

VALUE CARE, INC.
Case Number: 13-10856

Attachment 19c

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.

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

VALUE CARE, INC.
Case Number: 13-10856

Attachment 20a

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	BRANCH MGR	\$5,542.97	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO
12/31/2012	S ALLISON	\$25,305.39	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA
12/31/2012	S HOUGLAND	\$21,759.53	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO
12/31/2012	L WILLIAMS	\$10,986.74	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO
3/31/2013	BRANCH MGR	\$7,452.65	4010	HOME CARE MEDICAL EQUIPMENT	LEES SUMMIT	MO
3/31/2013	S ALLISON	\$24,556.26	63710	HEMOCARE MEDICAL SUPPLY	CHARLES CITY	IA
3/31/2013	S HOUGLAND	\$20,561.81	3910	HOME CARE MEDICAL EQUIPMENT	KIRKSVILLE	MO
3/31/2013	L WILLIAMS	\$10,481.91	40510	GIBSON MEDICAL EQUIPMENT	MARSHALL	MO

VALUE CARE, INC.
Case Number: 13-10856

Attachment 21b

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>Name And Address</u>	<u>Title</u>	<u>Nature And Percentage Of Stock Ownership</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	

VALUE CARE, INC.
Case Number: 13-10856

Attachment 22b

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

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

VALUE CARE, INC.
Case Number: 13-10856

Attachment 24

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

<u>Name Of Parent Corporation</u>	<u>Taxpayer-Identification Number (EIN)</u>
ROTECH HEALTHCARE INC.	03-0408870

VALUE CARE, INC.

Case Number: 13-10856

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